

**Mid- and Long-term Strategy
for
Upazila Parishad Governance Improvement**



Government of the People's Republic of Bangladesh
Local Government Division
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Mid- and Long-term Strategy for Upazila Parishad Governance Improvement

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ABBREVIATIONS AND ACRONYMS

7FYP	7 th Five Year Plan
AAO	Assistant Accounts Officer
ADP	Annual Development Programme
AP	Annual Development Plan
BARD	Bangladesh Academy for Rural Development
BPATC	Bangladesh Public Administration Training Centre
BRDB	Bangladesh Rural Development Board
C&AG	Comptroller and Auditor General
CA	Confidential Assistant
DLG	Director, Local Government
DDLG	Deputy Director, Local Government
DPHE	Department of Public Health Engineering
DRT	District Resource Team
EALG	Efficient and Accountable Local Government
FY	fiscal year
FYP	Five-Year Plan
GOB	Government of Bangladesh
JICA	Japan International Cooperation Agency
LGD	Local Government Division
LGED	Local Government Engineering Department
LGI	local government institution
M&E	monitoring and evaluation
MIE	Monitoring, Inspection and Evaluation
MP	Member of the Parliament
NAPD	National Academy for Planning and Development
NILG	National Institute of Local Government
RDA	Rural Development Academy
SDGs	Sustainable Development Goals
TOT	training of trainers
UGDP	Upazila Governance and Development Project
UICDP	Upazila Integrated Capacity Development Project
UNDP	United Nations Development Programme
UP	Union Parishad
UZGP	Upazila Governance Project

1. Introduction

1.1 Background

Bangladesh has a three-tier rural local government system: Zila (District), Upazila (Sub-District), and Union Parishads. In addition, for the urban local governments, Paurashavas (Municipalities) and City Corporations are established. The Government of Bangladesh (GOB) has recently been implementing the initiatives to strengthen the capacity of local government institutions (LGIs). This is in line with the provision of the Constitution of Bangladesh, SDGs, Five-Year Plans etc.

Among others, roles and responsibilities of Upazila Parishads, as a middle tier LGI, have been increasing steadily in recent years. The Upazila Parishad Act was first promulgated in 1998, and the comprehensive amendment was made in 2009. The Act was, then, amended further in 2011 and 2015. The elections of Upazila Parishad were conducted in 2009, 2014 and 2019. Furthermore, the Annual Development Program (ADP) for Upazila Parishad was restored and enhanced gradually.

The Upazila Governance Project (UZGP) supported by UNDP demonstrates the successful implementation of enhanced ADP in several pilot Upazilas, initiates overall capacity development for Upazila Parishad chairs and key staff of transferred government departments, and starts promoting Upazila long-term development planning. However, decentralization and governance improvement at the Upazila level still have many challenges. Furthermore, linkage between Upazila Parishad and Union Parishad (UP) and other LGIs in development coordination has room for further improvement.

The Upazila Governance and Development Project (UGDP) financed by JICA has launched in 2015. The project has been supporting the governance improvement of Upazila Parishads by strengthening capacity of Upazila Parishads as well as providing development fund to selected Upazilas based on their governance performance.

However, the capacity of Upazila Parishads still needs to be enhanced, and supporting system from the government has to be further upgraded. To effectively strengthen the capacity of Upazila Parishads, a comprehensive mid- and long-term strategy, covering key issues such as legal and institutional reform, development planning, financial management and human resource development, should be established with clear vision and targets. In this backdrop, the GOB has made a decision to formulate the Mid- and Long-Term National Strategy for Upazila Governance (hereinafter the “Strategy”).

The Strategy clarifies the roles and responsibilities of Local Government Division (LGD) in supporting and supervising Upazila Parishads in the long run. It also defines collaboration with line departments at the Upazila level. The roles and responsibilities of the National Institute of Local Government (NILG) and other training institutions are also defined in the strategy.

1.2 Purpose of the Strategy

The Strategy Paper is designed to provide basic and policy guideline to the Upazila governance system. It has laid special emphasis on setting a vision for the Upazila Parishad and has been formulated considering the potential needs of the Upazila Parishad during 2041. It highlights “coordination” as the core function of Upazila Parishads. It is undeniable that if all the development activities of the Upazila Parishad are effectively coordinated, it would be possible to improve the quality of services to the citizens including infrastructural development at Upazila level.

To achieve the mission above, the Strategy provides targets and strategic components, which identifies

the key thematic areas. It then offers concrete actions to be undertaken by Upazila stakeholders, including the public representatives of Upazila Parishads, officers of transferred departments, and the LGD, NILG, and other government departments. Finally, the Strategy presents a road map that describes detailed actions with timeline.

1.3 Responsible Entity

The Local Government Division (LGD) is responsible for the formulation, implementation, monitoring and evaluation, and revision of the Strategy. The LGD is the sole responsible entity for the LGI-related policies.

(Associate entity)

The following entities are the cooperative entities.

- Planning Commission
- Head offices of Local Government Engineering Department (LGED), Department of Public Health Engineering (DPHE), and other departments whose Upazila-level offices were transferred to Upazila Parishads
- National Institute of Local Governance (NILG)

(Supporting entity)

- Development partners who are providing technical and financial supports to the GOB for implementing projects with a focus on strengthening governance at the Upazila level such as JICA, UNDP etc.

1.4 Target Period

The target period of the Strategy is from October 2020 to June 2041.

2. Mid- and Long-Term Strategy

2.1 Mission

The Strategy shall align with the national development vision. GOB has set Vision 2041, seeking to eliminate extreme poverty and reach Upper Middle-Income Country status by 2030 and High-Income Country status around 2041 with poverty becoming non-existent. The Second Perspective Plan 2021-2041 was formulated to delineate required policies and programs to realize the vision.

The Strategy shall contribute to the achievement of Vision 2041 from the perspectives of Upazila governance improvement. Indeed, all Upazila Parishad shall contribute to the achievement of this national vision.

In this context, the mission statement of Upazila Parishad, which will contribute to Vision 2041, is set as follows.

Mission of Upazila Parishad

Public services delivered at the Upazila level are improved through the comprehensive coordination of all Upazila-level development activities.

The comprehensive coordination is highlighted in the mission. Planning of development projects is a crucial factor for Upazila Parishads to realize the comprehensive and integrated development of the whole Upazila areas. Integration of all the concerned entities, including Districts, Unions and Paurashavas, and transferred line departments is also crucial.

Development projects at the Upazila level need to be well coordinated to maximize their impacts. In this context, the comprehensive coordination is considered as the core function of Upazila Parishads. In fact, the legal provisions and national policies emphasized the importance of the coordination function. As a middle-tier local government institution, and as a unique institution to which line departments are transferred, Upazila Parishad is inherently required to coordinate among stakeholders such as Union Parishads, Paurashavas, and 17 transferred line departments.

At the Upazila level, both horizontal and vertical coordination is crucial. The former is coordination with the 17 transferred government departments, and the latter is coordination with Union Parishads and Paurashavas, and Zila Parishads. To ensure better coordination at the Upazila level, information should be widely shared among these stakeholders. The Upazila Parishads need to take into considerations the shared information when planning and implementing any development activities to maximize the impacts, ensure synergies, and avoid overlapping. Such information sharing is the first step for the coordination.

The coordination will contribute to the comprehensive development of Upazilas. Consensus building on “coordination as the core function” is essential among all stakeholders including LGD and other ministries and departments, Union Parishads, Paurashavas, and Zila Parishad. Such consensus will help Upazila Parishad better perform their coordination functions, and then contribute to the welfare of local residents in the long run.

2.2 Target and Indicator

2.2.1 Target

Following seven (7) targets have been set to evaluate if the vision of Upazila Parishad for 2041 is achieved. Although there are many other issues that need to be addressed to improve Upazila Parishad governance, these 7 targets are centered as they are directly related to the strengthening the coordination capacity of Upazila Parishad.

- Target 1: Both horizontal and vertical coordination is ensured by Upazila Parishad.
- Target 2: Upazila Committees are well functioning, and contributing to better coordination with transferred line departments.
- Target 3: Upazila Parishads prepare both Five-Year Plans and annual development plans.
- Target 4: Citizens' views are properly reflected to Upazila Parishads' budget as well as development plans (both Five-Year Plans and annual development plans).
- Target 5: Budget and annual financial statement are properly prepared in accordance with the relevant laws and guidelines.
- Target 6: Activities of Upazila Parishads are properly monitored by the concerned wing of LGD.
- Target 7: Training mechanism that covers all Upazila Parishads is established and implemented.

2.2.2 Indicator

The following indicators are set to confirm if the targets are achieved. The criteria to verify the achievement level are also presented.

Target	Indicators
Target 1: Both horizontal and vertical coordination is ensured by Upazila Parishad.	1-1. At least 80% of the transferred departments' share information on development projects/schemes with Upazila Parishads. 1-2. At least 80% of the transferred departments' development projects/schemes are incorporated into development plans of Upazila Parishad. 1-3. At least 80% of the Union Parishads submit their proposals of development projects/schemes to Upazila Parishads. 1-4. At least 80% of Union Parishads' development projects/schemes are incorporated into development plans of Upazila Parishad.
Target 2: Upazila Committees are well functioning, and contributing to better coordination with transferred line departments.	2-1. At least 50% or more meetings of key Upazila Committees are held in Upazila.
Target 3: Upazila Parishads prepare and implement both Five-Year Plans and annual development plans.	3-1. 80% of Upazila Parishads formulate both Five-Year Plans and annual development plans in accordance with the Guidelines for Upazila Development Planning.
Target 4: Citizens' views are properly reflected to Upazila Parishads' budget as well as development plans (both Five-Year Plans and annual development plans).	4-1. Upazila Parishads hold at least 2 consultation meetings with citizens in terms of annual budget. 4-2. Upazila Parishads hold at least 2 consultation meetings with citizens in terms of both Five-Year Plans and annual development plans.

Target 5: Budget and annual financial statement are properly prepared in accordance with the relevant laws and guidelines.	<p>5-1. Upazila Parishads prepare budget in accordance with the relevant rules and guidelines and submit it to Upazila Parishad by May 30.</p> <p>5-2. Upazila Parishads prepare financial statement in accordance with the relevant rules and guidelines and submit it to Upazila Parishad by September 30.</p>
Target 6: Activities of Upazila Parishads are properly monitored by the concerned wing of LGD.	<p>6-1. LGD establishes a system to monitor all the activities of Upazila Parishads by June 2021, including those to check the indicators of the Strategy.</p> <p>6-2. LGD collects necessary information of at least 90% of Upazila Parishads.</p>
Target 7: Training mechanism that covers all Upazila Parishads is established and implemented.	<p>7-1. NILG establishes the training mechanism that covers all Upazila Parishads and LGD approves the mechanism.</p> <p>7-2. All Upazila Parishads receive the necessary training from GOB.</p>

2.2.3 Responsibilities of Local Government Division to fulfil the targets

The Local Government Division will take the following steps to fulfil the above targets.

Target	Responsibilities of Local Government Division
Target 2: Upazila Committees are well functioning, and contributing to better coordination with transferred line departments.	<ul style="list-style-type: none"> LGD prepares and implements the operational rules, guidelines and other legal and policy instruments for operating Upazila Committees.
Target 3: Upazila Parishads prepare and implement both Five-Year Plans and annual development plans.	<ul style="list-style-type: none"> LGD formulates the Guidelines for Upazila Development Planning, and update them on a regular basis. LGD, in consultation with NILG, provides trainings to Upazila Parishads on the development planning.
Target 5: Budget and annual financial statement are properly prepared in accordance with the relevant laws and guidelines.	<ul style="list-style-type: none"> 5-1. LGD reviews the relevant rules and guidelines for budget preparation and revises it. 5-2. LGD prepares the relevant guidelines and other legal and policy instruments for financial statements.

2.3 Strategic Component

2.3.1 Legal Framework

(1) Clear definition of the roles and responsibilities of Upazila Parishads and other local government institutions

The roles and responsibilities of respective LGIs should be clearly defined and governed by a single coherent legal framework, separate laws or other legal instruments. In order to bring harmony, discipline, consistency and efficiency, the LGI system should be brought under a coherent and consistent legal framework. This helps all LGIs fully perform their functions and avoid overlapping activities.

(2) Concerned laws, rules and other legal instruments governing Upazila Parishads

LGD needs to identify the important provisions of Upazila Parishad Act, 1998 (amended 2015) where rules and legal instruments are necessary, and prepare necessary rules and other legal instruments in order for Upazila Parishads to become fully functional with proper legal framework. For instance, clear instructions including formats for the preparation of an annual financial statement shall be formulated and thereby Upazila Parishads can increase their transparency and accountability.

(3) Awareness raising of Upazila stakeholders for act, rules, circulars etc.

Upazila public representatives and transferred departments' officers should acquire knowledge and understanding of the roles and responsibilities of Upazila Parishads. Training should be provided to them in this respect. After the basic training on legal framework, follow-up training should be organized on a regular basis to raise their awareness.

In addition, a compendium of all the relevant Acts, rules, and circulars regarding Upazila Parishads needs to be prepared and also updated on a yearly basis. This will help all Upazila stakeholders understand their legal requirements properly. The compendium can be prepared in a soft form, and sent to all Upazila Parishads every year.

2.3.2 Institutional Strengthening

(1) Activation of Upazila Committee

Upazila Committees need to be activated because they have a potential to ensure internal accountability, essential local service delivery, and responsive and integrated planning at the Upazila level. In this context, practical measures to activate Upazila Committees need to be explored. LGD needs to provide Upazila Parishads with clear and detailed guidance on the Upazila Committees and committee meetings. Such measures may include identifying key Upazila Committees and holding joint meetings among Upazila Committees, and developing a mechanism to monitor the holding of Upazila Committee meetings on a regular basis. The resolution of the Committee meetings should be well taken up and discussed at the Upazila Parishad meeting. In addition, training for Vice-Chairs as a Chairmen of Upazila Committees shall be provided to enhance their capacities.

In the long run, it is also crucial to review the effectiveness of the current Upazila Committee system. Several issues may need to be examined, such as whether the frequency of the meeting is sufficient, and whether the current structure is appropriate. LGD needs to re-examine the current system, and take a leading role in making the Upazila Committees more functional.

(2) Increased accountability of transferred department officers to Upazila Parishad

The accountability of transferred department officers to Upazila Parishad should be strengthened. Such increased accountability will lead to the improvement of the quality of public service delivery at the Upazila level. As the first step for strengthening the accountability, an information sharing mechanism among Upazila Parishad and the transferred department offices should be explored. Activation of Upazila Committees may also contribute to such strengthening of their accountability. In this regard, it is also important for the LGD to assess the bottlenecks on this front and consider preparation of necessary clear and detailed rules and/or guidelines to ensure such accountability. Training of Upazila stakeholders on the details of the transferred functions will also help the Upazila Parishads make rapid headway on this important front. A personnel management system of the transferred department officers should also be explored in the long run.

(3) Human resources of Upazila Parishad

1) Appointment of required personnel according to the Upazila Parishad Act, 1998 (amended 2015)

As stipulated in Upazila Parishad Act, (amended 2015) the Assistant Account Officer (AAO) should be appointed immediately to all Upazila Parishads. Until the official appointment, Upazila Parishad may temporarily assign other staff to work as AAO. The roles and responsibilities of the existing key staff members such as a Steno Typist- cum- Computer Operator (or commonly known as Confidential Assistant) should be revisited and clarified further.

2) Assessment of the required human resources of Upazila Parishads

New positions for the Upazila Parishads may need to be created after an objective assessment of the sufficiency of the current manpower against the assigned responsibilities of Upazila Parishads. For instance, for the proper formulation of and monitoring on Upazila-level development plans, technical personnel such as the Parishad's own engineer may be needed.

Upazila Parishads should also be given authority to appoint its own staff members like Paurashavas if they can afford to pay from their own source income. On this front, the Local Government Division should provide necessary salary supplement to Upazila Parishads to hire necessary staff in case of those Upazila Parishads which are having weak financial base.

In this regard, rules or other legal instruments that enable Upazila Parishads to employ necessary staff may need to be revised.

Given the existing reality, there is no denying that the fulfillment of the human resource needs of Upazila Parishads remains a long-term challenge for Upazila Parishads. However, in the short term, Upazila Parishad may need to seek support from transferred department officers and staff members.

(4) Awareness raising of Union Parishad Chairman as a member of Upazila Parishad

Awareness of Union Parishad Chairmen as a member of Upazila Parishad needs to be enhanced. It is necessary for the UP chairs to be imparted training to raise their knowledge about Upazila's legal framework and its development vision.

LGD, in collaboration with NILG and other training institutions, needs to consider organizing training courses for the Union Parishad Chairmen and other Upazila Parishad members with a view to make them aware of their roles and responsibilities as the members of Upazila Parishads.

(5) Involvement of Paurashava Mayors in Upazila Parishad meetings

Practical measures to ensure the attendance of Paurashava Mayors need to be explored. For example, attendance of a representative from Paurashava instead of Mayors may be made legally acceptable. The Member of the Parliament (MP) may also play an instrumental role as the adviser to the Upazila Parishad to ensure Mayor's regular attendance in the Upazila Parishad meetings. The LGD needs to examine practical measures and give guidance to Paurashava Mayors and Upazila Parishad Chairmen.

2.3.3 Development Planning

(1) Establishment of development planning cycle at the Upazila level

Upazila Parishads need to have a good understanding of development planning and establish a development planning cycle at the Upazila level. They need to prepare the FYP in accordance with the national development plans. In addition to FYP, Upazila Parishad also needs to prepare an annual development plan (AP) in consistent with its FYP. The development plans prepared by Upazila Parishads need to align with the national development goals including Sustainable Development Goals

(SDGs).

In this regard, LGD needs to provide clear guidance for development planning which indicate the core concept, procedures, institutional set-up, formats and other key elements, and support Upazila Parishads to establish their development planning cycle, including providing training to Upazila-level stakeholders.

(2) Updating of the guidelines for development planning

The guidelines for the preparation and implementation of development plans for local government institutions, issued by LGD as an administrative circular (Memo No. 46.046.006.00.00.001.2012-1057 dated 2 November 2014) need to be revised and/or updated. The updated Guidelines should provide a clear direction as to what the development planning cycle is, how to create and manage it at the Upazila level, and also how the development planning cycle can be effectively synchronized with the result-based management, monitoring and evaluation for ensuring sustainability.

The following points should be provided in the updated guidelines.

- Overall concept and objectives of development planning at the Upazila level
- More detailed steps and processes in formulating the FYP and AP in close collaboration with the Unions and Paurashavas and the transferred government departments
- Key institutional framework for managing development plans
- Monitoring and evaluation, and reporting system
- Necessity of both FYPs and APs, and consistency among them
- Consistency with national development goals such as FYPs

In addition, the updated Guidelines shall clarify how the other initiatives of Upazila-level planning, including the master plan, are harmonized with and related to the Upazila FYP and AP.

(3) Improvement of the contents of development planning

Development plans of Upazila Parishads need to cover the key contents such as 1) statistics and other socio-economic data; 2) resource mapping; 3) situational analysis; 4) vision; 5) development goals, objectives and targets with measurable indicators; 6) prioritized sectors and/or projects/schemes; and 7) institutional mechanism for the implementation, M&E and reporting.

In this context, Upazila Parishads need to develop a mechanism to collect local data/information through Upazila Committees, Unions and Paurashavas, and other sources. Based on the collected data and information, Upazila Parishads need to conduct situation analysis in an objective manner. Based on the situation analysis, Upazila Parishads then are expected to set their visions, development goals, objectives and targets with measurable indicators, and select the prioritized sectors and/or projects. Upazila Parishad also needs to develop an implementation and monitoring mechanism of FYPs and APs.

(4) Ensuring linkage between AP and FYP of Upazila Parishads

Upazila Parishads should prepare their FYPs in consistent with national development plans, and implement and monitor the FYPs. They also prepare APs which aim to realize the overall goals and objectives of their FYPs, and thus their projects/schemes funded under the APs are consistent with their FYPs. In other words, APs is a year-wised breakdown of FYPs, and thus the linkage between FYP and APs are crucial.

In this regard, LGD needs to provide clear guidance on AP to Upazila Parishads. LGD also provide support for Upazila Parishad to have better understanding about FYP and AP.

(5) Ensuring consistency between AP and budget

Development plans should be prepared with adequate considerations of actual budgetary allocations. In particular, APs need to be prepared taking into account the estimated budgetary allocations for any given fiscal years. Only schemes/projects which can be financed within the estimated budgetary allocations for a fiscal year should be included in the AP. Some additional projects can be kept in the pipeline and implemented when additional funds are available.

Upazila Parishads, thus, need to pay due attention to the consistency between AP and budget. LGD needs to provide clear guidance on this, and encourage all Upazila Parishads to ensure such consistency. In addition, Upazila Parishad itself shall make efforts to increase its revenue within the purview of existing rules and regulations to ensure the implementation of necessary schemes/projects.

(6) Enhancement of vertical and horizontal integration in Upazila FYP

Upazila Parishads should pay due attention to both vertical and horizontal coordination in preparing their FYPs to the extent possible. For the vertical coordination, Unions, Paurashavas and Zila Parishads are the main stakeholders. Upazila FYP should also align with the national development plans. To ensure vertical coordination, communication among relevant LGIs should be enhanced. In particular, Union-level development needs should be well collected and analyzed. In this context, Ward-shava, a grass-root level forum where local people can express their views to local public representatives, can work effectively to gather local people's needs.

In terms of horizontal coordination, information on development projects of the transferred departments needs to be shared with a view to properly include such information in FYP. However, such information is not readily available at the Upazila-level offices of the transferred departments. As such information is crucial for formulating an effective FYP, it may be effective for LGD to facilitate the discussion at the inter-ministerial meeting to enable the relevant ministries and departments to share the information with Upazila-level stakeholders.

Both vertical and horizontal coordination and integration into FYPs will help all Upazila-level stakeholders in creating maximum synergy and complementarity, avoid duplications and utilize their limited resources in the most efficient and effective ways.

(7) Enhancement of the relevant ministries' and departments' understanding about vertical and horizontal coordination

The relevant line ministries and departments should also pay due attention to the alignment of their development programs and projects with Upazila FYP and AP. It is, therefore, recommended that LGD, in collaboration with the Cabinet Division and other relevant ministries, takes a leading role in enhancing line ministries' and departments' understanding about Upazila-level development plans.

Furthermore, it is worth encouraging the relevant line ministries and departments to provide their respective field offices with: 1) appropriate guidance as to ensure this horizontal coordination in FYP and AP formulations; and 2) necessary information and data regarding their respective development projects and programs funded by the respective line ministries and departments. They would be a great help for Upazila to undertake better situational analysis for their integrated development planning.

(8) Ensuring stakeholders' participation in Upazila planning process

Upazila Parishads need to involve as many stakeholders as possible in the process of the formulation of development plans as stated in Section 42 (3) of Upazila Parishad Act, 1998 (amended 2015) and the Planning Guidelines of 2014. Such stakeholders include public representatives, transferred department officers, local people, representatives from CSOs and NGOs, local enterprises, and journalists. Women and adolescents should also be involved in the process. Ward-shava, in the context of identifying local development needs, is of great importance. Such participation of a wide range of

stakeholders will help the plans more effective to address Upazilas' development needs. In this context, stakeholders' participation shall be highlighted.

In this regard, Upazila Parishads should organize workshops at the Upazila premises to share the draft contents of the FYPs and APs with wider stakeholders, and also solicit their views before finalizing them. Consultation procedures need to be detailed out in the updated planning guidelines.

In addition, the involvement of a wide range of stakeholders, including community-based organizations, shall not be limited to the planning process. In particular, the development needs of backward communities shall be taken into account. The stakeholders should be involved in the entire process, i.e., planning, implementing, monitoring and evaluating process. Such involvement should be explored in the long run.

2.3.4 Financial Management

(1) Assessment of Upazila's financial base

It is important for LGD to assess if Upazila Parishads' financial base is sufficient to perform its mandated functions and provide public services. Such assessment shall be conducted on a regular basis, and based on the assessment results, LGD needs to explore the ways to expand Upazila's financial base.

(2) Updating procedures and formats regarding budget formulation

Upazila Parishad Budget (Formulation and Approval) Rules 2010 provide the budget formats to be prepared by Upazila Parishads. However, the budget formats in the Rules were originally prepared in 1984. Although the formats were updated in 2010, there is still a room for amendment to make them more practical for Upazila Parishad. The current budget formats, therefore, should be reviewed and updated.

(3) Increased transparency of budget formulation process

Before finalizing the budget, the Upazila Parishad should seek public opinions, comments and suggestions of all stakeholders, including marginalized people, on its draft budget by organizing a special budget meeting prior to the Upazila Parishad's approval as per Section 38 of Upazila Parishad Act, 1998 (amended 2015).

The finally approved budget needs to be shared with all relevant stakeholders including MP, UPs, Paurashavas, Zila Parishads, local newspapers and journalists. It must also be posted on Upazila's web portal as well as its notice board.

LGD needs to assist Upazila Parishads in taking the above measures by providing clear and appropriate guidance. LGD also needs to provide training opportunities for the relevant stakeholders of Upazila Parishad on the budget management.

(4) Improved and predictable ADP allocation system

The ADP block grant is one of the major sources of Upazila's development expenditures. Thus, the indicative amount of the ADP grant allocation of the next financial year should be informed to all Upazila Parishads prior to the preparation of the annual budget, i.e., before April of the previous financial year. This will help all Upazila Parishads identify available resources of development expenditures, and prepare an annual budget in a more effective and efficient way. This will also help Upazila Parishad ensure the better use of the development funds.

Furthermore, more need-based and objective criteria for the ADP block grant allocation may be

needed for better development of each Upazila. In this context, the criteria of the allocation should be revisited to see if the current ADP allocation properly reflects Upazila's local needs.

The allocation timing of the ADP grant is also important. The disbursements of ADP block grant should be made on time to help Upazilas effectively implement their development activities. In particular, the last installment needs to be disbursed well before the end of the fiscal year.

In this context, the performance-based allocation system piloted by the Upazila Governance Project (UZGP) and Upazila Governance and Development Project (UGDP) also needs to be given due attention. Such performance-based allocation system is worth considering to further enhance the governance status of Upazila Parishads.

(5) Integration of transferred departments' budget into Upazila budget

Most of larger development initiatives at the Upazila level are implemented by the transferred departments. The budgets of the transferred departments are much larger than the Upazila Parishad's development budget, and have bigger impacts on the Upazilas' development. In this context, information on development budget of the transferred departments should be shared with Upazila Parishads. Even the indicative or incomplete information would be useful for Upazila Parishads to prepare effective budget. The transferred departments should share the information on ongoing development projects to Upazila Parishads at least.

To realize the effective horizontal coordination and the integration of transferred departments' budgets into Upazila Parishad's budget, the following measures need to be taken into account to identify the feasible level of the integration.

- **Short-term:** Sharing of information on transferred departments' budget with Upazila Parishads.
- **Mid-term:** Incorporation of transferred departments expenditures into budget and annual financial statement of Upazila Parishads as reference information.
- **Long-term:** Supervision of expenditures of transferred departments by Upazila Parishad.

(6) Enhancement of financial statement and audit

1) Financial statement

The annual financial statement is an important tool for Upazila Parishads to ensure the accountability to their citizens. All Upazila Parishads shall prepare the annual financial statement and report it to LGD as per Section 39 (2) of Upazila Parishad Act, 1998 (amended 2015).

LGD, therefore, needs to formulate rules, guidelines or other legal instruments for the preparation of annual financial statement of Upazila Parishad to encourage all Upazila Parishads to prepare the financial statement every year. Such legal instruments shall clarify the key contents, roles and responsibilities of stakeholders, and detailed preparation process.

In addition, LGD also needs to arrange necessary training for preparing the financial statement to Upazila Chairmen, Vice-Chairs, UNOs and other key officers and staff members of Upazila Parishads. In this context, the National Institute of Local Government (NILG) can also play a significant role in designing training modules, preparing training materials, and organizing training sessions.

2) Audit

As per Section 40 of Upazila Parishad Act, 1998 (amended 2015) the accounts of all Upazila Parishads shall be audited in a prescribed manner by auditors assigned by the government. The Comptroller and

Auditor General (C&AG), the central audit institution of the government, is responsible for the external audit, but the office only conducts sample auditing for Upazila Parishads.

The internal audit system, therefore, needs to be established within Upazila Parishads. In this regard, LGD needs to prepare necessary legal instruments to motivate Upazila Parishad to conduct internal audit for their accounts. LGD, in collaboration with NILG, also needs to provide training opportunities for the internal audit to Upazila Parishads.

(7) Regular disclosure of finance related information

It is important for Upazila Parishads to disclose finance-related information to its stakeholders and public at large. Such information includes budget documents of Upazila Parishads, financial statement report, audit-related documents and other financial reports to the Upazila Parishads or government. In this regard, an effective mechanism for sharing of Upazila Parishad's financial reports is required to fulfil the public's right to information beyond the traditional local noticeboards. As part of the mechanism, an online system to disclose key budget information, in addition to the other key documents, to all stakeholders may be recommended.

(8) Improvement of asset management system

Upazila Parishad Act, 1998 (amended 2015) and Upazila Parishad (Property Handover, Maintenance and Management) Rules, 2010 require Upazila Parishads to maintain its assets under its jurisdictions. Upazila Parishads should, therefore, introduce an effective asset management system and provide their staff with necessary training for asset management. An asset register should be prepared and kept at Upazila Parishads, and should be updated every year. LGD needs to help Upazila Parishads maintain and update asset register. In this context, guidelines can be prepared by LGD.

2.3.5 Monitoring and Evaluation

(1) Effective monitoring mechanism on Upazila development activities

Upazila Parishad is responsible for monitoring all the development projects/schemes implemented within the Upazila, including those of the 17 transferred departments. In this context, a mechanism for periodical monitoring on the progress of development plans will be suggested by the updated planning guidelines. The monitoring reports are to be prepared by the concerned Upazila Committees and submitted to the Upazila Parishad meeting for review and approval. Standard monitoring and completion reporting formats will also be provided by the guidelines and manual for development planning. When the monitoring and evaluation formats are prepared, due attention shall be given to ensure/maintain the consistency with the existing guidelines and other policy instruments.

In addition, the institutionalization of grievance redress system may worth considering for the proper implementation of activities listed in AP.

(2) Effective monitoring mechanism by the government

LGD monitors the activities of the Upazila Parishad through by DDLGs and DLGs. In order to make this monitoring system more effective and practical, Local Government Division may prepare monitoring tables and take necessary steps to ensure its use. It is also important for LGD to give more clear and practical guidance to DLGs and DDLGs to ensure the effective monitoring.

More delegated system may be worth considering in which DLGs and DDLGs receive all the reports from Upazila Parishads, and send the summary reports with their observations and recommendations to LGD, highlighting issues that the government's attention is required. The current contents/monitoring indicators of the existing monitoring format may need to be revisited based on lessons of

the recent initiatives such as UZGP and UGDP.

An electronic reporting and evaluation system in which UNOs will share the reports with DDLGs, DLGs and MIE Wing of LGD may be effective in the long run.

(3) Strengthening capacity of MIE Wing of LGD

MIE Wing of LGD is responsible for the monitoring of all tiers of local government institutions (LGIs) in Bangladesh. It is necessary to review the existing capacity of MIE Wing of LGD, and explore practical and realistic options to establish an effective and practical monitoring mechanisms. In particular, the following issues need to be taken into account.

- Manpower of MIE Wing and field monitoring mechanisms
- Improved logistic support to the MIE Wing of LGD
- More delegation of monitoring functions to DLGs and DDLGs

In terms of monitoring of governance performance of each Upazila Parishad, UGDP is conducting a performance assessment of Upazila governance. As the indicators covers a broad range of governance issues of Upazila Parishad, it is worth considering the institutionalization of the performance assessment system piloted under UGDP with necessary adjustments.

2.3.6 Capacity Development

(1) Capacity development of Upazila elected representatives and other stakeholders

A capacity development framework for Upazila Parishad shall be developed and officially approved by LGD, and widely disseminated to all the relevant training institutions. The contents of the trainings provided by the NILG also need to be examined and improved based on the Upazilas' needs. In particular, as the coordination function is highlighted as the core function of Upazila Parishad, horizontal and vertical coordination is a crucial topic of Upazila Capacity Development.

Basic training should be given to all Upazila elected representatives and other stakeholders. Refresher training courses should also be organized at the District levels.

(2) Capacity development of NILG and other training institutions

In Bangladesh, there are many training institutions providing training to Upazila Parishads, but NILG is the key institutions as its main responsibility is to provide training to LGIs including Upazila Parishads. The capacity of NILG needs to be further strengthened so that NILG can provide proper training to Upazila stakeholders and cover as many Upazilas as possible. Broadly speaking, the following issues need to be addressed.

- Institutional strengthening of NILG
- Training program improvement
- Arrangement to provide necessary training as many Upazila Parishads as possible
- Facility improvement

In addition to the above, an intensive training to deputed officers of NILG and other institutions should be provided at the beginning of their deputations.

To realize the above-mentioned issues, the Mid- and Long-Term Training Plan shall be formulated. The plan will detail out how NILG provides training to Upazila stakeholders.

(3) Exploring feasible options for increasing the coverage of training

It is necessary to explore practical ways to increase the training coverage of Upazila Parishad elected representatives and other key stakeholders. Feasible options to increase the coverage of training shall

be explored such as:

- Certification system in which trainers of training institutions and NGOs are trained and certified to provide training to Upazila stakeholders.
- District Resource Teams (DRTs) who will provide training to Upazila stakeholders could be formed at each District level.
- A short training could be given as an overall orientation to all Upazila elected representatives.
- Introduction of e-learning system utilizing ICT could be developed for LGIs' stakeholders to acquire basic knowledge and information.

3. Implementation and Monitoring Mechanism

3.1 Strategy Implementation Committee

After the formulation of the Strategy, the Committee for the Implementation of the Mid- and Long-Term Strategy (hereinafter the “Strategy Implementation Committee”) will be established. The Strategy Implementation Committee will monitor the implementation status of the Strategy, and will give necessary guidance to ensure fruitful outputs.

The meetings of the Strategy Implementation Committee will be held every six months in principle. In addition to the regular meetings, the Strategy Implementation Committee can also hold special meetings if needed.

(1) Structure

The structure of the Strategy Implementation Committee is basically the same as that of the Working Committee for the Mid- and Long-Term Strategy. Members of the committee are listed below. Some more members can be co-opted as per necessary.

Chairman	Additional Secretary (Administration), LGD
Member	Additional/Joint Secretary (Upazila), LGD Deputy/Senior Assistant Secretary (Upazila-1), LGD Project Directors of Upazila-related projects, LGD Representative, General Economic Division (GED), Planning Commission Representative, MIE Wing, LGD Representative, Cabinet Division Representative, Upazila Governance and Development Project (UGDP) Representative, LGED Representative, DPHE Representative, NILG/ Deputy Project Director (NILG), UICDP Representative, development partners such as UNDP and JICA
Member Secretary	Deputy Secretary/ Senior Assistant Secretary (Upazila-2), LGD

Note 1. Additional/Joint Secretary (Upazila), LGD may serve as the Chairman instead of Additional Secretary (Administration), LGD.

Note 2. Other members, such as representatives of NGOs and selected Upazila Parishad Chairmen, can be co-opted if needed.

Note 3. Representative(s) of development partners may include representatives from UNDP who supports the EALG project, the World Bank, and other relevant development partners.

(2) Function

The major functions of the Strategy Implementation Committee are presented below.

- Monitor the implementation status of the Strategy, and give guidance on the implementation to ensure better outputs.
- Discuss and examine the key legal and policy documents listed in the Strategy, including the Guidelines for the Integrated Upazila Development Planning and the Mid- and Long-Term Training Plan, and submit them to the LGD for its approval.
- Identify key issues related to the Strategy implementation from Upazila Parishad Chairmen, Vice-Chairs, UNOs and other transferred department officers.
- Review the latest development of the policy environment, and recommend the amendment of the Strategy on a regular basis.
- Monitor the progress of the roadmap for the strategic components, and revise the roadmap if

- needed.
- Develop the Action Plan for specific years to ensure the implementation of the Strategy.
- Coordinate outputs and activities of relevant projects, including UGDP, EALG, and UICDP.

In addition to the above, the Strategy Implementation Committee can discuss any matters if deemed necessary.

(3) Focal point

In addition to the members of the Strategy Implementation Committee, it is recommended that some key government departments, such as the Local Government Engineering Department (LGED), the Department of Public Health Engineering (DPHE) and the National Institute of Local Government (NILG), whose Upazila-level offices are transferred to the Upazila Parishads appoint a focal point of the Strategy implementation. In addition, key ministries such as the Cabinet Division and Planning Commission are also required to appoint the focal point.

As some strategic actions are closely related to the transferred government departments, collaboration with the key ministries and departments is critical to ensure proper implementation of the Strategy.

The focal points are taking a leading role within their ministries and departments in collaborating with the Strategy Implementation Committee. In particular, the focal points are responsible for planning and implementing the activities in the Action Plan which the Strategy Implementation Committee develops every year.

In this light, LGD shall request the relevant ministries and departments to appoint the focal points. An inter-ministerial committee could facilitate the appointment of the focal points at all relevant ministries and departments.

(4) Strategy Implementation Desk

The Strategy Implementation Desk needs to be established to facilitate the implementation of the Strategy. As the Deputy Secretary/ Senior Assistant Secretary (LGD, Upazila-2) is the member secretary of the Strategy Implementation Committee, the unit will be established within its office.

The Strategy Implementation Desk will provide administrative and logistic support to the Strategy Implementation Committee. It will assist the Committee in holding its meeting, preparing the minutes of the meeting, keeping the record of the meeting materials and minutes, and performing all other necessary activities.

For the first few years, UICDP, in collaboration with other relevant projects, will support the Strategy Implementation Desk to better perform its functions. The UICDP's support will be gradually reduced year by year, and necessary tasks will be handed over to the office of the Deputy Secretary/ Senior Assistant Secretary (Upazila-2) of LGD so that the office can fully function as the Strategy Implementation Desk in the future.

3.2 Working Group

The working group for the implementation of respective strategic components may be established as necessary. Such a group consisting of members with practical expertise and experiences can ensure intensive discussion to produce fruitful outputs effectively. For instance, the Working Group for the Mid- and Long-Term Training Plan was established to facilitate the process of the formulation of the

plan.

The Strategy Implementation Committee, therefore, can form working group for specific issues based on the discussion at the committee meeting.

3.3 Amendment of the Strategy

The Strategy is a living document that needs to be updated and amended continually as per the changing policy environment regarding LGIs. Thus, the Strategy needs to be reviewed and amended on a regular basis. In particular, the amendments at the following timing need to be considered.

- 1) When major national policies such as Five-Year Plan are amended and/or newly formulated.
- 2) When the legal framework regarding Upazila Parishads and other LGIs is amended
- 3) When major projects to support the capacity development and/or governance improvement of Upazila Parishads are started, implemented, and/or ended.

More specifically, the years of 2020, 2025, 2030, 2035 and 2040 would be good-timings as the national Five-Year Plans are expected to be formulated in these years. The Strategy Implementation Committee shall review the contents of the national Five-Year Plans and progress of the Strategy in these years, and revise the Strategy accordingly.

4. Roadmap of Strategic Component

As the Strategy covers 21 years from 2020 to 2041, there should be a roadmap for 2041 indicating milestones of each strategic component. The roadmap will also contribute to proper planning of actions to be undertaken, and proper monitoring on the progress of the Strategy.

The Strategy Implementation Committee needs to monitor the roadmap on a regular basis, and can revise it if deemed necessary.

The roadmap is presented from the next page.

Roadmap of the Strategic Components

Strategic Component	Component	Responsible Entity	Timeframe			
			Short-Term FY 20/21-23/24	Mid-Term FY 23/24-25/26	Long-Term FY 25/26-30/31	Superlong-Term FY 30/31-40/41
Strategic Component 1: Legal Framework						
(1) Clear definition of the roles and responsibilities of Upazila Parishads and other local government institutions	1-1. Define the roles and responsibilities of respective LGIs.	LGD (Admin. Wing) LGD (Upazila Wing) LGD (Union Wing) LGD (Urban Wing)				
	1-2. Establish a coherent and consistent legal framework to bring harmony, discipline, consistency and efficiency.	LGD (Admin. Wing) LGD (Upazila Wing) LGD (Union Wing) LGD (Urban Wing)				
(2) Concerned laws, rules and other legal instruments governing Upazila Parishads	1-3. Identify the important provisions of Upazila Parishad Act where rules and legal instruments are necessary.	LGD (Upazila Wing)				
	1-4. Prepare necessary rules and other legal instruments in order for Upazila Parishads to become fully functional with proper legal framework. <ul style="list-style-type: none"> Guidelines for the preparation of an annual financial statement 	LGD (Upazila Wing)				
(3) Awareness raising for legal requirements of Upazila stakeholders	1-5. Prepare a compendium of all the relevant Acts, rules, and circulars regarding Upazila Parishads.	LGD (Upazila Wing)				
	1-6. Update the compendium on a yearly basis, and send it to all Upazila Parishad every year in a soft form.	LGD (Upazila Wing)				
	1-7. Provide training to Upazila public representatives and transferred departments' officers so that they can acquire knowledge and understanding of the roles and responsibilities of Upazila Parishads.	LGD (Upazila Wing) NILG				

Strategic Component	Component	Responsible Entity	Timeframe			
			Short-Term FY 20/21-23/24	Mid-Term FY 23/24-25/26	Long-Term FY 25/26-30/31	Superlong-Term FY 30/31-40/41
	1-9. Provide follow-up trainings on a regular basis to raise their awareness.	LGD (Upazila Wing) NILG		→	→	
Strategic Component 2: Institutional Strengthening						
(1) Activation of Upazila Committee	2-1. Explore practical measures to activate Upazila Committees.	LGD (Upazila Wing)	→			
	2-2. Provide Upazila Parishads with clear and detailed guidance on the Upazila Committees and committee meetings. <ul style="list-style-type: none"> Identify key Upazila Committees and hold joint meetings among Upazila Committees Develop a mechanism to monitor the holding of Upazila Committee meetings on a regular basis. 	LGD (Upazila Wing)	→			
	2-3. Review the effectiveness of the current Upazila Committee system in the long run. <ul style="list-style-type: none"> whether the frequency of the meeting is sufficient whether the current structure is appropriate. 	LGD (Upazila Wing)			→	
	2-4. Take a leading role in making the Upazila Committees more functional.	LGD (Upazila Wing)				→
(2) Increased accountability of transferred department officers to Upazila Parishad	2-5. Explore an information sharing mechanism among Upazila Parishad and the transferred department offices to strengthen the accountability of transferred department officers to Upazila Parishad.	LGD (Upazila Wing)	→			
	2-6. Assess the bottlenecks to increase the accountability of transferred department offices.	LGD (Upazila Wing)	→			
	2-7. Prepare clear and detailed rules and/or guidelines to ensure such accountability.	LGD (Upazila Wing)	→			

Strategic Component	Component	Responsible Entity	Timeframe			
			Short-Term FY 20/21-23/24	Mid-Term FY 23/24-25/26	Long-Term FY 25/26-30/31	Superlong-Term FY 30/31-40/41
	2-8. Provide training of Upazila stakeholders on the details of the transferred functions.	LGD (Upazila Wing)	→			
	2-9. Explore a personnel management system of the transferred department officers in the long run.	LGD (Upazila Wing)	→			
(3) Human Resources of Upazila Parishad	2-10. Appoint the Assistant Account Officer to all Upazila Parishads.	LGD (Upazila Wing)	→			
	2-11. Revisit and clarify the roles and responsibilities of the existing key staff members such as a Steno Typist- cum- Computer Operator (or commonly known as Confidential Assistant).	LGD (Upazila Wing)	→			
	2-12. Conduct an objective assessment of the requirements of Upazila Parishads against its assigned responsibilities.	LGD (Upazila Wing)	→			
	2-13. Revise rules or other legal instruments that enable Upazila Parishads to employ necessary staff as necessary.	LGD (Upazila Wing)	→			
(4) Awareness raising of Union Parishad Chairman as a member of Upazila Parishad	2-14. Provide training to the Union Parishad Chairmen to enhance the awareness as a member of Upazila Parishad, and raise their knowledge about Upazila's legal framework and its development vision.	LGD (Upazila Wing) NILG	→			

Strategic Component	Component	Responsible Entity	Timeframe			
			Short-Term FY 20/21-23/24	Mid-Term FY 23/24-25/26	Long-Term FY 25/26-30/31	Superlong-Term FY 30/31-40/41
(5) Involvement of Paurashava Mayors in Upazila Parishad meetings	2-15. Explore practical measures to ensure the attendance of Paurashava Mayors to Upazila Parishad meeting. <ul style="list-style-type: none"> Attendance of a representative from Paurashava instead of Mayors Seeking an advice from the Member of the Parliament Guidance from LGD to Paurashava Mayors and Upazila Parishad Chairmen 	LGD (Upazila Wing) LGD (Urban Wing)	→			
Strategic Component 3: Development Planning						
(1) Establishment of development planning cycle at the Upazila level	3-1. Provide clear guidance for development planning which indicate the core concept, procedures, institutional set-up, formats and other key elements, and support Upazila Parishads to establish their development planning cycle.	LGD (Upazila Wing)	→			
	3-2. Prepare the Five-Year Plan (FYP) in accordance with the national development plans.	LGD (Upazila Wing) Pilot Upazila	→		→	
	3-3. Prepare an annual development plan (AP) in consistent with its FYP.	LGD (Upazila Wing) Pilot Upazila	→	→	→	
(2) Updating of the guidelines for development planning	3-4. Update the existing guidelines for the preparation and implementation of development plans for local government institutions (Memo No. 1057 dated 2 November 2014).	LGD (Upazila Wing)	→			

Strategic Component	Component	Responsible Entity	Timeframe			
			Short-Term FY 20/21-23/24	Mid-Term FY 23/24-25/26	Long-Term FY 25/26-30/31	Superlong-Term FY 30/31-40/41
(3) Improvement of the contents of development planning	3-5. Give clear guidance to Upazila Parishads on the key contents of the development plans. 1) statistics and other socio-economic data 2) resource mapping 3) situational analysis 4) vision 5) development goals, objectives and targets with measurable indicators 6) prioritized sectors and/or projects/schemes 7) institutional mechanism for the implementation, M&E and reporting	LGD (Upazila Wing)	➔			
(4) Ensuring linkage between AP and FYP of Upazila Parishads	3-6. Provide clear guidance on AP to Upazila Parishads, and support Upazila Parishads to have better understanding about FYP and AP.	LGD (Upazila Wing)	➔			
(5) Ensuring consistency between AP and budget	3-7. Provide clear guidance to all Upazila Parishads on the consistency between AP and budget, and encourage all Upazila Parishads to ensure such consistency.	LGD (Upazila Wing)	➔			
(6) Enhancement of vertical and horizontal integration in Upazila FYP	3-8. Provide clear guidance to all Upazila Parishads on ensuring both vertical and horizontal coordination in preparing their FYPs.	LGD (Upazila Wing)	➔			
(7) Enhancement of the relevant ministries' and departments' understanding about vertical and horizontal coordination	3-9. Enhance the relevant ministries' and departments' understanding about Upazila-level development plans in collaboration with the Cabinet Division and other relevant ministries.	LGD (Upazila Wing)	➔			
	3-10. Encourage the relevant ministries and departments to provide their respective field offices with: 1) appropriate guidance as to ensure this horizontal coordination in FYP and AP formulations; and 2) necessary information and data regarding their respective development projects and programs funded by the respective line ministries and departments.	LGD (Upazila Wing)		➔		

Strategic Component	Component	Responsible Entity	Timeframe			
			Short-Term FY 20/21-23/24	Mid-Term FY 23/24-25/26	Long-Term FY 25/26-30/31	Superlong-Term FY 30/31-40/41
(8) Ensuring stakeholders' participation in Upazila planning process	3-11. Provide clear guidance to all Upazila Parishads on ensuring stakeholders' participation in Upazila planning process by delineating the consultation procedures.	LGD (Upazila Wing)	➔			
Strategic Component 4: Financial Management						
(1) Assessment of Upazila's financial base	4-1. Assess if Upazila Parishads' financial base is sufficient to perform its mandated functions and provide public services.	LGD (Upazila Wing)	➔			
(2) Updating procedures and formats regarding budget formulation	4-2. Review the budget formats in the Upazila Parishad Budget (Formulation and Approval) Rules 2010, and amend them to make them more practical for Upazila Parishad if necessary.	LGD (Upazila Wing)	➔			
(3) Increased transparency of budget formulation process	4-3. Provide clear guidance to all Upazila Parishads on the organization of a special budget meeting prior to the Upazila Parishad's approval as per Section 38 of Upazila Parishad Act.	LGD (Upazila Wing)	➔			
	4-4. Provide clear guidance to all Upazila Parishads on sharing the finally approved budget with all relevant stakeholders, and posting it to Upazila's web portal as well as its notice board.	LGD (Upazila Wing)	➔			
	4-5. Provide training opportunities for the relevant stakeholders of Upazila Parishad on the budget management.	LGD (Upazila Wing) NILG	➔			
(4) Improved and predictable ADP allocation system	4-6. Inform the indicative amount of the ADP grant allocation of the next financial year to all Upazila Parishads prior to the preparation of the annual budget.	LGD (Upazila Wing)	➔			
	4-7. Revisit the criteria of the allocation to see if the current ADP allocation properly reflects Upazila's local needs.	LGD (Upazila Wing)	➔			
	4-8. Make a timely disbursements of ADP block grant to help Upazilas effectively implement their development activities.	LGD (Upazila Wing)	➔			

Strategic Component	Component	Responsible Entity	Timeframe			
			Short-Term FY 20/21-23/24	Mid-Term FY 23/24-25/26	Long-Term FY 25/26-30/31	Superlong-Term FY 30/31-40/41
	4-9. Review the results of the performance- based allocation system piloted by the Upazila Governance and Development Project (UGDP).	LGD (Upazila Wing)	→			
(5) Integration of transferred departments' budget into Upazila budget	4-10. Encourage the sharing of the information on development budget and development projects of the transferred departments with Upazila Parishads.	LGD (Upazila Wing) LGED DPHE	→			
	4-11. Identify the feasible level of the integration as follows. <ul style="list-style-type: none"> • Short-term: Sharing of information on transferred departments' budget with Upazila Parishads. • Mid-term: Incorporation of transferred departments expenditures into budget and annual financial statement of Upazila Parishads as reference information. • Long-term: Supervision of expenditures of transferred departments by Upazila Parishad. 	LGD (Upazila Wing) LGED DPHE	→	→	→	
(6) Enhancement of financial statement and audit	4-12. Formulate rules, guidelines or other legal instruments for the preparation of annual financial statement of Upazila Parishad.	LGD (Upazila Wing)	→			
	4-13. Arrange necessary training for preparing the financial statement to Upazila Chairmen, Vice-Chairs, UNOs and other key officers and staff members of Upazila Parishads.	LGD (Upazila Wing) NILG	→	→		
	4-14. Provide clear guidance to all Upazila Parishads to motivate them to conduct the internal audit for their accounts.	LGD (Upazila Wing)	→			
	4-15. Provide training for the internal audit to all Upazila Parishad stakeholders.	LGD (Upazila Wing) NILG		→		
(7) Regular disclosure of finance related information	4-16. Provide clear guidance to all Upazila Parishads on the disclosure of finance-related information to its stakeholders and the public.	LGD (Upazila Wing)	→			

Strategic Component	Component	Responsible Entity	Timeframe			
			Short-Term FY 20/21-23/24	Mid-Term FY 23/24-25/26	Long-Term FY 25/26-30/31	Superlong-Term FY 30/31-40/41
	4-17. Explore an effective mechanism, including an online system, for sharing of Upazila Parishad's financial reports beyond the use of the traditional local noticeboards.	LGD (Upazila Wing)	→			
(8) Improvement of asset management system	4-18. Provide clear guidance to all Upazila Parishads on maintaining and updating asset register.	LGD (Upazila Wing)	→			
Strategic Component 5: Monitoring and Evaluation						
(1) Effective monitoring mechanism on Upazila development activities	5-1. Provide a clear guidance to all Upazila Parishads on the Upazila's monitoring mechanism in the updated planning guidelines.	LGD (MIE Wing) LGD (Upazila Wing)	→			
(2) Effective monitoring mechanism by the government	5-2. Develop an effective and practical monitoring system on activities of Upazila Parishads by DDLGs and DLGs.	LGD (MIE Wing) LGD (Upazila Wing)	→			
	5-3. Review the current contents/ monitoring indicators of the existing monitoring format, and develop and disseminate practical monitoring formats.	LGD (MIE Wing) LGD (Upazila Wing)	→			
	5-4. Provide training to Upazila Parishad stakeholders to ensure the use of the monitoring formats.	LGD (MIE Wing) LGD (Upazila Wing) NILG	→	→		
	5-5. Explore an electronic reporting and evaluation system in which UNOs will share the reports with DDLGs, DLGs and MIE Wing of LGD in the long run.	LGD (MIE Wing) LGD (Upazila Wing)	→			

Strategic Component	Component	Responsible Entity	Timeframe			
			Short-Term FY 20/21-23/24	Mid-Term FY 23/24-25/26	Long-Term FY 25/26-30/31	Superlong-Term FY 30/31-40/41
(3) Strengthening capacity of MIE Wing of LGD	5-6. Review the capacity of MIE Wing of LGD, and explore practical and realistic options to establish an effective and practical monitoring mechanisms. In particular, the following issues need to be taken into account. <ul style="list-style-type: none"> Manpower of MIE Wing and field monitoring mechanisms Improved logistic support to the MIE Wing of LGD 	LGD (MIE Wing)	→			
	5-7. Review the result of the performance assessment of Upazila governance piloted by UGDP, and explore the feasibility of the institutionalization of the performance assessment system with necessary adjustments.	LGD (Upazila Wing) LGD (MIE Wing)	→	→		
Strategic Component 6: Capacity Development						
(1) Capacity development of Upazila elected representatives and other stakeholders	6-1. Develop a capacity development framework for Upazila Parishad, and widely disseminate it to all the relevant training institutions.	NILG LGD (Upazila Wing)	→			
	6-2. Provide basic training to all Upazila elected representatives and other stakeholders, and refresher training at the District levels.	NILG LGD (Upazila Wing)	→	→	→	
(2) Capacity development of NILG and other training institutions	6-3. Strengthen the capacity of NILG as the key training institutions responsible for training to LGIs. <ul style="list-style-type: none"> Institutional strengthening of NILG Training program improvement Arrangement to provide necessary training as many Upazila Parishads as possible Facility improvement 	NILG LGD (Upazila Wing)	→	→	→	
	6-4. Formulate the Mid- and Long-Term Training Plan.	NILG LGD (Upazila Wing)	→			

Strategic Component	Component	Responsible Entity	Timeframe			
			Short-Term FY 20/21-23/24	Mid-Term FY 23/24-25/26	Long-Term FY 25/26-30/31	Superlong-Term FY 30/31-40/41
(3) Exploring feasible options for increasing the coverage of training	<p>6-5. Explore practical ways to increase the training coverage of Upazila Parishad elected representatives and other key stakeholders.</p> <ul style="list-style-type: none"> • Certification system in which trainers of training institutions and NGOs are trained and certified to provide training to Upazila stakeholders • District Resource Teams (DRTs) who will provide training to Upazila stakeholders • A short training as an overall orientation to all Upazila elected representatives • Introduction of e-learning system utilizing ICT for LGIs' stakeholders to acquire basic knowledge and information 	NILG LGD (Upazila Wing)				