TERMS OF REFERENCE

for

The Annual Financial Audit, Performance Review and Safeguards Compliance Assessment for the Financial year 2017-18, 2018-19 and 2019-20

of 16 selected Pourashava

(Contract Package No. S-50)

Section 1: Background

The Local Government Division (LGD) has been implementing the Local Governance Support Project (LGSP) with financial support from World Bank since July 1, 2006. The goal of LGSP is to strengthen the local government institutions, particularly Union Parishads (UPs) and selected Pourashavas on pilot basis, as an agency for effective and responsive local service delivery and accountable governance. The Local Governance Support Project-3 (LGSP-3) will provide increased grant directly to all the UPs through the multi-year MTBF and institutionalize local government's accountability to citizens in a participatory manner through regular ward-level meetings, open budgeting, regular performance monitoring and assessment. The development objectives of the LGSP-3 are to institutionalize the Union Parishads (UP) fiscal transfer system, and introduce a fiscal transfer system for Pourashavas on a pilot basis. These objectives are expected to be pursued through four components: (i) Institutionalization of Union Parishad Fiscal Transfers,(ii) Audits and Performance Assessments, and Management Information system,(iii) Piloting Expanded Block Grants (EBGs) to Pourashvas, and (iv) Capacity Building and Project implementation.

At the national level, the LGD, which is a division of the Ministry of Local Government, Rural Development & Cooperatives is responsible for implementing LGSP-3. In addition, agencies such as the Office of the Comptroller and Auditor General (CA&G), National Institute of Local Government (NILG) and the Local Government Engineering Department (LGED) will support implementation of various project components and activities. Within LGD, a Project Director (PD) will head implementation arrangements with support from two Deputy Project Directors (DPDs). This Project Management Unit (PMU) at the center will be supported by several wings of LGD and number of technical specialists. In the field, at the district level, the Deputy Directors Local Government (DDLGs) and District Facilitators (DFs) will play a pivotal role in project implementation as well as broader monitoring of UPs and Pourashavas. They will serve as the link between the PD and the UPs/16 selected Pourashavas, as well as the link with the District and the Upazila administrations.

LGSP-3 includes a major Pourashava audit sub-component. Annual financial audits and safeguard compliance assessments will be undertaken in all 16 selected Pourashavas in the country, aimed at: assessing Pourashava's performance in several areas of public financial management (PFM) for determining Pourashava eligibility to Extended Block Grants (EBGs); and assessing Pourashava compliance with environmental and social safeguards as per the Pourashava Operational Manual (POM).

Pourashavas will have access to full EBG allocations on condition that their financial audits are "clean". Pourashavas that receive an adverse audit opinion or a disclaimer of opinion will not be entitled to access their full EBG allocation; any Pourashava for which the audit opinion is either unqualified or qualified with exceptions will access its full EBG allocation. In addition to the above, a functional Town Level Coordination Committee (TLCC), budget prepared and approved by Municipal Council and regular/timely preparation and submission of financial & progress reports to PMU, LGSP-3 and LGD. Annual Audits of all piloting Pourashavas will be undertaken in the same way as for UPs, through audit firm.

In order to carry out the annual financial audit, performance review and safeguard compliance assessments, LGD proposes to procure the services of Chartered Accountants (CAs – hereafter referred to as "auditors"). Auditors will be expected to

carry out audits of the annual financial statements (AFSs) for FY 2017-18, 2018-19 and 2019-20 and performance review and safeguard compliance assessments of (16 selected) Pourashavas. Audit reports will be reviewed by the Review Firm. The C&AG will ensure quality assurance of the annual audit process by test checking of the audits of Pourashavas undertaken by the external auditors, and will take up any quality issues with LGD. LGD will discuss quality assurance issues with C&AG & ICAB, as necessary. The ICAB has supported the approach of the project, and will oversee the quality of the audits from an industry perspective, as the regulator of the profession. The World Bank has also indicated that it will spot check a sample of these audits.

These Terms of Reference detail the scope and nature of the audit in 16 selected Pourashavas, performance review and fiduciary & safeguard assessment process in the above Pourashavas over a period of three years (FY 2017-18, 2018-19 and 2019-20).

Section 2: Objectives

The objectives of the financial audit performance review and fiduciary & safeguards compliance assessment are:

Financial audit:

(i)   Examination of the annual financial statements of Pourashavas and express opinion on whether their financial statements present a true and fair view of the financial position of the Pourashavas and of their financial performance for the year under audit in accordance with the relevant laws, rules and regulations prescribed by the Government of Bangladesh for the accounting and financial reporting of Pourashavas.

(ii)   Express opinion on the adequacy of the internal controls practiced by the Pourashavas in compliance to the standard financial procedures established by the Government of Bangladesh.

Performance Review:

(iii)   Measure the performance of Pourashavas (as per annex:6) in a range of PFM-related areas and provide opinion on overall performance of each Pourashava.

Assessment of compliance with environmental and social safeguards:

(iv)   Provide assurance on Pourashava's compliance with procedures for and policies on environment and social safeguards, as per pre-determined methodology and indicators for 16 selected Pourashavas.

Preparation of Database:

(v)   Using the prescribed format attached in annexure-7 & 8 prepare data base on financial information and fiduciary & safeguard compliance (in Excel). The data base will be a snapshot of performance and compliance level of the Pourashavas.

Section 3: Scope of the Engagement

Financial audit:

The audit of the financial statements of Pourashavas will be performed in accordance with the Bangladesh Standards on Auditing that are compatible with the International Standards on Auditing (ISA).

The audit of the annual financial statements will be undertaken for Pourashavas for the financial years (FY) 2017-18, 2018-19 and 2019-20). The scope of the annual financial audit will include:

(i)   Examination of the books of accounts, vouchers, all the registers relevant to cash transaction and assets, fixed assets register and other supporting documents and physical verification of goods and works (completed and ongoing) for which expenditure has been incurred by the Pourashava during the financial year under audit, so as to enable the auditor to express an opinion on the financial statements

prepared by the Pourashava. The financial statements comprise annual cash accounts under the LGD format including non-cash items.

(ii) Verification of receipts and expenditures of the Pourashava, from all resources (including own revenues, all grants and transfers from government and donations and resources received under LGSP-3 and other development project(s) if any, unspent balance of grant under LGSP-3 at end of 30th June).

(iii) Report on any instance of fraud or misappropriation of funds that the auditor comes across during the audit process (the term "funds" refer to any funds received by the Pourashava including their own revenues).

(iv) Evaluation of accounting procedures, internal controls and capacity of staff in carrying out financial management tasks including identifying weaknesses of such systems and suggesting remedial measures.

(v) Verification of compliance including required banking arrangements.

(vi) Verification that the Pourashava is maintaining inventory of assets created through expenditures out of any resource. A format (known as Fixed Asset Register) has been designed by LGD for this purpose.

(vii) Physical verification: at least 25% schemes under LGSP-3 fund and at least 05 schemes under all other sources of funds of Pourashavas and report thereon in an orderly manner reflecting on status of completion and any governance issue that the auditor comes across in course of the verification.

(viii) Comments on the deficiencies noted on financial management systems or transactions should be specified and quantified as far as practicable so that remedial actions can be undertaken.

(ix) Pourashava shall prepare Annual Financial Statements comprised of cash/non-cash receipts and disbursements statement along with notes thereto for the year ended on 30th June as per prescribed format in accordance with the Pourashava Act and Local Government Rules and Regulations within 31st July or other date specified in the Act of each year and submit the same to the Auditor as and when requested by the Auditor concerned. As part of their audit, the auditors will suggest improvements/ rectifications in the draft Accounts and Notes, so that the audited accounts present fairly in all material respects, the cash receipts and disbursements of the Pourashava in accordance with the Pourashava Act and related Local Government Rules/regulations. The audit firm will mention in its report its assessment of the capacity of the Pourashava in preparing its annual accounts and the extent of their involvements on such improvements/ rectifications for each Pourashava.

Pourashava performance Review:

Auditors will carry out an assessment of Pourashava performance as per indicators set in Annex:6. This will assess Pourashava performance in the previous year(s) across a number of PFM-related areas such as planning, budgeting, expenditure management, revenue management and reporting. The auditor's report for each Pourashava will include a comprehensive section on the performance assessment. The auditors will additionally assess the following matters in their audit report.

(i) Percentage of cases Ward Committees has been formed as per the Pourashavas Operational Manual.

(ii) Percentage of cases the procurement processes outlined in the Pourashava Operational Manual has been followed in the major areas like: Tendering Process, Tender Evaluation Process and Contract Award, and Contract Management (i.e. goods delivery/ work completion, payment, contract extension, etc.).

(iii) Percentage of cases the Pourashavas procures goods and works following the procurement limit under OTM, RFQ, Community and Direct Procurement Method.

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(iv)   Capacity building initiative training undertaken in finance, procurement and other areas.

The auditor should accumulate data in database (either in Access or Excel) and submit the database information as part of the report (as Annex of the report). The auditor shall develop a suitable methodology to collect and process the data. LGD will require the Pourashavas to have all relevant information and records instantly available to the auditor to facilitate an efficient assessment on all required performance dimensions.

Assessment of Pourashavas compliance with environmental and social safeguards:

The auditor using the prescribed methodology and indicators will assess the extent to which Pourashavas have complied with environment and social safeguards procedures and policies (as described in the Annex to the Pourashava Operational Manual and Compliance with Environmental & Social Safeguards Procedures and Policies). The assessment will examine the degree to which Pourashavas have correctly used safeguards procedures (at different stages, from planning to implementation) and determine the extent to which LGSP-3 safeguard policies have been upheld.

Fiduciary and Safeguard compliance status shall also be examined during physical verification of the same schemes as that for Financial Audit (at least 15 schemes, (25% under LGSP-3 fund and minimum 5 under other funds)/ of Pourashavas for Fiduciary and Safeguards compliance assessment. It will help to examine that proposed remedial/mitigation measures those are taken during screening (Form-A) and implementation (Form B). It will also help to verify whether the Pourashava exempt the negative list of scheme.

The auditors will verify the following matters during Fiduciary and Safeguards compliance assessment, whether

- all the relevant Forms (A, B, C, D) and documents are available in the scheme files;
- the schemes are selected through participatory planning (like, Ward Shava);
- women are involved in different stages like, planning, scheme selection, implementation, group formation, etc.;
- scheme selection, its designing and implementation are not threatening for SEG, where applicable;
- signed MoU with the private land contributor for community based schemes to ensure access for all community people are available;
- Grievance Redress Committee (GRC) exists, functional, works independently, and activity records are available;
- awareness raising initiatives on environment and social safeguard issues are taken by Paurashavas.

The auditor's report for each Pourashava will include a separate Report under the title "Fiduciary and Safeguard Compliance Assessment" with respect to safeguards procedures and issues. Fiduciary and safeguard compliance assessment as per Compliance with Environmental & Social Safeguards Procedures and Policies will be done by the audit firms of all selected Pourashavas.

Entry Meetings:

DDLGs, Mayor and UNOs shall arrange entry meeting at the inception of field audit with the audit teams. DFs will facilitate smooth functioning of the audit and maintain liaison between the parties concerned. DDLGs, Mayor, UNOs and DFs will ensure that entry meetings are organized efficiently. In the entry meeting, discussion will be held on Audit Plan, methodologies on auditing and assessment of all the 3(three) areas: (i) Financial Audit, (ii) Performance Review, (iii) Fiduciary and Safeguards Compliance Assessment.

Exit Meetings:

DDLG shall arrange exit meeting at the end of field audit with the audit teams. DFs will facilitate and liaise between the parties concerned. DDLG and DFs will ensure that exit meetings are organized efficiently with presence of Pourashava Mayors and Pourashavas CEOs/secretaries. In the exit meeting, discussion will be held on findings of all the 3(three) areas: (i) Financial Audit Report, (ii) Performance Review Report, (iii) Fiduciary and Safeguards Compliance Assessment Report. Audit Firms will provide opinion on performance of Pourashavas . The proceedings of the meeting will be recorded properly in the minutes and duly signed by DDLG, UNO, DF, Pourashavas Mayors and Auditors.

Monitoring by ICAB:

ICAB has the responsibility to monitor and facilitate the audit activities by the Audit Firm in a consistent manner. Any queries on audit methodologies and report preparation shall have to be discussed with ICAB and any modification necessary to comply BSA/ISA can be adopted keeping LGD informed timely. Ethical standard from the end of auditors shall also be ensured by ICAB.

Preparation of Database:

Finally, the auditors using the prescribed format attached in annexure 7 & 8 will prepare data base on financial information and fiduciary & safeguard compliance (in Excel). The data base will be a snapshot of performance and compliance level of the Pourashavas.

The Auditors would be appointed initially for three consecutive years (FY 2017-18, 2018-19 and 2019-20) but service continuation in the next years [(if extended for subsequent years, including for 2020-21(4th year)] will depend on satisfactory completion of job as the case may be.

Section 4: Indicative Time frames and Staff Inputs

Overall process

The overall financial audit and performance review along with safeguard compliance assessment will consist of: (i) initial planning and orientation/training to audit and other staff; (ii) actual field work in the Pourashavas and at the Upazila level; (iii) review and report preparation and discussions of the report/ findings in the exit meeting in presence of the DDLG, UNO and Pourashava Mayors.

It is estimated that the field-work at the Pourashava level will be conducted by a team consisting of four (three auditors and one audit manager) Articled students/ CA Course completed students / Partly qualified CA students/ staffs spending at least twenty four man days in each of the Pourashavas in order to carry out the financial audit, performance review and fiduciary & safeguard compliance assessment. This field-work will also include some hours working at the Upazila level at the UNO, Upazila Sub-Assistant Engineer (LGED) and PIU offices. Audit Manager will coordinate the team activities during the audit. During field audit, the audit team will be assisted by the Accounts & Audit Standing Committee of the Pourashava.

Team Leader / Deputy Team Leaders shall visit Pourashavas to get firsthand knowledge. Senior staff members including Audit Managers will be involved in reviewing audit/assessment findings and in drafting audit/assessment reports. Partners, senior articled students will also be expected to provide input into the reviewing and reporting process.

Indicative timeframe

The first year assignment is expected to commence in or around March 2019 so that allocations can be made to eligible Pourashavas for the financial year 2018-19 within March, 2019. The second and onward years assignment is expected to commence in or around September 01, 2019 so that allocations can be made to eligible Pourashavas for the financial year 2019-2020 within August. . However Client may re-schedule the timeframe in consultation with the Consultant. An indicative activity timeframe, in

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calendar days, of the audit/assessment process for FY2017-18, 2018-19 and 2019-20 is given below:

Sl.	Activity	Responsibility	Activity days	Cumulative days
1.	Inception Report: The Audit Firm is required to send a calendar of Pourashava Audit timeline to PD containing the exact dates of auditing respective Pourashavas within 07 days of contract signing.	Audit Firm	7	7
2.	Orientation/Training of auditors	LGD/ ICAB	2	9
3.	Entry Meeting	Auditor /DDLG /UNO/DF/ Pourashavas	11	20
	Field work			
	Exit Meeting			
4.	Draft report preparation and submission (Audit Report, Management Letter, Performance Review and Fiduciary& Safeguard Compliance Assessment Report) along with segregation report and their Database (both in hard and soft copies) to PMU.	Audit Firm	5	25
5.	Final Report submission after clearance from Audit Review Firm (Audit Report, Management Letter, Performance Review and Fiduciary& Safeguard Compliance Assessment Report) along with segregation report and their Database (both in hard and soft copies) to all concerned.	Audit Firm	5	30

Any lapses in regards of quality of works by the Service Provider shall cause further remedial works at the cost of the Service Provider. Submission of reports in an orderly and timely manner will be taken into consideration for the continuation of assignments in the subsequent year (s) under contract.

Section 5: Professional Staffing Inputs to be provided by the Audit Firm (Indicative Audit and Assessment Team)

Audit/assessment teams shall have to be formed taking into account the number of Pourashavas per package. The team should include a rational composition/skills mix to carry out the task. Competence level of the auditor-1, auditor-2, & audit manager will be tested at the end of training / orientation arranged by LGSP-3 only successful articled students/ course completed students shall be employed to perform all these assignments under the contract. Concerned audit team will meet DDLG for entry meeting at the district level, UNO at the Upazila level and Mayor at the Pourashava before starting the audit. The audit team must maintain liaison with the respective DF. An indicative team constitution for conducting audit of Pourashavas is given as follows with requisite qualifications and experience:

Team position	Number of persons	Minimum qualifications	Tasks (with Working Hour)
1. Team Leader	01	FCA having an up-to-	Team Leader / Deputy

Team position	Number of persons	Minimum qualifications	Tasks (with Working Hour)
		date practicing license from ICAB and a minimum of 5 years of post-qualification practical auditing experience.	Team Leader shall visit Pourashava. They will be involved in reviewing audit/ assessment findings and in drafting audit/ assessment reports.
2. Deputy Team Leader	02	ACA / FCA	
3. Audit Manager	16	Articled Student registered with ICAB having at least 2.5 years of Articleship with relevant experience or 2 years of Articleship with similar experience. Or CA course completed student.	Monitoring field audit and preparation of draft report. Also ensure preparation of minutes of exit meeting. (will be present during Pourashava audit)
4. Auditor 1	16	Articled Student registered with ICAB having at least 2.0 years of Articleship /1.5 years of articleship with relevant experience, presently working with the firm.	Financial audit + Scheme visit + Performance review + Safeguard assessment if any. (At least 15 working days in full.)
5. Auditor 2	32	Articled Student registered with ICAB having at least 03 (three) months of Article ship, presently working with the firm.	Financial audit + Scheme visit + Performance assessment + Safeguard assessment if any. (At least 15 working days in full.)

In all cases, the firms have to submit a list of the manpower mentioned above certified by the Secretary-ICAB as per Annex 4 along with payroll, if already employed. However, the audit firm may propose additional staff, if necessary for better completion of the task.

Section 6: Institutional and Operational Arrangements

An appropriate set of institutional and operational arrangements needs to be in place for the efficient and effective delivery of outputs. Aspects of this are as follows:

Profile of CA firm (Single Audit Firm/Consortium (Lead Firm/Member Firm):

(i)   Registration/Certificate of Practice and Establishment Certificate from the Institute of Chartered Accountants of Bangladesh (ICAB (report from ICAB on good standing need to be submitted with the proposal), and in public practice in Bangladesh for more than five years. Having experience in auditing of decentralized public sector bodies, and of the public sector financial management environment is desirable.

(ii)   Having experience of working in an urban/rural environment and with the rules and regulations for Pourashavas/UPs, or past audit experience of Local Government Institutions, is desirable.

(iii)   Registered office in Dhaka, Bangladesh having adequate office space and ability of support service.

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Consortiums

Contract with a single audit firm is preferable. However, authority may allow firms to form consortium. If audit firm/s form consortiums, LGD will communicate only with the lead firm for successful completion of the assigned task. The responsibility of the lead firm and other members of the consortium will need to be clearly spelt out in the Technical Proposal. To ensure quality, the lead firm will countersign the reports prepared by other members of the consortium. The lead firm will also have to take the responsibility of issuing the summary report of all the Pourashava audits/performance review/ safeguard compliance assessments in a package. However for any wrong doings, both the lead firm and other member of the consortium, if any, shall be severally and jointly liable.

Audit/assessment process:

(i) After selection, the auditors will be provided with orientation training by LGD/ICAB.

(ii) Once Audit Firms are selected, LGD will send letters to the Pourashavas to be audited/assessed and to respective UNOs with copy to DDLGs, informing them of the names of the firms which will be conducting the audits/assessments and the possible timing of their field work. Audit firms will provide a list of staffs along with their mobile phone numbers and a copy of photograph for onward transmission to UNOs through mails for better identification.

(iii) The auditor will be provided by LGD with a list of Pourashavas to be audited/ assessed, and the auditor will be responsible for contacting the Pourashavas to make arrangements for the audits/assessments to occur.

(iv) The auditors shall physically visit every Pourashava for conducting the audit/assessment. The auditors should carry a letter and a photo ID card provided by the audit firm which PMU should authenticate.

(v) The auditors should provide at least 2 weeks' notice of the date of their intended visit, and request Pourashavas CEOs/Secretaries and Mayor to be available for those days.

(vi) The Audit Firm is required to send a calendar of Pourashava Audit timeline including fiduciary & safeguards separately to PD, LGSP-3 containing the exact dates of auditing respective Pourashavas within 7 days of contract signing.

(vii) The auditor should inform the respective UNO of their schedule of visits to the Upazila, together with a request for any assistance that may be required. This communication should be copied to the Audit Section of LGD/LGSP-3 and respective DDLGs.

(viii) As the regulatory authority, ICAB is responsible in the whole audit process and will facilitate the oversight monitoring of the quality of the audits from an industry perspective. ICAB will perform its role through sensitizing the firms on the quality requirement of the assignment. The Institute will assist the participating firms in preparing an audit/assessment plan and a standard audit/assessment programme, achieving a common understanding of materiality and risks, and providing a standard audit/assessment report format.

(ix) The Appeal Hearing of Pourashavas audited will be conducted as per Pourashava Operational Manual. The Auditor (at least Deputy Team Leader) shall remain present during appeal hearing filed by the Pourashavas as per provision of Pourashava Operational Manual.

As all reports are to be produced in Bangla language, the selected audit firms will liaise with ICAB for issuance of a standard Bangla version of the Audit/Assessment Report, Letter to Management and Summary Report.

Comment [MDI1]: It can be single or consortium. The qualifications of each firm are to be added in the ToR in case of retaining the option of Joint-venture firm.

Section 7: Facilities and Local Services to be provided by the Client

LGD would provide audit firms with necessary data and documents to facilitate the audit/assessment of Pourashavas, if required.

Section 8: Deliverables and Schedules

The audit firm will make **three types of reports** *(i) Financial Audit and Management Report, (ii) Performance review Report, (iii) Fiduciary and Safeguard Compliance Assessment Report,* and **three types of data bases** *(i)Financial Database, (ii)Performance review Database and (iii)Fiduciary and Safeguard Compliance Assessment Database* available. The draft report will be submitted within 5 calendar days of completion of field activities and the final report within 10 calendar days of completion of field activities.

> Comment [MDI2]: We didn't find the submission date of draft and final reports. Date of submission of draft and final reports are to be provided separately.

A. Financial Audit Report

The financial audit reports will be submitted within 30 (thirty) calendar days from the date of appointment in the first year and 30 (thirty) calendar days from the date of inception of the assignment in the subsequent years under the contract period; however, duration may be increased in subsequent years depending on the situation and the availability of time. In view of large number of Pourashavas involved in a single package, submission of audit reports in two or three batches will be encouraged.

Financial audit reports should include an opinion on the annual financial statement of the Pourashava that is being audited in accordance with BSA/ISA. Such an opinion shall cover the objectives and scope as described above and, in addition, any other significant matter that the auditor finds appropriate to be included in the audit report. Findings in the report must be specific and quantified wherever qualified unless impracticable.

The auditors will draft a Management Letter addressed to the Mayor of the Pourashava being audited. The Management Letter should include comments, observations and recommendations on the weaknesses in the Pourashava's financial and administrative systems and internal controls as well as on all other matters relating to implementation of schemes to which the Pourashavas's attention needs to be drawn to, including the written comments received from the Pourashava and discussion of audit observations with the Pourashava.

Two copies of the draft financial audit reports will be sent, one to LGD and the other to concerned Review Firm; after having been reviewed by the Review Firm, six copies of the audit report will be prepared and one copy each will be submitted to each of the following: (i) the Pourashava that is audited; (ii) the UNO of the Upazila; (iii) the Deputy Commissioner of the District; and (iv) the C&AG. The remaining two copies will be submitted to the Joint Secretary (Audit), LGD and Project Director, LGSP-3. In addition, the soft copies of the audit report due to the UNO, DC, LGD, LGSP-3 and C&AG may be submitted through electronic devices and electronic mail.

Summary Report: In addition to the individual audit reports submitted by the auditor for each of the Pourashavas audited, a summary report of audits of all Pourashavas undertaken under LGSP-3 must be prepared and two copies be submitted, one each along with a soft copy to Project Director, LGSP-3 and C&AG within fifteen calendar days of clearance from Audit review Firm. The Summary Report shall be prepared in Bangla and can be submitted through regular mail and/or electronic mail, where feasible. The summary report will include a schedule of audits undertaken for the year and a list of significant audit findings that are common to the majority of the Pourashavas audited by the auditor during the year.

B. Performance Review Report

PR Reports for each Pourashava will be submitted within ninety calendar days from the date of appointment for first year / ninety calendar days from the inception date of the assignment for subsequent years of contract award Two copies of the draft Performance Review (PR) Reports will be sent, one to LGD and the other to concerned Review Firm;

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after having been reviewed by the Review Firm, five copies of the PA report will be prepared and one copy each will be submitted to each of the following: (i) the Pourashava that is audited; (ii) the UNO of the Upazila; (iii) the Deputy Commissioner of the District. The remaining two along with a soft copy will be submitted to the Joint Secretary (Audit), LGD & Project Director, LGSP-3 within ninety calendar days of Contract award or as the case may be. Reports have also to be submitted to the Joint Secretary (Audit) and Project Director, LGSP-3. The copies of the PA report due to the UNO, DC, and LGD may be submitted through regular mail and/or electronic mail, where feasible.

Summary PR Report: In addition to the individual PA reports submitted by the auditor for each of the Pourashavas assessed, a summary report of all performance review of Pourashavas undertaken under LGSP-3 must be prepared and two copies be submitted to the Joint Secretary (Audit) LGD & Project Director, LGSP-3 within fifteen calendar days of clearance from the Audit Review Firms in each year. The Summary PA Report shall be prepared in Bangla and can be submitted through regular mail and/or electronic mail, where feasible. The summary report will include a schedule of PAs undertaken for the year and a list of significant findings that are common to the majority of the Pourashavas assessed by the auditor during the year.

C. Fiduciary and Safeguard Compliance Assessment (FSCA) Report (see annex 7 for the prescribed reporting format)

FSCA Reports for each Pourashava will be submitted within thirty calendar days from the date of appointment for first year, and thirty or as agreed calendar days from the date of inception of the assignment for subsequent years of contract award as per format given by the PMU. In view of small number of Pourashavas involved in a single package, submission of FSCA reports in a single batche will be encouraged.

Two copies of the draft Performance Assessment (PA) Reports will be sent, one to LGD and the other to concerned Review Firm; after having been reviewed by the Review Firm, five copies of the FSCA report will be prepared and one copy each will be submitted to each of the following: (i) the Pourashava that is audited; (ii) the UNO of the Upazila; (iii) the Deputy Commissioner of the District. The remaining two copies along with a soft copy will be submitted to the Joint Secretary (Audit), LGD & Project Director, LGSP-3 within thirty calendar days for the 1st year and thirty or as agreed calendar days from the date of inception of assignment in each year under contract. Reports have also to be submitted to the Joint Secretary (Audit), LGD & Project Director, LGSP-3. The copies of the FSCA report due to the UNO, DC, and LGD may be submitted through regular mail and/or electronic mail, where feasible.

Summary FSCA Report: In addition to the individual FSCA reports submitted by the auditor for each of the Pourashava assessed, a summary report of all compliance assessments of Pourashavas undertaken under LGSP-3 must be prepared and two copies be submitted to the Joint Secretary (Audit), LGD & Project Director, LGSP-3 within fifteen calendar days of clearance from Audit Review Firm in each year under contract. The Summary FSCA Report shall be prepared in Bangla and can be submitted through regular mail and/or electronic mail, where feasible. The summary report will include a schedule of FSCAs undertaken for the year and a list of significant findings that are common to the majority of the Pourashavas assessed by the auditor during the year.

Follow-up of Previous Audit Observations:

The Audit firms will review on the audit trail of (i) Financial Audit, Performance review and (ii) Fiduciary and Safeguard Compliance Assessment of the previous years and report accordingly.

Packing, Marking and Distribution of Reports:

The Final Reports [(i) Financial Audit and Management Report, (ii) Performance Review Report, (iii) Fiduciary and Safeguard Compliance Assessment Report] have to be packed and distributed as follows:

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(a) **Packets for Pourashavas:** The above first 2(two) reports of corresponding Pourashava have to be packed together in a smaller packet for dispatch to respective Pourashavas. All the above 3 (three) reports of corresponding 1(one) Pourashava has to be packed together in a smaller packet for dispatch to respective Pourashavas where Fiduciary and Safeguard Compliance Assessment is done.

(b) **Packets for Upazilas:** All such packets mentioned above for Pourashavas of one upazila have to be packed again, along with packing list, in a bigger Secondary packet for dispatch to UNO of the corresponding upazila.

(c) **Packets for Districts:** All such packets mentioned above for upazilas under one district have to be packed again, along with packing list, in an even bigger tertiary packet(s) for dispatch to District Commissioners of the corresponding district.

(d) **For LGD/PMU:**

  (i) Only the *Financial Audit and Management Reports* of corresponding Pourashavas have to be packed together first in smaller packets. Those packets have to be re-packed again, along with packing list, in bigger Secondary packets for corresponding districts and have to be re-grouped & packed according, along with appropriate packing lists, Contract Packages and dispatched as such to the PMU, LGSP-3.

  (ii) Only the *Performance review Report* of corresponding Pourashavas has to be packed together first in smaller packets. Those packets have to be re-packed again, along with packing list, in bigger Secondary packets for corresponding districts and have to be re-grouped & packed according, along with appropriate packing lists, Contract Packages and dispatched as such to the PMU, LGSP-3.

  (iii) Only the *Fiduciary and Safeguard Compliance Assessment Report* of corresponding Pourashavas have to be packed together first in a smaller packets for corresponding upazila. Those packets have to be re-packed again in bigger Secondary packets for corresponding districts and have to be re-packed accordingly, along with packing lists for Contract Packages and dispatched as such to the PMU, LGSP-3.

(e) **For C&AG:** Only the *Financial Audit and Management Reports* of corresponding Pourashavas have to be packed together first in smaller packets. Those packets have to be re-packed again in bigger Secondary packets for corresponding districts and have to be dispatched as such to the office of the C&AG.

(f) **For LGD:** All such packets mentioned above for one district have to be packed again in an even bigger tertiary packet(s) for corresponding Contract Packages and have to be dispatched to the LGD.

D. **Database on Financial Statement, Performance Review and Fiduciary & Safeguard Compliance Assessment :**

The data base on performance review and financial information and fiduciary & safeguard compliance prepared in accordance with the prescribed format shall be furnished district wise and two copies both in hard & soft will be submitted to Joint Secretary (Audit), LGD & Project Director, LGSP-3 within 30 days from inception of the assignments in each year.

Deliverables and Reporting Requirement:

No.	Deliverable / Report	Scope of Reporting	Delivery Time	Report to be submitted to	No. of Copies / Format of Report	Remarks
1	2	3	4	5	6	7
1.	Inception Report	Includes, *inter alia*, timeline with exact dates in 'Pourashavas Audit Calendar' separately for (a) Pourashavas Financial Audit including performance review, and (b) fiduciary & safeguards assessment of respective Pourashavas.	Within 7 calendar days of signing of contract	(i) LGD, PMU (ii) Audit Review Firm	2 Hard copies, one to each with soft version	
2.	Report on Entry & Exit Meetings	A complied Report on Entry & Exit Meetings supported by meeting minutes, attendance and audit findings.	Within 3 calendar days of completion of field activity	(i) LGD, PMU (ii) Audit Review Firm	2 Hard copies, one to each	
3.	Draft Reports	(i) Financial Audit (FA) Reports with Management Letter (ii) Financial Database, (iii) Summary FA Report (iv) Pourashava's spot explanation on Audit Observation.	Within 5 calendar days of completion of field activity	(i) PD, LGSP-3 (ii) Audit Review Firm	Each recipient will get all the deliverables, in hard copies and soft version	
		(i) Performance review Reports (ii) Performance review Database, and (iii) Summary Report	-do-	(i) PD, LGSP-3 (ii) Audit Review Firm	Each recipient will get all the deliverables, in hard copies and soft version	
		(i) Fiduciary& Safeguard Compliance Assessment Reports (ii) Fiduciary and Safeguard Compliance Assessment (FSCA) Database, and (iii) Summary FSCA Report	-do-	(i) PD, LGSP-3 (ii) Audit Review Firm	Each recipient will get all the deliverables, in hard copies and soft version	
4.	Final Reports	(i) Financial Audit (FA) Reports with Management Letter (ii) Financial Database, (iii) Summary FA Report	Within 10 calendar days of completion of field activity	(i) PD, LGSP-3 (ii) JS (Audit), LGD (iii) C&AG (iv) Deputy Commissioner (v) UNO (vi) Audited Pourashava	6 Hard copies, one to each with soft version.	Packing & distribution as per instructions in Section 8. Soft versions through e-mail.
		(i) Performance review Reports (ii) Performance review Database, and (iii) Summary Report	-do-	(i) PD, LGSP-3 (ii) JS (Audit), LGD (iii) Deputy Commissioner (iv) UNO (v) Audited Pourashava	5 Hard copies, one to each with soft version.	-do-
		(i) Fiduciary& Safeguard Compliance Assessment Reports (ii) Fiduciary and Safeguard Compliance Assessment Database, and (iii) Summary FSCA Report	-do-	(i) PD, LGSP-3 (ii) JS (Audit), LGD (iii) Deputy Commissioner (iv) UNO (v) Audited Pourashava	5 Hard copies, one to each with soft version.	-do-
5.	Draft Report on completion of assignment*		-do-	PD, Audit Review Firm	One copy each, with soft	
6.	Final Report on overall audit assignment**		7 days from receipt of Reviewer's comments on Draft Report	PD, Audit Review Firm	One copy each, with soft	

- Prepare and submit Draft Report on overall audit process including findings on the basis of the firm's auditing and other stakeholders. The firm should recommend for remedial measure on the audit findings of Pourashavas highlighting unresolved issues.

** Finalize the draft Report incorporating response from LGD and relevant stakeholders and submit Final Report.

Annexes

Reporting formats

1. Format for Audit Report – English version (Source: BSA 800, Appendix 1 - Report on Financial Statements prepared in accordance with a comprehensive basis of accounting other than Bangladesh Accounting Standards- Annex-1)
2. Format for Management Letter – English version (Source: ICAB Guidance for Members in Practice, Part I, Appendix 18 , Annex-2)
3. Format for Summary Audit Report – English version (Annex-3)
4. List of Auditors (Annex-4)
5. List of Proposed Audit Manager (Annex-5)
6. Format for Performance review Report and Summary Report
7. Format for Fiduciary and Safeguard Compliance Report and Summary CA Report (Annex-7)
8. Format for Data Base on Financial Information (Annex-8).

Methodologies

1. Compliance with Environmental & Social Safeguards Procedures and Policies
2. Pourashavas Operation Manual

Independent Auditor's Report

The Mayor
.... Pourashava (LGD ID #.......)
Upazila ....
District ....

We have audited the accompanying statement of cash receipts and disbursements of .... Pourashava for the year ended 30 June ------. This statement is the responsibility of .... Pourashava's management. Our responsibility is to express an opinion on the accompanying statement based on our audit.

We conducted our audit in accordance with Bangladesh Standards on Auditing. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As per Pourashava Ordinance and Local Government Rules/regulations the Pourashavas are required to prepare their annual statement on the cash receipts and disbursement basis. On this basis receipts are recognized when received rather than when earned, and expenses are recognized when paid rather than when incurred. In our opinion, the accompanying statement of cash receipts and disbursements presents fairly, in all material respects, the cash receipts and disbursements of the .... Pourashava for the year ended 30 June ----- in accordance with the Pourashava Ordinance and Local Government Rules/regulations.

Date   AUDITOR

Address
_____

Letter to Management

Date:

The Mayor
.... Pourashava (LGD ID# ...)
Upazila ....
District ....

Letter to Management on audit of accounts of .... Pourashava for the year ended
....

Dear Sir,

We have audited the Cash Receipts and Disbursements Statement of ....
Pourashava for the year ended .... and have submitted the audited statement
separately dated ....

The management of .... Pourashava is responsible for the maintenance of
proper accounting records and for the preparation of the accounts. They are also
responsible for establishing and maintaining an appropriate system of internal control
which includes adequate accounting records and procedures to safeguard the
Pourashava's assets and for the prevention and detection of irregularities and fraud.

Our audit involved the review of only those controls and systems in your Pourashava
upon which we wished to rely for the purpose of determining our audit procedures.
Accordingly, our audit may not have identified, and our report should not be relied
upon to have disclosed, all the control weaknesses that may have existed.
Furthermore, our report should not be relied upon to have disclosed defalcations or
other similar irregularities, although their disclosure, if they exist, may well result
from the audit tests we undertake.

Our audit included, on a test basis, an examination of accounting procedures and
records as were considered appropriate under the circumstances. On the basis of our
audit observations and findings, we would like to bring certain matters to your kind
attention that we observed during the course of our audit.

Our observations, along with recommendation and management response have been
set out on the following pages.

If you have any query on our management letter, please feel free to contact us.

SECTION 1: DETAILS OF FIELD WORK

1.1   Our following representatives were in your Pourashava area for the audit:

NAME AND DESIGNATION OF REPRESENTATIVE	Date : From - To

1.2   Audit sample size

Particulars	Number of vouchers/ projects	Number checked/ visited	Checking/ visit percentage

SECTION 2: DETAILS OF OBSERVATIONS

TOPIC: [Area to which the observation relates: (1) **For Financial Audit**: Part A-Financial / Part B-Internal control system/ Part C-Procedural; (2) **For Financial and Assurance Audit**: Part D- Social Accountability / Part E: Reporting in General / Part F-Procurement]

OBSERVATIONS/ FINDINGS number ....:
Report the irregularity or non-compliance or weakness that were noted.

(a) IMPLICATIONS: Mention the implication/ significance of the weakness/ irregularities mentioned in "Observation" Para.

(b) RECOMMENDATION: Note the suggestions for improvement in the system/ remedial measures/ possible ways to solve the issue.

(c) MANAGEMENT RESPONSE: Response of the Chairman on this observation, obtained during field work, is to be included here.

(d) AUDITORS' COMMENTS: If the auditor does not agree with the management comment, the auditor may put his rebuttal here.

SECTION 3: FOLLOW UP OF THE RECOMMENDATIONS MADE IN THE LAST YEAR'S MANAGEMENT LETTER

Brief description of observation	Last year's Management Response	Result of our review

SECTION 4: CONCLUSION
In conclusion we would like to thank the management and staff of .... Pourashava for the cooperation and support extended to us during the audit.

Thank you.
Yours faithfully,

(Name of auditor signing the report)
ICAB Enrolment number..........

Summary report format of audits

Date:

To
(i)   The Comptroller and Auditor General, Bangladesh
(ii)   Joint / Deputy Secretary (Audit), Local Government Division, Ministry of
        Local Government, Rural Development and Cooperatives (MLGRD&C)

Subject: Synthesis report of .... Pourashava eligibility audits for the year
ended ....(Package #....)

Dear Sirs,

We have completed the audit of .... Pourashavas for the year ended
.........under Package # ... awarded to us vide LGD letter number .... Dated
.... The list of Pourashavas are given in Annex-A with date of visit *along
with the name of the audit firms[1].

We have submitted the audit report and the audited financial statements of
each of the Pourashavas included in the above Package as well as the Letter to
Management incorporating the response of the Pourashava management on
our findings and recommendations.

As required by the TOR, please find attached the summary report for the above
package under the following seven sections:

1.   Summary of audit opinion
2.   Summary of reasons for adverse opinion (Specifying Pourashavas,
        etc. as above),
3.   Summary of reasons for disclaimer of opinion (Specifying
        Pourashavas, etc. as above)
4.   Summary of qualified opinions (Specifying Pourashavas, etc. as
        above)
5.   Summary of reasons for Unqualified opinion, with emphasis of
        matter(Specifying Pourashavas, etc. as above)
6.   Summary of significant issues in 'Letter to management' (Specifying
        Pourashavas, etc. as above)
7.   Entry level audit synthesis

Please feel free to contact us for any query or clarifications.

Thank you.
Yours faithfully,

*On behalf of the audit firms in the consortium

(Name of auditor signing the report)
ICAB Enrolment number...............

---

[1] *applicable in the case of consortium audits only

TOR LGSP-3-Audit-3.3.1

Summary report of Pourashava audits under Package #....
for the year ended ....

1. Summary of audit opinion.

		Number of Pourashavas
A	Unqualified opinion	
B	Unqualified opinion, with emphasis of matter	
C	Qualified opinion	
D	Disclaimer of opinion	
E	Adverse opinion	
	Total	

2. Summary of reasons for adverse opinion

Reasons	Total number of Pourashavas	Name of Pourashavas with ID#

3. Summary of reasons for disclaimer of opinion

Reasons	Total number of Pourashavas	Name of Pourashavas with ID#

4. Summary of reasons for qualified opinions

Reasons	Total number of Pourashavas	Name of Pourashavas with ID#

5. Summary of reasons for Unqualified opinion, with emphasis of matter

Reasons	Total number of Pourashavas	Name of Pourashavas with ID#

6. Summary of significant issues in 'Letter to management'

Observation, recommendation and management response	Total number of Pourashavas	Name of Pourashavas with ID#

19

7.   Entry Level Audit Synthesis

FY (audit period): _____
Auditor: _____(in case of consortium audit, name of concerned audit
firm is to be given in the following table)

Dist rict	Upa zila	U P	Pouras hava ID (LGD code)	Date of audit comple tion	Consor tium auditor name	Audit opinion (tick ∞)			
						Unqual ified	Quali fied	Adve rse	Disclai mer

Note: 'Unqualified audit opinion, with emphasis of matter' is expected to be an
exception and is to be included in the above table under 'Unqualified'.

For LGD data entry use only

Date of receipt: _____

Checked by:_____   Complete ?   ☐ Yes ☐ No

Firm's Name:

Address of the Firm:

List of CA Course Completed / Articled Students

Sl. No.	Name of CA Course Completed / Articled Students	Name of Principal	Reg. No./Year	Duration since registration
1	2	3	4	5

The above list of CA Course Completed / Articles Students is correct.

Signature:_____   Signature:_____
    (Managing Partner)   (Secretary, ICAB)

TOR LGSP-3-Audit-3.3.1

Firm's Name:

Address of the Firm:

List of Proposed Audit Managers

Sl. No.	Name of Audit Managers	Date of Birth	Academic Qualification	Experience	Remarks
1	2	3	4	5	6

Signature:_____

TOR LGSP-3-Audit-3.3.1

Annex-6 Performance Review Indicators Annex: 6Theme/Objective	Sub-Theme		Indicators	Observations/ Comments
I. Resource allocation				
Promote resource efficient planning and choice of projects	Efficiency in grant utilization by Pourashavas	1.1	The Pourashava allocates its development resources to a smaller number of relatively larger projects	
	Diversity in budget allocation	1.2	Projects selected in any given year include at least three different sectors	
	Broaden the decision-making base at Pourashava level	1.3	Standing committees functional (participate in Pourashava budget preparation and Pourashava calls Standing Committee meeting regularly)	
II. Financial Management and Fiduciary				
Promote budgeting and expenditure control	Timely preparation of Financial Statements	2.1	Pourashava prepares the AFS within two months of the end of the FY, using the MIS:	
	Budget execution as per plan	2.2	Percentage of the unspent balance of annual development budget	
Strengthen financial management and reduce fiduciary risk	A clean (unqualified) audit report	2.3	from Audit firm	
	Audit queries are addressed	2.4	Pourashava	
III. Own Source Revenues				
Enhance financial sustainability	Tax Record Maintenance	3.1	Pourashava has prepared holding tax assessment (on imarat/building) for Five Years following the Manual of 2013 and approved by the Deputy Commissioner	

and accountability	Holding Tax	3 .2	Percentage of collection of total assessed (current and outstanding) annual holding tax in the audited Financial Year	
	Enhanced Own-source Revenues that includes Tax, rates, licenses and permit fee, professional fees, etc. and excluding shared revenue i.e. 1%, lease money against hat-bazaar)	3.5	Percentage increase in the collection of annual own resources from different sources excluding holding tax	
IV Transparency and Disclosure				
Strengthen accountability and good governance	Enhanced information sharing with citizens	4.1	Pourashava Dissemination and public disclosure of summary of annual budgets, AFS (i.e., notice board, billboard), scheme details and scheme costs (i.e. on scheme board).	

Local Governance Support Project-3 (LGSP-3)

Fiduciary & Safeguards Compliance Assessment
Questionnaire (For Audit Firms)

AUDIT PERIOD: FY...................................

1. GENERAL INFORMATION		
Pourashava Name (GI1) :	Upazila (GI2):	District (GI3): ....

A. INFORMATION ON POURASHAVA MAYOR and UP CEO/SECRETARY	
Name of Mayor:	Length of Mayorship in years : ....
Main occupation of Mayor :	Pourashava Mayor mostly resides :..............
Name of Pourashava CEO/Secretary:...................................	Pourashava CEO/Secretary mostly resides :...............
Secretary received training on [ ] Yes [ ] No Pourashava OM?	If 'Yes', total number of days: ....

B. INFORMATION ON SCHEMES		
		Means of Verification
1. How many schemes implemented in the Audit Period? (SINF1)	Number:	Check scheme files (Form-A: Environmental & Social Screening)
2. Of all schemes, how many were Land-Based? (SINF2)	Number:.....	
Land-based schemes are those that have been implemented on land. Examples are: roads; culverts; foot bridges; RCC bridge; open, underground & irrigation drains; buildings; toilets; tube-wells; etc.		
3. Of all schemes, how many were implemented in wards/areas with small ethnic group (SEG) peoples? (SINF3)	Number:	Check scheme files (Form A. Environmental & Social Screening)

C. TYPE, NUMBER & DESCRIPTION OF LAND-BASED SCHEMES			
Scheme Type	*No. of Schemes*	*Brief Description of Schemes*	Check records for each scheme & check with Pourashava Mayor and CEO/Secretary
1. New Construction (TYP1)	....	TYP1DES	
2. Improvements (TYP2)	....	TYP2DES	
3. Repair & Renovation (TYP3)	....	TYP3DES	
4. Others (TYP4)	....	TYP4DES	

> *Notes*
> - New construction includes those schemes that did not exist before: roads, drains, culverts, buildings, etc.
> - Improvements are made on the existing facilities <u>within or beyond</u> the existing physical limits: widening of existing facilities like roads, drains, etc and improvements like brick-soling on dirt roads, masonry works on drains, etc <u>within</u> existing physical limits.
> - Repair/renovation may include resurfacing existing roads, rebuilding drains, etc, <u>within</u> the existing physical limits.

2. PROCUREMENT PERFORMANCE

1. How many of the schemes used Community Procurement Method? (PP1)	Number:	Pourashava office records
2. How many of the schemes used Direct Procurement Method? (PP2)	Number:	
3. How many of the schemes procured through RFQ? (PP3)	Number:	
4. How many of the schemes procured through Open Tendering Method? (PP4)	Number:	

A. COMMUNITY PROCUREMENT

1. Did the Pourashava procurement in the audit period? (CP1)	☐ Yes ☐ No If Yes, go to question A2 below. If No, go to section B below.	Pourashava office records
2. Did any community procurement contracts in the audit period exceed a value of Tk 200,000? (CP2)	☐ Yes ☐ No ☐ Disclaimer	Pourashava office records
3. Did the Pourashava advance more than 25% of the value of the contract to the community in any case of community procurement in the audit period? (CP3)	☐ Yes ☐ No ☐ Disclaimer	Pourashava / office records
4. Is any case of community procurement in the audit period not documented at all in the Pourashava's files? (CP4)	☐ Yes ☐ No	Pourashava office records

B. DIRECT PROCUREMENT

1. Did the Pourashava use direct procurement in the audit period? (DP1)	☐ Yes ☐ No If Yes, go to question B2 below. If No, go to section C below.	Pourashava office records
2. Did any cases of direct procurement in the audit period exceed a value of Tk 15,000? (DP2)	☐ Yes ☐ No ☐ Disclaimer	Pourashava office records
3. Is any case of direct procurement in the audit period not documented at all in the	☐ Yes ☐ No	Pourashava office records

Pourashava's files? (DP3)		
C. PROCUREMENT THROUGH REQUEST FOR QUOTATION (RFQ)		
1. Did the Pourashava use RFQ as a procurement method in the audit period? (RFQ1)	☐ Yes ☐ No If Yes, go to question C2 below. If No, go to section D below.	Pourashava office records
2. In the audit period, was RFQ used for any contracts worth more than Tk 200,000? (RFQ2)	☐ Yes ☐ No ☐ Disclaimer	Pourashava office records
3. Were any contracts issued for RFQs in the audit period for which there were less than 3 quotations submitted? (RFQ3)	☐ Yes ☐ No ☐ Disclaimer	Pourashava office records
4. Is any case of RFQ procurement in the audit period not documented at all in the Pourashava's files? (RFQ4)	☐ Yes ☐ No	Pourashava office records
D. PROCUREMENT THROUGH OPEN TENDERING METHOD (OTM)		
1. Did the Pourashava use OTM as a procurement method in the audit period? (OTM1)	☐ Yes ☐ No If Yes, go to question D2 below.	Pourashava office records
2. In the audit period, was OTM used for any contracts worth more than Tk 1,000,000? (OTM2)	☐ Yes ☐ No ☐ Disclaimer	Pourashava office records
3. Did Pourashava form UP Planning & Technical Assistance Committee (UPTAC) and Tender Evaluation Committee as per Pourashava OM? (OTM3)	☐ Yes ☐ No ☐ Disclaimer	Pourashava office records
4. Is any case of OTM procurement in the audit period not documented at all in the Pourashava files? OTM4)	☐ Yes ☐ No	Pourashava office records
3. DISCLOSURE		
A. OPEN UP MEETINGS		
1. Were the two Pourashava ward Shavas conducted in the last year? (MEET1)	☐ Yes ☐ No ☐ Disclaimer	Minutes of meeting and attendance list
2. Was the Pourashava budget meeting conducted during audit period an open and public meeting? (MEET2)	☐ Yes ☐ No ☐ Disclaimer	Minutes of meeting and attendance list
B. DISCLOSURE		
1. Does the Pourashava have a public notice board? (DISC1)	☐ Yes ☐ No If No, then go to question no 4 directly	Physical verification
2. Is the budget for the Pourashava's	☐ Yes ☐ No	Physical

budget for current FY displayed on the Pourashava notice board? (DISC2)		verification
3. Pourashava displayed other needed information rather than only budget at the Notice Board. (DISC3)	☐ Yes ☐ No	
4. How many schemes have been physically verified and how many of those had signboard with relevant information? (DISC4)	Number of physically verified schemes.......................... Within physically verified, number of schemes had signboard in proper way..............	Physical verification

4. ENVIRONMENTAL & SOCIAL SAFEGUARDS

A. INFORMATION ON WC, SSC & GRC

1. Were WCs formed to select and implement all schemes in the Pourashava? (WC)	[ ] Yes	[ ] No	Check records for each scheme, minutes of meetings, and check with Pourashava Mayor and CEO/ Secretary
2. Was there an SSC formed in the Pourashava for checking screening and scheme implementation & completion? (SSC)	[ ] Yes	[ ] No	
3. Was there a GRC formed in the Pourashavas/ by the DDLG? (GRC)	[ ] Yes	[ ] No	

B. PARTICIPATION OF WOMEN

1. How many of the WCs included at least 30% Woman Member? (Women Members do not necessarily mean Pourashava Women Ward Members, rather they may be any woman from the community) (WCW)	Number: ...... [ ] None	Check records for each scheme, minutes of meetings, and check with Pourashava Mayor and CEO/ Secretary
2. How many of the WCs were chaired by Pourashava Women Members? (WCW2)	Number: ...... [ ] None	
3. Did the SSC include at least 30% Women Members? (SSCW)	[ ] Yes [ ] No	

C. ENVIRONMENTAL & SOCIAL SCREENING AND SCHEME SUPERVISION AND COMPLETION RECORD

Check scheme files to see whether or not, or how the following forms filled in

1. Number of Schemes for which WCs filled in Form A. Environmental & Social Screening?	Fully (FRMA1)	Partially (FRMA2)	Not at all (FRMA3)	Comments: (COMA)
2. Total number of screening forms SSC received for review and verification. (FRMASSC)		Number...... ...		Pourashava documents

3. Number of scheme sites SSC visited to verify screening information provided by WCs. (FRMAA)			Number.........	SSC Comments: (SSCCOM)	
4. Number of schemes for which SSC found screening information accurate. (FRMAB)			Number.........	Documents	
5. Number of schemes SSC found compliant with the Negative List. (FRMAC)			Number.........	Check with negative scheme list during field visit	
6. Number of Schemes for which SSC filled in Form B: Scheme Implementation Review?	Fully (FRMB1)	Partially (FRMB2)	Not at all (FRMB3)	Comments: (COMB)	
7. Number of Schemes for which SSC filled in Form C. Scheme Implementation Completion Record?	Fully (FRMC1)	Partially (FRMC2)	Not at all (FRMC3)	Comments: (COMC)	

D. ENVIRONMENTAL IMPACT		
Issues		
1. Was Highest Flood Level considered during design and implementation? (ENVIM1)	Number.................	Field visit and documents
2. Did the water lodging mitigated during design and construction? (ENVIM2)	Number.................	Field visit and documents
3. Has the Arsenic Contamination test been ensured during boring of tube-wells for water supply options?	Number of installed Tube-wells..... (ITW) Number Arsenic tested tube-wells.... ENVIM3)	Field visit and documents
4. How many implemented schemes (like, plantation) have directly improved the environment? (ENVIM4)	Number.................	Pourashava scheme list
5. Community's opinion about Environmental Impact	Satisfactory: .... (OPENV1) Marginally Satisfactory: .... (OPENV2) Unsatisfactory: .... (OPENV3)	See Form-B and C

E. LAND AVAILABILITY & USE FOR SCHEMES		
1. How many of the land-based schemes used lands beyond the existing physical limits? (LNDADDL).	Number:	Check Form A & Form C

2. If lands used <u>beyond</u> the existing physical limits, **number of schemes** that used lands owned by (More than one may apply):	Government/UP (LNDPUB): Number: .... Private Owners (LNDPVT): Number:	Check Form A

3. If schemes used **private** lands, how were these obtained (More than one may apply):	*Voluntary contribution:*
	    Number of schemes (LNDCON1): ....
	    Number of contributors (LNDCON2): ....
	Other means: Number of schemes (LNDOTH):
	....
	    Mention other means (LNDOTH1):
	....
		Cross check Form A, B, C and Form for Assessment of Land Contribution

4. How many schemes have needed to fill up forms of 'assessment of **land contribution**' has been completed?	Number of schemes (LNDASS1):	See file
5. How many **community based schemes** were been implemented?	Number of schemes (LNDCBS1):	See file
6. How many **community based schemes** were implemented on **contributed private land**?	Number of schemes (LNDCBCON1): .... Number of contributors (LNDCBCON2):	See file
7. How many MoU has been signed for community based schemes implemented on contributed private land?	Number of MoU for community based schemes (LNDCBMOU):	See file
F. IMPACT ASSESSMENT & MITIGATION		
Of all land-based schemes, check <u>the number of schemes</u> that filled in the following data forms		
1. How many schemes were needed remedial measures at Pourashava **(RME)**	Number:	Check scheme forms at files and verify during scheme visit
2. What remedial measures have been taken for implemented schemes at Pourashava? **(RMEDES)**	Description	

G. PEOPLES OF SMALL ETHNIC GROUPS (SEGs)		
For the schemes implemented in Pourashavas with SEG Population		
1. How many WCs were chaired by SEG Pourashava Members and/or had SEG community members? (IPWC)	Number:	Check scheme files
2. What were the opinions of SEG communities about schemes implemented in their areas?	Positive (OPPOS): Number: .... Negative (OPNEG): Number: .... No Opinion (OPNO): Number:	
H. GRIEVANCE REDRESS MECHANISM (GRM)		
1. Did the Pourashava keep records of complainants and decisions made to resolve them? (GRDOC)	[ ] Yes [ ] No	Check scheme files
2. How many quarterly reports did the Pourashava send to DDLG on complaints handled by the GRC? (UPREPORT1)	Number:	
3. How many complaints/grievances GRC received from DDLG during audit year?	Against WCs (GRWC): Number: .... Against SSC (GRSSC): Number: .... Against UP (GRUP): Number:	
4. How many GRC decisions went in favor and against the complainants?	In Favor (GRCDEC1): Number: .... Against (GRCDEC2): Number:	
5. How many of the complaints forwarded to DDLG? (GRDDLG)	Number:	
6. How many of the complaints resolved by DDLG? (GRDDLG1)	Number:	
7. At all levels of hearings, how many of the decisions went in favor and against the complainants?	In Favor (GRDEC1): (Number): .... Against (GRDEC2): (Number):	
8. How many of the complaints were about land? (GRLND)	Number:	
9. How many schemes were dropped because of complaints? (SDROP)	Number:	
10. Most complaints were about (As appears in records and reported by Pourashava Mayor and CEO/Secretary) (GRIMP):	....	

Data Layout Plan

Field	Definition
General Information	
GI1	Pourashava (BBS Code)
GI2	Upazila (BBS Code)
GI3	District (BBS Code)
Information on Mayor and CEO/ Secretary	
Pourashava C1	Name of Pourashava Mayor
Pourashava C2	Length of Mayorship in years
Pourashava C3	Main occupation of Mayor BL = Business (local) BC = Business (city) EM = Employment OTH = Others
Pourashava C4	Pourashava Mayor mostly resides UN = In the Pourashava OUN = Outside the Pourashava elsewhere
Pourashava S1	Name of Pourashava CEO/Secretary
Pourashava S2	Education of Pourashava CEO/Secretary: MAS = Master's degree BAC = Bachelor degree BBAC = Below bachelor
Pourashava S3	Total number of years working as Pourashava CEO/Secretary
Pourashava S4	Number of years working in the present Pourashava
Pourashava S5	Training of Pourashava CEO/ Secretary on Pourashava OM
Pourashava S6	If 'Yes', Total number of days
Scheme Information	
SINF1	Total Number of schemes implemented in the Audit Period
SINF2	Of all schemes, number of land-based schemes
SINF3	Number of schemes implemented in areas/Wards with SEG inhabitants
Type, Number & Description of Land-based Schemes	
TYP1	Number of New schemes
TYP1DES	Brief description of new schemes
TYP2	Number of Improvement schemes
TYP2DES	Brief description of improvement works
TYP3	Number of Repaired/Renovated schemes
TYP3DES	Brief description of repairing/renovating works
TYP4	Other schemes
TYP4DES	Brief description of works
PROCUREMENT PERFORMANCE	
PP1	Number of schemes used Community Procurement Method (CPM)
PP2	Number of schemes used Direct Procurement Method (DPM)
PP3	Number of schemes procured through Request for Quotation (RFQ)
PP4	Number of schemes procured through Open Tendering Method (OTM)
Community Procurement	
CP1	Whether or not Pourashava entered into any contracts for Community Procurement (CP) in the Audit Period

CP2	Whether or not any CP contracts exceeded Tk 200,000
CP3	Whether or not Pourashava advance exceeded 25% of the contract value for any case of CP
CP4	Whether or not there was any CP case not documented at all in the Pourashava files

Direct Procurement

DP1	Whether or not the Pourashava used Direct Procurement (DP) in the Audit period
DP2	Whether or not any DP cases exceeded a value of Tk 15,000
DP3	Whether or not there was any DP case not documented at all in the Pourashava files

Procurement Through Request for Quotation (RFQ)

RFQ1	Whether or not the UP used RFQ as a procurement method in the Audit Period
RFQ2	Whether or not RFQ was used for any contracts worth more than Tk200,000
RFQ3	Whether or not there were any RFQ contracts for which there were less than 3 quotations submitted
RFQ4	Whether or not there was any RFQ procurement not documented at all in the Pourashava files

Procurement Through Open Tendering Method (OTM)

OTM1	Whether or not the Pourashava used OTM as a procurement method in the Audit Period
OTM2	Whether or not OTM was used for any contracts worth more than Tk 1,000,000
OTM3	Whether or not the Pourashava formed Pourashava Planning & Technical Assistance Committee (UPTAC) and Tender Evaluation Committee (TEC) as per Pourashava OM
OTM4	Whether or not there was any OTM procurement not documented at all in the Pourashava files

Disclosure: Open Meeting

MEET1	Whether or not the UP Ward Shavas held in last FY
MEET2	Whether or not the UP budget meeting in the Audit Period was an open and public meeting

Disclosure

DISC1	Whether or not the Pourashava have a Public Notice Board
DISC2	Whether or not the Pourashava displayed its current FY budget in the notice board
DISC3	Whether or not any other information on LGSP3 displayed in the notice board
DISC4	Whether or not implemented scheme has signboard

ENVIRONMENTAL & SOCIAL PERFORMANCE

Information on WCs, SSC and GRC

WC	Total number of WCs formed in the Pourashava to select & implement schemes
SSC	Whether or not SSC was formed to check screening information, scheme implementation supervision and prepare scheme completion record
GRC	Whether or not GRC was formed by DDLG for grievance/complaint redress

Participation of Women

WCW1	Number of WCs that included at least 30% women member
WCW2	Number of WCs chaired by woman members

SSCW	Number of SSCs that included at least 30% women member

Environmental & Social Screening and Scheme Supervision & Completion Record

FRMA1	Number of schemes for which Form A completed fully
FRMA2	Number of schemes for which Form A completed partially
FRMA3	Number of schemes for which Form A was not used at all
FRMASSC	Total number of Screening forms SSC received for review and verification
FRMAA	Number of schemes sites SSC visited to verify screening information
FRMAB	Number of schemes for which SSC found screening information accurate
FRMAC	Number of schemes SSC found compliant with the Negative list
COMA	Comments on the use of Form A
FRMB1	Number of schemes for which Form B completed fully
FRMB2	Number of schemes for which Form B completed partially
FRMB3	Number of Schemes for which Form B was not used at all
COMB	Comments on the use of Form B
FRMC1	Number of schemes Form C completed fully
FRMC2	Number of schemes for which Form B completed partially
FRMC3	Number of Schemes for which Form B was not used at all
COMC	Comments on the use of Form B

Environmental Category, Remediation & Improvement

ENVIM1	Whether or not the Pourashava considered Highest Flood Level (HFL) during scheme design and implementation
ENVIM2	Whether or not the Pourashava considered Water Lodging during design and construction
ITW	Number of installed tube-wells for drinking water options
ENVIM3	Whether or not the Pourashava did Arsenic Contamination test during boring of tube-wells for drinking water options
ENVIM4	Number of schemes that have improved the environment
OPENV1	Number of *Satisfactory* schemes – Community opinion
OPENV2	Number of *Marginally satisfactory* schemes – Community opinion
OPENV3	Number of *Unsatisfactory* schemes – Community opinion

Land Availability and Use for Each Scheme

LNDADDL	Number of schemes that used lands beyond the existing physical limits
LNDPUB	Number of schemes that used Government/ Pourashava lands beyond existing physical limits
LNDPVT	Number of schemes that used private lands beyond existing physical limits
LNDOTH	Number of schemes used land from other sources/owners
LNDCON1	Number of schemes used lands on voluntary contribution
LNDCON2	Number of voluntary contributors
LNDOTH	Number of schemes used other means to obtain lands
LNDOTH1	Indicate other means/sources used to obtain lands
LNDASS	Number of schemes those filled up forms of 'assessment of land contribution'
LNDCBS1	Number of implemented community based schemes
LNDCBCON1	Number of community based schemes implemented on contributed private land
LNDCBCON2	Number of land contributors for community based schemes
LNDCBMOU	Number of signed MoU on contributed private land for implemented community based schemes

Impact Assessment & Mitigation

RME	Number of schemes were needed remedial measures at Pourashava
RMEDES	Description of remedial measures taken for implemented schemes in

	Pourashava
Small Ethnic Groups (SEGs)	
IPSCR	Number of schemes involved SEGs in environmental & social screening
IPWC	Number of WCs chaired by SEG Pourashava Commissioners and/or SEG community members
OPPOS	Number of schemes with *Positive* SEG/SEG community opinion
OPNEG	Number of schemes with *Negative SEG*/SEG community opinion
OPNO	Number of schemes with *No* SEG/SEG community opinion
Grievance Redress	
GRDOC	Whether or not the Pourashava kept records of complaints and decisions
UPREPORT1	Total number of Monthly Grievance Redress report Paurashava sent to DDLG
GRWC	Number of complaints/grievances GRC received against WCs
GRSSC	Number of complaints/grievances GRC received against SSC
GRUP	Number of complaints/grievances GRC received against UP
GRCDEC1	Number of GRC decisions went in favor of the complainants
SSCDEC2	Number of GRC decisions went against the complainants
GRDDLG	Number of unresolved complaints GRC forwarded to DDLG
GRDDLG1	Number of complaints resolved by DDLG
GROA	Number of complaints DDLG forwarded to other authorities
GRDEC1	Total number of decisions at all levels went in favor of the complainants
GRDEC2	Total number of decisions at all levels went against the complainants
GRLND	Total number of complaints were about using private/public lands
SDROP	Number of schemes dropped because of complaints
GRIMP	List of the most important complaints made by individuals and communities

Summary Data Formats, by Upazilas & Districts

Summary Information on Pourashava Mayor

Upazila Name	# of Pourashavas in the Upazila	Average Length of Mayorship (yrs)	Main Occupation of Pourashava Mayor				# of Pourashava Mayors Live	
			Local Business	Non-Local Business	Employment	Others	In the Pourashava	Elsewhere
	Count of GI1	Average of Pourashava C2	Pourashava C3 -- Count of BL	Pourashava C3 -- Count of BC	Pourashava C3 -- Count of EM	Pourashava 3 -- Count of OTH	Pourashava C4 -- Count of UN	Pourashava C4 -- Count of OUN
All Upazilas / District								

Summary Information on Pourashava Secretaries

Upazila Name	Education of Pourashava CEO/Sec: *Number of* Pourashava CEO/Sec *with*			Ave Length of Pourashava Service (yrs)	Ave Length of Service in this - Pourashava (yrs)	UPSs' Training on UPOM		
	Master's	Bachelor's	Below Bachelor			# of UPSs Received	# of UPSs Did Not	Ave # of Days Trained
	Pourashava S2 -- Count of MAS	Pourashava S2 -- Count of BAC	Pourashava S2 -- Count of BBAC	Average of Pourashava S3	Average of Pourashava S4	Pourashava S5 -- Count of "Yes"	Pourashava S5 -- Count of "No"	Average of UPS6
All Upazilas/ District								

Summary Information on Implemented Schemes

Upazila Name	Total # of Schemes	# of Land-based Schemes	# of Schemes in SEG areas/ Wards	Scheme Type and Number			
				# of New Scheme	# of Improved Scheme	# of Repair/ Renovation	# of Other Schemes
	Sum of SINF1	Sum of SINF2	Sum of SINF3	Sum of TYP1	Sum of TYP2	Sum of TYP3	Sum of TYP4
All Upazilas / District							

PROCUREMENT PERFORMANCE

Summary Information on Procurement Methods

Upazila Name	Total # of Pourashava in the Upazila	Total # of Schemes Implemented	Number of Schemes Procured Through			
			CPM	DPM	RFQ	OTM
	Count of GI1	Sum of SINF1	Sum of PP1	Sum of PP2	Sum of PP3	Sum of PP4
All Upazilas/District						

Summary Information on Community Procurement (CP)

Upazila Name	# of Pourashavas entered into any CP contracts	CP Contracts that exceeded Tk 200,000		CP contracts where Pourashavas advanced more than 25%		# of Pourashavas did not document any CP contract in Pourashava Files
		# of Pourashavas where Exceeded	# of Pourashavas Disclaimed	# of Pourashavas advanced more than 25%	# of Pourashavas Disclaimed	
	CP1 – Count of "Yes"	CP2 – Count of "Yes"	CP2 – Count of "Disclaimer"	CP3 – Count of "Yes"	CP3 – Count of "Disclaimer"	CP4 – Count of "Yes
All Upazilas / District						

Summary Information on Direct Procurement (DP)

Upazila Name	# of Pourashavas used DP	DP that Exceeded Tk 15,000		# of Pourashavas that did not document any DP contract in Pourashava Files
		# of Pourashavas where exceeded	# of Pourashavas Disclaimed	
	DP1 –Count of "Yes"	DP2 – Count of "Yes"	DP2 – Count of "Disclaimer"	DP3 – Count of "Yes"
All Upazilas/District				

Summary Information on Procurement through RFQ

Upazila Name	# of Pourashavas Used RFQ	Where RFQ Contracts Exceeded Tk 200,000		RFQ with Less than 3 Quotations		# of UPs Did Not Document
		# of	# of UPs	# of UPs	# of UPs	

	for Procurement	Pourasha va s Exceeded	Disclaimed	with Less than 3	Disclaimed	Any RFQ in the Pourasha va Files
	RFQ1 – Count of "Yes"	RFQ2 – Count of "Yes"	RFQ2 – Count of "Disclaime r"	RFQ3 – Count of "Yes"	RFQ3 – Count of "Disclaime r"	RFQ4 – Count of "Yes"
All Upazilas/Distri ct						

Summary Information on Procurement through Open Tender Method (OTM)

Upazila Name	# of Pourash ava s used OTM	Use of OTM for any contracts more than Tk 1,000,000		Formation of Pourashava TAC & Tender Evaluation Committee as per Pourashava OM		# of Pourash ava s Did Not Documen t OTM in the Pourash ava Files
		# of Pourash ava s used	# of Pourasha va s Disclaime d	# of Pourash ava s Formed	# of UPs Disclaime d	
	OTM1 – Count of "Yes"	OTM2 – Count of "Yes"	OTM2 – Count of "Disclaim er"	OTM3 – Count of "Yes"	OTM3 – Count of "Disclaim er"	OTM4 – Count of "Yes"
All Upazilas/Dis trict						

DISCLOSURE

Summary Information on Open Pourashava Meetings

Upazila Name	Holding Shavas			Open and Public Meeting on Pourashava Budget		
	# of Pourash ava s Held	# of Pourashav a s not held	# of Pourashav a s Disclaimed	# of Pourash ava s Held	# of Pourash ava s not held	# of Pourashav a s Disclaimed
	MEET1 – Count of "Yes"	MEET1 – Count of "No"	MEET1 – Count of "Disclaime r"	MEET2 – Count of "Yes"	MEET2 – Count of "No"	MEET2 – Count of "Disclaime r"
All Upazilas/ District						

Summary Information on Disclosure

Upazila Name	# of Pourashava	# of Pourashava	# of Pourashava	# of schemes	# of schemes had signboard within

	s that have Public Notice Board	s/ displayed Budget for Current FY in the Notice Board	s displayed any other information on LGSP-3 in the Notice Board	had been visited during auditing	visited schemes during auditing
	DISC1 – Count of "Yes"	DISC2 – Count of "Yes"	DISC3 – Count of "Yes"	DISC4 – Count of "number of physically verified schemes"	DISC4 – Count of "number of scheme had signboard within physically verified schemes"
All Upazilas/District					

ENVIRONMENTAL & SOCIAL PERFORMANCE

Summary Information on WC, SSC & GRC

Upazila Name	Total # of WCs Formed in the Pourashava	# of Pourashava s that Formed SSC	# of Pourashava s where DDLG Formed GRC
	Sum of WC/	SSC – Count of "Yes"	SSC – Count of "Yes"
All Upazilas / District			

Participation of Women in Scheme Selection & Implementation

Upazila Name	Total # of WCs Formed in the Pourashava	# of WCs included at least 30% Women Member	# of WCs Chaired by Women	# of SSCs with at least 30% Women Member
	Sum of WC	Sum of WCW1	Sum of WCW2	SSCW – Count of "Yes"
All Upazilas / District				

Environmental & Social Screening

Upazila Name	Total # of WCs Formed	Scheme Screening by WCs		
		# of WCs Fully Used Form A	# of WCs Partially used Form A	# of WCs Did Not use Form A
	Sum of WC	Sum of FRMA1	Sum of FRMA2	Sum of FRMA3
All Upazilas / District				

Review of Environmental & Social Screening by SSC

TOR LGSP-3-Audit-3.3.1

Upazila Name	Total # of Screening Forms reviewed by SSC	# of Scheme Sites visited by SSC	# of Screenings SSC found to have Accurate Information	# of Schemes SSC found Negative List Compliant
	Sum of FRMASSC	Sum of FRMAA	Sum of FRMAB	Sum of FRMAC
All Upazilas / District				

Review of Scheme Implementation by SSC

Upazila Name	Total # of Land-based Schemes Implemented	Scheme Supervision by SSC		
		# of SSCs Fully used Form B	# of WCs Partially used Form B	# of WCs Did Not use Form B
	Sum of SINF2	Sum of FRMB1	Sum of FRMB2	Sum of FRMB3
All Upazilas / District				

Scheme Completion Record

Upazila Name	Total # of Land-based Schemes Implemented	Scheme Supervision by SSC		
		# of SSCs Fully Used Form C	# of WCs Partially Used Form C	# of WCs Did Not Use Form C
	Sum of SINF2	Sum of FRM1C1	Sum of FRM1C2	Sum of FRM1C3
All Upazilas / District				

Environmental Impact

Upazila Name	Total # of Land-based Schemes	# of Schemes considered HFL	# of Schemes considered Water Lodging	# of Tube-wells installed for drinking water	# of Tube-wells tested for Arsenic Contamination	# of Schemes improved the Environment
	SINF2	Sum of ENVIM1	Sum of ENVIM2	Sum of ITW	Sum of ENVIM3	Sum of ENVIM4
All Upazilas / District						

Community Opinion on Environment

Upazila Name	Total # of Land-based Schemes	Community Opinion			Comments on improvements
		# of Schemes reported Satisfactory	# of Schemes reported Marginally Satisfactory	# of Schemes reported Unsatisfactory	
	SINF2	Sum of	Sum of	Sum of	

		OPENV1	OPENV2	OPENV3	
All Upazilas / District					

Land Use

Upazila Name	Total # of Land-based Scheme	# of Schemes used Land beyond existing physical limits	Landownership Type		
			# of Schemes used Public Lands	# of Schemes used Private Lands	# of Schemes used Other Lands
	Sum of SINF2	Sum of LNDADDL	Sum of LNDPUB	Sum of LNDPVT	Sum of LNDOTH
All Upazilas / District					

Land Availability

Upazila Name	Total Number of Land-based Scheme	# of Schemes used Private Land on Voluntary Contribution	# of Voluntary Contributors	# of Schemes filled up Form-D, "assessment of land contribution"	# of community based implemented schemes	# of community based schemes implemented on private land	# of contributors contributed for community based schemes implemented	# of MoU signed for community based schemes implemented on private land
	Sum of SINF2	Sum of LNDCON1	Sum of LNDCON2	Sum of LNDASS1	Sum of LNDCBS1	Sum of LNCBCON1	Sum of LNCBCON2	Sum of LNCBMOU
All Upazilas / District								

Impact Assessment & Mitigation

Upazila Name	Total # of Schemes implemented during audit period	# of schemes needed remedial measures	Description of remedial measures
	Sum of SINF1	Sum of RME	Sum of RMEDES
All Upazilas / District			

Peoples of Small Ethnic Groups (SEGs)

Upazila Name	Total # of Schemes Implemented in SEG Areas/Wards	# of Schemes Had SEGs in Screening	# of WCs Chaired by SEG Member	SEG Opinion on Scheme Benefits		
				# of Schemes Reported Positive	# of Schemes Reported Negative	# of Schemes with No SEG Opinion
	Sum of SINF4	Sum of IPSCR	Sum of IPWC	Sum of OPPOS	Sum of OPNEG	Sum of OPNO
All Upazilas / District						

Grievance Redress Mechanism

Upazila Name	# of Pourashava s Kept Complaints Records	# of Monthly Report Sent to DDLG	# of Complaints GRC Received			# of GRC Decisions	
			Against WCs	Against SSC	Against Pourashava	In Favor of Complainants	Against Complainants
	GRDOC –Count of "Yes"	Sum of UPREPORT1	Sum of GRWC	Sum of GRSSC	Sum of GRUP	Sum of GRCDEC1	Sum of GRCDEC2
All Upazilas / District							

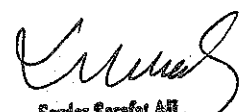| Upazila Name	# of Complaints			At All Levels of Hearing, Total # of Decisions		# of Complaints about Land	# of Schemes Dropped Because of Complaints	Most Complaints were about
	Forwarded by Pourashava to DDLG	Resolved by DDLG	DDLG Forwarded to Other Authorities	In Favor of Complainants	Against Complainants			
	Sum of GRDDLG	Sum of GRDDLG1	Sum of GROA	Sum of GRDEC1	Sum of GRDEC2	Sum of GRLND	Sum of SDROP	GRIMP
All Upazilas / District								

												Division Name		
												District Name		
												Upazila Name		
												Pourashava Name		
												Transaction Year		
												Pourashava Code		
												Tax & Rates	Own Source Revenue	
												Lease		
												Vehicles (except cars)		
												Registration / tax		
												License / permit fees		
												Asset rent / profit		
												Total (1)		
												Shared Revenue (2)		
												Establishment Grants	Grants	
												Development Grants		
												Zilla Grants		
												Upazila Grants		
												Other Grants		
												Total (3)		
												Total Income (1+2+3)		
												Agriculture	Development Expenditure	
												Health & Sanitation		
												Roads, building & communication		
												Education		
												Irrigation /		
												Total (4)		
												Establishment Expenditure (5)		
												Misc.		
												Total Expenditure		

Approved

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