

Private & Confidential

Summary Report

Of

**Evaluation and Assessment of Financial activities on Development fund
19 Climate Vulnerable Upazila for the financial year 2021-22**

Under

UNCDF-Local Government Initiative for Climate Change (LOGIC) Project

The Project Authority

UNCDF-LoGIC Project

IDB Bhaban (level-7), E/8-A, Sher-e-Bangla Nagar, Agargaon
Dhaka – 1207, Bangladesh

Auditor:

AHMED ZAKER & CO.

Chartered Accountants

Green City Edge (Level-10), 89 Kakrail,
Dhaka-1000, Bangladesh



Date: February 12, 2023

The Project Authority
UNCDF-LoGIC Project
IDB Bhaban (level-7), E/8-A,
Sher-e-Bangla Nagar, Agargaon
Dhaka - 1207, Bangladesh

**Subject: Submission of Summary report under UNCDF-Local Government Initiative
for Climate Change (LOGIC) Project for the financial year 2021-22.**

Dear Sir,

With reference to the contact agreement signed between United Nations Development Program (UNDP) on behalf of UNCDF, and the Ahmed Zaker & Co. Chartered Accountants vide Ref : UNDP-BD-ISC-2022-008, issued on 12 September 2022 and signed on 31 October 2022, we have completed the evaluation procedure of above-mentioned subject, in accordance with the Rules and Regulations of the Government of the Peoples Republic of Bangladesh, Local Government Initiative on Climate Change (LoGIC) and the Country Relationship Manager (Upazila).

We are submitting the Summary report as required by the TOR and the contract agreement.

We would like to extend our thanks to the Management of UNCDF-LoGIC Project and all of its Officials and Staff for the assistance and co-operation extended to us during our Evaluation and Assessment of Financial activities on Development fund.

Assuring you the best of our professional services at all times.

Thanking you,

Yours faithfully,

Ahmed Zaker & Co.
Chartered Accountants

1. Background

1.1 Background of the Ahmed Zaker & Co.:

AHMED ZAKER & CO. (AZC) started its professional journey in the year **1979**. We have already **crossed 41 years** of our professional experience under the name and style **AHMED ZAKER & CO.** Chartered Accountants and by the passage of time have spread our one Branch office at Chittagong beside our Head office in Dhaka. The total number of **Partners are 05 (Five) personnel**, apart from that there are **05 (Five) Senior Professional qualified Advisors**. On top of that all the Partners and Advisors have more than three decades of classified professional experiences to their credit. The highly qualified partners having professional and academic track records with diverse background of work are involved directly in supporting, monitoring and completion of client's job in a precession manner within the stipulated time with integrity and quality output. Accounting and auditing standards are currently being used by the firm in an environment of harmonizing accounting procedures as practiced all over the world. International Accounting Standard (IAS) and International Standard of Auditing (ISA) are being practiced accordingly, which the Institute of Chartered Accountants of Bangladesh (ICAB) has adopted for Bangladesh. We also follow Financial Accounting Standards (FAS) prescribed by FAS Board, USA and Government Auditing Standards USA in case of certain audits funded by USAID and World Bank and International Financial Reporting Standards (IFRS).

The firm has presently been engaged in Banks, Financial Organizations, Insurance Companies, Education and Development Projects, Micro Finance and Poverty Alleviation Projects, Rural Development and in various consultancy and auditing assignments of various projects namely FSSAP- Ministry of Education, HYSAWA Project FM & A-2 from 2013 to 2016, Local Government Support Project Union Parishad located at 3 (three) districts namely Joypurhat, Bogra & Gaibandha. 222 Union Parishads under package S-36, for the year 2016-17 & 2017-18 under LGSP-III. Local Government Support Project Union Parishad located at Jamalpur, Sherpur, Tangail under package S- 60, for the year 2012-2013, 2013-2014, & 2015-2016 under LGSP-II. And 176 nos. Union Parishad located at Jamalpur, Sherpur, Tangail under package 2307 of LGSP, 144 nos. Union Parishad located at Hobigonj, Moulabibazar under package 2422 of LGSP and 207 no. Union Parishad located at Natore, Pabna & Sirajgonj under package 2520 of LGSP financed by World Bank, the Rural Livelihood Project (RLP) of BRDB for 2000-01 to 2004-05, Productive Employment Program (PEP) of BRDB for 2003-04 to 2006-07, LGED-RRIMMP-2 project for 1996-1997 to 2000-01 & SDC, LGED RDP-7 project for 1991 to 1996 and RDP-4 projects of LGED, BPDB for 1992 to 2005, Royal Netherlands Govt. funded project of BRAC-CDSP-II for the year 2004 & BPHC Trust Fund for Health & Population Project, Urban Primary Health Care Project of 4 major City Corporations financed by the Asian Development Bank, World Bank, DFID (ODA), CIDA, SIDA, GTZ, The Royal Netherlands etc. and many more organizations like government, non-government, autonomous, NGOs INGOs, Non- Profit Organizations, Educational Institutions, private and public limited companies etc.

Since establishment, the firm has been growing steady and acquired multi-disciplinary professional skills in the field of Accounting System Management, Assurance Service Development, Statutory auditing, multi-disciplinary consultancy Services, Company Affairs Management, Taxation Service matters, socio-economic survey, post implementation evaluation, Financial Training to client's executives, etc.



1.2 Contact Details of the Audit Firm:

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Phone : +88-02-8300501-8
Fax : +88-02-8300509
Email : azcbangladesh@gmail.com
Web : www.ahmed-zaker.com

Name & Designation of : 1) Zabed Ali Mridha, FCA
Authorized Person for this : Team Leader
assignment

Cell Phone number & Email : 01711-100477,
zabed@ahmed-zaker.com

1.3 Contract Reference

TITLE:	Hiring firm/ agency/ entity to conduct financial audit of 19 climates vulnerable Upazila in Bangladesh.
TYPE OF CONTRACT:	Contractual
Duration:	45 days
Agency/project	UNCDF-LoGIC
COUNTRY OF ASSIGNMENT:	Bangladesh

1.4 Background of UNCDF-LoGIC Project:

Local Government Initiative on Climate Change (LoGIC) is a multi-donor collaborative initiative of GoB, UNDP, UNCDF, EU and SIDA. It aims to enhance the capacity of vulnerable communities, Local Government Institutions (LGIs) and Civil Society Organisations (CSOs) for planning and financing climate change adaptation solutions in selected climate vulnerable areas. The Local Government Division (LGD) is the implementing lead of the project in partnership with UNDP and UNCDF (for technical and management support).

By achieving objectives and results, the project will contribute reduction of climate change vulnerability and poverty in Bangladesh. The project is expected to produce following results:

- Strengthened capacity of vulnerable people and local stakeholders for accountable planning and financing on CCA/DRR actions for building resilience.
- Enhanced access of LGIs and vulnerable households to climate funds are in place for climate resilient infrastructures and adaptive livelihoods.
- Established evidence-based advocacy for a mechanism for 'financing local resilience'.

The LoGIC project is being implemented in 72 vulnerable Unions of 19 Upazilas in 7 districts.

One of the two major funding flows of LoGIC is Performance Based Climate Resilient Grants (PBCRG) disbursed to 72 union Parishads. The Project has provided US\$5.1 million as additional funding to 72 union Parishads through existing government-to-local fiscal transfer channels. This funding is earmarked to fill gaps in existing union Parishad plan financing for the public service and infrastructure priorities identified in the Risk Reduction Action Plan, i.e., ensuring that local infrastructures meet climate change related national technical standards. The amount of PBCRG per union Parishad is determined by a formula-based grants allocation to UPs, weighted by climate change vulnerability performance and other parameters. A

catalogue of climate adaptation and resilience related investment menu has also been developed.



The indicative menu is as following:

- Community scale Rainwater Harvesting Systems
- Community Social Forestry
- Community Nursery for indigenous and stress tolerant (salinity, drought, cyclone) varieties of agro-forestry.
- Plantation for wind breaker
- Surface water solar irrigation system
- Waste treatment system
- Training on Saline tolerant farming system
- Training on Flood tolerant farming system
- Climate Resilient agro-forestry
- Slope protection grassing/turfing
- Erosion protection plantation (deep rooted species)
- Crab hatching
- Food processing plants
- Water saving irrigation system in stressful areas.
- Green job creation for women, PWDs, and indigenous people.
- Community based early warning system.
- Fishermen centric early warning system.
- Climate resilient value chain

1.5 Specific objective of the assignment:

LoGIC project has decided to provide climate resilient funds to the selected climate vulnerable Upazilas in Bangladesh through a comprehensive financial audit and assessment process. Financial management analysis and financial audit of an Upazila Parishad is a systematic process for determining whether the Upazila Parishad is capable to use the climate resilience grand fund efficiently.

The final Audit report of the 19 Upazila parishad list (annex A) with audit opinion. (Unqualified opinion, Unqualified opinion with emphasis of matter, qualified opinion, disclaimer of opinion, Adverse opinion.)

Scope of the work:

The entity /firm is required to conduct a comprehensive financial audit of 19 climate vulnerable Upazilas under 7 districts in Bangladesh.

1. To conduct financial Audit of 19 Upazila Parishad General Accounts for the year ended October 30, 2022.
2. To review the overall financial documents, papers and practices whether Upazila is eligible or not for the climate resilience grant funding support under LoGIC project.
3. To analysis of Upazila Parishad financial record keeping information (opening balance, total fund received from different source, cash deposit, expenditures details, closing balance, and prepare a balance sheet etc.)



4. To know the procurement process followed by concern Upazila parishad.
5. To know the practices of proper bill payment system and maintaining supporting documents properly.
6. To know whether Upazila Parishad follows LGD circulated plan and budget guideline in aspect of different producers and management.
7. To know VAT, IT and other government revenue deduction and deposit to the proper government account as per NBR rules.
8. To identify any risk related to financial management found in this Upazila parishad.

1.6 Duration of the assignment:

The Audit period of assignment is from July 01, 2021 to June 30, 2022 (FY: 2021-22).

1.7 List of Audited Upazilla

Annex- A

Sl. No.	District	Upazila
1	Barguna	Barguna Sadar
2		Patharghata
3		Taltoli
4	Bhola	Bhola Sadar
5		Borhanuddin
6		Daulatkhan
7	Patuakhali	Dashmina
8		Rangabali
9	Bagerhat	Mongla
10		Morrelganj
11		Sarankhola
12	Khulna	Dacope
13		Koyra
14	Kurigram	Chilmari
15		Char Rajibpur
16		Raumari
17	Sunamganj	Dera
18		Sulla
19		Tahirpur

1.8 Components of Financial Statements

The financial statement includes the following components

- Statement of Consolidated Receipts and Payments for the year ended 30 June 2022.
- Accounting Policies and Explanatory Notes.

A Consolidated Receipts and Payments has been attached with the report (Annexure A/1)



1.9 Institutional Arrangements and Management

AZC conducted the audit with LoGIC Project Management Unit (PMU) under the supervision of UNDP Climate Change Specialist and UNCDF Programme Specialist.

1.10 Initial Meeting & Collection of Documents:

An initial meeting was held with the UNCDF Project Authority and accordingly the Team Leader and Managers of Ahmed Zaker & Co. have visited the UNCDF office for collecting necessary documents in relation to the completion of the assignment.

1.11 Orientation and Training:

As per discussion with the Authority of UNCDF one day orientation and training were organized. During the time of the training, the TOR has been explained to the field auditors.

1.12 Audit Program:

An audit program has been prepared after the inception & orientation meeting with the Authority of UNCDF as per Terms of Reference (TOR). The audit program states in details of the date of auditors visit to the respective 19 Upazillas under Barguna, Bhola, Patuakhali, Bagerhat, Khulna, Kurigram and Sunamganj districts for conducting the audit. This audit program was finalized with consultation with the Authority of LoGIC project.

1.13 Deployment of Professional Audit Staff:

As per TOR, we have deployed an Audit team comprising of One (1) Team Leader, One Supervisor Manager and 14 auditors to the respective districts. The team members selected have adequate qualifications and experiences as per requirement set forth in the TOR to ensure better performance of the assigned works and also to ensure quality and efficiency in our work throughout the period of the assignment.

1.14 Field Visit:

The audit team performed field work as per the audit program submitted to LoGIC project.

1.15 General Observations:

- 1) The Upazilla Offices did not prepare financial statements before our visit. It was prepared during the time of our visit. The financial records were not kept updated.
- 2) Some of the Upazilla offices did not receive Government's Development fund during the year ended June 30, 2022. They received fund later.
- 3) Opening Bank balances did not match with bank book. We found some differences of figures between Bank book and bank statement. We recommended corrections.
- 4) Monitoring and supervision regarding financial management need to be improved.
- 5) All upazilas had prepared Annual Development Plan and budget.
- 6) All upazilas submitted annual report to Local Government Division.
- 7) All upazilas prepared Risk Reduction Action Plan.





Sl.	District	Upazila	MC1: Unqualified audit	MC2: Preparation of ADP and budget	MC3: Submission of UZP annual report to LGD	MC4: Community based risk assessment	MC5: Preparation of Risk Reduction Plans	Compliance status
1	Bagerhat	Mongla	Complied	Complied	Complied	Complied	Complied	Complied
2	Bagerhat	Morelganj	Complied	Complied	Complied	Complied	Complied	Complied
3	Bagerhat	Sharankhola	Complied	Complied	Complied	Complied	Complied	Complied
4	Barguna	Barguna Sadar	Complied	Complied	Complied	Complied	Complied	Complied
5	Barguna	Pathorghata	Complied	Complied	Complied	Complied	Complied	Complied
6	Barguna	Taltoli	Complied	Complied	Complied	Complied	Complied	Complied
7	Bhola	Bhola Sadar	Complied	Complied	Complied	Complied	Complied	Complied
8	Bhola	Borhanuddin	Complied	Complied	Complied	Complied	Complied	Complied
9	Bhola	Doulatkhan	Complied	Complied	Complied	Complied	Complied	Complied
10	Khulna	Dacope	Complied	Complied	Complied	Complied	Complied	Complied
11	Khulna	Koyra	Complied	Complied	Complied	Complied	Complied	Complied
12	Kurigam	Char Rajibpur	Complied	Complied	Complied	Complied	Complied	Complied
13	Kurigam	Chilmari	Complied	Complied	Complied	Complied	Complied	Complied
14	Kurigam	Roumari	Complied	Complied	Complied	Complied	Complied	Complied
15	Patuakhali	Dashmina	Complied	Complied	Complied	Complied	Complied	Complied
16	Patuakhali	Rangabali	Complied	Complied	Complied	Complied	Complied	Complied
17	Sunamganj	Dera	Complied	Complied	Complied	Complied	Complied	Complied
18	Sunamganj	Salla	Complied	Complied	Complied	Complied	Complied	Complied
19	Sunamganj	Tahirpur	Complied	Complied	Complied	Complied	Complied	Complied

Evaluation and Assessment Report of Financial Activities on Development Fund
Consolidated Receipts and Payments Accounts
19 Upazila Parishad

For the Year Ended 30th June 2022

Particulars	Barguna District		Bhola District		Patuakhali		Bagerhat District			Khulna District			Kurigram District			Sunamganj			
	Barguna Sadar	Patharghata	Taltoli	Bhola Sadar	Borhanuddin	Daulatkhan	Dashmina	Rangabali	Mongla	Morrelganj	Sarankhola	Dacope	Koyra	Chilmari	Char Railpur	Raumarj	Deral	Sulla	Tahirpur
Total Receipts																			
Opening Balance:																			
Cash at Bank	7,333,997	2,627,595	9,882	5,615,981	1,898,366	14,274	762,239	389,182	21,662,891	11,663,653	820,050	502,313	4,698,162	12,012,305	1,852,931	28,073,810	3,105,650	79,114	261,700
Development fund (Donor)	15,782,305	5,909,646	-	21,833,202	20,572,477	-	2,500,000	-	-	-	5,664,727	-	-	-	1,455,300	-	-	-	-
Development fund (Other)	-	-	3,134,362	-	-	-	-	5,680,215	-	-	-	-	-	3,619,709	-	-	1,228,739	1,602,536	-
Land Registration Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	753,710	915,000	-	-	-	-
House Rent	-	-	-	-	-	-	-	1,906,607	-	-	-	-	-	-	-	-	-	-	-
Revenue from Lease	-	-	-	207,837	-	-	-	311,666	2,177,022	9,410,837	3,304,452	3,648,961	1,792,498	707,415	4,273,020	-	38,962	-	7,057,637
Other Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Take:																			
	23,116,302	8,537,241	3,144,244	27,657,020	22,470,843	14,274	3,262,239	8,207,670	23,839,913	21,074,490	9,789,229	4,151,274	6,490,660	17,093,139	8,496,251	28,073,810	4,373,351	1,681,650	7,319,337
Payments:																			
Development Activities	19,432,779	6,998,063	2,859,312	-	-	-	2,152,000	-	5,338,526	99,464	-	-	-	-	-	23,019,760	-	-	-
Road Construction	-	-	-	10,973,656	1,490,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bridge Construction	-	-	-	2,398,500	225,000	-	-	-	-	-	-	-	1,062,382	-	-	-	-	-	-
Health & Sanitation	-	-	-	499,990	1,197,000	-	-	-	1,480,030	-	-	-	-	281,111	340,080	-	561,780	-	-
Safe Drinking Water	-	-	-	2,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Institutional D.	-	-	-	2,781,691	1,105,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-
Growth Centre & Other	-	-	-	4,089,528	7,522,225	-	-	1,772,700	-	-	-	-	-	1,641,261	994,379	-	-	-	-
Honorarium	-	-	-	-	-	-	-	-	497,372	-	-	-	-	-	-	-	1,880,100	-	-
Education	-	-	-	-	-	-	-	-	653,433	-	-	-	-	-	-	-	-	-	-
Women Development	-	-	-	-	-	-	-	-	-	-	3,230,335	-	-	-	-	-	-	-	-
Administrative Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction & Maintenance	-	-	-	-	-	-	-	4,185,093	2,777,483	-	-	-	-	3,503,225	1,164,250	-	-	-	-
Upazila Development	-	-	-	-	-	-	-	-	225,000	97,877	777,265	389,999	-	-	-	-	530,379	1,530,000	4,284,400
Union Development	-	-	-	-	-	-	-	-	2,422,557	-	-	-	-	-	-	-	-	-	-
Retention money	-	-	-	-	-	-	-	-	862,445	-	-	-	-	-	-	-	291,659	-	446,413
Birth Registration	-	-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	-	-	-	-
Fuel & Maintenance	-	-	-	-	-	-	-	545,035	-	-	-	-	-	387,158	300,000	-	-	-	-
Uninspected Cost	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-
Office Maintenance	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	378,115	-	-	-	-	-	-	-	-	-	-	-
Meeting Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Furniture & Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation & Comm.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upazila Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ultra Poor Grant	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-
Day Observation	-	-	-	-	-	-	-	329,057	-	-	19,625	223,371	-	521,084	789,837	8	8,479	-	100
Other Payment	-	100	25	46,201	85,007	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	3,683,523	1,539,078	284,907	3,467,454	10,046,611	14,274	1,110,239	376,870	9,523,067	20,677,149	5,672,004	2,644,450	5,428,278	9,005,792	3,811,905	5,054,042	514,513	151,650	2,388,424
Cash at Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Take:																			
	23,116,302	8,537,241	3,144,244	27,657,020	22,470,843	14,274	3,262,239	8,207,670	23,839,913	21,074,490	9,789,229	4,151,274	6,490,660	17,093,139	8,496,251	28,073,810	4,373,351	1,681,650	7,319,337



Ahmed Zaker & Co
Assessment and Audit report summary
Project : Local Government initiative on Climate Change (LoGIC)
Performance Based Climate Resilience Grants (PBCRG)

Sl.	District	Upazila	Area of UP (in Sq. Km)	Total Population (2020)	Score of Climatic Hazard				Minimum Conditions							Performance Assessment				Total PA Score - Proxy UGDP score in Y1
					People Affected by Natural Disaster	Heat Stress	Ground Water Depletion and Degradation	Water Availability	Average Score	Audit Report (Adverse - 0; Okay - 1)	MCI: Unqualified audit: 1=Yes 0=No	MC2: Preparation of ADP and budget: 1=Yes 0=No	MC3: Submission of UZP annual report to LGD: 1=Yes 0=No	MC4: Community based risk assessment: 1=Yes/NA in Y1; 0=No	MCS: Preparation of Risk Reduction Plans: 1=Yes/NA in Y1; 0=No	Compliance: 1=Complied 0=Not complied	PA 1: Quality of PBCRG funded schemes	PA 2: PBCRG schemes targeting & beneficiaries	PA 3: Quality of PBCRG scheme implementation	
1	Bagerhat	Mongla	1300	163397	0.63	0.35	0.45	0.35	0.45	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	78.00
2	Bagerhat	Morelganj	439.4	383396	0.45	0.36	0.48	0.51	0.45	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	63.00
3	Bagerhat	Sharankhola	685	124069	0.60	0.32	0.42	0.43	0.44	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	78.00
4	Barguna	Barguna Sadar	332	277590	0.57	0.24	0.00	0.37	0.30	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	81.00
5	Barguna	Pathorghata	241.5	191707	0.56	0.37	0.38	0.51	0.46	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	85.00
6	Barguna	Taitoli	246.8	304500	0.58	0.23	0.35	0.36	0.38	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	70.00
7	Bhola	Bhola Sadar	413.2	475923	0.75	0.39	0.51	0.49	0.54	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	69.00
8	Bhola	Borhanuddin	301.7	285000	0.58	0.38	0.51	0.53	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	36.00
9	Bhola	Doulatkhan	290.6	208065	0.59	0.38	0.55	0.53	0.51	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	72.00
10	Khulna	Dacope	800	140805	0.63	0.37	0.49	0.35	0.46	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	64.00
11	Khulna	Koyra	1280	172404	0.69	0.46	0.46	0.46	0.52	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	87.00
12	Kurigram	Char Rajibpur	111	86908	0.56	0.45	0.65	0.68	0.59	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	59.00
13	Kurigram	Chilmari	230.7	151327	0.56	0.40	0.64	0.63	0.56	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	14.00
14	Kurigram	Roumari	197	216465	0.58	0.37	0.58	0.65	0.55	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	68.00
15	Patuakhali	Dashmina	240	133638	0.50	0.23	0.52	0.39	0.41	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	58.00
16	Patuakhali	Rangabali	324.6	108446	0.58	0.23	0.41	0.36	0.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	60.00
17	Sunamganj	Derai	400.8	259397	0.41	0.40	0.62	0.59	0.51	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	59.00
18	Sunamganj	Salla	256	131979	0.41	0.49	0.62	0.61	0.53	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	45.00
19	Sunamganj	Tahirpur	316.3	196583	0.49	0.35	0.51	0.55	0.48	1.00	1.00	1.00	1.00	1.00	1.00	1.00	NA in Y1	NA in Y1	NA in Y1	20.00
			8,407	4,011,599																

