MONITORING THE DEVELOPMENT ACTIVITIES AT THE UPAZILA PARISHAD

THESIS

IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE DEGREE OF MASTERS IN URBAN AND REGIONAL PLANNING

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DEPARTMENT OF URBAN AND REGIONAL PLANNING
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DHAKA-1000

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TITLE
MONITORING THE DEVELOPMENT ACTIVITIES AT THE UPAZILA PARISHAD

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Lack of the idea of monitoring.

nothing but simple observation and at the Upanagar level there is
nothing but simple observation and at the Upanagar level. Whatever is there in the name of monitoring is
observed. But hardly any proper monitoring system could be found
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Far-finding rural areas,

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symbolizing the Upanagas nearest to the supervisory monitoring
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for field study two Upanagas were selected viz. Chamipur Sadar
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and President Cabinet Division were also discussed.
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A study was conducted to find out the monitoring of the
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ABSTRACT
So to ensure Monitoring in Upazila Parishad realistic deadlines should be set for submission of returns, monitoring staff should be adequate in number, qualified, trained and their job charts should be prepared. On the other hand monitoring work should not suffer for want of fund, adequate powers should be provided to management, specialists in monitoring should be invited as consultants and the problems of co-ordination should be sorted-out among the concerned departments.
ACKNOWLEDGEMENT

I express my indebtedness and deep gratitude to Professor Dr. Mir Shahidul Islam, Head, Department of Urban and Regional Planning, Bangladesh University of Engineering and Technology under whose valuable guidance, inspiration and constant supervision this study has been completed.

I also express my thanks to all the teachers of Urban and Regional Planning for their valuable suggestions and co-operation during the course of my study and research.

I like to extend my thanks to my present colleague Mr. Nour Mohammad and Askary of Islamic University who helped me in reviewing the draft manuscript.

I am also thankful to the officials of various ranks of IMED, Upazila Coll and MLGMC for providing me the valuable materials and other necessary assistance.

I wish to express my thanks to all the officials and elected representatives of both the Ghazipur and Bhuapur Upazila Parishad for their sincere co-operation and hospitality during the field survey.

Finally, I am grateful to my mother and husband for their inspirations during the research work.
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<th>Full Form</th>
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<tr>
<td>AD</td>
<td>Assistant Director</td>
</tr>
<tr>
<td>A/C</td>
<td>Account</td>
</tr>
<tr>
<td>ADA</td>
<td>Annual Development Assistance</td>
</tr>
<tr>
<td>ADP</td>
<td>Annual Development Programme</td>
</tr>
<tr>
<td>CIROAP</td>
<td>Centre for Integrated Rural Development in Asia &amp; Pacific</td>
</tr>
<tr>
<td>DC</td>
<td>District Commissioner</td>
</tr>
<tr>
<td>DG</td>
<td>Director General</td>
</tr>
<tr>
<td>Dy.</td>
<td>Deputy</td>
</tr>
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<td>IMED</td>
<td>Implementation, Monitoring, Evaluation Division</td>
</tr>
<tr>
<td>LGRD</td>
<td>Local Government and Rural Development</td>
</tr>
<tr>
<td>MLGMC</td>
<td>Ministry of Local Government Monitoring Cell</td>
</tr>
<tr>
<td>NICAR</td>
<td>National Implementation Committee for Administrative Reform</td>
</tr>
<tr>
<td>UNO</td>
<td>Upazila Nirbahi Officer</td>
</tr>
<tr>
<td>UP</td>
<td>Union Parishad</td>
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CHAPTER 1

INTRODUCTION

1. CONCEPT OF MONITORING

Monitoring is an essential management tool which helps to improve the efficiency of an ongoing project and the selection and design of future projects. Its primary objective is to provide the right people with the right information in the right details and at the right time and frequency. The main purpose of monitoring is to indicate as early as possible any shortcoming with regard to delivery of inputs, execution of activities on production of outputs in order that corrective measures can be undertaken in time. Projects which do not have an effective monitoring system are more likely to suffer delays and cost overruns (for absence of effective monitoring system, implementation of development project in time and within cost remains one of the weakest areas in the development planning process in the developing countries like Bangladesh.). Projects can be monitored by some one within or outside the project.

i. Inside monitors. The project manager and his unit managers are the inside monitors. The insiders have more advantages than others to the extent that they know the project more than anybody else. They are not antagonistic to the project and their views would carry weight at the higher level concerned with the project implementation.
The only reservation about an insider is that he may not look for facts to form conclusions which are negative or may report on facts which reflect badly on his project.

ii. Outside monitors. The monitors from outside can be the top of management in the hierarchy, who are accountable for the project to the Government. The advantage with an outside monitor is that he can have objective point of view about project implementation status; but he may not be uniform with the project or he may have preconceived adverse notions about the projects.

Monitoring and evaluation are designed to provide project management and National and International development agencies with timely and operationally useful information on how efficiently each stage of the project is operating and on the degree to which extended impacts are being achieved also providing lessons for future projects. Monitoring is an internal project activity concerned to assess whether project resources (inputs) are being administered and used as extended and whether they are producing the extended outputs. It is useful to distinguish between performance monitoring and process monitoring.

i. Performance monitoring. The purpose of performance monitoring is to assess the extent to which project inputs are being used in accordance with the approved budget and timetable, and whether the extended outputs are being produced in a timely and cost effective manners. It may also assess whether project benefits are reaching the extended population groups. Performance monitoring is extended to improved project supervision and it is essential that management receives constant feedback and key indications of project performance so that problems can be detected and connection made.

ii. Process monitoring. The purpose of process monitoring is to provide feedback management on the efficiency and effectiveness of the project delivery system. Two areas of particular importance are the analysis of how the project is perceived and how it actually operates at the level of the extended beneficiaries; and the effectiveness of
the communication and organization linkages between the implementing agencies and beneficiaries, the speed and cost of the delivery system and the quality of the outputs measured, and where possible a comparison is made with alternative approaches. The effect may also be assessed.

Project monitoring is a new phenomenon in the developing world. It is a useful management tool for implementation of development project in time and cost. Monitoring by itself is not the end, it is near to the end, namely implementation of projects according to time and resource schedule. Therefore monitoring feeds information for efficient project implementation. Monitoring is improvement of projects while they take place and hence it is based on purpose level information; but since purpose level information is not sometimes available, monitoring is reduced to evaluation of outputs against project targets.

2. OBJECTIVES OF THE RESEARCH

Monitoring is the essential of any development project. So the present research intends to

1. study the existing system of information flow;

2. study the existing monitoring system of the Upazila Praishad's activity organised by the higher level authority;

3. find out the deficiency, if any, of the present system, and
iv. to develop an improved system to monitor the activities of the Upazila Parishad.

3. ABOUT UPAZILA : THE STUDY AREA

On April 28, 1982 a high powered committee for Administrative Reorganization Reform was appointed. With the recommendation of that Committee a scheme of decentralisation of administration was undertaken by the Government. Under that scheme of decentralization a new Upazila or sub-district has been given the unit of administration which has so long been known as Thana. Though generally a Upazila corresponds to a thana but in some places two Thanas have been brought under one Upazila. While the Thana will continue to be used to refer only to a police station, the Upazila will henceforth be the focal point of administration and development at the local level.

The resolution of the Government dated 23rd October 1982 in the principal instrument by which the process of setting up the Upazila has been set to motion. The resolution sets forth the conceptual as well as operational basis of the process of decentralization.

The local Government ordinance 1982 provides the essential legal framework of the local government at the Upazila level. The resolution has divided the government functions at the Upazila level into two groups, namely, "retained
subjects" and "transferred subjects". According to the provisions of the resolution the responsibility of all development activities at the local level has been transferred to the Upazila Parishad.

For planning, designing, implementing and monitoring the development project at the Upazila level the Upazila Parishad will adhere to the following guidelines in administering their development activities. These guidelines were approved by the Cabinet Division circular No CD/DA-1/1(21)/83-140 issued on 10 April 1983.

i. Upazila Parishad should prepare an Upazila development plan and maintain a plan book and shall prepare an Annual Development Program.

ii. Experience and expertise being limited at the Upazila level, the development activities to be planned and implemented by the Upazila Parishads will mainly center around (a) Agriculture and Irrigation (b) Small and Cottage Industries (c) Communication (d) Housing and Physical Infrastructure (e) Development of educational institutions (f) Health and Social Welfare (g) Sports and Culture (h) Union level works program and (i) Miscellaneous activities.

Lastly the legal basis of the Upazila Parishad has been provided by the local Government ordinance 1982. The elected Chairman of the Upazila is the Chief Executive of the Parishad. He is responsible for the conduct of day-to-day administration of the Upazila Parishad and the supervision
and control of the staff of the Upazila parishad. To support the Chief Executive there exists various supportive Gov't. officials. The Government shall only exercise general supervision and control over the Upazila Parishad in order to ensure that their activities conform to the purpose of the law. The organisation structure of the Upazila Parishad is shown in the Annexure-1.1.

2. NEED FOR MONITORING THE DEVELOPMENT ACTIVITIES AT THE UPAZILLA PARISHAD

The justification of the need for monitoring the development activities at the Upazila Parishad is specially based upon one special Government monitoring report that covered 64 Upazila Parishad development activities. From that special monitoring report based upon 64 Upazila Parishads 30 out of 64 are demanding that they have prepared their Annual Development Plans. But practically those Upazila Parishads have in the name of development plan just prepared only the list of projects for 5 years. The rest 34 Upazilas did not prepare even such list of projects. Thus maximum Upazila Parishads still did not prepare their development plan. As a result of the absence of development plan. The development projects are selected on the adhoc basis. Out of 64 Upazila Parishads 53 Upazilas are demanding that they had officials for project planning. But practically, in time of observation it is seen that in the maximum Upazila Parishads project planning or development planning was completed by the U.N.O. or finance officer. In some Upazilas the
development plan also was not prepared according to the sectoral allocation pattern and maximum Upazila Parishad the project was also not completed according to their approved planning. The table below represents the selected and completed projects in the 460 Upazilas in the year of 1985-86.

Table 1.1

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<th>Name of Sector</th>
<th>No. of selected project</th>
<th>No. of completed project with (%)</th>
<th>No. of incompleted project with (%)</th>
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<tr>
<td>Agriculture and Irrigation</td>
<td>866</td>
<td>519 (70%)</td>
<td>256 (30%)</td>
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<tr>
<td>Small and Cottage Industries</td>
<td>158</td>
<td>50 (32%)</td>
<td>108 (68%)</td>
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<td>Transport and Communication</td>
<td>931</td>
<td>595 (60%)</td>
<td>396 (60%)</td>
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<tr>
<td>Housing and Infrastructural</td>
<td>537</td>
<td>229 (43%)</td>
<td>308 (57%)</td>
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<tr>
<td>Education development</td>
<td>945</td>
<td>526 (56%)</td>
<td>419 (44%)</td>
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<td>Health and Social Welfare</td>
<td>357</td>
<td>178 (50%)</td>
<td>179 (50%)</td>
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<tr>
<td>Sports and Culture</td>
<td>342</td>
<td>229 (60%)</td>
<td>113 (43%)</td>
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<tr>
<td>Unionwise allocated grant for rural development</td>
<td>587</td>
<td>328 (60%)</td>
<td>219 (40%)</td>
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<td>Miscellaneous</td>
<td>196</td>
<td>124 (63%)</td>
<td>72 (39%)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>4939</td>
<td>2869 (58%)</td>
<td>2070 (52%)</td>
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</table>

*Source: I.M.E.D. of Bangladesh*
From the above table it has come out that in the year 1985-86 out of total approved projects 58% has been completed and rest 42% project is incomplete. In the list of incomplete project there are some projects which are not still started even. So 42% of project plan has almost failed.

Out of 64 Upazila Parishads 53 Upazila Parishads demand that they have project selection committees while 43 Upazila Parishads demand to have project monitoring officer for monitoring their own development activities. So out of 64 Upazila Parishads 11 Upazila Parishads are marked with absence of any project Selection Committee and 29 Upazila Parishads run without any project monitoring officer. Some Upazila Parishads reported that they selected, finalized and allocated the sectoral financial grant in the parishad meeting. They are doing all these functions sitting within the office room without feasibility study of the projects and evaluating the priority of needs.

In the Upazila level development planning and monitoring system is really weak. Government has some sorts of policy decision to improve the development planning system. But in most of the cases have still not been implemented. Because of absence of technical knowledge of the newly appointed officials there was practically no real contribution to the development which as such failed. Frequent transfer of the U.N.O. and other developmental officials is also one of the most important reason to hamper the development activities.
According to the ordinance that Upazila Parishads are supposed to hold at least one meeting a month for analysis of their development projects. But according to the statistical report about 460 Upazila Parishads implementation and progress analysis meetings were not conducted even once a year. For example, in the year 1983-84, Chandina and Kamalgang Upazila Parishads had held no such meeting at all.

There is a system that the District Commissioners and the higher level responsible authorities are to investigate into the Upazilla Parishad's development activities and send one recommended report to them about their over all development activities. But according to the information collected the higher level authorities do not normally visit the Upazilla Parishads. There are some Upazilas which are not visited by any higher level authority. Gazipur Sadar Upazilla, Kustia Sadar Upazilla and Bhuapur Upazilla in Tangail District are the examples in point.

As per ordinance all Upazila Parishads must prepare a report within 15th September covering their over all development activities, planned and implemented, in the last financial year. The copies of this report should be submitted to the Cabinet Division, Ministry of local Govt. Planning Commission and the Deputy Commissioner of the respective District within 15th September. In the year 1983-84, 30 Upazila Parishads out of 64 and in the year 1984-85, 33
Upazila Parishads only submitted their reports to the responsible authorities. In these two years respectively 23 and 15 Upazila Parishads submitted their reports when the due date was over. And 11 and 15 Upazila Parishads in the respective years submitted no report at all. In the year 1985-86 out of 464 Upazila Parishads the number submitting such reports was only 4.

The object of creation of Upazila Parishads is that they are to implement different types of development project, with their A.D.P grant, revenue and the grants received from different sources alongside the "Rural Development Project" "Food For Works" and National Development Projects functioning in the Upazila level. Besides all these, the National and International voluntary organizations undertake different types of development projects in the Upazila level for the landless, poor and the beggar classes to add to Upazila Parishads, development activities. But as the things run in practice it is difficult to measure how far the Upazila Parishads will be able to fulfill their socio-economic development program as envisaged in time of their creation.

Actually it has become necessary to monitor and investigate whether really the landless poor class is decreasing. That means, it is to be judged that if the income level in the Upazilla Parishads rises, whether the unemployment and the population problems will actually be solved.
According to the collected information it can be said that Upazila Parishads' development activities help to develop the infrastructural development, and as a result the root network and transport and communication systems develop. In the social sector too specially the number of schools is increasing. As a result it can be expected that it will increase the percentage of primary education and at the same time improve the overall social position.

In the Upazila Parishads activities there, however, is neglected the production development sector as Agriculture and Plantation, Small and Cottage Industries, Fishery and Poultry farm etc. The investment in production development projects help to achieve the National planning as it helps to solve the illiteracy problem and open the door for employment. So the Upazila Parishads must also take care about the production development sector.

There are some problems in development activities at Upazila Parishad. These are:

i. Most of the Upazila Parishads still can’t prepare their 5-year even one-year development plan because of absence of report and experienced manpower. As a result adhoc projects are selected, and sectorwise allocation pattern is not followed according to the Guide Book. Infrastructural development projects are getting priority. On the other hand the production development projects are getting less importance.
ii. Some Upazila Parishads (for example, Shergon, Chandarisha, Pachbebi) are allocated grant for specific project and more than $\frac{1}{3}$ of the total grant for the particular sector. They completed some functions which are strictly restricted to be done with the Upazila Parishads development grants. For example Mitapokur Upazila Parishad established one Kindergarten school and purchased Camera, Microphone and Honda. In Shigra Upazila Parishad established one High School and Gobindogonj Upazila purchased 14 Television sets. In Shanpur Upazila Parishad prepared Tennis court. Except these, Etra, Kandua, Modukhali and some Upazila Parishads have done earth works.

iii. In Upazila level development planning and implementation work are very weak. Still in most of the Upazila Parishads project Selection committee Project Analysis Committees. Project, Monitoring and Direction committees are not developed, and even if developed somewhere they are not functioning effectively.

iv. According to the ordinance the infrastructural development projects are to be completed through tender system. But in most of the cases the development projects are completed through the project Committee's own selected contractors, and the result is that most of the projects so completed are below standard.

v. According to the government ordinance the Upazila Parishad is to complete their own audit regularly at the end of the fiscal year. One representative of Ministry of Local Government Monitoring Cell and one representative of Auditor General's Office are to check regularly the audit reports of the Upazila Parishads practically with specific field visit and make regular investigation so that the money be utilized in proper way. But practically the audit system is not functioning
regularly. Thus there is the possibility of money being utilized in improper way and of expenditure going out of the way. The table below represents the audit position of 460 Upazila Parishads up to 30th April 1988.

Table 1.2

<table>
<thead>
<tr>
<th>Division</th>
<th>Total Upazila</th>
<th>No. of Upazila more than yearly running</th>
<th>No. of Upazila yearly</th>
<th>No. of Upazila running</th>
<th>Any type of audit never conducted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>No.</td>
<td>No.</td>
<td>No.</td>
<td>No.</td>
</tr>
<tr>
<td>Rajshahi</td>
<td>123</td>
<td>15</td>
<td>108</td>
<td>48</td>
<td>75</td>
</tr>
<tr>
<td>Khulna</td>
<td>90</td>
<td>16</td>
<td>80</td>
<td>35</td>
<td>69</td>
</tr>
<tr>
<td>Dhaka</td>
<td>119</td>
<td>9</td>
<td>110</td>
<td>33</td>
<td>86</td>
</tr>
<tr>
<td>Chittagong</td>
<td>122</td>
<td>18</td>
<td>104</td>
<td>42</td>
<td>80</td>
</tr>
<tr>
<td>Total</td>
<td>460</td>
<td>58</td>
<td>402</td>
<td>158</td>
<td>302</td>
</tr>
</tbody>
</table>

Source: M.L.G.M. Cell

From the above table it will become very clear that there are 58 upazilas where more than one time audit is completed. It is really a very poor number compared with 460 Upazilla Parishads. In 402 Upazilla Parishads there is no record about yearly audit conducted by the M.L.G.M. Cell and by the representative of Auditor General of Government of the People's Republic of Bangladesh. In 302 Upazilla Parishads there is no record of running audit (in 1987-88 financial year.). 244 Upazilla Parishads have no record of any type of audit i.e. no audit has ever been conducted by the M.L.G.M. Cell and even not by those Upazilla Parishads themselves. It is not noticeable that the absence of running audit create more problems than that of yearly audit does. Most of the Upazilla Parishads in Bangladesh are marked with absence of running audit problem for absence of manpower and ready consciousness.
vi. Monitoring of the development activities by the District Commissioner or higher level authority is nearly poor. Some Upazila Parishads have never been visited by any higher level authority. Lakshmipur Sadar Upazila, Kustia Sadar Upazila, Ghazipur Sadar Upazila and Bhuapur Upazila etc. may be cited as examples.

vii. As said earlier and as found in case of Kustia, Ghazipur and Bhuapur Upazila Parishads (till end of 1990) many Upazila Parishads did not comply with the Ordinance to submit report of their overall development activities to higher level responsible authorities within September 15. This is seriously disappointing but highly advantageous to use funds, time and energy, all improperly or bearing little fruits only.

Frankly speaking, the government invested until now 2490.95 crore taka for the whole 460 Upazila Parishads for their development activities. The following table will make it clear.

<table>
<thead>
<tr>
<th>Financial year</th>
<th>Allocated A.D.P grant income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1983-84</td>
<td>170.95</td>
</tr>
<tr>
<td>1984-85</td>
<td>200.00</td>
</tr>
<tr>
<td>1985-86</td>
<td>200.00</td>
</tr>
<tr>
<td>1986-87</td>
<td>1600.00</td>
</tr>
<tr>
<td>1987-88</td>
<td>200.00</td>
</tr>
<tr>
<td>1988-89</td>
<td>70.00</td>
</tr>
<tr>
<td>1989-90</td>
<td>50.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2490.95 Crore Taka</strong></td>
</tr>
</tbody>
</table>

SOURCE M.L.G.M. Cell
There is another important expenditure, that is administrative expenditure. According to the Government record each and every Upazila Parishad yearly needed 1.50 crore taka (Approx.) for running the administrative function smoothly. So from the year 1983 to 1990, Government's total expenditure only for the Upazilla Parishad's administrative purpose amounts to 5520 crore taka (That means the administrative cost is more than the development cost) It will become clean from the calculation shown below:

\[
150 \text{ Crore} \times 460 \text{ Upazilas} = 690 \text{ Crore taka}
\]

1983-84 financial year to 1990-91 financial year = 8 years.

690 Crore Takas X 8 years = 5520 Crore taka.

So that cost for the Upazila Parishads is totally 8010.95 crore taka (the Administrative cost 5520 + Development cost 2490.95=8010.95 core taka). The amount of 8010 (approximate) core taka was invested only to run the Upazila Parishads development activities, for the total Administrative cost is also indirectly involved in the development cost.

Under such circumstances an effective monitoring system is a must not only for solving the above problems but also at the same time for ensuring that real development is taking place in the Upazila level. Only then the Upazila system may be successful up to the expectation of the Government when the Government introduced the Upazila system for starting the
National Development from the grass root level. Otherwise effective development would only be an utopian idea and in a poor country like Bangladesh that already invested Taka 801095 crore (Approximate) it would not only prove a luxury but practically it will create a great set back in National life.

5. **RESEARCH METHODOLOGY**

The methodology followed for the study comprised with:

i. *First of all two Upazilas were selected for the specific study purpose. One Upazila was selected for being physically closer to the higher level authority and also advance in terms of urbanization and social development. It was expected that the general level of awareness among the people would be greater and effective and their formal and informal interaction with the higher level authority would also be greater. The other Upazila was selected from among the remote Upazilas which are comparatively backward and has less interaction with the higher level authority.*

ii. *Necessary information was collected about the development activity carried out by the Upazila Parishads. The upward transmission of information or propaganda carried out by the Upazila Parishads would also be considered.*

iii. *Structured interviews were conducted with the Upazila officials from the selected Upazilas to inquire about the flow of information. Structured interviews were also conducted with the selected authority from the Ministry*
of Local Government, District Administration and Planning Commission. An enquiry was made concerning flow of information from the Upazila Parishad, processing and analysis of the information to know how and what steps are taken on the basis of analysis. The views were also considered for understanding the limitations and problems of the present system.

iv. An analysis was made of the collected information and the drawbacks of the Upazila Parishad monitoring system conducted by the higher authority to find out how an improved monitoring system could be developed.
CHAPTER II

INSTITUTION FOR MONITORING

1. INTRODUCTION

This chapter deals with the Ministry, Development Body and the responsible authority formally and informally related to monitoring the development activities at the Upazila Parishad to assess how far they are monitoring the development activities and to locate their functional boundary, responsibility and the scope for such monitoring. At the same time the present positions of the existing flow of information between the different authority related to the Upazila Parishads development activities are to be determined.

This chapter specially deals with and focus upon the I.M.E.D, Upazila Cell, Ministry of local Government Monitoring Cell just touching the President Cabinet Division and N.I.C.A.R, because they are somehow directly related to the development activities at the Upazila Parishads.

2. I.M.E.D

It is a strong demand of the nation for one neutral organization for solving the problem in higher level government policy decision and implementation. Specially now
the collection of information about monitoring and evaluation of field level project development is recognized by all. For serving the purpose of this organization the Government decided to up-grade the project implementation bureau in a department in February, 1977 which then started functioning under the President Cabinet Division. Finally it started functioning with one special ordinance under the Planning Commission as an Implementation Monitoring and Evaluation Division.

A. RESPONSIBILITY OF THE DIVISION

The responsibility imposed upon the implementation monitoring and evaluation division is as follows:-

i. To submit one regular report to the National Economic Council based upon the evaluation and monitoring of the development project and program.

ii. Collection of data, data preservation analysis and provide and information regularly to the President responsible authority, Ministry, and Minister about project and program.

iii. Responsible for giving advise and instruction to the responsible ministry for the implementing their project within schedule time.

iv. To observe directly the development project and advise the responsible Ministry, Development and Organization to consider and take protective steps and decision for implementation and development of the development project.
v. Submission of report to the executive body of the National Economic Council based upon the important projects implementation, their development and problems.

vi. Evaluation of the already implemented important project and program.

vii. And last of all different responsibilities imposed by the Gov't. upon IMED different times.

Discharging all the responsibilities mentioned above in IMED there is one secretary and under him there are 3 (three) Joint Secretaries/Joint Chiefs. He is functioning in the status of Director General. Under the Director General there is a Deputy Secretary/Deputy Chief functioning in the status of Director. In the status of Assistant Director 16 persons and in the status of Deputy Director and research officer 18 persons are functioning under this division. There are also 3 program and 3 data process operators working under the computer cell of IMED (Organization structure of IMED is shown in the annexure-1.2 attached herewith).

B. SOURCE OF IMED

i. Project Investigation/observation. The IMED follows three methods for project monitoring. First collection of development report from the implementation authority; secondly, direct observation of the project; thirdly, at different stages conducting coordinator's meeting for analysis of the development of the project. Of the three methods direct observation of the development projects is the best.

ii. Project revaluation. One important responsibility of IMED is the evaluation of the development project and program in the already implement and implementation stage. From the year 1983-84 this started conducting limited running project and program evaluation and from year 1984-85 started evaluating already implemented projects.
The national Economic Council had taken a decision on 05 May 1986 for evaluating the Upazila level allocation and investment. Based upon that decision one inter ministerial decision was also taken on 26 June 1986 to the effect that the responsibility of the Upazila level allocation and investment evaluation be handed over to IMED.

According to this responsibility the IMED conducted one evaluation program based upon the already implemented project in July-August, 1986. The aim of this evaluation program was to evaluate the result of the Central Government allocation to Upazila Parishad's development activities within 3 years 1983-84 to 1985-86. The responsible officials of the IMED direct by observed 64 Upazila Parishads. They collected detailed data and information about the government allocated grant utilized according to the sectoral allocation pattern, then about the planning whether made according to the policy of the government and lastly about local level project selection and implementation. Based upon all the information collected, IMED published one evaluation report. This is the only report and program conducted by the IMED on the Upazila Parishad's development activities, which can be considered or named as an evaluation report or audit report rather than monitoring report. Because it is not constant, it is just the one time single attempt. Theoretically implementation. Monitoring and Evaluation Division is the only one recognized monitoring authority of government of the People's Republic of Bangladesh. Implementation, Monitoring and Evaluation Division monitors all Ministries' development activities and then submits one
overall complete report to the Parliament or President's Cabinet Division.

For preparing the report on monitoring the IMED follows the secondary methods and techniques and plays a real role as an outsider monitor. According to their opinion, for the sake of successful monitoring, first of all, they follow form system. They use 3 types of forms for monitoring the development project (1) Quarterly (2) Half yearly (3) Final. They have 3 types of systematic forms. They send those to the Project Director and the Project Director returns those to the IMED after filling up relevant information. On the basis of this information the IMED completes their monitoring responsibility. IMED monitors the development project sitting in the office of the Planning Commission and then sends it to the President's Cabinet Division or Parliament. It does not only submit report to the parliament but also can take any type of action or decision against any Government Development project sitting in the Planning Commission.

This is not the end. The most interesting matter is that according to the opinion of IMED top most officials, Upazila Parishad's development activities are not their concerned monitoring fields. On the other hand they are responsible for monitoring the overall development activities of the Government of the People's Republic of Bangladesh IMED feels that it is responsible for directly monitoring the development activities of the Upazila Parishads. It even considers Upazila Cell is the responsible executive
authority for monitoring the development activities at the Upazila parishad. So as a higher level authority IMED clearly avoids its monitoring responsibility. Then comes the flow of information or the existing flow of information for direct inspection method. The Asstt. Director submits the inspection report to the Secretary of the responsible Ministry within 15 days. The administrative hierarchy and proper channel for processing take more or less one month's time. Then the Secretary takes one month for action or decision. Normally he takes action or decision in the normal monthly meeting, which already takes 2-3 months' time for proper procedure. It will become more clear from the detailed description of the existing flow of information within the IMED.

Figure-1.1: Existing flow of information within IMED
It is conspicuous by its absence of any existing monitoring system for the Upazila Parishad development activities. But it is clearly written in the "Interim report of Upazila Development" (planning commission report) that IMED have some sort of responsibility for monitoring the development activity at the Upazila Parishad.

The present attitude of IMED will ultimately hamper the government's existing flow of information system. Because the Upazila Parishad has some sort of responsibility to IMED, what was never done by the Upazila Parishads. Just because IMED is not conscious about their right, so the Upazila Parishads have a chance to avoid their responsibility. It is clear that IMED and Upazila Parishad both are avoiding their responsibilities ultimately hampering the systematic flow of information between IMED and Upazila Parishad. This means that the existing flow of information between IMED and Upazila Parishad is not usually regular and strictly relative, practically smooth and systematic, and ultimately effectively the very letter and purpose of law.

The first and widely used method of IMED as outside monitor, is the form system as already discussed as the secondary type of direct inspection method. It is also an effective method no doubt, but our consideration is to see how far effectively it plays its role so far as monitoring of the
development activities as the Upazilla Parishad is concerned.

Normally in IMED one Asstt. Director is responsible for one Ministry. He inspects all the development or development activities under that Ministry throughout Bangladesh. The Asstt. Director is responsible for inspecting 36 to 48 projects in a year which may include some Upazilla development project. (because in some Ministry there are projects down to the Upazilla level, examples are Ministry of the Health, Ministry of Agriculture). It may be 2 to 8 (Two to Eight) or nil. There are 460 Upazillas. Most of the Ministries have development projects down to the Upazilla level. But in some year direct inspection organized by the IMED may cover 2 to 8 or while in another it may be 4 or 8, still in some other it may be nil. So this method is also not effective. That means monitoring the development activities by the higher level authority fails, because out of 460, the number of 2 or 8 is really poor.

The Assistant Director is responsible for directly inspecting the development project and submitting the inspection report to the Director General of the IMED through the Director. If the Director has anything to advise on the report he gives that to the Assistant Director directly, then send it to the Director General again. If the Director General finds out something unusual within the report he returns it to the Assistant Director through the
Director with clear advise for necessary change and making it clear or sure. The Asstt. Director normally does not change the report if it is more or less perfect and runs systematically and smoothly.

The Director General of IMED normally sends the copy of the inspection report to the responsible Secretary of the IMED and at the same time to the responsible persons. The responsible persons may be the expert or the Project Director. If the Secretary feels that it is really something important, to be checked he can send one copy of it to the members of the respective Division and also to the responsible Minister. Because normally that type of project is considered necessary for the direct inspection which has already some drawbacks or about which the IMED is already informed by someone that in the project has some type of mismanagement going on. If the respective Ministry's Project Director does not agree with the Secretary's (IMED) report he can request the Secretary to organize one special committee for inspecting the project again. The special committee submits their report to the Secretary. Normally the IMED is to prove it any way to be correct. So the existing flow of information which can be a part of monitoring the development activities at the Upazila Parishad organized by the higher level authority is a long procedure which hampers the effective monitoring system. This long procedure continues because the Assistant Director has no power to give spot decision for solution. In most of the cases the Assistant Director is not capable of giving any decision for overcoming any existing problem.
One important finding is that IMED starts the monitoring normally of ongoing project, more specially the already implemented projects rather than ongoing project. Specially they totally ignore the stage of project proposal or the feasibility study stage of the project.

So we here draw a conclusion that as a higher level authority IMED fails to carry the responsibility or it has the chance to avoid the responsibility of monitoring the development activities at the Upazila Parishad.

C. UPAZILA CELL

Upazila Cell is formally responsible for preparation, remodeling and care taking of the Upazila Parishads' development Guide Book. Upazila Cell was formally established in 1983. It is a part of planning Division of Planning Commission.

The administrative structure of Upazila Cell headed by Deputy Chief under whom there are one Asstt. Chief and two research officers. Practically, it is a very small unit.

Figure-1.2 : Administrative structure of Upazila Cell
A. FUNCTIONAL BOUNDARY OF THE UPAZILA CELL

Upazila Cell has the authority to formally approve the Policy or Guide Book for the Upazila Parishads' development activities. It does not only approve the policy, but also is to take care about the development of the policy. For this development it is responsible for carrying out regular research and conducting inspection work to understand how far the policy or Guide Book is effective.

If necessary it should conduct the policy decision and change the program in a proper way. The proper way entails a long procedure. If the government or any Ministry feels that it wants to introduce its program up to the Upazila level, it puts the proposal to the Upazila Cell formally. The Upazila Cell evaluates the proposal and then makes one working paper upon it. Then it conducts one inter ministerial meeting again to consult about, evaluate and justify the proposal. If it proves necessary for the national interest, then it will be approved by the committee, and placed in the Parliament for Policy decision. After the approval of the Parliament it will be introduced in the Guide Book and circulated for each and every Upazila. For example in 1988 a revised edition of Guide Book was introduced. The project for the physical, mental and cultural development of the children was then introduced in the sectoral allocation pattern.
Formally they are the authorized bodies for receiving the yearly development report from each year and every Upazila Parishad and Ministry of local Government for evaluation and developing Policy Guide Book. The Upazila Cell already revised the guide book twice. Initially the Guide Book was formally approved by the Parliament on 31 July, 1985; later the second revised one was approved on 13 July, 1985; and the latest one on 16th June, 1988.

The second most important functional responsibility is that they formally hand over the ADP financial Grant to the Ministry of Local Government for distributing among the different Upazila Parishads for running the development activity.

The most important disadvantage of this Upazila Cell is that it is the authorized body for taking care of the Guide Book but it is marked with absence of formal authority to monitor, that the Guide Book is properly followed by the Upazila Parishad. Practically it has no legal right to monitor the development activities at the Upazila Parishad. The third most important drawback is that the Upazilla Cell has the authority to legally handing over the money to the Ministry Of local Government but it has no power execute the utilization of the of money. It somehow degrades the status of the Upazila cell.
According to the system, the Ministry of local Government and the Upazila Parishads have some sort of responsibility to send their yearly development report to the Upazila cell. But practically they never do that because they have a chance to ignore it. Upazila cell has no legal authority to ask them to show cause.

B. THE EXISTING FLOW OF INFORMATION

Practically the existing flow of information functioning between the Upazila Cell on the one hand and the Upazila Parishad and the Ministry of local Government on the other is totally one way i.e. only from the Upazila Cell and not vice versa. The Upazila cell keeps in touch with the Ministry of local Government for handing over their financial grant while it directly sends the Upazila Parishad Guide Book to each and every Upazila. The Upazila Parishad or the ministry of local Government only keeps a touch with the Upazila Cell if it needs or if there is something newly introduced which is not very clear to it.

Figure-1.3: Existing flow of information

![Flow Chart]

- UPAZILA CELL
  - Guide Book
    - MINISTRY OF LOCAL GOVT.
    - Financial Grant
  - Guide Book
    - UPAZILA
      - UPAZILA
Upazila Cell is responsible for the development of the Upazila Parishad Guide Book and effective development accordingly. It is also responsible for conducting research on monitoring and inspection work about the effectiveness of the Guide Book. At the same time it is responsible for evaluating the necessity of change and importance of the Guide Book. Practically the Upazila Cell is conducting inspection work upon 2 or 3 which is really poor, and even then that is not a research and monitoring report, that is just an inspection report. Preparation of National policy is based upon this funny idea.

This is not the end, There is another funny fact. The policy is theoretically prepared by the Upazila Cell and approved by the NICAR. All the procedures followed afterwards even for example the inter ministerial decision are nothing but a formalities. Actually the policy prepared by the Upazila Cell and approved by the parliament was previously prepared by the NICAR.

So if this is the real picture of the Upazila Cell it can directly be said that there is a problem within the existing flow of information. The Upazila Cell, has no scope and responsibility for monitoring the development activities at the Upazila Parishad.
The National Implementation Committee for Administrative Reform (NICAR) is a body in Bangladesh administration. It is a responsible and authorized body for preparing any type of policy decision about the Upazila Parishads' development activities. The Vice President of the Govt. of the People's Republic of Bangladesh is the Chairman of NICAR. Secretaries not all ministries and the cabinet secretary are member's of this committee. The NICAR gives the policy decision in a way of suggestion. This suggestion about the policy decision is formally approved by the Upazila Cell in the inter ministerial meeting.

The NICAR prepares the suggestion sitting in the office room without conducting any type of research work and for future it has no type of evaluation program about the effectivity of the policy decision except sending the suggestion to the Upazila Cell. Practically it has the absence of any type of relation with the Upazilla Parishad's development activities. So the role of NICAR as a higher level authority monitoring the development activities at the Upazila Parishads, is beyond question. It prepares policy for the development activities of the Upazila Parishads.

Finally, within their functional jurisdiction they are not responsible for monitoring the development activities of the Upazila Parishads.
E. MINISTRY OF LOCAL GOVERNMENT MONITORING CELL

Ministry of local Government Monitoring Cell is the responsible authority legally recognized by the government for monitoring the development activities at the Upazila Parishads. So the M L G M Cell is focus from different angles so far as their functional boundary is concerned; viz, legal authority, technique for monitoring, administrative structure, delegation of responsibility, information flow, and accountability. Then it will be easy to understand how far M L G M Cell be successfully functioning as a legal monitoring authority for monitoring the development activities of the Upazila Parishads.

A. FUNCTIONAL BOUNDARY OF THE M L G M CELL

The M L G M Cell started functioning from 1988 and there is no record before 1988 of its functioning as a responsible authority for monitoring the development activities at the Upazila Parishad.

Normally the M L G M Cell in most of the cases directly keep a touch with the Upazila Parishad. There is a media, that is the District Administration, but in most of the cases M L G M cell directly keeps touch with the Upazila Parishad for downward flow of information communication and functional instruction M L G M Cell performs their function as a higher level monitoring authority they collect the information
through monitoring organized these information through administrative structure and with direct inspection method.

This direct inspection system is considered the heart of the functional responsibility of M L G M Cell. According to the functional responsibility M L G M Cell is responsible for inspecting 12 to 15 Upazila Parishads within a month. But it is regrettable that the local Government monitoring cell still today (31 December 1990) has failed to complete inspection at least one time of the 460 Upazila Parishads' development activities. According to the opinion (informal accounts) of the official at monitoring cell in 1989 they inspected only 91 upazila parishads directly. But these 91 inspection cases have no written recorded or document. All these are verbal. Even before 1989 they clearly avoided to say any thing about the direct inspection system.

The Ministry of local Gov't. Monitoring Cell is responsible for submitting one regular yearly report to the Planning Commission about all the Upazila Parishads development activities based upon such inspection report. But it is not functionally responsible to the IMED to submit the yearly report.

In the Upazila Parishad Guide Book there is a clear written instruction given by the Govt. that the Upazila Parishad will submit one yearly report about their development activities to the M L G M Cell within 15 September. But most
of the Upazila Parishad never did that in time. Even it is not wrong to say that there are some Upazilas which never submitted any report to the monitoring cell about their development activities. It is also a great functional failure of the M L G M CELL to be unable to collect the report from Upazilla Parishads.

According to the rule of Gov’t, the Upazila Parishad approve their budget from the Ministry of local Government. On the other hand, Ministry of local Gov’t.’s monitoring Cell has some sort of responsibility to approve the budget for the Upazila Parishad. But only from the year 1988 Ministry of local Govt. started creating pressure upon the Upazila Parishad to approve their budget from the Ministry of Local Govt. In the year 1989 the MLGM Cell only received 47 budgeted for approval. It is not only the failure of the Upazila Parishad alone but also the same time it is the failure of the Ministry of local Govt. too M L G M Cell should have to compelled the Upazila Parishads to approve their budget from the M L G M Cell. There is a clear written responsibility of the Ministry of the local Govt. for regular monitoring the budget making procedure of the Upazila Parishad.

B. TECHNIQUE FOR MONITORING

M L G M Cell has different types of technique for performing the functional responsibility. Normally it follows three
different types of techniques for monitoring the development activities of the Upazila Parishad. The three techniques are now discussed below:

i. The form or format system.

ii. Monitoring through administrative structure.

iii. Direct inspection.

i. The Form System. The MLG M Cell sends one printed form to each and every Upazila once a year. The form is systematically organized for collecting the information and function as monitoring the development activities from distance. The form is filled by the U.N.O and the Chairman of the Upazila Parishad. Then it is sent to the monitoring cell through the District Commissioner of the respective district. Practically this monitoring form started being sent from the Ministry of Local Government Monitoring Cell from the year 1989. 30% of these forms were returned. In most cases monitoring cell gets them filled. But there is no doubt all these (30%) monitoring forms were filled by the U.N.O.s and the Chairmen sitting in the office room. So 90% of the information given by the Upazila Parishads must not be reliable in comparison with the practical situation. There is the absence of legal authority of the MLGM cell to make enquiry against the Upazila Parishads or ask them to show cause for their delay and office room-based information.

ii. Administrative structure for Monitoring Cell. According to the Administrative Structure the functional responsibility of the MLG M Cell delegated as follows:

Figure-1.4 : Administrative structure of MLGM Cell

- The downward flow shows delegation of responsibility
- The upward flow shows the way of information for monitoring report.
M.L.G.M Cell delegated monitoring responsibility to 4 Divisions. In each and every division there is a Deputy Director appointed as a representative of M.L.G.M Cell. There are 4 Deputy Directors responsible for organizing inter-divisional monitoring function as a higher level monitoring authority. Then again these 4 Deputy Directors delegated their responsibilities to each and every Assistant Director under their jurisdiction. In each and every District there is an Assistant Director and the Assistant Director organize all the monitoring functions under the District. All these 64 Assistant Directors directly keep touch with the U.N.O for organizing all the monitoring functions under their jurisdiction as a higher level authority.

Basically these Assistant Directors and Deputy Directors organize the monitoring form and if necessary the Commissioners (Divisional and Deputy) may visit the Upazila Parishads and inspect their development activities.

All these are theoretical. Practically the Divisional Commissioner never keeps touch with the Upazila Parishads. The Upazila Parishads also even do not keep touch with the Division. There is no record that any Divisional Commissioner has ever inspected any Upazila.

Most of the Districts are without any representative from M.L.G.M Cell (Assistant Director). Except in emergency or in exceptional cases the Upazila Parishad never seeks any advice from the District regarding their Officers. There is
also absence of record about the regular monitoring conducted by their District Officers. The D.C.s have a legal right to visit and inspect Upazila Parishad but they have no power to take any action. They can only refer the inspection report to the Ministry of Local Government.

So the D.C.s are not finding interest about the Upazila Parishad activities and on the other hand the Upazila Parishads do not have any accountability to the District. In most cases they never keep in touch with the representative (A.D.) of M.L.G.M Cell. So practically there is absence of any delegation. On the delegation of authority the administrative structure for monitoring is not functioning in true sense.

iii. Inspection Method. The inspection method is the only technique which is based upon direct observation method. Out of the 3 methods this is the most effective method. Direct inspection method is normally based on:

   b. Organizational (i.e. The Administrative Activities)
   c. Development Activities (i.e. The function under development planning).

One official of the M.L.G.M Cell has detailed to inspect the Upazila Parishad development activities and assigned him to give one report about the Upazila Parishad’s development activities to the M.L.G.M Cell within 15 days. But this official pays a visit to conduct the inspection work of the
Upazila Parishad's development activities serving a notice. So the Upazilla Parishad has a chance to organize all the relevant papers. The officials in most cases inspect only the paper/documents. The inspectors always try to avoid to pay visit to the field (Development Project area). They used the observation method in a wrong way. In true sense directly visiting the development project area is the main feature of observation method.

There are three techniques mentioned above, are followed by the M.L.G.M Cell. On analysis of these three techniques it can easily understand the number one technique is indirect method and technique number two is functioning as a second party. Practically these two methods do not have any contribution to the monitoring system except making delay. Third technique is the only technique which can be considered as an effective method. But this inspection method is mainly applicable for inspection in case of evaluation but not for monitoring.

C. INFORMATION FLOW.

The information flow in the M.L.G.M Cell goes according to its administrative structure:
M.L.G.M Cell maintains two types of information flow for monitoring the development activities at the Upazila Parishad. One information flow directly from M.L.G.M Cell to Upazila Parishad i.e. downward information flow. The next is upward information flow. By filling up the monitoring form the Upazilla Parishad sends to the District then the District sends it to the Division and Division sends it to the M.L.G.M. Cell.

Theoretically though there are two types of information flow system but practically these systems are not functioning effectively. There are some Upazilas which do not get any monitoring from the M.L.G.M. Cell till to day. On the other hand 70% Upazilas ignore to return the monitoring form to the district after filling it up.
D. ADMINISTRATIVE WING OF THE M.L.G.M. CELL

Ministry of Local Government Monitoring Cell has three wings:

Figure-1.6

1. **Inspection**. Inspection wing is responsible for conducting direct inspection program for each and every Upazila.

2. **Monitoring**. Monitoring wing is responsible for organizing all the inspection report and monitoring from regarding the Upazila Parishads development activities.

3. **Evaluation**. Evaluation wing is the combination of Inspection and Monitoring Wing. Evaluation wing prepares the report for the President on the basis of inspection and monitoring report. The M.L.G.M. Cell is the combination of this three wings but the most important drawbacks of these three wings are: (a) Their function is time consuming, in most cases they are able to find out the drawback when the battle is over (b)
They do not have any action decision so if any one of the wing face any problem they can’t give solution. In fact, the cause of this shortcomings of MLGM Cell as because they do not have any power to take disciplinary action against anyone, only they can stop the yearly allocation grant.

F. ACCOUNTABILITY

The Local Government Monitoring Cell is only accountable to the President. They do not have any accountability to Upazilla Cell. Even they are not accountable to the IMED for their performance. Absence of mid level accountability opens the door for avoiding responsibility and buck-passing tendency.

F. CONCLUSION

The M.L.G.M. cell has no power to take any action or award any punishment against anyone but they have some responsibility. Responsibility without power makes them frustrated and they lose their interest. In fact Government is not also looking into it. So the money is being misused. The Upazilla Parishad has a chance to do anything what they wanted to do. There is another important reason for absence of real monitoring system is that though the Ershad Government had created the Upazilla System but that government was not really interested to point out the actual
defect of the Upazilla system. The government did not want that the Upazilla system would actually develop as local level political institution but they wanted to use this system for mass mobilization just to support them rather than to support the National Development.

This is all about the M.L.G.M. Cell. So it will be clear that as recognized authority for monitoring the development activities of the Upazilla parishad M.L.G.M Cell failed to exercise any authority. There is no doubt about it.

6. PRESIDENT CABINET DIVISION

President is the Chairman of this President Cabinet Division. This division has the full authority to take any type of action decision against any Ministry. This division is the final authority for approving any type of National level policy who acts on behalf of the President. President is the chief executive of the country. According to the constitution of the Republic if the Parliament takes any policy decision, it needs President's approval or the President can raise objection. If the President raises any objection, the Parliament is supposed to be revised in accordance with raised objections. So President Cabinet Division is the de-facto final authority for approving any policy. There are some procedure for Upazilla parishad development activities. The Upazila sends their policy decision to the Parliament. Then if the President Cabinet
Division approved that policy, the Upazila Cell will circulate it to each and every Upazila Parishad, as an accepted policy. The role of President Cabinet Division in the context of development activities of the Upazilla Parishad is already clear. It is also clear that the President Cabinet Division does not have any responsibility for monitoring the development activities at the Upazilla parishad. The Upazila parishads do not also have any accountability to the President Cabinet Division for submission of any type of report directly about their development activities. So there is absence of existing flow of information system between the Upazilla Parishad and President Cabinet Division as there is no media of information system. Practically the existing flow of information system is totally absent.

7. SUMMARY AND CONCLUSION

From the above discussion about IMED, Upazilla Cell. NICAR, President Cabinet Division and M.L.G.M. Cell it is already clear that as a higher level authority they have failed to play effective role in the field of monitoring the development activities at the Upazilla Parishad. There is lack of mutual understanding between these responsible bodies and there is also absence of effective flow of information between different responsible bodies. It will be more clear from the diagrammatical representation of the existing flow of information. From the diagram it will

44
become very clear that in most of the cases there are one way flow of information system is functioning which is directly responsible to a single body, and not very much interested to keep a touch with other bodies.

Figure 1.7: Existing Flow of Information between different responsible bodies (Diagramatical Representation)
i. **IMED** is responsible for monitoring the overall National development. But they are not interested about the Upazila Parishads development activities. So the Upazila is also do not fell to be accountable to them. They are not informing about their development activities to the IMED. On the other hand M.L.G.M. Cell dose not keep any touch with IMED and IMED is not also very much interested to keep touch with M.L.G.M. Cell.

ii. **NICAR** takes the Upazila Cell for any type of policy decision regarding the Upazila Parishads development activities. Here is also absence of information flow between NICAR and Upazila Parishad.

iii. **THE_UPAZILA_CELL.** Practically The Upazila Cell has performed the real and the most important function. They take the policy decision. Though the Upazila Cell performs real and important role but the Upazila Parishads are not interested to keep touch with the Upazila Cell. But the Upazila Cell keeps a regular touch with each and every Upazila for circulation the Guide Book to the Upazilas. The Upazila Cell also keep Touch with the M.L.G.M. Cell for handing over the ADP grant to the Ministry of Local Government.

iv. **M.L.G.M. CELL.** Ministry of Local Government Monitoring Cell maintains direct upward flow of information with the President Cabinet Division for submission yearly.
development report. The M.L.G.M. Cell maintains direct downward information flow with the each and every Upazila for handing over the financial grant and for conducting the monitoring of the development activities at the Upazila Parishads.

The division and district are used as a via media of M.L.G.M. Cell for organizing the monitoring from send by the Upazila Parishad.

From the over all discussion and diagrammatical representation it has already become clear that the mutual understanding between the different responsible bodies for monitoring the development activities at the Upazila Parishad are not only disorganized but also self center. So when the mutual understanding between the different bodies is not maintain then how it can be expect that they will be able to perform the monitoring function. One successful monitoring function needs effective understanding between the different responsible bodies. They have also failed to perform their function as an independent unit. So in that case mutual performance can not expect. Formal and effective monitoring needs two things ; firstly self effective performance among the different responsible bodies e.g. M.L.G.M. Cell, Upazila Cell etc. Secondly the practice of existing flow of information function. Only then they can be able to function smoothly successfully.
This chapter has dealt with the different responsible bodies related with monitoring the development activities at the Upazila Parishad. The next chapter (Chapter III) will deal with a case study report about the monitoring the development activities at the Bhuapur Upazila Parishad of Tangail District, a Upazila of remote area in Bangladesh.
CHAPTER-III
CASE STUDY : BHUAPUR UPAZILA

1. EMPIRICAL FOCUS: CASE STUDY OF UPAZILA

This and the following chapters are the heart of this study work. These chapters cover the reality and real picture of monitoring the development activities of the Upazila Parishad. This case study reports has done on tow specific upazila Parishasds. One is from advance area that is Ghazipur Sadar Upazila under Ghazipur District, which is very near to Dhaka Metropolitan city. The other one is form very remote area that is Bhuapur Upazila of Tangail District. The main reason for selection of this two Upazila, one is from advance area and other one is from remote area is to evaluation the differences, if any, in the Monitoring System, organized by the higher level authority and the Upazila Parishad itself, the existing flow of information within the Upazila Parishad and the Upazila Parishad maintains the flow of information with the higher level authority and the practical situation of the development activities at the same time defect of the development activities.

From this case study it will be easy to understand whether there is any variation of monitoring system between these
two different type of Upazila Parishad or all are same. At the same time the real picture of the development activity at the Upazila Parishad will come out. This will also help to understand that how far the system has become successful as a local development agency. Gov’t. has introduced Upazila system for initiating the development activities from the grass root level.

2. BHUAPUR UPAZILA

Bhuapur Upazila is one of 11 Upazilas under the Tangail District. It is located in the North of Gopalpur Upazila south of Kalihati, East of Ghatail and Gopalpur and West of river Jamuna. Under the Bhuapur Upazila there are six unions and 107 mouza, 164 villages. It covers 226.4 K.M area and around 2 lakh population. Percentage of school education is 15% and there are total 67 Primary School, 19 Secondary Schools, 24 Madrashas, 1 Intermediate College, 1 Degree College at present. Total Graduate population are 569. schoolteachers student ratio 1:48 College teachers student ratio 1:72. According to the economic position of our country 90% population of Bhuapur Upazila Parishad live below the poverty level.

In Bhuapur Upazila Parishad there is not any committee or unit for monitoring their own development activities at the Upazila Parishad. There is not even any responsible officer for monitoring the development activities. It is also
noticed that the Upazila Parishad is not accountable to any body for regular monitoring their own development activities. So the Upazila Parishad does not have any fixed objective for monitoring their own activities. In true sense there does not exist any type of inside or outside monitor and monitoring system in Bhuapur Upazila. Incidentally which happened there that can be considered or compared with only inspection or evaluation that can not say monitoring. The actual position will come out from the following discussion

A. MONITORING ORGANIZED BY THE UPAZILA PARISHAD IT-SELF (INSIDE MONITORING)

In Bhuapur Upazila there does not have any type of systematic monitoring program organized by the Upazila Parishad itself as an inside monitor. In the name of monitoring what they are actually doing that is nothing but inspection. Practically the concept of monitoring is not clear to them. The Gov't. has started the Upazila system for introducing the development activities (Socioeconomic) from the grass root level. So to achieve socio-economical development, the development activities must be monitored by the one socio-economical expert. But in Bhuapur Upazila Parishad, there is only an Upazila Engineer who monitors all the development program. An engineer is capable of monitoring only the infrastructural development activities. In Bhuapur Upazila Parishad the whole development activities monitored by the Upazila Engineer. In the name of monitoring the
Upazila Engineer just conducts a weakly office room discussion. His Sub Asstt. Engineer usually visits the project sites and then submits a report based on which the Upazila Engineer prepares his report for submitting to the U.N.O. The Upazila Engineer does not feel any interest to verify the report of his sub-ordinate. Only in case of emergency and in serious problem he visits the site. The most important is that in the name of monitoring this inspection system is concentrated only in the implementation stage but not in the planning and evaluation stage. The most interesting fact is that through the inspection the defect usually find out after completion of the project. So in most of the cases there is no way out to overcome the identified problem. But monitoring means the evaluation of day to day operation and solving the problems on the spot. This has never happened in Bhuapur Upazila Parishad. There is an example like that: in the financial years of 1986-87 and 1987-88 the Upazila Parishad was bound to stop 20 half done projects just because of absence of effective monitoring system. The money involved of 20 half done projects was only taka 37,24,949/-. The manpower and time required was really impossible to be calculated because there was no monitoring system.

B. **MONITORING ORGANIZED BY THE HIGHER LEVEL AUTHORITY (OUTSIDE MONITOR)**

Bhuapur Upazila Parishad does not have any methodical monitoring system and any monitor or any monitoring program
organized by the higher level authority. Not by the District Administration nor by the Ministry of Local Government Monitoring Cell, rest of the other as Upazila Cell I.M.E.D and NICAR is beyond words. But there are some sorts of program going on very occasionally in case of emergency, which can be considered as inspection or evaluation program, but not as a monitoring system.

From the Ministry of Local Government there is a responsible Assistant Director posted in the Tangail District responsible for regularly monitoring the development activities at the Upazila Parishads under the Tangail District. But in the opinion of the Bhuapur Upazila Parishad upto end of 1990, the Asstt. Director never monitors nor inspect the development activities. He never even visited the Bhuapur Upazila Parishad for a single time. He just acts as a media/channel for receiving the monitoring form from the Upazila Parishad and submitting it to the Ministry of Local Government Monitoring Cell. During the year of 1983-1991 Bhuapur Upazila Parishad has only received one evaluation form in the year of 1990 in the name of monitoring form. The Ministry of Local Government Monitoring Cell till today did not get back the filled up form. The Assistant Director has done nothing but sit idle. Even he does not make any enquiry about it, i.e. why the Upazila Parishad did not send the form to him. On the other hand the District Commissioner never visits the Upazila Parishad for monitoring purpose. In 1989 the District Executive Engineer
visited the Bhuapur Upazila Parishad. But that visit was no more related with monitoring the development activities at the Upazila Parishad.

Ministry of Local Government Monitoring Cell is the authorized responsible body for monitoring the development activities at the Upazila Parishad. But from 1983, they only conducted two inspection programs in Bhuapur Upazila Parishad in the name of monitoring. One was in the year of 1986 for monitoring the overall development activities and the other was in 1988 for evaluating the utilization of money in the Upazila Parishad. These two programs were conducted on the basis of serious grievances/allegations received by the Ministry of Local Government against the Bhuapur Upazila raised by some corner. Another attempt was taken by the Ministry of Local Government Monitoring Cell that they send a monitoring form to the Upazila Parishad in the year of 1990 for filling it up by the Upazila Parishad. But the Upazila Parishad did not return back after filling up and the MLGM Cell also did not make any enquiry about it.

In Bhuapur Upazila Parishad several ministries are engaged in the development activities like as ministry of Family Planning, Agriculture and Industry etc. All these Ministries have introduced their development activities from the grass root level through the Upazila Parishad. But they never monitor the development activities conducted by their authorized officer. Neither the ministerial activities nor
the individual performance ever monitors though promotions, transfer, posting and disciplinary measures of the incumbents, who are on the deputation at the upazila Parishads are controlled by the parents/respective ministry.

In Bhuapur Upazila Parishad the Upazila Engineer is officially responsible for monitoring the development activities at the Upazila Parishad. He is an incumbent of P.W.D. But the P.W.D. never monitors his performance, whether he is capable of monitoring or he is performing his duty effectively or not. So it is really interesting that how ministries can evaluate their overall performance where there is no monitoring at the grass root level programs and officials posted there. Upazila level program is directly or indirectly related with all ministerial activities. So without monitoring the Upazila level performance a better result of ministerial performance can not be desired.

From the above discussion it will become clear that there are absence of

1) Systematic monitoring system,

2) Set objective for monitoring, and

3) Effective technique for monitoring the development activities at the Upazila Parishad organized by the Upazila Parishad itself or by the higher level responsible authority.

So there are problem in each and every step that is in the existing flow of information system development planning.
stage, implementation stage and evaluation stage. It will become more clear from the following discussions.

C. EXISTING FLOW OF INFORMATION

The existing flow of information in Bhuapur Upazila Parishad is very inadequate and immature in both aspects i.e. it is immature from two points of view within the Upazila Parishad and with the higher level authority. In maximum cases the existing flow of information within the Upazila is maintaining on the basis of mutual understanding, informal information and request. All the officials, U.N.O, Upazila Parishad Chairman and Union Parishad Chairmen keep in touch with each other and maintain an informal relation and mutual understanding. Normally they do not keep any paper documents, but only in case of serious matters and emergency meeting they keep the proper documents.

The existing flow of information in Bhuapur Upazila Parishad with the higher level authority is still in a primary stage but very formal in nature. They keep written papers in maintaining relationship and understanding with the higher level authority. In Upazila Parishad normally there are two types of flow of information with the higher level authority. One is between individual incumbent and his respective ministry and the other is between individual and his immediate boss posted upon him in the district. Here the individual only tries to keep in touch with their
ministry and the Boss for their own interest, i.e. for promotion, transfer, better posting etc. But the parent Ministry or the immediate boss posted in the district do not show that much interest about the officials and their performance in the Upazilla. So the existing flow of information, which is functioning, is one way though it needs two ways flow of information system. It must be considered as weak information system. This type of information system distorted the communication and co-ordination system within the administrative hierarchy.

**Fig 1.8**

Existing flow of information with the parents Ministry.

(The above diagram shows that the position that the individual officials run through the Upward flow of information for their own interest. And in broken line it shows existing flow of information with the higher level authority.)

The Upazila Parishad at present directly get the information (monitoring form) from the Ministry of Local Government Monitoring Cell. But the Upazila Parishad never returns it
to the District and the Upazila Parishad also has never submitted any report to the District or M.L.G.M.C. about their development activities within 15 September. But according to the ordinance of the Upazila parishad is bound to submit one report about their overall development activities (last financial year) within 15 September. There is nobody to take the initiative for overcoming the broken line of existing flow of information. In the context of Bhuapur Upazila neither the Upazila Parishad nor the District or M.L.G.M. Cell takes any initiative for solving problem exists in the existing flow of information system.

If a smooth flow of information system can be developed in the Bhuapur UPAZILLA Parishad with the Upazila Parishad and with the higher level authority, it would be more easy to get right decision in right time and will be more easy to overcome the monitoring problem and at the same time problem arising in the development activities.

Figure-1.9

![Diagram](Dot line shows the desired flow of information.)
D. DEVELOPMENT PLANNING IN BHUAPUR UPAZILA PARISHAD

From the financial year of 1989-90 the Bhuapur Upazila Parishad has started preparing the yearly development plan. If we say that in the name of development plan they have only prepared a budget and a list of projects that will not be very wrong. They do not have any idea about preparing the 5 years plan. They do not also have any plan book. In the year 1990 they have started preparing or have made an attempt for preparing the plan book. But the plan book is still in a very primary stage. In the name of plan book what they are keeping is not meaningful or understandable. It is really very difficult to get any picture of development or development activities of the Upazila Parishad from that plan book.

In Bhuapur Upazila Parishad formally they keep in touch with the District administration but they never take any advise from them. So the purpose of development planning goes in vain. Even in most cases they ignore to follow the Upazila Parishad Guide Book in sectoral allocation. (Guide book is considered as higher level advise). The Upazila Parishad Chairman is a very flexible person and he always makes a compromise with the government officials and with the elected Union Parishad Chairmen. Both Govt. officials and Upazila Chairmen believe that the Guide book is a barrier for preparing effective development plan. So they do not to follow it.
As the Upazila Parishad always keeps a formal touch with the District Administration so that the copy of their plan is usually send to the District Commissioner. The District Commissioner also receives the plan formally but that's all. The District Commissioner never gives any advice or any comments or raises any objection. In fact according to the rules and regulation the Upazila Parishad is free to prepare their development plan except the sectoral allocation pattern. They are not accountable to anybody for preparing their plan. At the same time the higher level authority do not have any legal power to interfere in the development plan of the Upazila Parishad. So there is no scope for the higher level authority to interfere and to raise any objection or to act as an advisor and act as a supporting hand for the Upazila Parishads' development plan.

They do not have any perfect development plan and even they are not keeping the plan book. But above all there is some activity going on in the name of development. Our concern is how all these projects have been selected. These development projects have been selected based on the opinion of the Union Parishad Chairmen and the Upazila Parishad Chairman. They have selected the projects according to their own wish, interest and convenience. In this regard there is absence of feasibility study and even they ignore the people's interest and priority of needs. The Upazila system have been introduced basically for utilizing the local resource and mobilizing the local people for income generating project
and to implement 2 projects which have long term development effect. So that the Upazila Parishad can become financially self sufficient and can survive as a real local self Government unit. But in Bhuapur Upazila Parishad most of the projects are X project. X project means those project which has become failed or are incomplete after some works going on for some period and the Upazila Parishad has nothing to do except giving compensation. In the year of 1987-88 the Bhuapur Upazila Parishad has undertaken 20 projects of this type which have become failed and all those projects have been stopped after making the expenditure Tk.39,24,949/-. It will become more clear from the following table.
<table>
<thead>
<tr>
<th>1. Project Name</th>
<th>2. Project Details</th>
<th>3. Project Location</th>
<th>4. Project Cost</th>
<th>5. Project Progress</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction of New Road</td>
<td>Bridge Construction</td>
<td>Residential Compound Construction near mall</td>
<td>Commercial Complex Construction in downtown area</td>
<td>Highway Expansion Project</td>
</tr>
</tbody>
</table>

**Notes:**
- Project details include budget, timeline, and key stakeholders.
- The construction status is updated regularly.

**Tables:**
- Table 1.4 provides a detailed breakdown of project costs and timelines.
- Table 2.3 outlines the project team and roles.
<table>
<thead>
<tr>
<th>No.</th>
<th>Name of the Project</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of the Project and financial years (except number 1 &amp; 8 to all in 1978-88)</td>
</tr>
<tr>
<td>2</td>
<td>Name of the Project and financial years (except number 1 &amp; 8 to all in 1978-88)</td>
</tr>
<tr>
<td>3</td>
<td>Approved grant according to proposal investment</td>
</tr>
<tr>
<td>4</td>
<td>Price of Accord ing to present year investment</td>
</tr>
<tr>
<td>5</td>
<td>According to approved project investment</td>
</tr>
<tr>
<td>6</td>
<td>Investment according to market rate project development</td>
</tr>
<tr>
<td>7</td>
<td>Development of project</td>
</tr>
<tr>
<td>8</td>
<td>Comment</td>
</tr>
<tr>
<td>9</td>
<td>Comment</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of the Project</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>33 Deep tubewell to establish in different Union of Bhupur Upazila</td>
</tr>
<tr>
<td>6</td>
<td>Material's supply for tubewell repair</td>
</tr>
<tr>
<td>7</td>
<td>Repairing of Rampura Primary School</td>
</tr>
<tr>
<td>8</td>
<td>Repairing of Bronail Primary School in Argona Union</td>
</tr>
<tr>
<td>9</td>
<td>Extension of Bashbari Secondary School</td>
</tr>
<tr>
<td>10</td>
<td>Extension of Terrills Secondary School</td>
</tr>
</tbody>
</table>

- Now the project is stop. Work order approved, the work is not yet start.
- Work order approved, but the work is not started, work on going.
- Work on going.

Contd.
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Project and financial years</th>
<th>Approved Price of grant according to project proposal</th>
<th>Price of last year investment according to present year</th>
<th>Upto today investment according to approved project</th>
<th>Investment according to present market rate of project</th>
<th>Development Comment</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.</td>
<td>Extension of Taridicla Secondary School</td>
<td>1,39,000/- 1,42,350/-</td>
<td>- 1,09,500/- 1,42,350/-</td>
<td>-</td>
<td>-</td>
<td>Work order approved, but not started</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>Repairing of Mohuri Primary School</td>
<td>1,38,699/- 1,51,308/-</td>
<td>- 1,08,619/- 1,41,308/-</td>
<td>-</td>
<td>-</td>
<td>At present the work is stop</td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>Repairing of Kashtapara Hafazi Madrasha</td>
<td>90,000/- 85,800/- 32,000/-</td>
<td>56,000/- 85,803/- 85,800/-</td>
<td>-</td>
<td>60%</td>
<td>- do -</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Repairing of Joyrampur Primary School</td>
<td>56,302/- 1,08,290/-</td>
<td>- 83,293/- 1,08,293/-</td>
<td>-</td>
<td>15%</td>
<td>At present work is stop</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>Repairing of Vougapur Primary School</td>
<td>56,000/- 72,100/-</td>
<td>- 56,000/- 72,800/-</td>
<td>-</td>
<td>-</td>
<td>Work order approved but the work is not started</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>Construction of room for furniture Cooperative Union in Bariahati Union</td>
<td>30,000/- 39,000/-</td>
<td>- 30,000/- 39,000/-</td>
<td>-</td>
<td>-</td>
<td>- do -</td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>Bari Calvert Construction (1986-87)</td>
<td>50,000/- 84,000/-</td>
<td>- 65,000/- 85,000/-</td>
<td>-</td>
<td>-</td>
<td>- do -</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Calvert construction in Nilail and sadar Road</td>
<td>35,000/- 45,000/-</td>
<td>- 35,000/- 45,000/-</td>
<td>-</td>
<td>-</td>
<td>- do -</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Extension of Urgura Primary School</td>
<td>1,09,000/- 1,42,350/-</td>
<td>- 1,09,000/- 1,42,350/-</td>
<td>-</td>
<td>20%</td>
<td>At present the work is stop</td>
<td></td>
</tr>
</tbody>
</table>
E. IMPLEMENTATION

From the above discussion of development planning it is already clear that there are so many problems in the planning stage. Having all those problems in the planning the implementation stage starts. And in the implementation stage there also arises some problems. Unlike other Upazila, Bhuapur Upazila is not free from all those common problems but have some specific problems too. Attempt for making success of scheme with the sectorial allocation pattern, that is money allocated for specific sector is really impossible. Limited grant for a specific sector and the allotment of grant in two installment are the monitory problem which effects the successful completion of a project.

Naturally it takes time to complete a project. On the other hand there is no stability of prices of materials. Estimated cost of planning stage ultimately goes up in implementation stage. So the grant based on estimated cost can not meet the actual demand of implementation stage. Beside that, after maintaining all the formalities in most of the cases it takes time to get the second installment which hampers the flow of implementation. This installment process also causes the wastage of manpower, time and resources.

Time limit is another acute problem. There are rules that any development project in the Upazilla is to complete
within 2 years. Within this limit sometimes it becomes impossible to complete all the projects. So the Upazilla Parishad naturally avoid to take all those development projects which need long time. But in the social context it cannot be denied the need for long term development projects. Bhuapur Upazilla is not free from all these problems.

Absence of administrative command is another problem prevailing in Bhuapur Upazilla. Chairman of this Upazilla Parishad is a flexible man who does not have good command ability. He trusts everybody but is not tactful. So people get the opportunity to act according to their own wish and interest instead of common interest. Officials related in development activities are aware of the weak side of the Chairman, the Chief Executive of the Upazilla Level development activities. So they do not act properly and manage to do crime which hampers the proper implementation of development projects. Only because of administrative weakness of the Upazilla Chairman most of the projects in this Upazilla have been distributed among various contractors without calling any tender. So the contractors become gainers which also shared by some officials related to the development activities. So the fate of development activities does not any more improve, rather the cost of the project gets high.
The wrong idea or misconception of development is another problem. It is observed that the people of this Upazilla understand that development means only the structural development. So to satisfy the local people Bhuapur Upazilla gives priority on infrastructural projects rather taking any initiative for making them understand the real meaning of development, though the purpose of creation of Upazilla system for mobilizing the local people to participate in real local development activities. In this case the purpose has defeated. As a result Housing and Infrastructural projects are going on though these have already become more in relation to local needs. There are many houses in Bhuapur Upazilla which are lying vacant. This is simply wastage of government money and public resources.

F. **EVALUATION**

There is no regular evaluation program in Bhuapur Upazilla for the purpose of monitoring the development activities. It has never been conducted by the Upazilla Parishad itself or by the higher level authority. Except perfect evaluation it is really difficult to judge whether any development has taken place or not. But observing the practical position an idea may be formed about the development of Bhuapur Upazilla that is same as it was in the Thana Administrative Period. Introducing Upazilla System substantial development has not taken place in Bhuapur. Particularly in Bhuapur Upazilla Parishad the Upazilla system or concept increases the
administrative expenditures only in the name of development. This position would happen just because there is no effective monitoring system and it will continue unless it monitors the development activities in every phase, i.e., in development planning, implementation, evaluation, and existing flow of information. There are also other serious problems existing in Bhuapur Upazilla as there is no effective monitoring system.

3. PRACTICAL POSITION AND PERFORMANCE OF BHUAPUR UPAZILLA

A. MANPOWER

The statement of vacant posts of various sections of Bhuapur Upazilla are given below:

Table-1.5

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Sections</th>
<th>Main Officer</th>
<th>Other Officer</th>
<th>Tech. Staff</th>
<th>Gen Staff</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>General</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>2.</td>
<td>Finance</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>3.</td>
<td>Agriculture</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>4.</td>
<td>Engineering</td>
<td>-</td>
<td>2</td>
<td>2</td>
<td>7</td>
<td>11</td>
</tr>
<tr>
<td>5.</td>
<td>Health &amp; Family Planning</td>
<td>-</td>
<td>2</td>
<td>2</td>
<td>7</td>
<td>11</td>
</tr>
<tr>
<td>6.</td>
<td>Livestock</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
</tbody>
</table>

Source: Bhuapur Upazilla Parishad
With the shortage of this manpower as stated above it is impossible for Bhuapur Upazilla to undertake the development activities so efficiently and smoothly.

B. AUDIT

Accounts for the year 1982-83 to 1985-86 have been audited by the audit office in January (10.1.87 to 31.1.1987) 1987. But U N O mentioned that they did not get any audit report so they were unable to give any reply in broad-sheet. On the other hand it is found in the record of Local Government Division that the audit report has been sent by their Memo No. 2473/LGEB/U.J/Audit?82-83, dated: 21 August 1988. Somany major irregularities/ anomolies/ errors have been pointed out in that audit report.

C. PARISHAD MEETING

The statement of the holding meetings of the Upazilla Parishad from Up grading to December 1988 are given below:
Table 1.6

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Year</th>
<th>No. of meetings</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>1982-1983</td>
<td>03</td>
</tr>
<tr>
<td></td>
<td>(5.5.83 to 30.6.83)</td>
<td></td>
</tr>
<tr>
<td>b.</td>
<td>1983-1984</td>
<td>20</td>
</tr>
<tr>
<td>c.</td>
<td>1984-1985</td>
<td>12</td>
</tr>
<tr>
<td>d.</td>
<td>1985-1986</td>
<td>07</td>
</tr>
<tr>
<td>e.</td>
<td>1986-1987</td>
<td>08</td>
</tr>
<tr>
<td>f.</td>
<td>1987-1988</td>
<td>09</td>
</tr>
<tr>
<td>g.</td>
<td>1988-1989</td>
<td>06</td>
</tr>
</tbody>
</table>

Source: Bhuapur Upazilla Parishad

D. BUDGET

In the fiscal year of 1987-88 Budget was prepared for the first time of this Upazilla Parishad. Before that no budget was prepared. Supplementary Budget of 1987-88 fiscal year and proposed Budget of 1988-89 fiscal year was approved in the Parishad Meeting held on 6 August 1988. But this was not done properly. Revenue surplus shown total taka 1,19,687/00 as item no. 03 of receipts in the first part of budget. But taka 50,000/00 has shown as revenue surplus in both second part of budget and in short budget. In fact taka 1,19,546/45 has shown in revenue expenditure, first part of Budget, as revenue surplus of 1987-88 fiscal year. So this surplus should be under Development Receipts Accounts of the relevant year.
Grants receipts for Annual Development Assistance (A D A) and expenditure from 1982-83 (First Phase) fiscal year has been examined thoroughly. Year-wise allotment and expenditure has shown in the Annexure-1.3 attached herewith.

i. **1982-83--FISCAL YEAR** : No accounts could be shown by any one employed in the Upazilla parishad for Development Circle of 1982-83 fiscal year. But in that year Gov't. allotment was taka.5.00 lacs for maintenance work which was drawn on 21 June,1983 and deposited the said money in P.L. Account for A D A grant. A decision was taken in a meeting in the then upgraded Thana Parishad held on 5 May, 1983 to undertake the maintenance work with this allotted money in the followings:

a. Ibrahim Khan Hall,

b. Bhuapur Tehsil Office

c. T N O office.

But the decision was not implemented rather violated. In fact the following projects were undertaken in the 1983-84 fiscal year for which there was no preplan:
### Table 1.7

<table>
<thead>
<tr>
<th>SL No</th>
<th>Name of the Project</th>
<th>The spent money (Taka)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Maintenance of Nikarail Tahsil office and quarter.</td>
<td>1,11,652.42</td>
</tr>
<tr>
<td>b.</td>
<td>Maintenance of Bhuapur Tahsil Office</td>
<td>2,13,017.71</td>
</tr>
<tr>
<td>c.</td>
<td>Construction of stage in the Auditorium and road of Upazilla Complex</td>
<td>1,55,328.00</td>
</tr>
</tbody>
</table>

**Source:** Bhuapur Upazila Parishad

#### ii. 1983-84- Fiscal Year:

Government allotment was Taka 50.00 Lacs as Annual Development Assistance Grant. Project-Wise/Sector Wise allotment was approved in the meeting of Upazilla Parishad held on 12 December, 1983. But by-passing the Gov't. instruction no allotment was made for Rural Works program. Total implemented projects are 54. Out of which 31 has completed in June 1984 at the cost of total Taka 33,90,852/62. Paid amount of Taka 4,89,998/13 in maintenance sector and departmental project expenditure, grant and relevant expenditure, etc. are not included in this expenditure. Details are shown in the Annexure-1.4.

#### ERRORS AND DEVIATION FOUND IN THE PROJECT FILE AND CASH BOOK

a. Copy of the approved project has filed many of the project files and WHICH have not submitted to the Parishad for approval also.

b. 8 and 16 projects of Material Infrastructure and Agriculture of Irrigation sector respectively has implemented without the
approval of the Upazilla Parishad. But not implemented 3 projects under Infrastructure sector and any project under Agriculture sector though these were duly approved by the Parishad.

c. There is no bill-voucher of Tk.34,440/00 given under cheque No. Ma - 10001744 and Taka 21,000/00 given under cheque No. Ma - 028394 for Skill Development Workshop and for agricultural training and exhibition respectively in the field of Agriculture and Irrigation.

d. In Health sector there is no bill-voucher of paid money of Tk.10,021/00 which was given to the Upazilla Health and Family Planning Officer to meet the expenditure of training of the employees and to procure medicine for hospital under cheque No.Dha-128383, dated 30 May, 1984 and No.-028489, dated 19 June, 1984. In favour of this expenditure there is no approval of the Upazilla Parishad also.

e. From the grant of ADP Taka 23,000.00 and Tk 19,000.00 on the date of 12 March, and 12 April, 1984 respectively was given as advance to buy two Motor Cycles. No tender was invited for procurement of motor cycle. It is found in the file of engineering section that the voucher of the said purchase has been sent to UNO office on 12 May, 1984. But no voucher could be traced or found there. Without the approval of the Gov't. procurement of Motor Cycle without tender from ADA fund is illegal. For this illegal activity no responsibility has been fixed.

f. At different times Tk.18,210.85 as advance was given to Upazilla Engineer, Office Asstt. and M/S. Some Mahiuddin and Tapan Kumar Sen and Process Surveyor to meet the relevant needs. What they did or what things they procured with this money no information could be known and no bill voucher is found against any expenditure. There no entry is found of articles even in the progress register. Apprehension is that they have consumed the money for their personal interest.
g. Illegally Tk.8,159/00 has been transferred to Account No.U-5(2) in Local Sonali Bank Branch on 13 February 1984. But there is no proof regarding return of that money. Now the said A/C is not in operation.

h. From lump-sum allotment in Sports & Culture And Miscellaneous sector illegally Tk.25,469/00 was given to different persons/institutions at different times. Local office could not show any approval of the Upazilla Parishad and any bill voucher in this regard.

j. Tk.15000/- was given to Mr. Ramjan Ali Chairman, Nikrail Union Parishad for rehabilitation work. But still it is not adjusted and no master roll/bill voucher is found in this respect.

k. Still it is not adjusted of Tk.1,54,952/- which was given as advance.

iii. 1984-85 FISCAL YEAR: Sectorwise allotment of Tk.100.00 lacs was approved in the Upazilla Parishad meeting held on 31 July, 1984. After that the allotment was also revised on 7 October, 1984. For the fiscal year of 1984-85 Government grant was only Tk. 37.44 lacs. But as per sectorwise allotment, approved by the Upazilla Parishad, the total expenditure was Tk.43,24,491/-. Number of accepted and implemented projects was 33 and 31 respectively. Details shown in the annexure-1.5.

ERRORS/DEVIATIONS FOUND IN THE PROJECT FILES AND CASH BOOKS:

a. There is no approved estimates and drawing etc. in project file of those projects which have been implemented through tender. It is observed the modification tendency of projects. Some examples are given below:
<table>
<thead>
<tr>
<th>S1. No.</th>
<th>Name of the Project</th>
<th>Estimated cost (Taka)</th>
<th>Revised cost (Taka)</th>
<th>Actual expenditure (Taka)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Construction of Bus Terminal in Upazila Sadar</td>
<td>3,43,330/-</td>
<td></td>
<td>5,69,455/-</td>
<td>Final expenditure has approved in the meeting held on 27 February, 1985.</td>
</tr>
<tr>
<td>2.</td>
<td>Construction of Culvert on Kagdhari-para and Nikna darpore road</td>
<td>54,406/-</td>
<td>2,71,687/-</td>
<td>2,75,902/-</td>
<td>Total expenditure approved by UNO on 22 April, 1985. But there is not drawing of changing dha of culvert from 8&quot; to 20&quot;.</td>
</tr>
<tr>
<td>3.</td>
<td>Construction of Office for women rehabilitation centre in Upazila Sadar</td>
<td>1,86,145/-</td>
<td>1,96,917/-</td>
<td>2,06,211/-</td>
<td>5.47% less tender has accepted but not found in project file. Project is modified by increasing depth of foundation and earth work.</td>
</tr>
<tr>
<td>4.</td>
<td>Construction of Pacca drain in Bhuapur Bazar</td>
<td>40,022/-</td>
<td>1,14,973/-</td>
<td>1,07,134/-</td>
<td>No approval obtained from Upazila Parishad.</td>
</tr>
<tr>
<td>5.</td>
<td>Construction of Health sub centre in Govindafashi Union</td>
<td>1,00,229/-</td>
<td>1,45,793/-</td>
<td>1,45,787/-</td>
<td>Revised cost is approved by the Upazila Parishad.</td>
</tr>
<tr>
<td>6.</td>
<td>Re-construction of Taptibari Primary School in Fulda Union</td>
<td>1,39,107/-</td>
<td>2,50,000/-</td>
<td>2,42,800/-</td>
<td>Revised cost is approved by the Upazila Parishad.</td>
</tr>
</tbody>
</table>

*Source: Bhuapur Upazila Parishad*

b. Agricultural and Irrigation sector Tk.73,095/- has been spent for plantation in the Upazilla premise which is doubtful. Because by using this amount of money Upazilla Premise could be turned into a
forest. But there is no existence of planted tree. Without the approval of Upazilla Parishad Tk. 96,639/- has been spent for construction of staircase of pond and Tk.60,327/- has been given to agricultural Officer for preparation of seeds ground, establishment of nursery and gardening etc. But there is no bill voucher regarding these expenditure. In this sector lump-sum Taka .1.50 lacs was allotted for construction of Pucca Drain of deep tube well. Through 50% of the total estimated cost was suppose to be borne by the consumer in this sector but the total expenditure has been meet up from Development Assistance Fund.

c. For Sports & Culture Sector, total allotment was Tk.2.50 lacs. But without the approval of Upazilla Parishad Tk. 27,841/- has been spent. Out of this money Tk. 10,175/- has been given to different organizations as grant and rest has been used in procuring sports goods. No bill-voucher was maintained in this regard.

d. Taka 8,183/- for repair of type writer machine and purchase of fuel, Tk. 0,730/- for transportation and Tk. 230,980/- for relief/grant has been spent. To purchase stationery and other relevant items Tk. 63,832/- has been given to M/S Tauhisuzzaman, Head Assistant; Salim Khan, Upazilla Engineer and other officers and staff and Tk. 35,816/- has been given to Secretary Self Reliance Program to use in training purpose as advance. Whether any stationery was purchased by this advance can not be ascertained. There is no bill-voucher and even any entry in the stock register.

e. Tk.13600/- and Tk.5,275/- has been shown as expenditure for repair of local district council Duck Bungalow and for electrification of a Girl's High School respectively which is against the normal rules and procedure.

f. In the meeting of Upazilla parishad held on 27 November, 1983, a decision was taken that Tk.70000 would be spent to procure a mechanized boat. But for this purpose total Tk.80,000/- has been given on 5 March, 1985 and 10 June, 1985 to the Chairman of Gabsara Union parishad which is not still adjusted. No estimate was
prepared or tender was invited for purchase of the said boat and even it has not been included on the stock register as an asset of the Upazilla Parishad.

g. There is no Master-roll against the money given to the Chairman of different Union Parishads as advance for relief work.

h. Taka 1,59,345 has been given to different persons and organizations which is not procedural.

i. Tk. 4.00 lacs was allotted for 6 Union parishad under Rural works program out of which Tk.3,31,508/- was given as advance. From that advance taka 30,702/- has spent as 10% of the care project in Birthday Union which is not proper. No project profile was submitted for approval of Upazilla Parishad from any Union Parishad under said advance. No statement was given regarding the work on which the advance money has been spent. As a result the said advance is still unadjusted.

j. The money was much more than the in allotment, value of the work order and cost of undertaken project than that of receipt as Annual Development Grant. Additional expenditure has been meet-up from the next year grant received from the government. Upazilla Parishad was not approved the departmental project.

k. Tk. 6,74,580 has been given as advance to different officers and staff of various offices and Chairman of Union Parishads but not adjusted. Apart from this amount Tk,94,875/- has been given to Chairman, Gabsara Union Parishad for implementation of weaving industry in Pulingpara is still unadjusted and no account was maintained in this regard.

iv. 1985-1986 fiscal year: In this fiscal year Government grant was Tk.38,01,500/- as Annual Development Assistance. Out of which sectorwise allotment of total Tk. 27,89,000/- was approved in the meeting of Upazilla Parishad held on 30
November 1985. Besides that there was a provision of Tk. 75,800/- for training purpose in Agriculture sector and Tk. 10,000/- each for Health and Education sector. The money has been spent amounting total Tk. 27,11,773/- (upto June 1986 expenditure was Tk. 25,06,503/-) in the projects implemented through tender, departmentally implemented projects and other works. Sector wise allotment, number of accepted/implemented projects, estimated & actual cost etc. shown in the annexure-1.6.

ERRORS/DEVIATIONS FOUND IN THE PROJECT FILES AND CASH BOOKS

a. There are many differences between allotment, estimated cost of implemented projects, and actual expenditure of various sectors. For example the allotment was in Transport and Communication Sector was Tk. 8,48,700/- but estimated and actual cost is found Tk. 10,96,765/- and Tk. 11,71,868/- respectively.

b. There is no approval of Upazilla Parishad for Mouse Eradication and Banana Plantation Project which have been implemented through Upazilla Agriculture officer and for Tk. 5,000/- for exavaction of Kalipur Cannal which given as advance. No income has come out from Exhibition Firm and Banana Plantation Project. Tk. 6,216/- was spent for nursery, but there is no existence of any nursery.

c. There is no bill voucher for expenditure incurred against the departmentally executed projects. Tk. 3,79,451/- was given as advance is still unadjusted.

d. Trend for revision of estimate has come into notice. No approval has been taken from Upazilla Parishad for additional money
required due to revised estimate. There is not found any design/drawing in the project file.

e. Tk.1,000/- was given to the Head Master of Gocindhashi High School from Health and Social Welfare Sector without approval of Upazilla Parishad. On the other hand there is no bill-voucher against which the money has been spent.

f. In spite of Government instructions no money has been allotted for maintenance sector in the meeting held on 30 November 1985. But departmentally Tk 22,100/- has been spent in 3 Projects, no tender was invited in 07 3 this regard though that was suppose to be do. The money of this sector is only for maintenance of constructed building, there is a government instruction as such. But violating the government instructions Tk. 3,000/- has been given to the Principal of Bhuapur College.

g. No Master-roll was found in favour of Tk. 44,974 which was given for emergency relief work. On the other hand Tk.21,874/- was given to different officers/stuffs of various offices to meet the relevant expenditure. But local office could not show any bill voucher against any expenditure.

h. From Annual Development Assistance Grant Tk. 6,202/- has been transferred in an account No 4-5(2) by cheque No Dha-0063022 dated 13 November 1985. In the same account on 23 February 1984 Tk. 7,159/- has been transferred. It is found that the said account is closed now. To what purpose the transfer has made could not be found. This transfer of money is fully illegal and it is a clear malpractice.

i. Projects were not selected by the selection committee.

j. By examining the cash book and cheque it is found that Tk. 2,97,304/- has been paid to M/s Robel & Brother Enterprise for supply of materials. But no one could show the bill voucher and purchase file against the payment.
v. **1986-1987 FISCAL YEAR**: In the meeting of Upazilla Parishad held on 23 November 1986, 51 projects were selected and sectorwise allotment was made of Tk. 27.00 lacs taken that amount as possible Annual Development Grant. But in many cases amount of allotment/estimated cost was not shown against the accepted projects. Accepted projects for execution through tender were 38 for which total estimated cost was Tk. 43,72,769. Besides this, Tk. 6,75,181/- was kept for 37 projects which would be executed departmentally and for other relevant expenditure. But government grant was only 24,97,196/- sectorwise allocation, estimated cost, actual expenditure are shown in Annexure-1.7.

**ERRORS/DEVIAITON FOUND IN THE PROJECT FILES AND CASH BOOK**

a. The projects have been accepted for execution of involving such amount of money which was double than that of receipt as a Development Assistance Grants from government. As a result execution of the projects were delayed and the additional expenditure ultimately has been meet up from the next two years fund.

b. Only one projects was completed in 30 June 1987 and the works were running for 4 projects. Tk.13,12,552/- was spent by 30 June 1987 in the projects which have been executed through tender. Rest of the projects have been accepted for execution in the next coming years. Still the work of 3 projects have not been started out of which work order was placed for two projects dated 19 November 1987 and 3 May 1987. Tender has not yet been processed for the rest one.
c. Parishad's money to Contractor; for completed and uncompleted projects was Tk 8,22,096/- (after meet up the expenditure from 1988-1989 year allotment).

d. Projects were not selected through selection committee. In implementation, in many cases, sectorwise allotment was not followed. Un-approved projects have been taken for implantation.

e. Bypassing the government policy initially no allotment was made for Building Maintenance Sector. But in time of implementation Tk. 3,97,109/- has spent on 4 projects and another Tk. 32,624/- has also spent departmentally.

f. Tk.10,910/- and Tk. 3,920/- has been spent for repair of motor cycle and purchase of furniture respectively. But no tender was invited for repair of motor cycle and no approval was also obtained in this regard.

g. Local office has unable to show any bill voucher regarding expenditure of departmentally executed projects/works.

h. There is no approved estimate, drawing and design in most of the projects files. Besides this, as per rule and procedure estimates have not been submitted for approval of the Upazilla Parishad.

i. In many cases, cost of projects have been revised/changed without the approval of the parishad. Few examples are given below:
Table 1.9

<table>
<thead>
<tr>
<th>SL.No</th>
<th>Name of the project</th>
<th>Estimated cost (Taka)</th>
<th>Revised cost (Taka)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Construction of pipe culvert on Alorai Road</td>
<td>32,000/-</td>
<td>94,000/-</td>
</tr>
<tr>
<td>2.</td>
<td>Construction of Box Culvert on charAlorai</td>
<td>68,000/-</td>
<td>95,000/-</td>
</tr>
<tr>
<td>3.</td>
<td>Construction of 1,25,000/- 2,53,000/- of Bhupur Girl,s School.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Bhupur Upazila Parishad

k. Implemented projects of construction of culvert in Agriculture sector are mainly related with Transport and communication sector. It is not found any relationships or any utility of these projects with Agriculture and Irrigation Sector. On the other hand the expenditure for plantation in Upazilla premises and for employment of staff on master roll, is not beyond doubt. Moreover distribution of paddy seeds among the farmers in every year as free of cost is not also proper.

l. In Transport and Communication Sector estimated cost of construction of bridge in Amaladah and Govidashi Kaira road respectively was Tk. 6.50 lacs and Tk. 6.25 lacs. These estimated cost were more than one third of the total allotment in this sector, which is against the rules and procedure. Work order had placed one on 03 May, 1988 the work has not still started. For this failure no action was taken against the contractor.

m. There was a decision of Upazilla Parishad that the expenditure involved in construction of Bhupur Girls School from revenue fund. But the whole expenditure was borne from development fund. Ignoring the recommendation of tender committee Mr. Abdus Sobhan, Acting Chairman has directed to give work order to
Mr. Maniruzzaman on 31 July 1987 though the said contractor was rejected by the tender committee. Tk 30,000/- was given in hand receipt to the contractor engaged for maintenance of Khash Borar Primary School project.

vi 1987-1988 FISCAL YEAR. In the fiscal year of 1987-1988 Government sanction was Tk.41,05,000/- as Annual Development Assistance Grant. But in the Upazila Parishad meeting held on 20 February 1988, 65 projects were approved and sector wise allotment was made of Tk.51,88,313/- which was more than that of Government sanction. Total expenditure was Tk. 48,32,394/- upto December 1988. Details shown in Annexure-2.3.

ERRORS/DEVIATIONS FOUND IN THE PROJECT FILES AND CASH BOOKS

a. The implementation of the projects was delayed and facing difficulties as because:

- The amount of money involve in projects were more than the total Government sanction.

- The projects were selected after passing 8 months of the fiscal year.

- Most of work order was placed in the month of June, etc.

b. Tk.5,41,654/- was spent on Jerabri construction project from Annual Development Grant Fund. The decision of Upazila Parishad meeting held on 20 February, 1988 regarding that expenditure was not lawful and
procedural. In this project total expenditure was made Tk.6,84,920/- from Annual Development Assistance Fund.]

c. The money amounting Tk.26,30,139/- was required for the accepted 29 projects which had been implemented through tender for completion. So in 1988-1989 fiscal year no new projects could be taken.

d. In most of the cases without constituting the project committee in a lawful manner the expenditure was made.

e. The money was given as advance amounting Tk.13,39,984/- to departmental officers/project committee is still unadjusted. On 09 June, 1988 Tk.10,000/- was given to Upazila Agriculture officer as advance for nursery project in Upazila sadar. But after 6 months there was not found any of nursery establishment in the Upazila Parishad premise. It is noticed that, every year there is an allotment in this project. Tk.3,000/- was given to the same officer for preparation of seeds ground of Aman Paddy on 29 November, 1988. In the month of November that advance for preparation of seeds ground of Aman Paddy is a doubtful case.

f. The estimated cost of construction of 35' RCC Bridge on Shialkot Nikrail road was Tk.6,89,500/-. It was more than one third of the total allotment in this sector which was against the Government instructions.

g. Through work order was placed placed in May, 1988 for this project (stated in 'f' above). But upto January 1989 the work of the said project did not start. But no action has taken against the contractor.

h. Estimated cost was revised for the following projects and without the approval of the upazila Parishad expenditure was made as revised estimate:
The revised expenditure of No.2 projects is seems to be more. Because in the previous year only Tk. 95,000/- was spent for construction of culvert of same measurement. Besides that there is no drawing and design in the project files. The rationality and necessity of revised estimate of the project and its implementation should be scrutinized by a higher level Engineer.

j. Without the approval of the Upazila Parishad Tk. 65,803/- was given to the project committee for maintenance of Char Chudhni Primary School though estimated cost was only 49,000/- for that project.

k. A project amounting Tk. 61,000/- was taken for distribution of khata (writing pad) to various schools. But local office could show neither the stock register nor any record about the distributed khata.

l. Tk. 70,000/- was spent for purchasing of Tyre for car from Annual Development Program's money. Besides that Tk. 21,333/- was spent for procurement of relevant items. But these items are still unidentified and there is no bill-voucher against the said procurement and any entry even in the stock register.

m. From Annual Development Fund Tk. 19,000/- was spent for celebration of Independence and Victory Day. But to incur the expenditure of celebration of such days, government uses to give special sanction.

n. Tk. 1,90,777/- was spend for construction of a Bridge in Care Project from Annual Development Program's Fund which is against the Government instruction.

F. EXPENDITURE IN SPECIAL PROJECTS

i. In the fiscal year of 1986-1987 Government allotment Tk. 13,39,320/- Upto 30 June, 1988, Tk. 20,24,240/- was spend. The additional Tk. 6,84,920/- was meet up from Annual Development Grant.
In the same manner additional Tk.8,70,329/- was paid from the Government grants for Annual Development Assistance and from contractors deposited security money in the project named construction of Upazila Parishad building (1st and 2nd phase), Construction of Auditorium and Construction of Residential Building for Upazila Executive Officer. Allotment for these projects were Tk.38,49,820/-. Revised estimate was Tk.45,20,705/- but actual expenditure was made Tk.49,84,981/- of which Tk.47,20,249/- was paid to contractors and Tk.2,65,981/- is yet to be pay.

G. COLLECTION OF HOUSE RENT.

It is observed from the audit report that upto June, 1986 Tk.58,691/- as house rent is outstanding. Whether this amount of outstanding house rent has collected or any steps have taken for collection, such type of information could not furnish by the local office. There is no information regarding the present outstanding amount of house rent. In time of enquiry Upazila Executive Officer and other Officer told that, though people were residing in the houses but formally those were not allotted to them. So outstanding house rent could not be ascertain. This type of statement is not acceptable. Actual position is this, employees who are residing in the house, they are not paying house rent regularly. By this time many of them have moved elsewhere on transfer not paying the house rent.
H. CASH BOOK

i. There is general Cash Book in Upazila Parishad office. Grants receipt other than Annual Development Assistance Grant are also included voucher is not mentioned. In many cases it is not mentioned in the expenditure statement that how much many has given to whom. It was advice by the audit team in 1987 to introduce separate cash book but not implemented.

ii. Upto 31 December, 1988 the position of cash book and Bank is given below:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Head of Account</th>
<th>Account Number</th>
<th>Position of the cash book (Taka)</th>
<th>Position of Bank/Treasury (Taka)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Pay and allowances</td>
<td>P.L.A. No. &quot;A&quot;</td>
<td>Not maintain</td>
<td>2,37,241/-</td>
</tr>
<tr>
<td>2</td>
<td>Development Assistant Grant</td>
<td>P.L.A. No. &quot;B&quot;</td>
<td>4,78,591/87</td>
<td>6,49,201/-</td>
</tr>
<tr>
<td>3</td>
<td>Pay and allowances of Field Workers of Family Planning Development</td>
<td>P.L.A. No. &quot;C&quot;</td>
<td>Not maintain</td>
<td>4,10,598/72</td>
</tr>
<tr>
<td>4</td>
<td>Fooding of Hospital</td>
<td>P.L.A. No. &quot;D&quot;</td>
<td>Not maintain</td>
<td>22,666/-</td>
</tr>
<tr>
<td>5</td>
<td>Revenue of the Parishad (Hat Bazar etc.)</td>
<td>3137(20)</td>
<td>623/65</td>
<td>714/65</td>
</tr>
</tbody>
</table>

iii. In reply to huge difference between Development Assistance Fund’s Cash Book and Bank/Treasury position on 31 December, 1982 the Upazila Accounts Officer stated that, three cheques, amounting Tk. 45,000/-, 83,000/- and total Tk. 1,29,153/- issued by the Parishad, have not taken into account.
CHAPTER IV

CASE STUDY:

GHAZIPUR SADAR UPAZILA

EMPIRICAL FOCUS: CASE STUDY OF GHAZIPUR UPAZILLA

1. INTRODUCTION

In the previous chapter III it is already discussed about monitoring the development activities at the Bhuapur Upazilla Parishad in details and this chapter will deal about monitoring the development activities at the Ghazipur Upazilla Parishad. In the introduction of chapter III it has mentioned that the cause for selection of Bhuapur Upazilla and Ghazipur Sadar Upazila Parishad for the study as these are located in the remote and advanced area respectively. There was a hypothesis before the study program conducted that there may be some sort of difference between the monitoring system in this two different type (one is from the advanced area and the other is from the remote area) of Upazilla Parishad. Because it was expected that the people of Ghazipur Upazilla are more conscious in comparison with the people of Bhuapur Upazilla. So where the people are conscious about their areas development there the Upazilla Parishad is suppose to conduct regular monitoring for effective and efficient implementation and progress of the development project. But the practical experience is as same
as it is in Bhuapur Upazilla. Not only that the development problem is more in Ghazipur Upazilla Parishad in comparison with Bhuapur Upazilla Parishad. Because Ghazipur Upazilla parishad is directly used as a political cause rather than local development unit. It is fact that in our country the local government unit is usually used for public mobilization to show their strength and prove their peoples base by the ruling party rather used as a development unit. This problem is more seriously exist in all advanced Upazilla Parishad rather than the all Upazila Parishad located in remote area. So the Ghazipur Upazilla Parishad as located in advanced area belongs to the problem.

It is already mentioned that monitoring the development activities at the Ghazipur Upazilla is as same as in Bhuapur Upazilla. So the common problem will be discussed in same way. But the exceptional problem will be discussed in detail.

In Ghazipur Upazilla Parishad, The Upazilla Parishad does not have any committee or unit for monitoring their own development activities. Even there is not any particular responsible officer for monitoring the development activities at the Upazilla Parishad. At the same time it is also noticed that the Upazilla Parishad is not accountable to any body for regular monitoring their own development activities. So the Upazilla Parishad dose not have any fixt objective for monitoring their own activities. Practically
there is no inside or outside monitor and monitoring system in Ghazipur Upazilla. Occasionally what happen there that can be only considered or compared with inspection or evaluation but nothing more. What really goes on, in the Ghazipur Upazilla Parishad, in the name of inside monitoring and outside monitoring that will become clear from the following discussion:

A. MONITORING ORGANIZED BY THE UPAZILLA PARISHAD ITSELF (INSIDE MONITORING)

In Ghazipur Upazilla Parishad there do not have any type of systematical monitoring programme organized by the Upazilla Parishad itself as inside monitor. In the name of monitoring what they are doing that is nothing but inspection. In fact the concept of monitoring is not clear to them which is the main problem. The Govt. has the intention to introduce the development (Socio-economic) from the grass root level. So if the aim is socio economical development then the development activities must be monitor by one some socio-economical expert. But in Ghazipur Upazilla Parishad in the name of monitoring there is only a programme which is conducting by technical person (The Upazila Engineer). An Engineer is capable of monitoring the only infrastructural development activities but can not be capable for monitoring the over all development activities. But in Ghazipur Upazilla Parishad the over all development activities are monitored by the Upazila Parishad Engineer. In the name of monitoring the Upazila Engineer just conducts a weakly office room
discussion. His sub-assistant Engineer visits the site of the projects and then submits a report to the Upazilla Engineer. The Upazilla Engineer based on that report submits a report to the U.N.O. Some time some Union Parishad Chairman of Ghazipur Upazilla Parishad uses to point out some problems relating to development activities in their own area but no body, bothers to go to problem area and to see the actual position.

The Upazilla Parishad Engineer dose not even feel any interest to verify the report submitted by his sub-assistant Engineer. Only in case of emergency and in any serious problem they only pay visit to the project side. The most important matter is that in the name of monitoring this inspection system is only concentrated in the implementation stage but not planning and evaluation stage. The most interesting fact is that through this inspection program in the implementation stage sometimes some problems may come out but after when the game is over. So in most of the cases there is way out to over-come the problem. But monitoring means the evaluation of day to day operation and solve the problem on the spot which has never happened in case of Ghazipur Upazilla Parishad. The Upazilla Parishad never filled-up the monitoring form sent by the Ministry of Local Government Monitoring Cell. Even the Ghazipur Upazilla Parishad till today (end of 1990) has not submitted (15 September) report to the MLGM Cell about their overall development activities. But it is clearly written in the
Upazilla Parishad ordinance that the Upazilla Parishads must have to submit one development report to the MLGM Cell (about their overall development activities). In these way Ghazipur Upazilla Parishad is avoiding the monitoring of their self activities.

So it can be say that the inside monitoring system is not existing and functioning in Ghazipur Upazilla Parishad.

B. MONITORING ORGANIZED BY THE HIGHER LEVEL AUTHORITY (OUTSIDE MONITORING)

In case of Ghazipur Upazilla parishad there do not have any methodical monitoring system organized by the higher level authority. Neither the District Administration nor the Ministry of local Government Monitoring Cell have launched any monitor and monitoring system in Ghazipur Upazilla Parishad as higher level authority. The question of other higher authorities that is Upazilla Cell IMED and NICAR does not arise. But there are some programmes, which are very rare, use to go on. These programmes can be considered with inspection or evaluation programme but not with monitoring system.

In the ministry of Local Government there is an Assistant Director who is responsible for regular monitoring the development activities at the Upazilla Parishad's under the Ghazipur District. Ghazipur sadar Upazilla is one of the Upazilla in Ghazipur District. But in the opinion of the
Ghazipur Upazilla Parishad still today (end of 1990) the said Assistant Director never monitors nor inspects the development activities and not even ever visits the Upazilla Parishad for any purpose. He is just functioning as a media of channel for receiving the monitoring form, from the Upazilla Parishad which then he submits to the Ministry of local Government Monitoring Cell. From the year 1983 to 1991 the Ghazipur Upazilla Parishad only in the year of 1990 received one evaluation form in the name of monitoring form from the Ministry of Local Government Monitoring Cell which still has not returned back to the Ministry of Local Government Monitoring Cell after feeling up with the full desired information. So the Assistant Director is doing nothing. Knowingly well that the Upazilla Parishads are not sending the form but he never makes any inquiry on it. For monitoring purpose the District Commissioner also never pays any visit to Ghazipur Upazilla Parishad.

The Ministry of Local Government Monitoring Cell is the authorized responsible body for monitoring the development activities at the Upazilla Parishad. But still today from the 1983 to 1991 the Ministry of Local Government conducted only one inspection programme on the development activities at the Ghazipur Upazilla in the year of 1989. That inspection was conducted as because a serious objection/allegation was received by the Ministry of Local Government from a third person. Most interesting fact is this, that inspection was also conducted by informing the
Ghazipur Upazilla Parishad in advance that they were coming for inspection or monitoring. Not only that but the MLGM Cell also sent one synopsis to the Upazilla Parishad that they were interested to inspect that and those area. So the Upazilla Parishad had a chance to prepared them and up to date their all records. After giving advance information Ministry of Local Government Monitoring Cell though arranged for an inspection of Ghazipur Upazilla Parishad that was also done/completed sitting in the office room. The inspection team never felt the necessity and showed any interest to pay the field visit. If they paid visit to the field they would find that the existence of 90% project just on paper, but not have any practical existence.

In Ghazipur Upazilla Parishad the development activities use to organize by the different Ministries combinedly as Ministry of Family Planning, Agriculture and Industry etc. All these Ministries have launched their development activities from the grass root level through the Upazilla Parishad. But they never monitoring the development activities conducted by their responsible officer. Neither the ministerial activities nor the individual performance of the officer posted in Upazilla use to check by any ministry though the promotion transfer and deputation etc. is regulated by the parents ministry.

In Ghazipur Upazilla Parishad the Upazilla Engineer is unofficially responsible for functioning as a inside monitor.
and monitoring the development activities at the Upazilla Parishad. But there is no one to evaluate the Upazilla Parishad Engineer’s performance. On the other hand whether he is really performing his duty sincerely and effectively or not, it is not monitoring by the parent ministry. Ministries have their programme at the Upazilla level. Without monitoring the Upazilla level programme it is not possible for the ministries to evaluate their overall performance. So the performance result must be included the Upazilla level performance.

From the above discussion it is become clear that there do not have any systematic monitoring system, set objectives for monitoring and effective technique for monitoring to monitor the development activities at the Upazilla Parishad conducted by the Upazilla Parishad itself or the higher level responsible authority. So there is problem in each and every step that is in the existing flow of information system, development planning stage, implementation stage and also in the evaluation stage. It will become more clear from the following discussion.

C. EXISTING FLOW OF INFORMATION

The existing inside flow of information within the Ghazipur Upazilla Parishad is in a very immatured position and there do not have any type of regular existing flow of information
system with the higher level responsible authority or outside flow.

The existing flow of information within the Upazilla Parishad is based on mutual understanding oral information and request. Usually all officials U.N.O, Upazilla Parishads Chairman and Union Parishads Chairman dose their business and maintains relationship with each other on oral information and mutual understanding. Only in case of serious and emergency they use to keep the decision of the meeting on papers documents and communicate each other on paper that is here the flow of information with each other within the Upazilla Parishad is vary much formal.

The existing flow of information with the higher level authority in Ghazipur Upazilla Parishads is almost absent. Theoretically in the Upazilla administration there are two types flow of information are suppose to be with the higher level authority. One is in between the officials of different ministries posted in the District and with their Ministry. Here is something interesting that the posting, transfer and promotion of Upazilla level officials is controlled and regulated by the parents ministry not by the U.N.O. nor by the Upazilla Chairman. So the officials always keep a touch with the parents Ministry. At the same time it is also the responsibility of the parents Ministry to keep a touch with their local level officials for giving them advise to evaluate their performance and different types of
Ministerial interest, but practically in Ghazipur Upazilla Parishad, these two-way flow of information systems are totally absent. Both the two parties are not interested in this process. The diagram below represents the theoretical flow of information system.

**Figure 2.1**

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Parents Department

Immediate boss in District

Individual Official in Upazilla
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Interested to keep a touch with each other, neither the Upazilla Parishad officials nor the parents Ministry. Maybe the Upazilla Parishad officials are not interested because they want freedom and they are not bothered by the transfer because the Ghazipur Upazilla is very near to Dhaka Metropolitan City and for the promotion purpose they directly keep touch with the Ministry of Establishment. So for obvious reason they are not interested to keep touch and to submit the report regularly to the parents ministry about their overall development activities. It is a common problem belongs to all Upazilla Parishads that the higher level authority are not interested to keep touch with the Upazilla level activities, not even for advising purpose.
The Ghazipur Upazilla Parishad is also suffering from this problem. So in this situation apart from promotion and transfer the officials of Ghazipur Upazilla Parishad has lost the chance of getting advise and cooperation from the higher level authority and the higher level authority is also losing their right to regulate their officials performance in Ghazipur Upazilla Parishad.

The second flow of information is functioning in between the ministry of Local Government Monitoring Cell, District Administration and Upazilla Parishads for directly monitoring the development activities at the Upazilla Parishad. The Ministry of local Government uses to send the Monitoring form to the each and every Upazilla Parishads. The Upazilla Parishads use to return back (after filling-up) the said form to Ministry of local Government Monitoring Cell through one Assistant Director posted in District Commissioner office. A representative of Ministry of Local Government is responsible for organizing and sending all monitoring form to M.L.G.M. Cell. The Upazilla Parishads are also suppose to be submit one report (15 September report) regarding their overall development activities to the M.L.G.M. Cell. These are all theoretically exist but practically what is going on Ghazipur Upazilla Parishad are discussed below.

The Ghazipur Upazilla Parishad directly gets the Monitoring form from the Ministry of Local Government Monitoring Cell.
But the Ghazipur Upazilla Parishad never returns back that form (after filling-up) to the District commissioner office and they have never submitted any report regarding their overall development activities to the District and Ministry of Local Government Monitoring Cell. So there is no body to take the initiative for overcome the broken existing flow of information. In the context

**Figure-2.2**

Present existing flow of information with the higher level authority. (Dot line shows the theoretical flow of information)

of Ghazipur Upazilla neither the Upazilla Parishad nor the District Administration nor Ministry of Local Government Monitoring Cell takes any initiative to solve the problem of existing flow of information. If smooth flow of information system can be establish and develop in the Ghazipur Upazilla Parishad (within the Upazilla Parishad and with the higher level authority) it will be more easy to get right decision in right time and to overcome the monitoring problem. This will ultimately help to get desired development and smooth functioning of development activities.
D. DEVELOPMENT PLANNING SYSTEM IN GHAZIPUR UPAZILLA PARISHAD

From the fiscal year of 1989-90 Ghazipur Upazilla Parishad have started preparing yearly development plan. But in the name of development plan what they are preparing that is a list of projects which at best can be termed budget. They do not have any idea or plan regarding the preparation of 5 year’s plan. There do not have any plan look also. In the year 1990 for the first time Ghazipur Upazilla took the initiative or made an attempt to prepare the plan book. Still it is in primary stage. What they are keeping in the name of plan book that is not conform with the meaning of plan book. From that plan book it is really difficult to get the idea of development of the Upazilla Parishad.

Though they do not have any perfect development plan and ideally they are not keeping any plan book in Ghazipur Upazilla even then there are some activities going on in the name of development. Now we will look how the development projects are being begun.

In Ghazipur Upazilla projects are being started to serve the interest of the Upazilla Parishad Chairman and Union Parishad Chairmen (who are the member of Upazilla Parishad) rather than the local needs and interest of the common people. Chairmen of the Union Parishad are so controlled and influenced by the Upazilla Parishad Chairman that they do not have any clash but they share the same interest which is
more interesting. The Upazilla Parishad Chairman is a professional politician of ruling party. He knows the technique and art to exploit the people's sentiment without giving and doing almost nothing.

Like other politician Chairman of Ghazipur Upazilla Parishad is also controlled by his party. For the interest of the party he uses to select those projects whose are beneficiary to his party for getting votes in the coming election. As a man from ruling party (man of government) he has some added advantage to do what he or his party through him wanted to do. So the question of rationality and feasibility study of development projects in Ghazipur Upazilla dose not arise. Here priority of local needs are being deprived and normal rules and procedure are violated in case of selection of development projects. In the current fiscal year (1990-91) top most priority has given to Cluster Village though it is not in the sectoral allocation. The next prior one is Family Planning project. Priority has given to this project just to satisfy the Government neither to serve the interest of the people nor to solve the local population problem. Practically Ghazipur Upazilla Parishad is utilizing an instrument of implementing the political whims of the Government (that is the ruling party) rather than local government development unit. Like these two projects there are also some other projects are going on in the name of development projects in Ghazipur Upazilla. The Upazilla system has basically introduced to utilize the local
resources and to mobilize the local people for income generating projects and to implement the projects which have long term development effect. So the Upazilla Parishad can become financially self-sufficient as like a local self government unit of the government. But in Ghazipur Upazila Parishad most of the projects are X projects. There do not have any production oriented and income generating project. So after sometime all the projects of Ghazipur Upazila will bound to prove as failure projects and the Upazila Parishad will have nothing to do except making financial losses. In this circumstances the question of development can not even think of.

Ghazipur Upazilla Parishad never maintains liaison with the District administration. They never take any advice in any case from the District Administration. This attitude is also applicable in case of development planning. In most of the cases they ignore to follow the Upazilla Parishad Guide Book or sectoral allocation pattern (which is consider as a higher level advice). Both the group in Ghazipur Upazila Parishad, the government official and the elected representative i.e., Union Parishad Chairmen and Upazilla Parishad Chairman believes that the Guide Book is a barrier for preparing the effective development plan. So they usually ignore to follow it. They don’t send also the copy of their development plan to the District Administration.
According to the rules and regulation the Upazilla Parishad is free to prepare their development plan. Except the sectoral allocation pattern they are not accountable to any body for preparing their development plan. At the same time higher level authority do not have any legal power to interfere on the development plan of the Upazilla Parishad, so there is no scope for the higher level authority to raise objection and interfere the activities of the Upazilla Parishad regarding preparation of development plan. They can only give advise which normally they do not perform. So the Upazilla Parishads are also deprived from getting advise from the higher level authority.

E. IMPLEMENTATION

From the above discussion about the development planning it has been noticed that there are so many problems within the planning stage. Having all those problems the implementation stage starts. The implementation stage itself have also some problems.

Carrying all these problems successful implementation of a project, no doubt, is a very difficult task. There are two vital problems in implementation stage. One is sectoral allocation pattern and another one is installment system. The sectoral allocation pattern is effecting the development activities as there is limited grant for a specified sector.
With this limited grant it is really impossible in almost in all cases to make successful attempt or successful completion of a project. On the other hand allotted money uses to give in two installment. Implementation of a project usually starts after getting the first installment and the second installment is suppose to get in sometime the project is going on. There are lot of formalities to get the second installment which is time consuming. For this time factor the implementation of the projects are being hampered and delayed and are not completing in time schedule. Prices of goods are not stable in Bangladesh, it is always fluctuating. So for the said delay, with the estimated cost no projects are being completed, rather cost of the projects are use to go high. As a result projects are being failed in two way that is not completing in schedule time and increasing its cost.

There are another important common problem that is the time limit. There is a provision like that any development project in the Upazilla is to be completed within two years. Sometime it becomes really impossible to complete some projects in the prescribed time limit. So only for tide time schedule Upazilla Parishads in many cases uses to avoid to take those projects which required long time. But in the social context development needs long time.
There is another problem in Ghazipur Upazilla that is the work order of infra-structural projects under implementation have given to some selected contractors without inviting tender. In this situation how far a successful implementation of the project can be achieve that is a question.

F. EVALUATION.

There is no regular evaluation programme, in Ghazipur Upazilla Parishad used for the Monitoring purpose, conducted by the Upazilla Parishad itself and by the higher level authority. Without perfect evaluation it is really difficult to judge whether there really any development took place or not. But from the outward expression an idea can be form that how far the development has made in Ghazipur Upazilla during the Upazilla period that is as same as it was in the Thana Administration period.

Specially in the Ghazipur Upazilla Parishad the Upazilla concept has only increased the administrative expenditure but nothing more in the name of development. The discussed problem of development planning, implementation, evaluation and existing flow of information has get the scope to exist and continuing just because there do not have any effective Monitoring system.
A. **MANPOWER**

The statement of vacant posts of Ghazipur Upazilla are given below:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the section</th>
<th>Main officers</th>
<th>Other staff</th>
<th>Technical staff</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>General section</td>
<td>-</td>
<td>-</td>
<td>01</td>
<td>02</td>
<td>03</td>
</tr>
<tr>
<td>2</td>
<td>Upazilla health and Family Planning section</td>
<td>-</td>
<td>-</td>
<td>06</td>
<td>06</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>-</td>
<td>-</td>
<td>01</td>
<td>08</td>
<td>09</td>
</tr>
</tbody>
</table>

Source: Ghazipur Sadar Upazilla Parishad

Above statement shows that 09 posts of this Upazilla are laying vacant. On the other hand:

i. Mr. Maksud Ali was appointed as Night Guard on master roll. He worked up to October 1988.

ii. Mr. Mohd. Golam Mustafa appointed as Steno-typist on 06 April 1987 in the Upazilla Parishad office. He was in service up to August 1987. After that, from 28
October 1987. Begum Rehena Yasmin (Ranu) is holding that post, but she has not been given any formal appointment latter and no recruitment notice had also been published in this regard. She is not getting any pay and allowances from the Upazilla Fund. It is mysterious that on what basis she is working without any remuneration for such a long time. Authority could not give any satisfactory reply.

The appointment of the above two persons is fully illegal because no prior sanction of the Government has taken as per recruitment rules and procedure.

8. MEETING OF THE UPAZILLA PARISHAD

Total number meetings of the Upazila Parishad 15 and 14 respectively held in the year of 1987-88 and 1988-89. By examining the attendance register it is found that nominated member of the Upazilla Parishad some Begum Dilruba Islam and Misses Hosen Ara Begum was absent for more than 3 meetings repeatedly. In the same manner M/S Nur Habib Chairman U.C.A. and Mohar Ali (Freedom fighter) was also absent from more than 3 meetings repeatedly. But as per rules no action has taken against them for their absent.
C. ACTIVITIES OF THE IMPORTANT COMMITTEES

i. Project Selection Committee. There is no proof regarding the existence of project selection committee before 1987-88. Total number of meetings hold of this committee 06 and 02 respectively in the year of 1987-88 and 1988-89. By examining the minutes of monthly and budget meeting of the Upazilla Parishad it is found that the recommendation of the project selection committee has not considered at all. Most of the member of this committee were remain absent from most the meeting.

ii. Tender Committee. Total meetings of this committee hold 06 and 04 respectively in the year of 1976-88 and 1988-89. By examining the meeting minutes of this committee it is found that though more than one contractors quoted the same price/rate but instead of lottery contractors have been selected arbitrarily or according to their wish and recommended for placing work order accordingly. This recommendation has approved alone by the Upazilla Parishad Chairman instead of Upazilla Parishad. Besides this, there is no sign of the Chairman of this committee in the minutes of the meeting held on 30 June 1988 and 27 March 1989. The meeting minutes of later one is not also signed by any member except but Upazilla Engineer. Minutes of the meeting has not also been properly written.
III. **Project Inspection and Evaluation Committee.** This committee has not been constituted in the Ghazipur Upazilla.

iv. **Recruitment of Upazilla Primary Teacher and Promotion Committee.** It is found in the minutes book that a meeting was held on 29 September 1987. In this meeting policy of the examination procedure of the candidates has determined. Later on there do not held any meeting of this committee. Without any meeting of this committee 17 and 26 primary Teacher has been appointed against the vacant and newly created posts respectively.

D. **NECESSARY REGISTERS:**

i. **Birth and Death Register.** There is a register like this but not up to date. There are so many anomalous and errors in the entry. Upazilla Statistical Officer has sent not any remainder to the Union Parishads for sending information regularly about birth and death.

ii. **Agriculture Credit Register of the Upazilla Parishad.** There is a register but not up to date and the entries no the register have not properly done also.

iii. **Irrigation (Shallow Tube-Well) register.** There is a register but all the information are not included there.
As-per register there are 306 nos. Shallow tubewell out of which 293 nos. are active and 13 nos are dead.

iv. **Irrigation (L.L.P) Register.** A register is there but column of that register are not properly filled up and all the information have not written from the beginning. According to this register there are 321 Nos power pump in Upazilla. But there is no statistics about the active and dead power pumps.

v. **Seeds Distribution Register.** All the relevant information from the beginning are not found in the register and the column of the register are not also filled-up properly.

vi. **Family Planning and Birth Control Register.** It could not possible to examine the two register because relevant officer was not there.

vii. **Stock Register of Stationary Items.** It is maintaining very casually. It is not acknowledged the collected/procured stationery by the respective section head. There are many errors/ deviations and irregularities found in allotment/distribution.

viii. **Stock Register of Furniture.** A register is there but not maintain properly. It is not written in the
register about the distribution of furnitures in the various offices.

ix. **Stamp Register.** This is also not maintain properly. Accounts for receipt use and surplus of the postal stamp are not found in the register still from its opening. This is highly irregular.

x. **Assets Register.** It is maintaining in a white register. All the assets of the Upazilla Parishad have not account for in the register and it is not maintaining properly.

xi. **Other Register.** The following registers have examined and found that these are not maintaining properly. They do not have the register and no action has taken yet to collect the proper register from the Government Forms and Stationery office.

   a. Latter receipt register
   b. Latter issue register
   c. File movement register
   d. File registration register

**E FILE MANAGEMENT**

By examining some current files of the Upazilla Parishad it has observed that the file management system is below standard. In no file pages are marked. Papers are not
maintained in order. There is no sign of implementing the
decision given in the nothing portion. There is the
difference has noticed between the subject written on file
cover and noting and letters in the file.

F. FINANCIAL MANAGEMENT:

1. Budget of the Upazilla Parishad for 1987-88 fiscal year.
Before this year no budget was prepared in the Upazilla
Parishad. Accepted revenue receipt was Tk.82,45,000/-. Probably
revenue expenditure Tk.75,40,000/- and development budget Tk.59,63,000/- has approved in the
meeting of Upazilla Parishad held on 26 December 1987.
Budget document has not prepare properly and all the
prescribed column has not filled - up in correct manner.
In the summary of the budget it has not been shown the
initial position of 01 July 1987 and closing position of
Development Assistance Grant it has shown Tk. 34,24,

ii. Budget for the year of 1988-89. The budget of this
year has approved in the meeting of Upazilla Parishad
held on 30 June 1988. Minutes of that meeting relating
to budget is misnomer. Here only the summary of the
budget has included in the name of Annual Budget.
Mathematical errors are there. Details budget was
supposed to be approve. By examining the budget document
it is found that all the column has filled-up. In the column of No.1 budget allotment has shown 1989-90 as a year instead of 1988-89. Receipt and expenditure as pay and allowances of the employees, who are on deputation, have not included in the revenue budget. In that budget Tk.10,00,000/- and Tk.93,59,864/- has shown as revenue income and revenue expenditure respectively. There is no similarity in between details and summary of the budget. Tk.72,05,000/- and Tk.61,51,483/- has shown as expected receipt and probable development expenditure respectively in the development budget portion. But in the summary of the budget it has shown as Tk.78,51,843/- as probable asset, Tk.88,51,483/- as development expenditure and Tk.5,000/- as surplus in the development sector. So it is assumed that actual development expenditure would be Tk.78,51,843/-.

Besides that it has not shown the initial position of 01 July 1988 and closing position of 30 June 1989. But in the cash the closing balance of 30 June 1988 was Tk.57,04,742/-99. Inclusion of probable receipt for Care Project in the development budget was not proper. So it is proved that those who were related with the preparation of budget they do not have any clear idea about relevant rules relating to budget of the Upazila Parishad ordinance of 1982.
iii. **Annual Development Programme 1987-88.** In the meeting of Upazilla Parishad held on 15 May 1988 has approved the Annual Development Programme. Sector-wise distribution has done. Tk.51,65,000/- which received from Government in two instalment and 18 projects have approved in that meeting. Last year's incomplete projects and unspent balance has not included in this programme. Without the approval of the Upazilla Parishad one project named Tree Plantation project at the cost of Tk.23,000/- and another four projects at the cost of Tk.96,966/- have implemented and an approved project of reconstruction of boundary wall of eastern side of the Upazilla Parishad has transferred to revenue sector. Though it has shown Tk.7,05,000/- as revenue surplus but this money has not included in the Annual Development Programme. The document of the Annual Development Programme has examined and found that the allotment among Health & Social Welfare, Sports & Culture and Miscellaneous sector has shown as union basis. In miscellaneous sector money allotment has shown for maintaining of birth - death register and relief works for every union and that has treated a project separately each. Among the 130 accepted projects for implementation only 3 projects have completed up to 30 June 1988 at the cost of Tk.5,17,856/47 (See annexure-1.9). In the 1988-89 and 1989-90 fiscal years Annual Development Programme, projects have been implemented separately. Up to 20 August 1989, 82 projects have been completed at the cost
of Tk. 42,30,529/- (see Annaxure-1.9). 25 projects have not been touched even in the date of inspection. Projects included in Annual Development Index have not selected through Project Selection Committee. There is a difference between development budget and Annual Development Project.

iv. **Upazilla Parishad Joint House Project.** Tk. 27,705/- for water supply and supply and Tk 1,81,102/- for maintenance of 3 buildings and supply of 27 fan was the allotment. There was tender on 27 June in 1988 in which 5 quotations were received. All the bidders quoted their rates 5% less. But all the tenders were rejected due to incorrect/improper analysis except the tender of some M/s Rajib Enterprise. Though the analysis of the M/s Rajib Enterprise is also found not correct but they had given work order on 16 July 1988 to complete the work within 45 days. As per work order the work was to be complete by 30 August 1988 but actually the work was completed on 06 April 1989. An application for asking time is found in the file but there is no sign of the contractors on the application. But Chairman Upazilla Parishad gave the ex-facto sanction on 01 September 1988 for extension of time on the basis of that unsigned application. From the gross bill of Tk. 2,01,044/- after cutting 5% net Tk. 1,90,992/- has paid to the contractor though it is found that the tender value was only 1,99,317/-. The then Upazilla Engineer Mr. Habibur
Rahman had submitted bill for payment of Tk. 2,01,969/- to the contractor. So to say, from tender to payment of the bill the whole process was illegal and willful omission.

V. Construction of Office-Cum-Community Center of Gasa Union Parishad. The estimated cost of this project was Tk.4,39,505/-. There was no quotations were in first tender invited on 26 August 1987 and then called for 2nd tender on 14 September 1987 on which all the quotations were received as 5% less. As per rules it was suppose to be select the contractors participated in the 2nd tender by lottery but was not happen rather selected some M/s Barek Mia on a plea that the analysis of the other quotations were not correct/proper. But in analysis it is found that the tender of M/s Barek Mia is more incorrect/improper than that of others. So it is proved that the selection of contractor for this project was not impersonal but bias. As-per condition of the tender the work was suppose to be complete by 06 January 1988 but it was finished on 30 September 1988. In the meeting of Upazilla Parishad held on December 1988 gave the ex-facto sanction for extended period. The tender of this contractor has not found in the relevant tender file. That has maintained elsewhere separately. The reason of it is not understandable.
V. **Purchase of Furniture for Upazilla Parishad.** To procure furniture for meeting room of the Upazilla Parishad involving cost of Tk. 25,000/- a tender was invited on 19 March 1988. Four quotations were received on the tender and work order had placed on some M/s Akbar and Co. on 12 April 1988 on the basis of that tender. But there was no sign of the said contractor on tender schedule. On the other hand as-per rules and procedure recommendations of the tender committee had not placed before the Upazilla Parishad meeting. Circumstantial evidence is there that the implemented works through tender have been distributed among the contractors in an illegal manner.

VII. **Purchase of Fertilizer for Agricultural Rehabilitation.**

Under their memo No Sha 12/I-Ka-5/86/389 dated 17 October 1987 Local Government Division has instructed to distribute fertilizer as free of cost among the farmers who are holding 1 acre of land at the rate of 7 Kg T S P and 5 Kg M P for each farmer. For this purpose Upazilla Parishad was allotted Tk. 2,27,778/- and nominated 7 dealers on 13 December 1987 for 7 Unions. But Basanan Union of this Upazilla had not drawn the fertilizer and for that the marginal farmers of that Union were deprived from getting the facilities given by the Government. 9.163 metric tons fertilizer were the allotment for this Bason Union.
viii. **Tree Plantation Project.** Upazilla Agricultural officer submitted an estimate amounting Tk.20,000/- on 18 June 1988 for plantation of 295 numbers Jack and other various fruits tree. Chairman Upazilla Parishad approved this estimate and for execution of this programme he made a committee of 5 members under the chairmanship of Upazilla Agricultural officer. On 8 September 1988 Tk.10,000/- was given in advance to the Chairman of this project committee. He submitted voucher against the expenditure of Tk.9,999/40 on 24 September 1988 on which Accountant had raised the objection indicating the anomalies and differences between estimate and claimed bill. So Chairman of the project committee had to prepare a revised estimate changing the number of trees and submitted that on 30 October 1988 which was approved by the Upazilla Chairman on 15 November 1988. Upazilla Agriculture Officer has certified in written that as per estimate 162 trees have been planted but there is not found hardly any tree.

ix. **Birth/Death Registration Project.** In the name of birth/death project some advance was given to each and every Union Parishad. But in fact there can not be a project like this.

x. **Sports Gear Project.** Tk.20,000/- was given to District Commissioner of Ghazipur District under cheque No Dha-0722146 dated 19 March 1988 from Sports Gear Projects
of Sports and Cultural sector. It is found in the document that under the Chairmanship of D.C Ghazipur a meeting was held regarding fund collection for maintaining the expenditure of inter collectorate sports competition. In that meeting Upazilla Parihshad Chairman had been requested to subscribe Tk. 20,000/- from Annual Development program (ADP) Fund. It is observed/noticed that in spite of his unwillingness the Upazilla chairman had agree to give such subscription just to avoid any bitterness and to maintain good relationship with the district administration. After that just to regularize that money/expenditure a new project was included in ADP named Sports Gear Project. It is further noted that till the district administration has not give any bill voucher against the expenditure. The request, from a responsible officer like D.C. to Upazilla authority, is not acceptable for this type of illegal expenditure.

xi. Purchase of Spray Machine. A project for purchase of 10 spray machine at the cost of Tk. 20,000/- was submitted by the Upazilla Agriculture Officer on 14 March 1988 which was approved also by the Chairman Upazilla Parishad on 18 June 1988, but not found any estimate in the project file. It is also noticed that Upazilla Agriculture Officer in his memo No 119 dated 24 March 1988 submitted for the following project with a request for advance Tk.43,080/-.
### Project Cost

<table>
<thead>
<tr>
<th>Project</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Daily allowance for participated farmers in Training</td>
<td>18,500/-</td>
</tr>
<tr>
<td>Purchase of Spray Machine</td>
<td>2,000/-</td>
</tr>
<tr>
<td>Firm Exhibition in summer</td>
<td>3,980/60</td>
</tr>
<tr>
<td>Green Vegetable Exhibition</td>
<td>600/-</td>
</tr>
</tbody>
</table>

In the meeting of Upazilla Parishad held on 19 March Tk. 41,222/- was approved among which Tk. 2,722/- for exhibition and Tk. 18,500/- for farmers training. But in the same meeting Tk. 21,222/- only was allotted for the said 3 projects. While approving Annual Development project in the meeting of 19 May 1988 this 3 projects were treated a single project for which allotment was Tk. 21,222/-. But total Tk. 41,000/- had only spent. So it is assumed that unapproved expenditure has made in this project. In the year of 1987-1988 Tk. 41,500/- was given as advance to 5 institutes which is against the Government instructions.

G. **ANNUAL DEVELOPMENT PROGRAMME -1988-1989.**

1. Annual Development Programme (ADP) of 1988-1989 was approved in the meeting of Upazilla Parishad held on 15 December 1988. Sectorwise allotment of Tk. 36,32,000/- and 83 projects were accepted Tk. 16,16,000/- was received from Government as a first installment. Balance of the previous year was not included there. It is found in cash book of ADP that the closing balance on 30 June
1988 was Tk. 57,04,772/99 upto 30 June 1989. The work of 7 projects were completed and total expenditure was made Tk.3,29,819/88 and upto 20 August 38 projects were completed and the money was spent amounting Tk. 10,67,82/-. Details shown in the annexure-2.1 and 2.2. It was not possible to start many of the projects as second installment could not get. It is found in this ADP that union-wise allotment was made instead of project-wise in the Miscellaneous, Birth & Death Registration, Emergency Relief and Sports & Cultural sector.

ii. Upazilla Engineer has prepared an estimates amounting Tk. 70,000/- for distribution of Corrogated Tin and Wooden Pool for various schools and Madrasa of Gasa Union in Education sector. But there is no sign of any body except but Upazilla Engineers on that estimate preserved in the file.

iii. There is not any list to which Schools and Madrasas the said Corrogated Tin and Wooden Pool have been distributed. Upazilla Engineer said that chairman of the concern Union Parishads were responsible for the said distribution and they did not submit any master-roll. This statement of the Upazilla Engineer is not acceptable, because in this case he did not prepare the estimate in actual though it was his prime responsibility; he made an utopian estimate.
H. REVENUE INCOME/EXPENDITURE MANAGEMENT

i. Drawing and Disbursement of the money of Ghazipur Upazilla is made through the Engineering and General Section instead of Finance Section only P.L. account is maintaining by the Finance Section.

ii. By examining the lease documents it is found that instead of open auction all ponds have been given lease on the basis of single application at the rate of Tk. 300/- per acre. As-per rules separate file has not maintained for each and every pond. 9 and 10 ponds have not been also given lease after 1394 and 1395 Bengali year. On the other hand Government instructions and procedures are not followed in giving lease.

iii. The amount of auction money for Hat-Bazer in the Bengali year of 1395 (1987-1988) was Tk. 6,19,400/- among which Tk. 5,69,123/- has realized. It is found in examining auction papers that the auction paper of Kashimpur Bazaar was not signed by the auction conducting officer.

iv. The permanent security money received from the contractors have shown as 1,50,000/- and in the same manner returned back permanent security money of Tk. 40,000/- has shown as expenditure which is not proper/correct.
v. The accounts for money gets from the sell of tender schedule and issue/renewal of license of contractors have maintained by Accounts Assistant of Engineering section. But the register is not maintaining properly and there is no sign of Accounts Assistant on the register. In many cases he uses to keep the money with himself for a long time without depositing in the Upazilla Parishad fund. Some example are given below:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Received from</th>
<th>Amount of money received</th>
<th>Date of received</th>
<th>Date of deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sell of tender</td>
<td>4,200/-</td>
<td>6 and 7 May 1987</td>
<td>30 August 1987</td>
</tr>
<tr>
<td></td>
<td>from</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Enlistment and Renewal</td>
<td>5,400/-</td>
<td>6 July 1987</td>
<td>18 March 1988</td>
</tr>
<tr>
<td>3.</td>
<td>Fee of contractors</td>
<td>16,500/-</td>
<td>October &amp; November 1987</td>
<td></td>
</tr>
</tbody>
</table>

Source: Ghazipur Sadar Upazilla Parishad

vi. The money received as permanent security deposit has kept in Rupali Bank Joydebpur Branch as fixed deposit in the year 1986-1987. In the same manner the money received from lease of Hat - Bazaar amounting Tk.2,12,900/- has also kept as Janata Bank Porabari Branch. Accounts Assistant said that as per direction of the Upazilla Parishad Chairman this arrangement has made, there is no approval of Upazilla Parishad regarding this Fixed Deposits. The interest earned from
the Fixed Deposit in Rupali bank Joydebpur Branch amounting Taka 32,313/- has been transferred on 16 August 1987 in the L.R. Fund of Upazilla Parishad Chairman. This transfer is fully illegal. On 08 November 1988 'Fixed Deposit' has been encashed and that cash has been deposited in Rupali Bank account no 113. Local authority could not show any expenditure statement of L.R. Fund instantly. Later on, it has show that on 29 June 1987, 07 December 1987 and 07 March 1988 money has been transferred in this fund amounting Tk.39,930/-, Tk.10000/- respectively. From 02 July 1987 to 15 April 1988 total expenditure was made from this fund of Tk.88,173/-.

vii. Other than the Discretion Fund of the Upazilla Parishad Chairman Tk.1,28,450/- from the revenue fund has been distributed as grant among various persons and institutions (see annexure-2.3). From July 1987 to 14 October 1987, Tk.8,850/- has been distributed among 67 persons as grant from the Discretion Fund of Upazilla Parishad Chairman. After that drawing of Tk.16,150/- from the revenue fund on 27 October 1987 has been deposited in separate fund named Relief Fund of Upazilla Parishad Chairman (Agrani Bank Saving Account No 4217) and from 01 November 1988 to 22 March 1989 Tk.14,100/- has been distributed as grant among 54 persons from that account.
viii. Tk. 43,925/- has been spent for purchasing of furnitures. In examination of the relevant documents it is found that as per decision of the meeting of Upazilla Parishad held on 19 March 1988 a tender was invited for purchasing of furnitures for Upazilla Parishad’s Meeting room at the cost of Tk. 25,000/-. Work order was placed on M/S Akbar & Co. on 12 April 1988. But there was no sign of any body for the firm on the tender schedule. Beside that instead of furniture for meeting room cushion chair and sofa set was purchased for Upazilla Parishad Chairman and Upazilla Executive Officer’s office and final payment was made Tk. 24,800/-. On the other hand total Tk. 29,125/- has been spent for purchase of furniture for Upazilla Chairman office & Finance section & Canteen. So it could not be sure of their use and whereabouts of the procured furniture.

ix. Tk. 2,521/- has spent for decoration of the grave of ex-Chairman Upazila Parishad which is highly illegal.

x. Total receipt in Hat-Bazar sector was Tk. 6,75,641/- which included the previous year’s pending Tk. 50,275/-. The amount of auction money for 13 Bazaars was Tk. 46,700/- against 4 bazaars among which 5,000/- against one bazaar has collected. Rest Tk. 41,700/- against 03 bazaar is still uncollected. As per rule before handover the bazaar to auctioneer the auction money is suppose to
be realize. Auction money for Pubail bazaar of previous year was Tk. 3,00,265/- but after repeated 4 auctions the highest rate was received only Tk. 1,650/- It shows the clear picture of failure of the Upazilla Parishad in respect of auction.

xi. The final bill was paid amounting Tk. 57,739/- on 19 July 1988 of Mirzapur Bazaar Development Project accepted in 1987-1988 and security money of Tk. 16,060/- was also returned to the contractor on 19 November 1988. This project is not approved by the Upazilla Parishad. The security money is suppose to be returned after one year from the date of completion of the project which has not followed in this case. This is a clear violation of the Upazilla contract rules.

xii. Tk. 1,37,200/- has distributed as grant among various institutions and ceremonies. But in many cases submitted bill-vouchers have not yet adjusted. Details have shown in the annexure-2.2.

xiii. Tk. 12,500/- on 21 July 1988 and Tk 12,500/- on 19 November 1988 was deposited in Agrani Bank savings account No. 4217 drawing from the allotted Tk 25,000/- for Discretion Fund of Upazilla Chairman. Personally this account is maintained by the Upazilla Chairman. From 21 July 1988 to 22 June 1989 Tk. 20,250/- was given to 75 persons from this fund. Deposition of money in a
bank account drawing from the Upazilla fund is highly illegal.

xiv. The additional expenditure of Tk. 94,022/-, Tk. 19,450/- and Tk. 4,250/- in construction of Upazilla Parishad Boundary wall establishment of fire fighting equipments and construction of Tahshil office has made respectively against the Government instructions.

xv. Money of revenue fund has kept in a savings account instead of current account.

xvi. In the year of 1987-1988 and 1988-1989 respectively Tk. 4,47,127/- and Tk. 2,44,899/- has spent for development projects from the revenue fund. As per rules revenue should be included as development receipt.

J. CARE PROJECTS

i. It was received from the authority Tk. 9,10,735/24 and Tk. 9,60,935/- against 2 and 3 projects respectively. No cash book could produce by the local authority against the expenditure in the projects. However projectwise receipt and expenditure has shown in the annexure-2.4.

ii. Estimate files of the 3 Care Projects have examined. The construction 40. R.C.C. bridge in Salna-Kawltia-Mirzapur-Jular Baid was suppose to be completed before
30 May 1989 but not completed. Care inspection team remarked on 24 July 1988 that the quality of the works is below standard and the work has not been done as per design.

iii. Work order for construction of 12' culvert on Bilashpur-Majlishpur road was placed on 1.47% less. As per report of the Care inspection team the quality of the work is below standard and not as per drawing & design. In schedule time only 75% of the work has completed.

iv. Contractors engaged for the said 3 projects failed to complete the work in time but no action has taken against them for their failure even the contractors do not apply for extension of time.

K. FOOD FOR WORKS PROGRAMME

Allotment of Wheat was 825.170 Metric Ton for earth work under 8 projects in 1987-1988 fiscal year among which 737.075 Metric Ton has drawn. It is found in the closing report that 473.525 Metric Ton wheat had used for work and rest 263.55 were un used. But this unused wheat were not found in the godown. There was allotment of 286.480 Metric Ton of wheat in 7 projects. The whole quantity of wheat was drawn but among them only 151.308 Metric Tons were used for work and rest 135.172 Metric Ton have not found in the godown as stock.
CHAPTER-V

CONCLUSION

There was a hypothesis before completing the case study on Ghazipur Sadar and Bhuapur Upazila Parishad that there would be difference between the Monitoring system of these two Upazila Parishads but found hardly any difference. It will become more clear from the following discussions.

1. MONITORING SYSTEM

The Monitoring system of Ghazipur Sadar and Bhuapur Upazila are almost same. Only two differences have come out in the Monitoring system organized by the higher level authority specially by the Ministry of Local Government Monitoring Cell. It was the expectation that the MLGM cell have the programme of regular monitoring and they are regularly monitoring the development activities of Ghazipur Upazila Parishad as this Upazila is one of the nearest Upazila of the Capital City where lies the MLGM Cell. But the findings of the study is just opposite. From 1983 to 1990, Ghazipur Upazila Parishad has been inspected only once in the year of 1989 by the Ministry of Local Government but in that period Bhuapur Upazila has been inspected twice in 1986 and 1989. The inspection on Bhuapur Upazila conducted by the Ministry of Local Government was a surprise inspection. But prior
information was given to Ghazipur Upazila by the Ministry of Local Government before inspecting that upazila.

2. **EXISTING FLOW OF INFORMATION**

In case of Ghazipur Upazila the flow of information system with the higher level authority is totally absent. Neither the Ghazipur Upazila Parishad nor its higher level authority is interested to keep in touch with each other.

One way flow of information exists in Bhuapur but it cannot be said that the flow of information system is effective. In one way flow of information Bhuapur Upazila Parishad keeps very formal understanding with the District Administration. Specially they always keep in touch with ministerial officials particularly with the officials of their parent ministry and their immediate boss posted in the district.

3. **DEVELOPMENT PLANNING**

Ghazipur Upazila Parishad have prepared their development plan considering the political motives of the ruling party but ignoring the actual local needs and necessity. So inconforming the Government political slogan Ghazipur Upazila Parishad have given the priority on those projects like Cluster Village and Family Planning Programme. Both these projects have not been proved very effective. On the other hand Bhuapur Upazila Parishad have prepared their
development plan with the opinion of the public representative of the Upazila Parishad that is the Chairman of Union Parishad. It is observed in study that collected opinion of the elected representatives usually goes in favour of public interest while individual opinion goes in favour of the personal interest.

The Chairman of Ghazipur Upazila Parishad is a man from ruling party. So he always tries to satisfy the Government and as such those projects have given priority here in the name of development which are political in nature. Apart from this Ghazipur Upazila Parishad does not maintain any liaison with the District Administration and even they do not give any copy of their development plan to the District Administration. So to say Ghazipur Upazila Parishad is being used as a political unit rather than a local government political unit. On the other hand the Chairman of Bhuapur Upazila Parishad is a man of very compromising nature. So under his leadership the Upazila Parishad always maintain good understanding and keep formal touch with the higher level authority.

4. IMPLEMENTATION

The general people of Bhuapur Upazila do not have real idea of development. They understand and mean the development only the development of infrastructural development. So they use to influence the Upazila Parishad for implementing
infrastructural development projects. Papers and documents relating to project implementation are available in Bhuapur Upazila but not available in Ghazipur Upazila Parishad.

5. RECOMMENDATION AND SUGGESTION

There are some knowledge that there exists the problem in monitoring the developments activities at each and every stage in the Upazila Parishad. So the existing problems must be eradicated one after another. Otherwise all the development efforts will go in vain and the concept of National Development through roots level development will never be achieve.

A. IMED

Monitoring the development activities at the Upazila Parishads is one of the function of IMED. Though IMED is responsible for monitoring but they do not have any specific officer for conducting the monitoring. But IMED should have a team of 20 officers of Assistant Director level whose main responsibility will be to monitor the development activities at Upazila level. One AD will directly monitor 05 Upazila Parishad in a month. In this process IMED can be able to monitor the Upazila Parishad development activities thrice in a year through their 20 AD. It will become more clear from the following equation:
Initially 3 times monitoring in a year is quite a good number. It can be increased in future. On the other hand IMED must also be conscious about some of the important functions as described below:

i. Each and every monitoring programme must be consistent with detailed study.

ii. Monitoring should be conducted all on a sudden without giving any prior information.

iii. The officer responsible for monitoring should submit his report within 5 days of his visit.

iv. The report must be equipped with the probable solution of the problems and with the information like what actions are going on in the field and what decision have been taken for implementing the development projects. The copy of the report should be sent to the concerned authority and related Upazila Parishad.

v. The AD responsible for monitoring the development activities must have the skill, quality and capacity for giving on the spot decision through analysing the problems and indicating the solutions with alternatives.
vi. The AD must have some commitment in monitoring, they should be trained on that line. Their behaviour and activities must be impersonal and honest in nature.

Upazila cell have some vital role in Monitoring. So IMED must have some relationship or they should keep in touch with the Upazila Cell. For conducting monitoring business they have to follow some system, rules & regulations laid down in the Upazila Parishad Guide Book which is the asset of Upazila cell. So IMED can get help from the Upazila cell for monitoring and at the same time they can also exchange their views in respect of monitoring.

The IMED should also keep a regular touch with Ministry of Local Government Monitoring Cell both in formal and informal way to collect their quarterly, half yearly and yearly monitoring report. So it will be easy for IMED to get a comparative picture of the monitoring activities and the results. This comparative study will help to solve the arising problems in development at the Upazila level and to understand whether practically any development is going on in the Upazila as per Government expectation. Lastly the copy of the report prepared by the IMED should be send to Upazila Cell, MLGM Cell President Cabinet Division and Parliament for their guidance and to take future strategy for development.
B. **UPAZILA CELL**

In the field of Upazila level development Upazila Cell is performing the most important role through formulating the development policy and controlling and protecting the Guide Book from any abuse. Organizationally Upazila Cell is a small Unit where there is a provision for 3 officers only to conduct the whole business of the Upazila Cell. With this manpower a unit like Upazila Cell simply cannot run efficiently. So for its better performance there should be provision for additional manpower in the Upazila Cell.

There should be regular research work with observation method within the functional boundary of the Upazila Cell, so that they can come to know whether their Guide Book is appropriate or not for preparation of the development plan. They must do the research on monitoring report of IMED and Ministry of Local Government for making the comparison and to choose the best alternatives. This type of research will help them to introduce the new and more effective policy in the Guide Book by changing the old one. This process will definitely fulfill the emergency requirement of development and will discard impractical advice of NICAR who takes decision sitting in the office room. Office room based decision can not open any door for development rather it can put up barrier in the way of development.
In respect to financial grant, Upazila Cell is presently just handing over to the Upazila Parishad taking from the Government, they do not have any control over the execution of grant. As the Upazila Cell plays the role of media between Government and Upazila Parishads have some defecto authority. So the Upazila Parishads should submit their annual development report (15 September) to the Upazila Cell.

The Government should give some authority to the Upazila Cell for monitoring, so they can take the regular monitoring programme. Combination of monitoring and research result will be more helpful to take right policy for development. Through their research work and monitoring programme Upazila Cell should cover at least 50% of the Upazila Parishads once a year. It should be the initial programme which can be extended later on by enlarging the organisation of the Upazila Cell. Verifying effectivity of their policy should be one of the vital functions of the Upazila Cell which can be achieved through constant monitoring and research.

Presently there exists one way flow of information in the Upazila Cell. But to play effective role on development any organisation or establishment should have two way flow of information system. For effective development the Upazila Cell needs the constant flow of information.
The Ministry of Local Government Monitoring Cell will not just only take over the financial grant from Upazila Cell but they should get the monitoring report from the Upazila also as feed-back. On the other hand Upazila Cell will not only delegate the Guide Book, they will also conduct research and monitoring and the Upazila Parishad will submit their annual report directly to the Upazila Cell. This type of two way information can solve the problems and improve the situation.

C. NICAR

This unit can be treated as superfluous. So it will be good if it does not have any role in the field of monitoring the development activities at the Upazila Parishads.
Monitoring the development activities at the Upazila Parishad is the only function of Ministry of Local Government Monitoring Cell. So it is desired that this cell must take the effective strategy for monitoring and their efforts on monitoring will be constant. In addition to their present duty MLGM cell should perform the following duties to ensure effective monitoring for the interest of the development:

i. They should monitor each and every Upazila Parishad at least 4 times in a year.

ii. They should maintain and preserve the relating all papers and documents in a systematic manner which can be easily traced out. This will guide them in future decision making as reference.

iii. Their function should not be limited to submitting the only annual report to IMDC, Upazila cell and President Cabinet Division but MLGM cell should also send their quarterly and half yearly report to them. This will make them (MLGM Cell) more serious about their monitoring function.

iv. MLGM Cell should have a regular programme to make the comparative study of their quarterly half yearly and yearly report. This comparative study will help them to identify the defects and errors of their monitoring reports.

v. Regular submission of annual development report along with the approved budgetary statement by the Upazila Parishad to them should be ensured by the MLGM Cell. If any Upazila fails to submit the annual report, MLGM should stop the next financial allocation for that particular Upazila.
Besides the functions for monitoring which are:

a. MLGM Cell should send the monitoring form to each and every Upazila Parishad, and get it back through their responsible officer (AD) just in time.

b. At the time of inspection the Upazila Parishad should verify the genuity and correctness of the information stated in the monitoring form by the concerned Upazila.

c. The total machinery of the MLGM Cell should work with sincerity and efficiently. As a responsible officer of MLGM cell AD should make regular inquiry about the monitoring form. On the other hand the District Commissioner, the representative of MLGM Cell, regular should pay visit to the Upazila Parishad. The regular visit of D.C. will make them (Upazila Parishads) alert about their activities.

d. Inspection should be done for monitoring purpose not for inquiry cause only.

D. PRESIDENT CABINET DIVISION

In the field of monitoring the development activities at the Upazila Parishads President Cabinet Division is the highest level administrative authority. As a highest level authority it is not necessary for the President Cabinet Division to supervise the Upazila parishads activities and to collect their reports directly. But this division should regulate and supervise the activities of the IMED, Upazila Cell and MLGM Cell. President Cabinet Division should collect the monitoring report, regarding the development activities of
the Upazila Parshads prepared by MLGM Cell, IMED and Upazila Cell. This Division should also have the direct control over them.

From the above discussion here a flow chart can be drawn indicating the flow of information, chain of command, hierarchy and means of co-ordination, by following which the existing problem in monitoring the development activities at the Upazila Parishad can be solve.

Figure-2.4

FLOW CHART
6. **RECOMMENDATION FOR BOTH GHAZIPUR AND BHUAPUR UPAZILA PARISHAD**

The development activities of both Ghazipur and Bhuapur Upazila Parishad and their linking-up with the higher level authority have been studies extensively. On the basis of the study it can be said that both Upazila Parishad should be more careful about their inside and outside monitoring system. They should fix-up the objective and create a committee for regular monitoring their own development activities. Besides this, there are other recommendations for them that is:

1. Every day they should monitor regarding the progress of their development activities.

2. Provision should be made for weekly meeting to examine the progress achieved so far and evaluate the day to day monitoring report.

3. One socio economical expert should be included in the monitoring committee.

4. Feasibility study should be done before selection any development project for implementation.

5. Priority of needs of the local area should be given emphasis in selection the development projects far as possible.

6. Emphasis should be given on 2 projects and utilization of local resources.

7. Should be careful to follow the sectoral allocation pattern.
viii. In time completion of the projects and utilization of financial grant be in mind.

ix. All the vacant posts should be filled up as early as possible.

x. All papers and documents relating to development activities should be maintained and preserved in a systematic manner.

xi. Filling-up the monitoring form should be send to MLGM Cell in due time.

xii. Always should be ready for higher level monitoring.

xiii. Full co-operation should be given to Upazila Cell, IMED and MLGM cell to conduct monitoring and research.

xiv. Budget approval should be obtain in due time from the MLGM Cell.

xv. Regularly yearly development reports should be sent to Upazila Cell, IMED and MLGM Cell.

7. CONCLUSION

A special reference must be made to Ghazipur Sadar and Bhuapur Upazila Parishad to put forward some suggestions which may help to improve the monitoring system as well as the development activities of the Upazila Parishad. Suggestions are:

i. Required date of project management for monitoring should be identified at planning stage and data should be established for the maximum utilization of existing resources to possible extent.
ii. The number of return report for submission should be kept minimum.

iii. In the returns and reports should include not only the quantitative progress and financial statement but also the qualitative aspects like beneficiaries, participation and satisfaction etc.

iv. Defects in data collection/recording should be catalogued to use as teaching materials in training sessions.

v. Realistic deadlines should be set for submission of returns.

vi. Specialists in monitoring should be invited as short term consultants to advice on economical problems.

vii. The monitoring staff in position should be adequate in number, qualified, well trained, experienced and appropriate steps should be taken for provision of initial/refresher training at periodic intervals.

viii. Job charts of monitoring personnel should be prepared and adhered to.

ix. Frequent transfer of experienced monitoring officials should be avoided.

x. Efficient monitoring personnel should be suitably rewarded.

xi. Creation of separate units of monitoring at key levels is necessary.

xii. Adequate powers should be provided to the management so that corrective action can be taken promptly.

xiii. Allocation of work by project management to monitoring unit should be made properly so as to prevent avoidable waste, duplication and irrelevance.

xiv. Problems of co-ordination should be sorted-out through dialogue among the concerned departments.
xvi. Monitoring work should not be allowed suffer for want of fund. Adequate funds should be allocated and released promptly.

xvii. Future work in research, training and documentation on monitoring in the region should concentrate on areas relating to data base and its utilization staff and training and organisation in projects.

xviii. For bilateral arrangements in research, training and documentation, areas of monitoring indicated in the overview should receive special attention.

xix. Case studies in monitoring discussed in the workshop should be made more exhaustive.

It is expected that with the help of the suggestion stated above the monitoring problem can be solve at the Upazila level. And once the monitoring functions run smoothly and effectively then there will be no problem to achieve the desired development at the Upazila level. So the Upazila Parishads will become the real local level development bodies as designed by the Government.

Upazila Parishads are in fact local Government unit for local level development through utilizing local resources and mass mobilization. From the case study of Ghazipur Sadar and Bhuapur Upazila Parishad it is almost established that there is no qualitative development achieved so far by introducing Upazila system. Presently what there is going in the name of development that is nothing but wasting government money. The purpose of creation of Upazila system is for qualitative development through local participation
and utilization of available resources, but Upazila Parishads are not functioning as per desired design. So a question automatically arise that whether the Upazila system should be changed or should it go back to Thana Administration system again. The answer is simply no. Because changing of system can not be the answer of development. Then what is the alternative, the alternative is the proper application of regulatory methods that is Monitoring system. Only proper application of Monitoring system can achieve the desired development. So confidently it can be conclude here the discussion with a slogan that "Monitoring the development activities at the Upazila Parishad" may be the guarantee of local level development which will lead to the national development."
ORGANISATION STRUCTURE OF
UPAZILA PARISHAD

ANNEXURE-1.1-A

UPAZILA PARISHAD

CHAIRMAN (ELECTED)

REPRESENTATIVE MEMBER

NOMINATED MEMBER

NON-VOTTING MEMBER

TRANSFERED SUBJECTS OFFICER (RO)

UPAZILA NIRBAHI OFFICER (UNO)

RETAIRED SUBJECTS OFFICERS (5)

ASSISTANT COMMISSION (AC) PROJECT IMPLEMENTATION OFFICER (P.I.O)

Source: Book - Fiscal decentralization in Bangladesh
UPAZILLA ADMINISTRATIVE SET-UP

ANNEXURE-1.18
<table>
<thead>
<tr>
<th>Year</th>
<th>Total Grant</th>
<th>Total Grant Under Annual Development Assistance Program</th>
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</thead>
<tbody>
<tr>
<td>1983-1984</td>
<td>$30,000</td>
<td>$20,000</td>
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**AND OTHER SOURCES ALLOWED**

**STATEMENT OF GRANT RECEIPT UNDER ANNUAL DEVELOPMENT ASSISTANCE PROGRAM**

**ANNEXURE - 1**
### ANNEXURE - 1.4

**STATEMENT OF GRANT RECEIPT UNDER ANNUAL DEVELOPMENT ASSISTANCE PROGRAMME AND THEIR SECTORWISE ALLOTMENT**

**Upazilla:** Bhuapur, **District:** Tangail  
**Total Grant:** Tk. 37.44 Lacs  
**Year:** 1985-1986

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Mode of Grant</th>
<th>No. of Projects (Initiated)</th>
<th>No. of Projects (Executed)</th>
<th>Fix Expenditure</th>
<th>Actual Expenditure</th>
<th>Total Expenditure</th>
<th>Excess/Shortage</th>
<th>Remarks</th>
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<tr>
<td>1</td>
<td>General</td>
<td>10</td>
<td>6</td>
<td>Tk. 33,795.00</td>
<td>Tk. 33,795.00</td>
<td>Tk. 33,795.00</td>
<td>Tk. 33,795.00</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Materials</td>
<td>7</td>
<td>6</td>
<td>Tk. 8,538.00</td>
<td>Tk. 8,538.00</td>
<td>Tk. 8,538.00</td>
<td>Tk. 8,538.00</td>
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</tr>
<tr>
<td>3</td>
<td>Goods &amp; Services</td>
<td>11</td>
<td>3</td>
<td>Tk. 35,490.00</td>
<td>Tk. 35,490.00</td>
<td>Tk. 35,490.00</td>
<td>Tk. 35,490.00</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Spares &amp; Lubric</td>
<td>2,480.00</td>
<td>-</td>
<td>Tk. 2,480.00</td>
<td>Tk. 2,480.00</td>
<td>Tk. 2,480.00</td>
<td>Tk. 2,480.00</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Rural Waste</td>
<td>4,58,063.00</td>
<td>-</td>
<td>Tk. 4,58,063.00</td>
<td>Tk. 4,58,063.00</td>
<td>Tk. 4,58,063.00</td>
<td>Tk. 4,58,063.00</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Miscellaneous</td>
<td>3,75,000.00</td>
<td>-</td>
<td>Tk. 3,75,000.00</td>
<td>Tk. 3,75,000.00</td>
<td>Tk. 3,75,000.00</td>
<td>Tk. 3,75,000.00</td>
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</tr>
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</table>

**Total:** Tk. 37,44,000.00  
**Excess:** Tk. 37,44,000.00  
**Shortage:** Tk. 37,44,000.00
<table>
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<tr>
<th>Date</th>
<th>Name</th>
<th>Details</th>
<th>Amount</th>
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</thead>
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<tr>
<td>1/1/95</td>
<td>Initial</td>
<td>Project</td>
<td>$10,000</td>
</tr>
<tr>
<td>2/1/95</td>
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<td>3/1/95</td>
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</tr>
<tr>
<td>4/1/95</td>
<td>Final</td>
<td>Final</td>
<td>$1,500</td>
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**Total:** $19,500

**Year:** 1985-1995

**Fiscal Year:** 1994-1995

**Department:** Development Assistance Program

**Program:** Statement of Grant Recipient Under Annual Development Assistance Program
<table>
<thead>
<tr>
<th>Year</th>
<th>Grant</th>
<th>Total Amount</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1987-1988</td>
<td>(100,000)</td>
<td>(4,100,000)</td>
<td>Proposed</td>
</tr>
</tbody>
</table>

**Statement of Grant Expenditure Under Annual Development Assistance Program**

**Annexure - 1.2**
## ANNEXURE - 1.7

**Statement of Grant Receipt Under Annual Development Assistance Programme and Their Sectorwise Allotment**

**Upazilla: Bhuapur, District: Tangail**

**Total Grant: Tk. 24,97,196/-**

**Year: 1986-1987**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Stage of Sector</th>
<th>Allotted Money (Tk.)</th>
<th>No. of project approved</th>
<th>Executed project</th>
<th>Exp. Procedure</th>
<th>Estimated Cost (Tk.)</th>
<th>Actual Expenditure (Tk.)</th>
<th>Total Expenditure (Tk.)</th>
<th>Un-Assigned Expenditure (Tk.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Education</td>
<td>2,74,866/-</td>
<td>7</td>
<td>5,29,136/-</td>
<td>6</td>
<td>5,50,000/-</td>
<td>7,00,00/-</td>
<td>9,30,000/-</td>
<td>6,000/-</td>
</tr>
<tr>
<td>2</td>
<td>Health &amp; Social Welfare</td>
<td>2,02,500/-</td>
<td>12</td>
<td>5,65,903/-</td>
<td>2</td>
<td>6,25,000/-</td>
<td>27,700/-</td>
<td>8,17,800/-</td>
<td>57,751/-</td>
</tr>
<tr>
<td>3</td>
<td>Sports &amp; Culture</td>
<td>1,25,000/-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>60,456/-</td>
<td>60,456/-</td>
<td>65,581/-</td>
</tr>
<tr>
<td>4</td>
<td>Union Parishad Works</td>
<td>1,35,000/-</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td>2,03,250/-</td>
<td>2,03,250/-</td>
<td>43,123/-</td>
</tr>
<tr>
<td>5</td>
<td>Miscellaneous</td>
<td>1,56,000/-</td>
<td>2</td>
<td>5,65,728/-</td>
<td>1</td>
<td>1,64,728/-</td>
<td>68,960/-</td>
<td>33,56,000/-</td>
<td>57,154/-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>27,66,800/-</td>
<td>65</td>
<td>43,72,569/-</td>
<td>30</td>
<td>41,50,350/-</td>
<td>6,75,181/-</td>
<td>4,12,557/-</td>
<td>3,14,765/-</td>
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</table>
STATEMENT OF ADP AND SECTORWISE DISTRIBUTION OF ADA GRANT

Total Grant : Tk. 51,65,000/-
Upazilla Parishad : Chasipur Sadar, District : Chasipur
Date of Approval of the Upazilla Parishad : 19 May 1988

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Sector</th>
<th>Allocated Money (Tk)</th>
<th>No. of Projects</th>
<th>Estimated Cost (Tk)</th>
<th>No. of Tender Reports</th>
<th>Execution Procedure</th>
<th>Annual Expenditure (Tk)</th>
<th>Total Expenditure (Tk)</th>
<th>Progress</th>
<th>Un-allocated Money (Tk)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Agriculture and Irrigation</td>
<td>12,615/-</td>
<td>15 hrs.</td>
<td>12,615/-</td>
<td>5 hrs.</td>
<td>6 hrs.</td>
<td>16/-</td>
<td>2,500/-</td>
<td>2,500/-</td>
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</tr>
<tr>
<td>2</td>
<td>Small &amp; Cottage Industries</td>
<td>2,325/-</td>
<td>12 hrs.</td>
<td>2,325/-</td>
<td>3 hrs.</td>
<td>3 hrs.</td>
<td>25/-</td>
<td>10/-</td>
<td>10/-</td>
<td>12/-</td>
</tr>
<tr>
<td>3</td>
<td>Transport and Communication</td>
<td>1,659/-</td>
<td>16 hrs.</td>
<td>1,659/-</td>
<td>8 hrs.</td>
<td>8 hrs.</td>
<td>5/-</td>
<td>15/-</td>
<td>15/-</td>
<td>15/-</td>
</tr>
<tr>
<td>4</td>
<td>Housing &amp; Urban Development &amp; Infrastructure</td>
<td>1,850/-</td>
<td>18 hrs.</td>
<td>1,850/-</td>
<td>9 hrs.</td>
<td>9 hrs.</td>
<td>60/-</td>
<td>60/-</td>
<td>60/-</td>
<td>60/-</td>
</tr>
<tr>
<td>5</td>
<td>Development of Education</td>
<td>4,850/-</td>
<td>18 hrs.</td>
<td>4,850/-</td>
<td>10 hrs.</td>
<td>10 hrs.</td>
<td>90/-</td>
<td>90/-</td>
<td>90/-</td>
<td>90/-</td>
</tr>
<tr>
<td>6</td>
<td>Health and Social Welfare</td>
<td>3,997/-</td>
<td>18 hrs.</td>
<td>3,997/-</td>
<td>12 hrs.</td>
<td>12 hrs.</td>
<td>90/-</td>
<td>90/-</td>
<td>90/-</td>
<td>90/-</td>
</tr>
<tr>
<td>7</td>
<td>Sports and Culture</td>
<td>12,475/-</td>
<td>18 hrs.</td>
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<td>15 hrs.</td>
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</tr>
<tr>
<td>8</td>
<td>Rural Work Programmes</td>
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<td>5,467/-</td>
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<td>10 hrs.</td>
<td>25/-</td>
<td>25/-</td>
<td>25/-</td>
<td>25/-</td>
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<tr>
<td>9</td>
<td>Maintenance</td>
<td>1,950/-</td>
<td>18 hrs.</td>
<td>1,950/-</td>
<td>12 hrs.</td>
<td>12 hrs.</td>
<td>60/-</td>
<td>60/-</td>
<td>60/-</td>
<td>60/-</td>
</tr>
<tr>
<td>10</td>
<td>Miscellaneous</td>
<td>12,623/-</td>
<td>15 hrs.</td>
<td>12,623/-</td>
<td>15 hrs.</td>
<td>15 hrs.</td>
<td>15/-</td>
<td>15/-</td>
<td>15/-</td>
<td>15/-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Expenditure</th>
<th>Sl. No.</th>
<th>Name of Sector</th>
<th>Allocated Money</th>
<th>No. of Projects</th>
<th>Estimated Cost</th>
<th>Execution Procedure</th>
<th>Annual Expenditure</th>
<th>Total Expenditure</th>
<th>Progress</th>
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<tbody>
<tr>
<td>51,65,000/-</td>
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<td>Miscellaneous</td>
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<td>15 hrs.</td>
<td>15/-</td>
<td>15/-</td>
<td>15/-</td>
<td>15/-</td>
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</table>
**ANNEXURE-2.3**

**STATEMENT OF GRANT FROM REVENUE FUND**

Upazilla Parishad : Ghazipur Sadar, District : Ghazipur

Fiscal Year : 1987-1988

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Projects</th>
<th>Date</th>
<th>Amount (Taka)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Chairman, G.K. Adarsha High School</td>
<td>21-7-87</td>
<td>4,500/-</td>
</tr>
<tr>
<td>2.</td>
<td>President, East Chandana Primary School</td>
<td>10-8-87</td>
<td>1,000/-</td>
</tr>
<tr>
<td>3.</td>
<td>Chairman, Bagia Primary School</td>
<td>16-8-87</td>
<td>5,000/-</td>
</tr>
<tr>
<td>4.</td>
<td>President, West Dagori Primary School</td>
<td>20-8-87</td>
<td>5,000/-</td>
</tr>
<tr>
<td>5.</td>
<td>President, Shahid Sharafat Social Development Club</td>
<td>8-9-87</td>
<td>3,000/-</td>
</tr>
<tr>
<td>6.</td>
<td>Headmaster, Chandana High School</td>
<td>1-10-87</td>
<td>2,000/-</td>
</tr>
<tr>
<td>7.</td>
<td>Manager, Natun Upazilla Pariranna</td>
<td>1-10-87</td>
<td>3,000/-</td>
</tr>
<tr>
<td>8.</td>
<td>President, West Dagori Primary School</td>
<td>17-10-87</td>
<td>5,000/-</td>
</tr>
<tr>
<td>9.</td>
<td>President, Nilarpara East Laski Mandir Committee</td>
<td>19-10-87</td>
<td>1,000/-</td>
</tr>
<tr>
<td>10.</td>
<td>President, Rapasia Govt. Primary School</td>
<td>28-11-87</td>
<td>5,000/-</td>
</tr>
<tr>
<td>11.</td>
<td>General Secretary, East Dagori Purabi Organization</td>
<td>02-12-87</td>
<td>5,000/-</td>
</tr>
<tr>
<td>12.</td>
<td>President, Joydebpur Govt. Girls' School</td>
<td>9-12-87</td>
<td>5,000/-</td>
</tr>
<tr>
<td>13.</td>
<td>President, Nabarun Social Welfare Organization</td>
<td>8-1-88</td>
<td>2,000/-</td>
</tr>
<tr>
<td>14.</td>
<td>General Secretary, Ekata Sabuz Sena</td>
<td>11-1-88</td>
<td>2,500/-</td>
</tr>
<tr>
<td>15.</td>
<td>President, Shahid Zia Smriti Badminton</td>
<td>11-1-88</td>
<td>2,000/-</td>
</tr>
<tr>
<td>16.</td>
<td>President, Kanaya Udain Organization</td>
<td>12-1-88</td>
<td>2,000/-</td>
</tr>
</tbody>
</table>

Contd.
<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Projects</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>President, Durbar Matya Sangstha</td>
<td>12-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>18</td>
<td>President, Kuhukoka</td>
<td>12-1-88</td>
<td>1,500/-</td>
</tr>
<tr>
<td>19</td>
<td>President, Kawltta Youg Organization</td>
<td>12-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>20</td>
<td>President, Mogor Khan Mitali Org.</td>
<td>12-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>21</td>
<td>President, Agragumi Tarun Org.</td>
<td>12-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>22</td>
<td>President, Bangladesh National Social Welfare Agriculture Research Organization</td>
<td>12-1-88</td>
<td>2,000/-</td>
</tr>
<tr>
<td>23</td>
<td>President, Joydeb Bazar Fruits &amp; Raw Materials Business Society</td>
<td>13-1-88</td>
<td>2,000/-</td>
</tr>
<tr>
<td>24</td>
<td>President, Jugitali Rojo Org.</td>
<td>13-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>25</td>
<td>Chairman, Purbani Org.</td>
<td>13-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>26</td>
<td>President, Rupali Organization</td>
<td>13-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>27</td>
<td>President, Demorpara Bhai Bhai Org.</td>
<td>14-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>28</td>
<td>President, Satpua Udaen Org.</td>
<td>14-1-88</td>
<td>1,500/-</td>
</tr>
<tr>
<td>29</td>
<td>President, Zahir Raihan Smriti Sangsad</td>
<td>14-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>30</td>
<td>Chief Secretary, Samukal Theatre</td>
<td>14-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>31</td>
<td>President, Shahid Majed Smriti Sangsad</td>
<td>14-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>32</td>
<td>President, Nilupara Banarupa Org.</td>
<td>14-1-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>33</td>
<td>President, Islamia Social Welfare Org.</td>
<td>9-2-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>34</td>
<td>President, Munshipara Youth Club</td>
<td>9-2-88</td>
<td>2,000/-</td>
</tr>
</tbody>
</table>

Contd..
# STATEMENT OF GRANT FROM REVENUE FUND

Upazilla Parishad: Ghazipur Sadar, District: Ghazipur  
Fiscal Year: 1987-1988

<table>
<thead>
<tr>
<th>S1. No.</th>
<th>Name of Projects</th>
<th>Date</th>
<th>Amount (Taka)</th>
</tr>
</thead>
<tbody>
<tr>
<td>35.</td>
<td>President, Qudab Agragami Co-ordinate Society</td>
<td>9-2-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>36.</td>
<td>President, Pravati Jobo Org.</td>
<td>11-2-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>37.</td>
<td>President, Partali Mohammadia Adarsha Jobo Org.</td>
<td>11-2-88</td>
<td>2,000/-</td>
</tr>
<tr>
<td>38.</td>
<td>President, Naba Jagaron Social Welfare Org.</td>
<td>16-3-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>39.</td>
<td>President, Agni bina Sangsad</td>
<td>16-3-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>40.</td>
<td></td>
<td>23-3-88</td>
<td>5,000/-</td>
</tr>
<tr>
<td>41.</td>
<td>Principal, Joydebpur Kindergarten School</td>
<td>24-4-88</td>
<td>2,500/-</td>
</tr>
<tr>
<td>42.</td>
<td>President, Qudab Agragami Society</td>
<td>7-4-88</td>
<td>500/-</td>
</tr>
<tr>
<td>43.</td>
<td>Head Mistress, Upazilla Pathshala</td>
<td>9-4-88</td>
<td>1,950/-</td>
</tr>
<tr>
<td>44.</td>
<td>President, Hindrabad Decan Para Primary School</td>
<td>12-4-88</td>
<td>2,000/-</td>
</tr>
<tr>
<td>45.</td>
<td>Head Master, Piruzati High School</td>
<td>12-4-88</td>
<td>2,000/-</td>
</tr>
<tr>
<td>46.</td>
<td>President, Bashugaon Tarun Org.</td>
<td>21-4-88</td>
<td>1,500/-</td>
</tr>
<tr>
<td>47.</td>
<td>President, Newfricence Social Welfare Org.</td>
<td>22-4-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>48.</td>
<td>President, Agragami Social Welfare Org.</td>
<td>22-4-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>49.</td>
<td>President, Ghazipur Press Club</td>
<td>23-4-88</td>
<td>5,000/-</td>
</tr>
<tr>
<td>50.</td>
<td>President, Ghazipur Book Fair</td>
<td>23-4-88</td>
<td>5,000/-</td>
</tr>
<tr>
<td>51.</td>
<td>President, Ghazipur</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Contd..
### STATEMENT OF GRANT FROM REVENUE FUND

**Upazilla Parishad : Ghazipur Sadar, District : Ghazipur**  
**Fiscal Year : 1987-1988**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Projects</th>
<th>Date</th>
<th>Amount (Taka)</th>
</tr>
</thead>
<tbody>
<tr>
<td>52.</td>
<td>Polish Club, Ghazipur Shishu Kishur Akadash</td>
<td>11-5-88</td>
<td>5,000/-</td>
</tr>
<tr>
<td>53.</td>
<td>President, Pravati Org. Mariari</td>
<td>28-5-88</td>
<td>2,000/-</td>
</tr>
<tr>
<td>54.</td>
<td>President, Nilashpur Club</td>
<td>28-5-88</td>
<td>1,000/-</td>
</tr>
<tr>
<td>55.</td>
<td>President, Kudab Meidehapa Furkania Madrasha</td>
<td>27-6-88</td>
<td>5,000/-</td>
</tr>
</tbody>
</table>

**Year : 1988-1989**

1. Celebration of World Child Day  
   12-7-88  2,000/-

2. Head Mistress, Upazilla Pathshala  
   21-7-88  2,000/-
   a) Head Mistress, Upazilla Pathshala  
      21-9-88  2,000/-
   b) Head Mistress, Upazilla Pathshala  
      18-11-88  25,000/-

3. General Secretary, Sarusashati Puja  
   Azizuddin College  
   7-8-88  2,000/-

4. President, Shahid Jusimuddin Smriti Sangsad  
   16-8-88  1,500/-

5. President, Ershad Nagar Social Development Org.  
   18-8-88  3,000/-

6. General Secretary, Vogra Jagrata Org.  
   23-8-88  4,000/-

7. President, Azizuddin College  
   Sports Committee  
   31-8-88  1,200/-

   31-8-88  500/-

9. Grants for VDP Assembly  
   27-9-88  25,000/-

*Contd.*
# Statement of Grant from Revenue Fund

**Upazilla Parishad: Ghazipur Sadar, District: Ghazipur**  
**Fiscal Year: 1987-1988**

<table>
<thead>
<tr>
<th>S/N</th>
<th>Name of Projects</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Begumpur Club</td>
<td>27-3-88</td>
<td>3,000/-</td>
</tr>
<tr>
<td>11</td>
<td>Begumpur Club</td>
<td>17-10-88</td>
<td>2,000/-</td>
</tr>
<tr>
<td>12</td>
<td>President, Nilarpara Govt., Primary School</td>
<td>4-10-88</td>
<td>3,000/-</td>
</tr>
<tr>
<td>13</td>
<td>Chief of Centre, Kashimpur</td>
<td>29-10-88</td>
<td>21,000/-</td>
</tr>
<tr>
<td>14</td>
<td>President, Haidrabed Decampara Primary School</td>
<td>1-11-88</td>
<td>3,000/-</td>
</tr>
<tr>
<td>15</td>
<td></td>
<td>19-11-88</td>
<td>15,000/-</td>
</tr>
<tr>
<td>16</td>
<td></td>
<td>19-11-88</td>
<td>10,000/-</td>
</tr>
<tr>
<td>17</td>
<td></td>
<td>25-3-89</td>
<td>5,000/-</td>
</tr>
</tbody>
</table>

**Total** 1,37,200/-
# STATEMENT OF RECEIPT AND EXPENDITURE OF CAKE STRUCTURE PROJECT

**UPAZILLA PARISHAD-GHAZIPUR BAZA, DISTRICT-GHAZIPUR**

**YEAR: 1987-88**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Project</th>
<th>Money received from Care (Taka)</th>
<th>Grant from Upazilla Parishad (Taka)</th>
<th>Total Fund (Taka)</th>
<th>Expenditure Balance (Taka)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Construction of 36' R.C.C. T Bim Bridge on Kavdarapad road under Pubulli union</td>
<td>576394/-</td>
<td>50045/-</td>
<td>626439/-</td>
<td>623428/-</td>
</tr>
<tr>
<td>2.</td>
<td>Construction of 22' R.C.C. T Bim Bridge on Board Bazar Isar Road under Gasa Union</td>
<td>33434/-</td>
<td>28702/-</td>
<td>363043/-</td>
<td>362323/-</td>
</tr>
</tbody>
</table>

| Total | 310735/- | 78747/- | 389482/- | 366452/- | 3020/- |

---

**Year: JAN-1988**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Project</th>
<th>Money received from Care (Taka)</th>
<th>Grant from Upazilla Parishad (Taka)</th>
<th>Total Fund (Taka)</th>
<th>Expenditure Balance (Taka)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Construction of 40' R.C.C. T Bim Bridge in Jular Baid on Salma Kaultia Mirzapur Road</td>
<td>439589/-</td>
<td>44392/-</td>
<td>483981/-</td>
<td>175000/-</td>
</tr>
<tr>
<td>2.</td>
<td>Construction of 30' R.C.C. T Bim Bridge in Darar Baid on Bim Bazar Angatia Road</td>
<td>324239/-</td>
<td>31733/-</td>
<td>345972/-</td>
<td>270958/-</td>
</tr>
<tr>
<td>3.</td>
<td>Construction of 12' culvert in Birali Baid on Bilesbupor Majlishpur Road</td>
<td>207107/-</td>
<td>20915/-</td>
<td>228022/-</td>
<td>95000/-</td>
</tr>
</tbody>
</table>

| Total | 960935/- | 97040/- | 1057975/- | 54958/- | 517317/- |
BIBLIOGRAPHY


QUESTIONNAIRE

Thesis Title - MONITORING THE DEVELOPMENT ACTIVITIES AT THE UPAZILA PARISHAD.

Name of the Upazila

Name of the Interviewer

Date of Interview

Name of the respondent

PART - I  GENERAL

1. How do you Monitoring the development activities at the Upazila Parishad (that is what procedure do you follow for Monitoring the development activities at the Upazila Parishad).

2. Do you have any set technique for Monitoring the development activities at the Upazila Parishad.

   Yes [ ]  No [ ]

   If yes what are those.

3. What is the major problem do you face for Monitoring the development activities at the Upazila Parishad.

4. Are you satisfied about the Monitoring system organized by the higher level authority

   Yes [ ]  No [ ]

If no why not explain please.
5. What is the rates of success in following sectors

A. Overall Development activities
   a) High rate
   b) Medium rate
   c) Low rate

B. Socio economic and infrastructural development
   a) High rate
   b) Medium rate
   c) Low rate

6. What type of problem do you face to implement the socio economic and infrastructural development project.

7. Do you have Annual Development Plan.

8. What type of problem do you face in preparing the Development Plan.

9. Do you have Annual Upazila Plan Book
   Yes [ ]  No [ ]

   If yes (a) Is it up to date?
   (b) How do you follow it?

10. Is the Upazila Development Plan prepare according to the set guideline given by the Planning Commission.

11. Do you think that the present guideline really helpful for development of Upazila
   Yes [ ]  No [ ]

   If yes (a) How it helps Upazila development?
   (b) If no why?
12. What is the existing system of information flow
   (a) Within the Upazila Parishad
   (b) With the higher level authority.

PART - II PROJECT IDENTIFICATION AND SELECTION

1. How do you usually identify a project (feasibility study)

2. Do you have any problem in selection of a project
   
   Yes [ ]          No [ ]

   If yes what type of problem

3. How do you determine the priority of different project

PART - III PROJECT IMPLEMENTATION

1. What type of problem do you face in implementing the project

2. If there is any existence of constant Monitoring (Committee) system during the project implementation period
   
   Yes [ ]          No [ ]

   (a) If yes do they Monitor timely and how they Monitor
   (b) How the Monitoring organized by the Upazila Parishad
   (c) How the Monitoring organized by the higher level authority
3. What is the rate of concerned departmental officer in implementation of project in their respective sectors

4. Are all the project under A.D.P. completed within a specific fixed period (2 years)
   Yes: [ ]    No: [ ]
   If no, what is the problem

PART - IV  EVALUATION

1. Do you have any existing evaluation programme

2. Are the higher level authority evaluate the development activities implemented by the Upazila Parishad

3. What is the existing system of information flow.