

**RURAL LOCAL GOVERNMENT
IN BANGLADESH**

Rural Local Government In Bangladesh

Mohammad Rafiqul Islam Talukdar



OSDER
PUBLICATIONS

Rural Local Government In Bangladesh

Author

Mohammad Rafiqul Islam Talukdar

Second Edition

ISBN 978-984-90582-7-4

July 2013, Dhaka

First Published in September 2009, Dhaka

Published by Osder Publications

Osder Publications

24/2, Eskaton Garden

Ramna, Dhaka. Bangladesh

Email : info@osderpublications.com

Website : www.osderpublications.com

Copyright © Author 2009 and 2013

All rights reserved - whether whole or part of the substance is concerned - particularly the rights of reprinting, edition, translation, reuse of illustrations, recitation, broadcasting, reproduction on microfilm or in any other way, and storage in websites or data banks. No part of this book may be copied, reprinted or reproduced in any form without the written approval of the author.

The views expressed in this book are those of the author alone and do not necessarily represent those of the Institute of Governance Studies (IGS) or Center for Decentralization and Governance Society (CDG).

Price: BDT 450 (US \$ 20 or € 18 or £ 15)

Dedicated To

Professor Juan Miguel M Luz

Dean at Center for Development Management (CDM)

Asian Institute of Management (AIM), Manila

Preface

Understanding the local government in Bangladesh is indeed difficult without tracing its historical legacy. The book attempts to make a review of such an evolutionary background with particular focus on the rural local government in Bangladesh. And it has stressed back to the concern of absence of the local government commission, national decentralization and local governance policy, and sub-national borrowing authority in Bangladesh.

The first few chapters of this book present a general overview of the rural local government in Bangladesh, including its institutional, managerial and structural arrangements, and critically sketch the challenges of the rural local government institutions. It also provides a chronological glimpse of the Acts. The subsequent few chapters of the book assess the legislative inconsistencies of the local government, and unleash the political perspective of the local government development. Then the book presents the context, issues and concerns of fiscal decentralization, unfolds the gender mainstreaming aspect in rural local government and rural local governance.

Writing and publishing this book involve inevitably many helping hands. I am remarkably grateful to all those writers whose contribution I have quoted. I am thankful to Stefan Priesner, the then Country Director at UNDP-Bangladesh, for his endorsement to get the book first published in 2009, when I was a staff member at Local Governance Cluster, UNDP-Bangladesh. My sincere thanks are due to Dr. Tofail Ahmed, former member of the Local Government Commission, who wrote the foreword in the first edition of the book.

For the second edition of the book, I would like to record my sincere gratitude to my honorable teachers Professor Dr. Syed Giasuddin Ahmed who is currently the Vice-Chancellor of Jatiya Kabi Nazrul Islam University, Mymensingh, Bangladesh, and served before as Professor of Public Administration at Dhaka University, Professor Dr. Mohammad Mohabbat Khan who is currently a Member of the University Grants Commission, Bangladesh, previously served as Professor of Public Administration at Dhaka University, Professor Dr. Salahuddin M. Aminuzzaman, Department of Public Administration, University of

Dhaka, and Professor Dr. Aka Firowz Ahmad, Department of Public Administration, University of Dhaka. And special thanks are due to the Osder Publications.

Importantly, I am indebted to Ms Audity Falguni, a writer, poet and researcher, who introduced my first edition of the book to the wide range of readers through a splendid review titled “When governance is local government”.¹ Similarly, I am highly indebted to my friend Nandini, an international scholarly student at Asian Institute of Management, Manila, who gladly made a peer-review of the script for the second edition of the book.

This publication is likely to help the development partners and practitioners, civil servants, elected representatives of local governments, members of parliament, local governance experts, policy makers, media activists and students of public administration, political science, governance and development studies.

Surely, I am solely responsible for the shortcoming of this publication. I confess that there might have some research gaps and limitations. My apologies to the readers for any mistake found in the book. Criticism and review of this book are optimistically encouraged. I wish to consider the critics’ feedback for the next edition. I also wish this work would unlock the doors for further study on issues and concerns of the local government as well as local governance in Bangladesh.

Dhaka
July 2013

Mohammad Rafiqul Islam Talukdar²
IGS, BRAC University

¹ Published in The Daily Star (please see <http://www.thedailystar.net/newDesign/news-details.php?nid=155784>).

² Senior Programme Manager at Institute of Governance Studies (IGS), BRAC University, and Chairman at Center for Decentralization and Governance Society (CDG), Dhaka; Email: rafiqul.talukdar@gmail.com rafiqul@igs-bracu.ac.bd

Abbreviations and Acronyms

ACR	Annual Confidential Report
ADB	Asian Development Bank
ADP	Annual Development Programme
APR	Annual Performance Report
BARD	Bangladesh Academy for Rural Development
BWDB	Bangladesh Water Development Board
CBO	Community Based Organization
CG	Caretaker Government
CO	Community Organization
Danida	Danish International Development Agency
DC	Deputy Commissioner
DFID	Department for International Development
DM	District Magistrate
EC	European Commission
GAD	Gender and Development
GOB	Government of Bangladesh
IMF	International Monetary Fund
Jica	Japan International Cooptation Agency
LG	Local Government
LGC	Local Government Commission
LGD	Local Government Division
LGED	Local Government Engineering Department
LGI	Local Government Institution
LGRD&C	Local Government, Rural Development and Cooperatives
LGSP	Local Governance Support Project
LGSP-LIC	Local Governance Support Project-Learning and Innovation Component
MDGs	Millennium Development Goals
MoF	Ministry of Finance
MP	Member of Parliament
NGO	Non-Government Organization
NILG	National Institute of Local Government
NPD	National Project Director
OECD	Organization for Economic Co-operation and Development
PWD	Public Works Department
RDA	Rural Development Academy

SBG	Special Block Grant
SDO	Sub-District Officer (Mohokhuma Officer)
SLGDFP	Sirajganj Local Governance Development Fund Project
SSC	Scheme Supervision Committee
UAS	Universal Adult Suffrage
UFT	Union Facilitation Team
UGC	University Grant Commission
UN	United Nations
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UNO	Upazila Nirbhahi Officer
UP	Union Parishad
UPs	Union Parishads
USAID	U.S. Agency for International Development
UZP	Upazila Parishad
VDP	Village Defense Party
VGD	Vulnerable Group Development
VGf	Vulnerable Group Feeding
WB	World Bank
WDC	Ward Development Committee
WDF	Women Development Forum
WF	Women Forum
WID	Women in Development

Contents

Preface	vii
Abbreviations and Acronyms	ix
List of Appendices	xiii
List of Tables and Graphs	xv
Chapter - 1	
Introduction	17
Chapter - 2	
Conceptual Framework	19
Prologue	19
Decentralization	20
Decentralization in Bangladesh	22
Local Governance	25
Local Government	26
Why Local Government?	27
Finale	28
Chapter - 3	
Legacy and History	29
Prologue	29
Country Context	29
Historical Perspective of the LG in Bangladesh	33
Present Structure of the LG in Bangladesh	44
Local Government Acts in Bangladesh	46
Finale	47
Chapter - 4	
Rural Local Government in Bangladesh	49
Prologue	49
Matrix of RLG Institutions	49
Zilla Parishad	50
Upazila Parishad	52
Union Parishad	55
Rural Local Administration	56
Finale	64

Chapter - 5	
Political Perspective of RLG	67
Prologue	67
Constitutional Mandate and Legislation	67
Policy Dilemma	68
Substantive Concerns on Acts	69
Balance of Power	73
Governance Process	76
Finale	79
Chapter - 6	
Fiscal Perspective of RLG	83
Prologue	83
Fiscal Decentralization: Concept and Issues	83
Fiscal Decentralization Trends	84
Aspects of Fiscal Decentralization in Bangladesh	85
Finale	91
Chapter - 7	
Gender Mainstreaming in RLG	93
Prologue	93
Literature Review	94
Gender Mainstreaming Feature	96
Real Attributes of the Gender Mainstreaming	98
Framework for Promoting Gender Mainstreaming	100
Finale	102
Chapter - 8	
Conclusion	105
Appendices	109
Bibliographical References	153
Glossary	161
Index	167

List of Appendices

Appendix-1	: Proposed Decentralized Local Governance Policy	109
Appendix-2	: Local Government Commission Ordinance, 2008	115
Appendix-3	: Summary of recommendations of the study ‘Enhancing Revenue Sources for Union Parishads’, 2008	125
Appendix-4	: Comments from the national workshop, 2008, on the study ‘Enhancing Revenue Sources for Union Parishads’	129
Appendix-5	: Summary of recommendations of the Local Government Institution Accelerating and Strengthening Committee (November 2007) as Related to UP Revenues	132
Appendix-6	: Lessons learnt from SLGDF	134
Appendix-7	: Lessons learnt from LGSP-LIC	135
Appendix-8	: Reintroduction of Upazila Parishad System	137

List of Tables and Graphs

Table 3.1	: Government of the People's Republic of Bangladesh	30
Table 3.2	: Ministries Responsible for the Coordination of LG Institutions	30
Table 3.3	: Structure of Administration of the Government	32
Table 3.4	: Buddhist/Hindu Era	33
Table 3.5	: Sultani Era	34
Table 3.6	: Mughal/Nobabi Era	34
Table 3.7	: British Indian Era	36
Table 3.8	: Formation of Zilla Council	38
Table 3.9	: Structure of the Bivhagio Council	39
Table 3.10	: Structure of the Local Government during the period of president Ershad	42
Table 3.11	: Rural local government structure in Bangladesh	45
Table 3.12	: Urban local government structure in Bangladesh	45
Table 3.13	: Matrix of Local Government Acts in Bangladesh	46
Table 4.1	: Matrix of RLG Institutions in Bangladesh	50
Table 4.2	: Matrix of the Local Administration	57
Table 4.3	: Official and Support Staff at Collectorate	59
Table 4.4	: Upazila Parishad Administartion	62
Table 7.1	: Union Parishad elections (1973-2003)	97

Chapter - 1

Introduction

Local governments are sub-national territorial units of a state, which should have democratic control by locally elected representatives, expenditure responsibilities and revenue assignments. The local government must be a legal persona as a body corporate. It is a means of good governance for any state government, particularly for achieving political, economic and social wellbeing of the marginal people of the state.

Presently in developing countries, including Bangladesh, the transitional step to democratization has been being associated with decentralization of state structure and functions, and with public management reform initiatives both at national and local administration. It has been widely accepted that decentralization can be conducive to MDGs, mainly to poverty reduction because local governments are assumed to have better information and higher incentives than the central government does to design and implement policies that respond to local needs and preferences.

Again, the contemporary world is experiencing profound change in the local government as well as local governance, which aims to strengthen the local government as a body corporate and thus to encounter local economic activities. For example, the Latin American countries, where local governments are focusing to local economic resources and opportunities, so that they can make the local investment attractive.

Despite the fact that the local government in Bangladesh has a long heritage, it is the weakened as well as neglected tier of the Government, both from the economic and governmental power viewpoints. After 42 years of independence, it is certainly unexpected.

A number of best practices have, however, been done in some Union Parishads as a result of Sirajganj Local Governance Development Fund Project (SLGDFFP) and Local Governance Support Project - Learning and Innovation Component (LGSP-LIC) activities. The lessons learnt from LGSP-LIC would expect to feed Local Governance Support Project (LGSP). In addition, success has been made in the cross-cutting area, for instance, development of the gender mainstreaming aspect at

the local government in Bangladesh. Also, the recently elected government has reintroduced the upazila system which is principally a milestone for democratic decentralization in Bangladesh. Importantly, our constitution and its spirit are local government friendly, and we have now Act for every unit of the local government in Bangladesh.

The book *Rural Local Government In Bangladesh* is a mark of respect to the exposure of the local government in Bangladesh. In writing this book the author has been conscious to the original aim of the local government and decentralization, and thus has tried to introduce a number of critical aspects and innovations. For instance, the book has given emphasis to the analysis on political, administrative and fiscal aspects of local governance, and also the gender mainstreaming aspects in the local government and local governance in Bangladesh.

Following this introduction, Chapter Two of this book gives the impression of the conceptual framework (i.e. decentralization, decentralization in Bangladesh, local government and local governance, and why local government). Chapter Three focuses on the country context, history and legacy, structure of the local government and local administration in Bangladesh, its constitutional guarantee and reality, and chronological glimpses of the local government Acts in Bangladesh. Chapter Four presents the matrix, structure, functions, standing committees of the rural local government institutions in Bangladesh and problems associated therein.

Chapter Five portrays the political aspects of the rural local government with critical and evidence based analysis of contemporary issues and concerns that do impasse the good local governance here, and then encounters key institutional challenges for development of a robust local governance system and practice in Bangladesh. For instance, it stresses back to the concern of absence of the local government commission, and a national local governance policy in Bangladesh.

Then Chapter Six analyses the rural local governance form the fiscal perspective that includes concept, issues and trends of fiscal decentralization, its aspects in Bangladesh and financial planning as well as management at rural local government intuitions. It also calls to instigate the sub-national borrowing authority in Bangladesh.

Chapter Seven explores the gender mainstreaming aspects in rural local government and rural local governance. Finally, Chapter Eight concludes the book followed by anchoring a number of valuable appendices, bibliographical references, glossary and index.

Chapter - 2

Conceptual Framework

Prologue

There was a time when the government was seen as the appropriate, legitimate and unchallenged vehicle for social change, equality and economic development (Pierre & Peters, 2000: 2). Then the New Public Management theory emerged which would allow the market to play a critical role in the society. Here the lead question is how to make the elected government accountable to people to conduct a coordinating role in the society which is increasingly inclined to go after market ideals.

Since the public sector is public, the government is often thought to have the competence to control it directly and easily. The government also needs to have the capacity to impose such control, to a certain extent, on the private sector when it is necessary for the societal interest, but how the government then should tailor market norms.

The response to the concern would be governance rather than simply government in order to address the market, state and societal relationships. Peters and Pierre (1998) note down that the governance approach is often argued to focus more on process and outcomes than on formal institutional arrangements. This is largely because governance, with its encompassing and contextual approach to political behavior, often is less concerned with institutions than with outcomes.¹

Governance, however, does have widespread phenomena such as public management (Hood, 1990), coordination of the sectors of economy (Campbell et al., 1991; Hollingsworth et al., 1994), good governance as a reform objective of state government promoted by WB and IMF (Leftwich, 1994), corporate governance (Williamson, 1996), policy networks (Rhodes, 1997), and public-private partnerships (Pierre, 1998). Finally, together with the IMF and the World Bank, the United

¹ However, institutional arrangements remain important not least because they determine much of what roles the state can actually play in governance. Even so, thinking about governance in process perspective is important because governance is not so much about structures but more about interactions among structures. We should expect governance to be dynamic with regard to both configuration and objectives: the inclusion and influence of different actors could well change over time and across actors (Pierre & Peters, 2000: 22).

Nations has initiated a large-scale campaign promoting ‘good governance’ as the new reform objective in the Third World (Leftwich, 1994; Peters, 1998).

As time goes on ‘good governance’ campaign calls for democratic decentralization in line with fiscal autonomy and local administrative reforms to be placed for good local governance as means to achieve robust governance at the national level. As such the theory of decentralization and how it relates to local government is imperative for the development of the local governance in Bangladesh now, as in elsewhere. Thus this chapter focuses on the concept and theory of decentralization including its practices and implications in Bangladesh, and defines the local governance and local government, and identifies why the local government is important vehicle for the government to ensure good governance.

Decentralization

Decentralization is a complex and often somewhat elusive phenomenon. Many countries around the world have been attempting – for several reasons and with varying degrees of intention and success – to create or strengthen sub-national governments in recent years (Smoke, 2003). However, in general sense, decentralization is the process of transferring power from state- government to its agency, private institution, regional and local government. According to L.D. White, *the process of decentralization denotes the transfer of authority, legislature, judiciary or administrative from a higher level of government to a lower*; while Mawhood points out decentralization as *a structure of government where bodies are created at the local level separated by law from the national centre in which local representatives are given formal power to decide on a range of public matter*. Though traditionally there are four forms of decentralization (i.e. deconcentration, privatization, delegation and devolution), most of the thinkers, for example, Mawhood, Uphoff, Rondinelli and Cheema pertinently emphasize on devolutionary decentralization which resulted in democratic decentralization.³

Formally, devolution is the creation or increased reliance upon sub-national levels of government, with some degree of political autonomy, that are substantially outside direct central government control yet subject to general policies and laws, such as those regarding civil rights

³ For details please see Begum et al.,1998; Mawhood P.,1985; Rahman M.H.,1989; Rondinelli D.A.,Cheema G.S. (eds.),1985.

and rule of law (USAID, 2000:6). While, theoretically, devolution does not necessarily mean democracy, there is a tendency to equate the two (Oxhorn, 2004). Democratic decentralization goes further than the devolution does in terms of autonomy, responsibility and accountability of the local authority, and participation, opportunity and emancipation of the people. A full-fledged democratic decentralization not only creates environment for wider participation, social inclusiveness and for citizens to demand accountability of local authority, but also generates a sense of transparency and accountability of the country's political system and government. Two interlinked and inevitable components of this latest form of decentralization are structural decentralization and institutional democratization.

Structural decentralization refers to devolution in the organization and relationship of government units, in relation to one another including a shift of production and provision functions to more localized government units (Hicks and Kaminski, 1995; Rainey, 1997). Basically, structural decentralization alerts the balance of exercising the power among levels of government favoring localized levels of government; even to some extent this component allows local people's representatives to govern the local government, but values associated with legacy do not always change until it get touched with institutional democratization.

Institutional democratization refers to this shift in values, rules, skills, and interactions, favoring transparency, equity, responsiveness, accountability, and other traditional democratic values (Hodgson, 2006; McGill, 1997; OECD, 1996). Evidence of institutional democratization can be found through functioning oversight and accountability mechanisms and the systematic incorporation of public input into government decision making (Coston, 1998; Klingner, 1996).

The current decentralization literature recognizes the importance of the central/national state in bringing about this higher standard of decentralization and so demands from central governments sophisticated coordination and oversight as well as the willingness to allow autonomy (especially fiscal autonomy) and democratic participation at the local level (Crook, 2003; Olowu, 2003; Dauda, 2006). In turn, local Government institutions must show a certain worthiness of autonomy by providing an innovative, transparent and accountable administration along with a participatory political process geared in alleviating marginalization and poverty (Dauda, 2006).

Besides, decentralization is considered a means to achieve good governance in terms of a high level of public participation, accountability of public officials and low corruption, which is a crucial condition for poverty alleviation (Steiner, 2007). Finally, in a world of rampant ethnic conflicts and separatist movements, decentralization is also regarded as a way of diffusing social and political tensions and ensuring local cultural and political economy (Bardhan, 2002). However, it is gratifying to see that researchers are recognizing that decentralization takes place within a particular political context and, therefore evolves differently in each country (Smoke, 2003); yet, the requirements still set uniformly high standards (Dauda,2006).

Decentralization in Bangladesh

The upazila election in early 2009 was a milestone for democratic decentralization that is indeed a cornerstone of the Constitution of the People's Republic of Bangladesh. Basically, until the first upazila election in 1985, people's representatives did not govern the upazila/thana administration in Bangladesh though upazila system was introduced herein 1983 based on the Local Government (Thana Parishad and Thana Administration Reorganization) Ordinance, 1982. The system was, however, pragmatically malfunctioning due to the absolute corruption in local elections supported by the then tyrant president. Therefore, the following democratic government closed down the system. Thus until recent development in democracy and decentralization, Union Parishad, to some extent, was the only devolutionary decentralized stage of the rural local government in Bangladesh though in urban areas there would have been a limited-democratic form for years.

In mid 2008, the recent past military-backed interim government issued couple of ordinances related to the local government in Bangladesh, which were basically developed based on the Shawkat Ali Committee⁴ report. Though the following parliament did not endorse any

⁴ Local Government Institution Accelerating and Strengthening Committee, headed by D. A M M Shawkhat Ali, submitted a four-part Bangla report (1st part: Main Report; 2nd Part: Draft ordinances of Union Parishad, Upazila Parishad and Zilla Parishad; 3rd part: Draft ordinance of Municipality; 4th part: Draft ordinance of City Corporation) in November2007. The committee recommended for a three-tier local government system (Union Parishad, Upazila Parishad and Zilla Parishad) while for urban areas, committee advocated for City Corporation and Municipality system. The committee also advocated for a Local Government Commission.

of those ordinances, those would unlock the doors for democratic decentralization.

Despite the fact that in recent years, globally as well as in Bangladesh, there has been a widespread emphasis on democracy as the current round of decentralization, the literature on this topic is still confined to relatively few studies. And in response to this decentralization, globally there are plenty of failure evidence and success stories. For instance, Crook and Sverrisson (1999 cited by Eckardt, 2008) provides evidence that despite extensive strides of devolution of authority and resources to democratically elected local governments, decentralization in Colombia, West Bengal and Brazil has achieved little in improving service delivery. However, Grindle (2007) notes down that local official were lauded for the innovations they introduced in the governance of their communities and the new spaces they created for civic participation. In some cases, governments became world famous for such innovations, as did Porto Alegre, Brazil, when it introduced participatory budgeting process. In Mexico, cities such as Monterrey, Leon, and Aguascalientes became well-known models for efficient and responsive governance. In municipalities in Kenya, India, the Philippines, South Africa, and elsewhere, citizens shared information, made decisions about resource allocation, monitored policy implementation, and envisioned improvements that would alter the future of their communities.⁵ Sirajganj in Bangladesh is also noted for the local governance development that is resultant from Sirajganj Local Governance Development Fund Project (SLGDFP).⁶ The experience of Union Parishads' Governance in Sirajganj has been exercised at Unions all over the Bangladesh through Local Governance Support Project (LGSP), with special emphasis at Unions of 6 Districts (Sirajganj, Barguna, Feni, Narshindi, Hobigonj and Sathkira) through LGSP-LIC.⁷

Surprisingly, in Uganda and South Africa, political authorities passed statutory and constitutional guarantees for local government

⁵ See Grindle Merilee S, 2007:1-2

⁶ Sirajganj Local Governance Development Fund Project (SLGDFP), supported by UNDP and UNCDF, had been running successfully from 2000 to 2007 in the 82 Union Parishads of Sirajganj district.

⁷ Local Governance Support Project- Learning and Innovation Component (LGSP-LIC), supported by UNDP, UNCDF, EC and Danida, is an innovative project of Local Government Division of the Bangladesh Government. Basically it is the second generation pilot project of SLGDFP and the leading as well as innovative component of Local Governance Support Project (LGSP) which is a full-fledged project of Local Government Division of the Bangladesh Government with the soft loan of WB.

development just 17 years back,⁸ but now both countries are noted as examples for democratic development of local government; while in our constitution, for decades there have been certain provisions⁹ for development of authority at the local government and democratic participation at the local level. Until the recent development, any government would hardly attempt bringing it in pragmatic shape.

In spite of the fact that democratic decentralization can be conducive to poverty reduction through a rights-based approach, for a country like Bangladesh, the key likely challenges are marginalized population, lack of local resources, material, finance, expertise and competent leadership. Yet, there is evidence that democratic decentralization provides the environment for wider participation and social inclusiveness. This is also an opportunity to meet the public aspiration for rule of law and eradicating corruption. Establishing the rule of law and corruption free delivery of public goods and services are basically a universal human right. Talukdar (2009) points out that the rule of law and a corruption-free politico-administrative culture ensure secure and standard living. On the other hand, corruption not only erodes trust in government and democratic institutions, but also discourages investment, forces cutback economic growth and development, and facilitates crime and terrorism.

Again, developing political capacity of the local electors for demanding accountability, and engaging local authorities towards human rights and freedom from poverty are apparently ways to ensure the sustainable democratic and economic development of the country. Nonetheless, in Bangladesh, like many other developing countries, the decentralization, by itself, will not unleash the potentials of good governance at the local level to meet the development goals, basically getting peoples free from poverty and peoples' entitlement of human rights, unless it is undergone with some factors that could turn these potentials into reality.

⁸ In Uganda democratic Local Councils (previously called Resistance Councils) were adopted by the 1996 constitution followed by a further development of local government by the Local Government Act of 1997. Also, in South Africa the 1996 Constitution provided mandate basically for a democratically decentralized local government [see Chapter 7, Section 152(1)/e and Section 153 (a), Constitution of South Africa, 1996].

⁹ The Constitution of the People's Republic of Bangladesh: Article 11(Democracy and human rights), Article 59 (Local government) and Article 60 (Powers of local government bodies).

Regardless of the fact that inefficiency, lack of resources and finance remain daunting issues, these alone are not the crucial factors for the success of decentralization in Bangladesh and elsewhere; the most crucial part is changing behavior and institutionalizing decentralization with the democratic values.

Local Governance

In simple sense the term ‘Governance’ denotes the inter-relationship between the state and society, and/or the government and governed. This is likely to focus more on process and outcomes than on formal institutional arrangements.

Hence, local governance is governing at the local level viewed broadly to include not only the machinery of government, but also the community at large and its interaction with local authorities, while democratic local governance is, in turn, local governance carried out in a responsive, participatory, accountable and increasingly effective (i.e. democratic) fashion. Decentralization gives the local governance system the opportunity to become increasingly democratic. Without decentralization, the development of democratic local governance is much more difficult. As decentralization opens avenues for the development of democratic local governance, local governments gain the authority, resources and skills; make responsive choices with citizen input; and operate effectively and accountably (USAID, 2000).

The contemporary world is experiencing profound change in the field of governance and in this context many developing countries are undertaking extensive state reform including decentralization of state structures and functions, public administration reorganization, and transitional steps to democratization. As a result, there is an increased emphasis on the need to address local government more specifically, since in many countries this has been a neglected tier of government in the development effort (McCarney, 1996a). Hence, the need for a new type of local government is being felt by both the national governments and also pushed by the international development agencies, such as the World Bank, the Asian Development Bank, European Commission and the UN System (Islam, 2000:273). The international scholarly community also seems to favor stronger and more autonomous local level governance (McCarney, 1996b).

Local Government

According to Kingdom (1999) the local government is the self government of sub-national territorial units of the state. He identifies that a modern local government should have the following characteristics:

- democratic control by locally elected representatives who form the council-a local parliament;
- power to levy taxes;
- clearly delineated territorial boundaries;
- large permanent bureaucracies – local civil services;
- responsibility for a wide range of services;
- a legal *persona* as a body corporate – the local authority in the name of which all activities are carried out.

Local politics is the process of settling differences and reaching compromises over local issues, and can take place in the streets as well as in the town hall. It involves local elections, parties, pressure groups, media and local opinion. It can also involve a world of intrigue within the corridors and debating chambers of the town hall (kingdom, 1999: 570-571). Importantly, local government should be valued in a democracy more highly than the numerous other bodies that also shape aspects of urban and rural life (Chandler, 1996:2).¹⁰

Nonetheless, much of the evidence points to considerable deficits that preclude any meaningful democratic engagement. The lack of resources, material, human, and marginalized populations and even the incompetence of local electorates in newly democratized local governments are all barriers to local governments becoming effective and accountable and, thus legitimate (Dauda, 2006). Also, organizational base of the local government in many countries like Bangladesh is to some extent inappropriate, and its revenue-generating capacity as well is inadequate to offer workable solutions to the rural and urban problems.

¹⁰ They differ from other agencies that supply local services in two important aspects:

- Local authorities supply a large range of services rather than ... a small number of specific tasks. They are, therefore, capable of coordinating many separate functions and determining a strategy for the well-being and development of community as a whole.
- Local authorities not only provide many services, they also can claim to represent the views and aspirations of their communities.

Furthermore, in most liberal democracies, local elections are contested by the national political parties. This means that the outcome of local election contests is greatly influenced by national political issues. Such as, the degree of popular support for the national government may be more influential in determining the outcome of a local election than the performance of the authority (Joyce, 2003:253). However, the development of electoral politics at the local level is very important. The National Election Commission should emerge as one of the most trusted institutions in the country, with commitment to develop and implement participatory democracy in the election process both in central and local elections, giving the opportunity to make the peoples' voices heard and fully participate, and to exercise their democratic rights. Also, the involvement of political parties in local political elections is at the center of several debates, but one of the vital aims of democratic decentralization concludes these debates. It gets granted for the augmentation of continual political competition that affects accountability and political lessons for the local leaders. But the Election Commission should be keen to transform the involvement of political parties towards a supportive climate for a competitive, free and fair election process. Empirical evidence suggests that free and fair election is vital for accountability leverage.

Often overlooked is the fact that it is the marginalized populations that lack legitimacy and it is only through active struggles to engage local authorities that they will gain it. When the focus is shifted to these struggles, there is the potential to gain new insight into how local people are building the political capacity to demand some democratic accountability (Dauda, 2006). In recent years, it has come to be widely accepted that decentralization can be conducive to poverty reduction. This is mainly because local governments are assumed to have better information and higher incentives than the central government does to design and implement policies that respond to local needs and preferences.

Why Local Government?

J.S. Mill notes down that it was but a small portion of the public business of a country which could be well done, or even safely attempted, by the central authorities (Mill, 1975: 364). The Layfield Report (1976) observes that if all public services were provided directly by the government and if Ministers were formally accountable to

parliament for all local decisions, the machinery of government would become even more overloaded. Mill (1975 cited by Chandler, 1996) argues that participation in local government could be an important means of ensuring that citizens and politicians gained a mature education in the values required to establish a stable democracy. In addition, Cheema (1996) points out three institutional transitions: 1) an increasing interest in decentralization and local governance capacity development; 2) a growing democratic movement including enhanced government accountability; and 3) a mounting emphasis on free market solutions to economic problems. The first transition is likely to sustain those other two. Again, the administrative reform initiatives between the 80s and 90s, particularly in developing countries, strongly concentrated on the importance of local government.

The United Nations'¹¹ 'Good Governance' campaign for the Third World also inalienably demands a strong local government system to be placed. Rahman (2000) points out that perhaps the most interesting case in support of a strong local government system is the system-wide reform, taking place in South Africa's negotiated settlement and its transition from apartheid minority rule to a democratically elected government.

Finale

Local government can be termed as the linchpin of good governance for any modern state, specifically to attain political, economic and social welfare of the marginal groups of people within the state. It is vastly acknowledged in today's development paradigm that decentralization can be conducive to achieving the Millennium Development Goals (MDGs) because local governments are presumed to have better information and higher rewards on the basis of which the central/national government can afford to plan and implement policies, thus responding to local needs and preemptions.¹²

¹¹ Along with the IMF and the World Bank

¹² Audity Falguni (2010) wrote in the review of the first edition of this book. The review title "When governance is local government" published in *The Daily Star* on several times. Retrieved from <http://www.thedailystar.net/newDesign/news-details.php?nid=155784>.

Chapter - 3

Legacy and History

Prologue

Despite Bangladesh emerged as an independent nation state in 1971, it has a long recorded history of several thousand years. In its recent past, it was part of Pakistan (1947-1971) and was known as East Pakistan. Prior to this, different parts of the present Bangladesh territory were under the British India (1765-1947), the Mughals and other Muslim rulers, and before them under Buddhist and Hindu rulers (UN ESCAP, 2009).

The Constitution, formulated immediately after the independence, equally lauded for democracy and decentralized local government system in Bangladesh. It is unexpected that none of these aspects of the constitution has reached into sustainable norm over the span of periods. Even though strengthening local government institutions is imperative, it has been strained for years just at academic works, political debates, election manifestos, and at reform objectives and talk shows.

The country, however, regained the democratic political system in 2009 from a two-year military backed caretaker governance system, and started legal reforms for local governance and development, reintroduced elected Upazila Parishad system, conducted overdue elections of Union Parishads, Municipalities and City Corporations. And it is expected to form elected Zila Parishad, and to move forward to the vision of democratic decentralization.

Given these facts, this chapter encompasses the country context from the perspective of government structure, its administration, governance standard and local governance, documents the historical development of the local government, shapes present structure of the local government and local administration, analyses the constitutional guarantee and the reality, and presents the chronological glimpses of the local government Acts in Bangladesh.

Country Context

The underneath structure of the Government of the People's Republic of Bangladesh has been pointed out in terms of precedence based on the spirit of the Constitution of the People's Republic of Bangladesh:

Table 3.1: Government of the People's Republic of Bangladesh

Executive	Legislature	Judiciary
1. President <i>Plus</i> Prime Minister & the Cabinet ²	1. National Parliament ¹	1. Supreme Court
2. Department of Defense Services <i>plus</i> Attorney General		2. Lower Court
3. Local Government ³		3. Administrative Tribunal

Bangladesh has a unitary form of government, where President is the head of the state and Prime Minister is the head of the government. And the Prime Minister is supported by a number of ministers. There are now 38 ministries including the cabinet division and secretariats of the Prime Minister and the President.⁴ Importantly, two ministries coordinate with the local government institutions: one is for rural and urban local government institutions, and another is for special local government institutions at Chittagong hill area. Table 3.2 shows which one is responsible for what.

Table 3.2: Ministries Responsible for the Coordination of LG Institutions

Ministry of Chittagong Hill Tracts Affairs	Ministry of Local Government, Rural Development and Cooperatives <i>Local Government Division</i>	
<i>Special Local Government</i>	<i>Rural Local Government</i>	<i>Urban Local Government</i>
Chittagong Hill Regional Council ⁵ (1)		
Chittagong Hill District Councils (3)	Zilla Parishad (64-3) = 61	City Corporation (10)

¹ There are 300 elected members and 50 nominated women members.

² As we have a unitary as well as the parliamentary form of government, herein reality is that the Prime Minister is the kingpin of the Government, and the President holds just an ornamental position.

³ There are three-type rural local government institutions and two-type urban local government institutions excluding the cantonment board. In addition, there is a set-up of special local government institutions for Chittagong hill area.

⁴ A ministry headed by minister or minister of state shall be responsible for conducting the business of his/her Ministry/Division in the Parliament unless otherwise directed by the Prime Minister. The Secretary is the administrative head of a ministry or division, assisted by Additional Secretary, Joint Secretary, Deputy Secretary, Senior Assistant Secretary and Assistant Secretary. Few ministries are consisted of more than one division (http://en.wikipedia.org/wiki/Ministries_of_Bangladesh).

⁵ There is legal debate whether it is to be considered as local government unit/institution not.

Ministry of Chittagong Hill Tracts Affairs	Ministry of Local Government, Rural Development and Cooperatives <i>Local Government Division</i>	
Traditional Raja (3) and Mouza Based Headman-karbari (472) System		
Upazila Parishad ⁶ (25) Municipality ⁷ (3)	Upazila Parishad (482-25) + 9 new = 466	Municipality (398-3) = 395
Union Parishad ⁸ (118)	Union Parishad (4500-118) = 4382	Cantonment Board ⁹ (One in Every Cantonment Area)

For administrative convenience, the country is divided into seven administrative divisions (i.e. Dhaka, Chittagong, Rajshahi, Khulna, Sylhet, Barisal and Rangpur), each headed by a Divisional Commissioner. There are 64 districts under the 7 administrative divisions. The district is administered by a Deputy Commissioner who is assisted by Additional Deputy Commissioners. Each district should have an elected Zilla Parishad (District Council) headed by an elected Chairman.¹⁰ Districts are divided into a number of upazilas headed by elected chairmen, assisted by Upazila Nirbahi Officers. The total number of upazila is 491.¹¹ Under the policy of decentralization, upazilas are now to be the focal point of administration. In consequence, the administrative structure of the Government, including the field administration, has been kept count of as below:

⁶ Basudeb Acharja, a senior official (Joint Secretary), Ministry of Chittagong Hill Affairs, in an in-depth interview points out that Hill Upazilas do not have linked with Ministry of Chittagong Hill Affairs, and these are linked with Local Government Division of Ministry of LGRD&C.

⁷ Mr. Acharja also notices that Hill Municipalities do not have linked with Ministry of Chittagong Hill Affairs, and these are linked with Local Government Division of Ministry of LGRD&C.

⁸ Mr. Acharja also observes that Hill Union Parishads do not have linked with Ministry of Chittagong Hill Affairs, and these are linked with Local Government Division of Ministry of LGRD&C.

⁹ Literarily this is not considered as a Local Government unit/institution.

¹⁰ See the Zilla Parishad Act, 2000. In reality, elected Zilla Parishad is yet to be constituted.

¹¹ See the Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009, and subsequent Gazettes.

Table 3.3: Structure of Administration of the Government

Bangladesh Secretariat		Field Administration	
Ministries¹³			
Unit of each Ministry	Head of Unit		
Division	Secretary/Additional Secretary	Unit	Head of Unit
Department	Joint Secretary	Division	Divisional Commissioner
Branch	Deputy Secretary	District	Deputy Commissioner
Section	Senior Assistant Secretary/Assistant Secretary	Upazila	Elected Chairman who is assisted by Upazila Nirbahi Officer

Although some major changes in our administrative set-up were brought about by various reform efforts, still there are lots of concerns, particularly in terms of quality of service delivery and mainstay of corruption. Due to the effect of undemocratic rules for years, particularly those of the last two years military backed interim government, our administration has fallen back on its most essential tasks even though its involvement in the socio-economic lives of the people remains pervasive. The most basic public goods do not get delivered. Even the judicial administration has become insensible and subject to manipulation. Still the courts remain largely inaccessible to the poor, and lower courts are hugely backlogged. Outdated laws impede the protection of property rights. The lower courts are generally perceived as being manned by an insufficient number of inadequately trained and ill-paid judges. This results in long delays, insensitivity and quality of judgments.

The ability of the government to deliver the most basic services is further weakened by the legacy of corruption. Corruption as neglecting of official duties, as leakage, as bribery and as patronage have all made inroads into the national and local administration. Despite the fact that the last interim government took some hardline initiatives for combating corruption, still the corruption remains a mainstay of public life. Many administrative thinkers believe that the way the interim government addressed the problem was not the right one. Obviously this democratic government will go for fighting corruption as the government has the people's mandate to accomplish it.

Nonetheless, it is also a basic responsibility of legislature to institute democratic commitment in itself and in administrative practices, as well

¹³ For each ministry there is a Minister and/or a State /Deputy Minister.

as in judiciary and local government. Unfortunately, the elected members of our parliament have failed to fulfill their obligations to the people in the past. This time, the public shall demand explanation. Yet the responsibility for the effective execution of legislative mandates rests clearly upon the executive. Hope is that the current trend for democratic decentralization is conducive to the basic goods and services delivery to the people.

Historical Perspective of the LG in Bangladesh

The current local government system in Bangladesh can be traced back to Chowkidari Panchayat Act of 1870 followed by the Bengal Local Self Governed Act of 1885, but it (the local government in Bangladesh) has a long heritage as well as history, which is dated back to thousands of years. Thus the present structure of local government in Bangladesh has been resultant from a long legacy, reforms, evolution and revolution as well. Herewith, the bottom-line history of it has been acknowledged in five stages:

- Buddhist and Hindu Rules (dated back to 2300 years)
- Muslim Rules (1206-1765)
- British Indian Rules (1765-1947)
- Pakistan's Rules (1947-1971)
- Independent Bangladesh's Rules (1971-2009)

Buddhist and Hindu Rules

Neither the local government nor the local self-government is an innovative idea for Bangla. It is noted that dated back to 2300 years, both local and local self government have been functioning in this land. The following administrative structure in local government and local self-government manifests the Buddhist and Hindu era:

Table 3.4: Buddhist/Hindu Era		
Local Government Unit	Administrator	Local Self-Government (Hindu Era)
Vhukti	Uporik	--
Bishoy	Bishoypoti/Kumarmathoo	--
Mondol/ Bithi	Adikoronik	Panchayat (Head of couple of villages)
Gram (Village)	Grampothi/Gramik/Mohathar (Headman)	Headman

Source: based on Anisuzzaman, 1982; Siddiqui, 1992; Ahmed, 1999; UN ESCAP, 2009

Two varieties of self-government institutions, i.e. the Headman and Panchayat appear to be operational in rural areas since early times. The Headman was not an elected official but came from the most dominant family in the village. His importance was due to two factors: i) all contacts, be it political or administrative, between the villager and authorities had to be routed through him; and ii) he was involved in collection of taxes from the village. The Panchayat was an elected body with executive and judicial functions. But often the Headman controlled the Panchayat (Siddiqui, 1992:15).

Muslim Rule

Since the Muslim rule had begun the Panchayat system was taking out. Muslim episode is basically divided into two paradigms (i.e. Sultani era and Mughal as well as Nobabi era). The administrative structure of Sultani era (1206-1538) has been shown below:

Institution	Administrator
Iklm	Ojir
Arsha	Sher-e-Laskor
Shohor (Town)	Sher-e-Laskor
Kosba/ Khitra	Sher-e-Laskor

Source: Anisuzzaman, 1982; Ahmed, 1999

During the Mughal rule of India, the Panchayat system disappeared altogether (UN ESCAP, 2009). The basic development of local government in Bangla during the Muslim rules was in the Mughal epoch. Nonetheless, in general, the administrative structure of Mughal as well as Nobabi era (1576-1765) has been demonstrated below:

Institution	Administrator
Suba	Subedar / Najim
Sarkar / Chakla	Fousdar / Chakladar
Porgana	Shikadar
Thana	Thanadar
Mohalla	Mohallik / Mohalldar

Source: Anisuzzaman, 1982; Ahmed, 1999

¹⁴ Professor Mohammad Anisuzzaman addressed Mughal /Nababi Era from 1576 to 1780. But Sirajuddullah, Nabab of Bangla, Bhihar and Urrisha, had to give way the authority of those lands to local enemies and the East India Company at the Palashi in 1757, and finally the East India Company took absolute authority in 1765. Thus herein the Mughal/Nababi period has been noted as 1576-1765.

Mughal contribution to the development of urban local government was remarkable as Mughals gave considerable importance to towns. Each town included a number of wards or Mohallas. A Mir Mohalla was appointed to act as a spokesman for each Mohalla. The Kotwal, or Chief Executive Officer of the town, wielded wide-ranging powers including magisterial, police, fiscal and municipal power. He was assisted in performing his duties by two officials: a Kazi who was a judicial officer and a Mahatasib who was assigned to prevent illegal practices (Siddiqui, 1992:17-18). The Mughal system with all its novelties lacked mechanisms for participation by the citizens. (UN ESCAP, 2009).

British Indian Rule

During almost two hundred years of British rule (1765-1947) over the Indian subcontinent, a number of experiments were made with the local government system. All the experiments were intended to devise a system that would serve their imperial interest. The major objective of the British in India was twofold: maximization of land revenue collection and maintenance of law and order. Naturally, the British as an imperial power had little understanding of interest in indigenous local self-governing institutions (UN ESCAP, 2009). However, the achievement in terms of local government development within the 1st hundred years, that was mostly marked as the East India Company governed era, had very little or no. And throughout the following years until 1947, which was known as the British Queen governed era, development of local government had been addressed in many phases.

The current local government system in Bangladesh may be sketched back to the Bengal Village Chowkidari Act of 1870, while district magistrate got empowered to nominate a Panchayat of five members. That regenerated Panchayat was appeared to be the local government at the Union level. The business of that local government was to maintain law and order, to collect revenue, and to appoint Chowkidars (village polices) for taking care of villages. Although the Act of 1870 had initiated the journey for modern local government in this subcontinent, the resolution of 18 May 1882 (known as Lord Ripon's Resolution) laid the foundation of local self-government in rural India, which set out general principles for development of local institutions in the future and provided the rationale behind functions of local bodies. The aforesaid resolution was passed in 1885 as the Bengal Local Self Government Act of 1885 followed by the Bengal Local Self Government (Amendment) Act of 1908 and the Bengal Village Self Government Act of 1919.

The following administrative structure of the British Indian government at Bangla manifests the basic structure of the Bengal local government, provincial government, regional and local administration as well:

Institution	Administrator	Local Government Unit	Local Government Structure
Prodesh	Governor	--	--
Bivhag (Division)	Commissioner	--	--
Zilla(District)/ Collector	DC / DM	Zilla (District) Level	Zilla Board
Mohokhuma	SDO	Mohokhuma Level	Local Board
Circle /Thana	CO / OC	--	--
Union / Gram (Village)		Union Level	Union Board

Source: based on Anisuzzaman, 1982; Ahmed, 1999; Begum et al., 1998

The Bengal Local Self Government Act of 1885 brought a twin local self government structure: Local Board in Mohokhuma level and Zilla Board in Zilla (District) level. The 2/3rd members of the Local Board were elected by limited electors, while the 1/3rd members of that were nominated. The Zilla Megistrate was the chairman of the Local Board. In the Zilla Board there were some elected members, but they were indirectly elected by the members of the Local Board. However, at the end of the 1920s the Zilla Boards were functioning under the leadership of non-official chairmen. In 1936 a new system was introduced to get the 2/3rd members of the Zilla Board directly elected, which was continued until 1956.

The Bengal Village Self Government Act of 1919 established the Union Boards in everywhere of Bangla. The Union Board was consisted with 6 elected and 3 nominated (by Zilla Magistrate) members, while the Chairman and Vice-Chairman were elected among members of the board. The Union Boards, all over the Bangla, were given a number of clear-cut responsibilities including the power to impose taxes.

In the arena of urban local government, British policy was resultant in setting-up a municipal administration in the presidencies and giving responsibilities to municipal committees for a number of civic amenities. But until the 1870s, officials or their designated representatives ran

urban local government bodies. Gradually, Municipalities became representative bodies with the promulgation of a number of acts between 1870 and 1947. These acts, among other things, introduced election as a mode of choosing one's representative and subsequently extended its coverage. Chairmen and Vice-Chairmen of the Municipalities continued to be elected indirectly by the popularly elected commissioners. One of the acts, the Bengal Municipal Act of 1932, strengthened the powers of Municipalities in levying rates and taxes and in the utilization of funds (Siddiqui, 1994:47). The same act provided considerable powers to the government and local officials to -inspect, supervise and control Municipalities, and to negate the powers of taxation of local level bodies to a large degree (UN ESCAP, 2009).

Pakistan's Rule

In 1947 British went away and British India, known as Indian subcontinent, divided into two independent states, i.e. India and Pakistan. Bangla became the part of Pakistan, which was known as East Pakistan. During the formative years of Pakistan neither democracy nor decentralization took place in either part of the state. In addition, it had to wait until 1954 to have an election, and until 1956 to have a valid constitution that also became invalid in 1958 after seizing the power by General Ayub Khan who introduced a system of local government, known as the Basic Democracy, in the October of the next year. The Basic Democracies Order 1959, which was evidently an undemocratic system, was resultant in the four-tier local government system. It renamed Union Board as Union Council at Union level, Zilla Board as Zilla Council at District level, and abolished Local Board at Mohokhuma level but initiated Thana Council at Thana level and Bivhagio Council at Divisional level.

Union Council

The lower tier of the Basic Democracy was the Union Council which was divided into an average of 10 units.¹⁵ A member was directly elected by the voters of each unit. However, the Chairmen were indirectly elected by the members of the Councils, and those Chairmen were the Basic Democrats who became reserved electorate to elect president of the central government, also to elect parliament and assembly members

¹⁵ Number of the Members of Union Council was not the same in each Union because election was to be held based on population ratio, and each unit would hold averagely 1270 people (see Emajuddin Ahmad, 1994; The Basic Democracy Order 1959).

of central and provincial legislatures. For towns, there were Town Committees, Municipality Committees and Cantonment Boards.¹⁶ The Municipal Administration Ordinance as part of the Basic Democracy was issued on 1960 followed by the Bengal Municipal Act 1962.

Thana Council

Thana Council, the immediate upper tier of Union Council of the local government, was figured by elected, nominated and government officials. All Union Council and Town Committee chairmen under a thana were apparently considered as elected representatives of that Thana Council, while thana level government officials became government members of that council, and also there were some additional members nominated by Divisional Commissioner. Nevertheless, number of nominated along with the government officials never would be higher than that of indirect elected members. The Chairman of Thana Council was the SDO (Mohokhuma Officer).

Zilla Council

The Zilla Council was the immediate upper tier of the Thana Council.¹⁷

No	Classification	Position
01	Deputy Commissioner	Chairman
02	Member nominated by Divisional Commissioner	Member
03	Representative of district level government officials	Member
04	Vice-president of Cantonment Board	Member
05	All Thana Council Chairmen under the District (i.e. all SDOs under the District)	Members
06	Chairmen of all Municipal Committees	Members
07	Elected members voted by the Union Councils and Town Councils as well	Members

¹⁶ Among the municipalities whose population size were large (more than 15000), formed Municipality Committees, and in cantonment areas had accordingly been formed Cantonment Boards.

¹⁷ Between the period of 1959 and 1962 all the members of the Zilla Council were nominated, but from 1962, when Basic Democracies Order was amended, 50% members of the Zilla Council were indirectly elected by the Chairmen of Union Councils and Town Committees except in the Hill tracts area where the electors were the members of Union Councils and Town Committees as well (see Emajuddin Ahmad, 1994).

Bivhagio Council

Bivhagio Council was the last tier of local government under the Basic Democracy concept though until 1962 there was another tier namely ‘Provincial Development Advisory Council’. However, the structure of the Bivhagio Council between 1959 and 1962 has been sketched here:¹⁸

No	Classification	Position
01	Between the period of 1959 and 1962 all the members of the Zilla Council were nominated, but from 1962, when Basic Democracies Order was amended, 50% members of the Zilla Council were indirectly elected by the Chairmen of Union Councils and Town Committees except in the Hill tracts area where the electors were the members of Union Councils and Town Committees as well (see Emajuddin Ahmad, 1994). ¹⁶ Among the government nominated members 50% were other than Union Council Chairmen, and the number of government nominated members was higher than that of Divisional level government officials.	Chairman
02	Divisional level government officials.	Members
03	Government nominated members (e.g. Municipal and Cantonment Board officials, other departmental officials, and Union Council Chairmen).	Members
04	All District Council Chairmen under the division.	Members

In 1962, at least 50% members of the Bivhagio Council were indirectly elected by the voted members of Zilla Councils, Municipal Committees and Cantonment Boards. The Basic Democracy, however, had neither novelty nor any good intention. Professor Khan noted down that it bore a clear resemblance of two layers, the union councils and municipal committees, of the British days (see Khan, 1997). The basic objective of Basic Democracy was to institute a loyal electorate group by which General Ayub Khan did survive in power.

Independent Bangladesh’s Rules

Bangladesh emerged as an independent nation state on 16 December in 1971. Government of the People’s Republic of Bangladesh at the commencement tried to reorder the local self governing system followed by lauding for decentralization. However, the local government structure

¹⁸ Among the government nominated members 50% were other than Union Council Chairmen, and the number of government nominated members was higher than that of Divisional level government officials.

in Bangladesh was as much time changed as that of the government changed. Thus the development of local government in independent Bangladesh is likely to trigger up government basis that is noted down:¹⁹

- Father of the Nation Bangabandu Sheikh Mujibur Rahman period (1971-1975)
- Freedom Fighter Major General Ziaur Rahman Period (1975-1981)
- Major General Hossain Mohammad Ershad Period (1982-1990)
- Begum Khaleda Zia Period (1991-1996; 2001-2006)
- Military Backed Interim Government Period (2007-2008)
- Sheikh Hasina Period (1996-2001; 2009- till date)

1971-1975

Immediately after independence in 1971, the local government structure of the former East-Pakistan was brought to an end, and the name of the Union Council was changed to Union Panchayat with the deputation an Assistant Agriculture Officer as administrator to manage its affairs. Thana Council was altered to Thana Development Committee under the leadership of the Nation Build-up Officer, and Zilla Council was named Zilla Board under the stewardship of the Deputy Commissioner, while the Divisional Council was closed down.

Besides, the Town Committee was named Shohor Committee, while Municipality was named Nogor Panchayat (Ahmad, 1994:424). Also, the Union Relief Committee was formed to give support to the war-victims, and the Union Panchayat's name reverted to Union Parishad after its election in 1973 (Begum et al., 1998:66). In addition, a politically nominated Zilla Governor was appointed to run the development affairs of district administration. It was very unfortunate for the nation that father of the nation along with his family members - except his two daughters - was assassinated on 15th August in 1975.

1975-1981

Firstly, the Zilla Governor System was eliminated, and within a short notice Major General Ziaur Rahman took the real power instead of shadow power. Secondly, the Local Government Ordinance 1976 leded

¹⁹ Between the periods there were some other short term governments including the Caretaker Governments

to provide a Union Parishad for a union (and also a Municipality for a municipal area), a Thana Parishad for a Thana and a Zilla Parishad for a district.²⁰

Moreover, there was a Thana Development Committee in each Thana, which was consisted of all Union Parishad Chairmen within the Thana (Begum et al., 1998:67). In 1980, as a result of an amendment of the Local Government Ordinance, the Swanirvar Gram Sarker (self-reliant village government) was introduced at the Village level (UN ESCAP, 2009). The Head of the Gram Sarker was named Village Head (i.e. legacy of Headman of very early times). Unfortunately Mukthizudda Ziaur Rahman was also assassinated by a group of military rivals in 1981, and former Justice Abdus Sattar, a fellow of Ziaur Rahman's party BNP, became the president.

1982-1990

In 1982, Major General Hossain Mohammad Ershad chased power, and he with a Martial Law Order put an end to the Gram Sarker. However, the military ruler took some popular initiatives for decentralization. For example, mahokhuma was transformed to district and thana was renovated into upazila.

However, a major change was initiated in the local government system through the introduction of the Local Government (Thana Parishad and Thana Administration Reorganization) Ordinance in 1982, which was resultant in Upazila Administration through upgraded Thana Administration. This Ordinance was followed by the Local Government (Union Parishad) Ordinance in 1983, the Local Government (Zilla Parishad) Act in 1988 and the three Hill Districts Acts and Palli Act in 1989. The Thana (Upazila) Ordinance (1982) was particularly significant as this was supposed to help implementation of the decentralization programme of the government (see UN ESCAP, 2009). The basic structure of the Local Government during the period of president Ershad was appeared as below:

²⁰ The Union Parishad comprised one elected chairman and nine elected members, two nominated women members and two peasant representative members. The Thana Parishad consisted of the Sub-Divisional Officer being the ex-officio chairman, the Circle Officer and a Union Parishad Chairman. The Zilla Parishad was to consist of elected members, official members and women members whose numbers were determined by the government. The term of Zilla Parishad was five years, but, in reality, no election was held and government officials ran the Parishad (see UN ESCAP, 2009)

Level	Unit	Name	Headed by
Uppermost tier	District	Zilla Parishad	Deputy Commissioner
Central point	Thana/ Upazila (1983)	Upazila Parishad	Upazila Nirbahi Officer (UNO) in First Stage/Elected Chairman in Second Stage
Lowest tier	Union	Union Parishad	Elected Chairman

1991-1996

During the period of Mr. Ershad, decentralization was apparently being carried out, but need of democracy had been being shouted for years. This was resultant in monopoly exercise in upazila election and thus made corruption practice in local authority. As a result, after nine years of the system was being implemented, the BNP Government who came into power through a popular democratic election abolished the system of upazila in 1991. Perhaps the main reason was to lock the system a political ground which meant that most of the Upazila Parishads were hold up by anti- government fellow Chairmen. However, during the five years (1991-1996) tenure of Begum Khaleda Zia, wife of late president mukthizudha Ziaur Rahman, people did not observe any initiative to settle an alternative democratic decentralized form of that system. Though in 1992, the Local Government Review Commission recommended a two-tier directly elected local government system comprising of Union Parishad and Zilla Parishad, but the recommendation did not put into practice.

1996-2001

In 1996, the Awami League came into power and Sheikh Hasina, the daughter of the father of the nation, became the Prime Minister. As part of the election manifesto of the party, the government made up a local government commission to strengthen the local government. The Commission, headed by advocate Rahmat Ali who was a member of the parliament, came up with a report in May 1997, and the report was named 'Report on Local Government Institutions Strengthening' that set-forth a recommendation for a four-tier local government structure

(i.e. Gram/Palli Parishad, Union Parishad, Thana/Upazila Parishad and Zilla Parishad). However, all those tiers were related to the rural local government, and the commission considerably ignored to focus the urban local government in its study report. Yet, in June 1997, a review committee, headed by Cabinet Secretary, was formed to scrutinize the technical aspects of the report. In December 1997, Union Parishad election would be held with three reserved elected council seats for women alongside the nine general elected ward seats. Though, the Parliament passed the Local Government (Gram Parishad) Act, 1997 followed by the Upazila Parishad Act, 1998 and the Zilla Parishad Act, 2000, neither of the Acts was being implemented during her remaining period.

2001-2006

In the election of October 2001, the four-party alliance guided by BNP gained power and put into operation the Gram Sarker after the Union Parishad election of March 2003. But that Gram Sarker was not the same as had been recommended by Rahmat Ali Commission. The Government, in 2003, activated new law, despite the Gram Parishad Act, 1997, in order to form the Gram Sarker. This initiative somewhat created political as well as legal debate. The High Court, on 2nd August in 2005, declared illegal and unconstitutional of that Gram Sarker. However, the Upazila Parishad system was not being implemented; also the Zilla Parishad election would not be held. Again, in December 2003, government issued an additional gazette on Model Tax Schedule under the section 55 of the Local Government (Union Parishads) Ordinance, 1983. Also, in May 2006, parliament passed The Village Court Act, 2006.

2007-2008

The failure of the controversial care-taker government, headed by the President Iazuddin Ahmed, led to breed a military backed interim government in January 2007. In June 2007, the interim government constituted a committee namely 'Local Government Institution Accelerating and Strengthening Committee'. The Committee, headed by Dr. A M M Shawkhat Ali, submitted a four-part Bangla report (1st part: Main Report; 2nd Part: Draft ordinances of Union Parishad, Upazila

Parishad and Zilla Parishad; 3rd part: Draft ordinance of Municipality; 4th part: Draft ordinance of City Corporation) in November 2007. The committee recommended for a three-tier local government system (Union Parishad, Upazila Parishad and Zilla Parishad), while for urban areas, committee advocated in favor of the City Corporation and Municipality system to be continued. The committee also advocated for a permanent Local Government Commission. The then government, in mid 2008, issued couples of ordinances (i.e. Union Parishad Ordinance, Upazila Parishad Ordinance, Local Government Commission Ordinance, Municipality Ordinance and City Corporation Ordinance).²¹ Those ordinances unlocked the doors for democratic decentralization. The first opened door was tested through a series of local government elections (for example, the elections of 4 city Corporations and 9 Municipalities). And the second unlocked door was the establishment of the Local Government Commission.

2009- Till to date

After a much-awaited national democratic election on 29 December 2008, Sheikh Hasina, the daughter of the father of the nation, became the Prime Minister again with a vast majority in parliamentary seats. Also, after the Upazila Parishad election on 22 January 2009, the Union Parishad election followed by the Zilla Parishad election has become pertinent and inevitable. Nonetheless, the 2008 ordinances related to the Union Parishad, the Local Government Commission, the Municipality and the City Corporation were not placed before the parliament. Also the Upazila Parishad Ordinance, 2008 was fundamentally changed in the 27th No. Act of 2009.

Present Structure of the LG in Bangladesh

At present the rural local government in Bangladesh has a three-tier local government unit, while those for urban areas have a two-type special set of local government excluding the Cantonment Board. The underneath Table 3.11 manifests the rural local government structure in Bangladesh, whereas the Table 3.12 points out urban local government structure in the same.

²¹ Those ordinances were instigated based on the Shawkat Ali Committee report.

Table 3.11: Rural local government structure in Bangladesh

Level	Unit	Quantity	Name	Headed by	Election method	Functional observations	Revenue Authority	Demographic information ²² (Average size)	
								Area (km ²)	Population (000)
Uppermost unit (Rural / Regional)	District	64 ²³	Zilla Parishad	Elected Chairman ²⁴	Indirect Election ²⁵	Planning, coordination and oversight	Yes, but does not have the sub- national borrowing authority	2250.00	2320
Central point (Rural)	Upazila /Thana	482 Old + 9 New	Upazila Parishad	Elected Chairman	Direct election ²⁶	Devolutionary integrated planning and thus implementation, small investment and service monitoring powers	Widespread revenue authority and scope, but does not have sub-national borrowing authority	298.75	308
Lowest unit (Exclusively Rural)	Union	500	Union Parishad	Elected Chairman	Direct election	Participatory planning and implementation, and small investment and service monitoring powers, but limited staffing capacity	Limited revenue authority and scope, but does not have sub-national borrowing authority	26.18	27

Table 3.12: Urban local government structure in Bangladesh

Level / Unit	Quantity	Name	Headed by	Election method	Revenue Authority
Mega City	10	City Corporation	Elected Mayor	Direct Election	Yes
Small City/Town	361	Pourashava (Municipality)	Elected Mayor	Direct Election	Yes
Cantonment Area	One in each CA	Cantonment Board ²⁷	Government Nominated Chairman	Not Applicable	No

²² Based on literature review of an unpublished study

²³ In 1989 separate laws were initiated for 3 hill tract districts (i.e. Khagrachori Parbhotho Zilla Parishad Act, 1989; Ranghamati Parbhotho Zilla Parishad Act, 1989; and Bandorbhon Parbhotho Zilla Parishad Act, 1989).

²⁴ Zilla Parishad election is yet to hold.

²⁵ Indirect election refers to an election that is to be held through an Electoral Collage

²⁶ Direct election refers an election that is to be held with the voting participation of all adult people of the respective territory (i.e. Universal Adult Suffrage).

²⁷ This is not a recognized local government unit

Local Government Acts in Bangladesh

We have now separate Act for every Local Government unit including the Cantonment Board. The Matrix at Table 3.13 shows the all enacting Local Government Acts in Bangladesh at a glance.

Table 3.13: Matrix of Local Government Acts in Bangladesh

No	Local Government Unit	Nature	Acts
01	Zilla Parishad	Semi-Rural	Zilla Parishad Act, 2000
02	Upazila Parishad	Rural	The Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009 ²⁸ ; and Upazila Parishad (Amendment) Act, 2011
03	Union Parishad	Exclusively Rural	The Local Government (Union Parishad) Act, 2009; The Local Government (Union Parishad) (Amendment) Act, 2010; and Village Court Act, 2006
04	Chittagong Hill Regional Council	Special	Chittagong Hill Regional Act, 1998
05	Rangamati Hill District Local Government Parishad	Special	Rangamati Hill District Parishad Act, 1989
06	Kagrachari Hill District Local Government Parishad	Special	Kagrachari Hill District Parishad Act, 1989
07	Bandarban Hill District Local Government Parishad	Special	Bandarban Hill District Parishad Act, 1989
08	City Corporation	Urban	The Local Government (City Corporation) Act, 2009; The Local Government (City Corporation) (Amendment) Act, 2011
09	Municipality	Semi-Urban	The Local Government (Municipality) Act, 2009
10	Cantonment Board	Special (for Cantonment Area)	Cantonment Board Act, 1924

²⁸ The Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009 is tailored with reintroduction and amendment of the Upazila Parishad Act, 1998. As such, the 2009 Upazila Parishad Act refers to the the Upazila Parishad Act, 1998.

Finale

The local government system in Bangladesh has been transforming for thousands of years, but those experiments have brought little pro-people innovation. The frequent changes of the system have been leading to wane the institutional value and norms of the local government. The constitutional commitment and spirit for a completely decentralized local government system in Bangladesh have never been and yet to meet in reality. In spite of a long heritage of the Local Government in Bangladesh, decentralization herein was hardly considered a pragmatic means to achieve good governance.

The establishment of the Local Government Commission, followed by the upazila elections in early 2009, was a milestone for democratic decentralization. Unfortunately, the successive government did not endorse the Commission to continue its portfolio. However, there have been couples of recent initiatives that are likely to unlock a number of potential doors for democratic decentralization, for example, reintroducing of elected upazila system and passing Acts/Laws for every unit of the local government. Another policy innovation was in 1997 that instigated three elected council seats for women alongside the nine general elected ward seats at Union Parishad. This innovation was also replicated in Municipality and City Corporation.²⁹

²⁹ 1/3rd members ought to be reserved for women representatives who must come through direct election (as described in the Union Parishad case), but that does not limit the women right to compete for general membership or chairmanship (Mayoral position).

Chapter - 4

Rural Local Government in Bangladesh

Prologue

Certainly, the rural local government institutions are rural in nature and in terms of structure, functions, resources and responsibilities these largely differ from the urban and special local government units. Such a difference is evident among the local government units as well. For instance, the context of Zilla Parishad is semi-rural, whereas that of Upazila Parishad is rural and Union Parishad is exclusively rural.

Every Parishad must be a body of corporate, having perpetual succession and a standard seal with power, subject to the provisions of the Act and the succeeding rules, to acquire and hold property both movable and immovable, and shall by its name sue or be sued. The Parishad should perform its duties and exercise powers under the Act and other government rules.¹

The tenure of any of the parishads is five years commencing on the day of its first meeting after its constitution, provided that, notwithstanding the expiration of its term, a parishad shall continue to function until the first meeting commences of a succeeding such parishad.²

Given the rural local government Acts, this chapter focuses on structure, functions and committee system, and administrative set up and functionaries of the rural local government and local level administration.

Matrix of RLG Institutions

It is the legislative mandate that in each administrative unit of a district there should have a local government unit,³ whereas every Union and Upazila shall be an administrative unit of the Republic for the purpose of the Article 59 of the Constitution of the People's Republic of

¹ According to the local government Acts.

² Ibid

³ Shawkhat Ali Committee report (Part-2).

Bangladesh.⁴ And Article 152(1) of the Constitution declares that the Zilla (district) should be considered as administrative unit of the Republic. Thus the country has now three-unit rural local government institutions: Zilla Parishad, Upazila Parishad and Union Parishad. Every local government institution is free and control of other units. The total number of Zilla Parishad is 64 (out of which 3 are Chittagong hill districts councils, under special local government system), Upazila Parishad is 491, and the Union Parishad is 4500. The Matrix at Table 4.1 shows the rural local government institutions at a glance.

Table 4.1: Matrix of RLG Institutions in Bangladesh

No.	Level	Name of Unit	Number of Institutions	Remarks
01	Highest	Zilla Parishad	64	A Zilla Parishad in Each District
02	Central	Upazila Parishad	482 old + 9 new = 491	A Number of Unions
03	Lowest	Union Parishad	4500	A Set of Nine Wards

Zilla Parishad⁵

Structure

A Zilla Parishad shall be composed of a chairman and 15 members apart from 5 reserved seated women members. The Chairman and the members including the reserved seated women shall be elected by the *Electoral College* that is likely to be constituted with the elected representatives of other types of the local government institutions including the urban local government units within the district.⁶

Functions

A Zilla Parishad shall do two types of works: obligatory and optional.⁷

⁴ The Local Government (Union Parishad) Act, 2009, and the Upazila Parishad Act, 1998.

⁵ For three hill tract districts there are three separate Parbhotho Zilla Local Government Parishads (i.e. Khagrachori Parbhotho Zilla Local Government Parishad, Ranghamati Parbhotho Zilla Local Government Parishad, and Bandorbhon Parbhotho Zilla Local Government Parishad).

⁶ The formation of the Zilla Parishad has been noted down based on the sections 4 and 17 of the Zilla Parishad Act, 2000.

⁷ The functions of Zilla Parishad have been noted down based on the section 27 of the Zilla Parishad Act, 2000 and the first schedule of the same.

Obligatory Works:

- Review of all development works of the district.
- Review of the implementation of development projects undertaken by Upazila Parishads and municipalities.
- Provision and maintenance of general library.
- Construction, maintenance and development of those waterways, culverts and bridges, which are not assumed by Upazila Parishads, municipalities or the Government.
- Tree plantation in public places and beside the roads, and its preservation.
- Provision and maintenance of parks, play grounds and open spaces for public use.
- Management and control on those ferry-ghats which are not assumed by Upazila Parishads, municipalities or the Government.
- Provision and maintenance of bar, dhak-banglo and rest-house.
- Cooperation with other institutions which do works alike to the Zilla Parishad.
- Cooperation, back up and encouragement to municipalities and Upazila Parishads.
- Implementation of development plan that is expected to be imposed by the Government.
- Getting the Government required other things done.

Optional Works:

There are couples of clusters of optional works which are entirely optional but subject to do if the Government necessitates one or more of those.

Here is kept count of the cluster headings only:

- a. Education;
- b. Culture;
- c. Social welfare;
- d. Economical welfare;
- e. Public health;
- f. Public settlement; and
- g. General.

Standing Committees⁸

A Zilla Parishad for its convenience may constitute a sensible number of committees either by its Chairman or any member and/or other persons. It may prescribe the Terms of Reference and the number of the members of the committee. Besides, the Parishad shall form single Standing Committee on each of the following affairs, subject to be chaired by a member of the Parishad:⁹

- a. Law and order;
- b. Health, family planning, environment, drinking water and sanitation;
- c. Agriculture, irrigation, cooperatives, fisheries and livestock;
- d. Education;
- e. Social welfare, women and children development, youth development, and sports and culture;
- f. Relief and disaster management, NGO operations and self employment;
- g. Communication and infrastructure development.

Upazila Parishad

Structure

An Upazila Parishad shall be constituted with the following persons:

- Chairman
- Vice-Chairmen :One Male and one female
- Chairmen or the Acting Chairmen of all Union Parishads under the Upazila
- Mayor or the Acting Mayor of each Municipality under the Upazila
- Reserved seated women members¹⁰

⁸ This part has been noted down based on the section 34 of the Zilla Parishad Act, 2000.

⁹ Women members of the Parishad will chair at least at one-third Standing Committees, but no member of the Parishad will chair more than one Standing Committee.

¹⁰ The number of reserved seated women members depends on the number of Union Parishads as well as municipality/municipalities within an upazila. Hence, the 1/3rd number of total Union Parishads as well as municipality/municipalities within the upazila, hereinafter referred to as reserved seats, will exclusively reserved for women who will be indirectly elected among and by the reserved seated women representatives of those tiers of local government, provided that these shall not prevent a woman from being directly elected to any other general option.

Functions

Subject to rules and such directions from government (if any), within the limits of the funds at its disposal, an Upazila Parishad shall undertake the following functions in general:¹¹

- Preparing five years plan and that for other tenures as well.
- Getting things of government departments under the Parishad done, and coordination as well as supervision of works of those departments.
- Inter-Union road construction, repairing and maintenance.
- Adoption of small irrigation projects and implementation of those to maximize the proper utilization of up-lair water resources.
- Ensuring public health, nutrition and family planning.
- Development and establishment of sanitation including well drainage and sewerage system, and drinking water supply system as well.
- Motivating and facilitating in the process of broadening education net within the upazila.
- In order to improve the quality of secondary including madrasa education, supervision and facilitation in the activities of those institutions.
- Facilitation in steps towards cottage and small industries.
- Promotion, development and coordination of cooperative as well as voluntary movement.
- Promotion and implementation of women, children, social welfare, youth, sports and cultural activities.
- Provision for development, maintenance and regulation of agriculture, livestock, fisheries and ecological resources.
- Developing and upholding law and order situation, and appraisal of the performance of police department and thus forwarding comprehensive report to senior designated authority.
- Promotion and safeguarding self employment and poverty reduction activities, and support to government in implementation of such type of government schemes.

¹¹ The functions have been noted based on the section 23 of the Upazila Parishad Act, 1998 as the section 2 of the Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009 prescribes to adopt the Upazila Parishad Act, 1998, and the section 23 of the 1998 Upazila Parishad Act is yet to be modified.

- Coordination, facilitation and assessment of development activities of Union Parishads.
- Promotion and development of public awareness campaign and other proactive measures to prevent crime against children and women.
- Promotion and development of public awareness campaign and other proactive measures to prevent social crimes such as terrorism, smuggling and other illegal activities.
- Promotion and initiation for social a forestation including other activities to develop environmental conservation.
- Other activities as and when prescribed by the Government.

*Standing Committees*¹²

An Upazila Parishad for its convenience shall constitute single committee for a maximum two and half year tenure on each of the following affairs either by its vice-chairman, member or woman member.

- a. Law and order;
- b. Communication and infrastructure development;
- c. Agriculture and irrigation;
- d. Secondary and madrasa education;
- e. Primary and non-formal Education;
- f. Health and family planning;
- g. Youth and sports development;
- h. Women and children development;
- i. Social welfare;
- j. Freedom fighter;
- k. Fisheries and livestock;
- l. Rural development and cooperatives;
- m. Culture;
- n. Environment and forest;
- o. Market price observation, monitoring and control;
- p. Finance, budget, planning and local resource collection;
- q. Public health, sanitation and pure water supply.

¹² This is based on Upzila Parishad (Amendment) Act, 2011.

Importantly, vice chairmen will chair of all committees, and the relevant official of the upazila will be the member secretary of a committee, but for the committee which is not relevant to any transferred department, parishad will nominate one officer to be member secretary. A Standing Committee for it expediency may co-opt a person who may poses special expertise on the concerned area, but such member shall not have any right to vote at meetings of the committee and same is true for the member secretary. Total members of each committee shall be 5 to 7, and the meeting of each committee shall be held at least once with in a two-month.

Union Parishad

Structure

A Union Parishad shall be consisted of a chairman and twelve members including three members exclusively reserved for women.¹³ The Chairman and the members shall be elected by direct election on the basis of adult franchise in accordance with the Local Government (Union Parishad) Act, 2009 and subsequent other rules.

Functions

The Union Parishads shall undertake the following main area of Functions:¹⁴

- Administration and establishment affairs;
- Maintenance of public discipline;
- Public welfare related services; and
- Local economic and social development related planning and implementation.

Government may, in accordance with the law, issue rules for identifying the specific duties of the reserved seated women members. Notwithstanding reserved seated women members shall be chairperson one-third implementation committees on project on T, R, Khabika, special allotted grant.

¹³ There shall be reserved three seats exclusively for women members in each Union Parishad, hereinafter referred to as reserved seats, who shall be elected by direct election on the basis of adult franchise in accordance the provision of the Local Government (Union Parishad) Act, 2009, and subsequent other rules, provided that these shall not prevent a woman from being elected to any of the nine general seats, or even to compete for the chairmanship.

¹⁴ These functions are noted down from the section 47 of the Local Government (Union Parishad) Act, 2009. Based on the section 47 of the Act a total 39 activities for the Union Parishad are identified at the Second Thafshil (Addendum) of the same.

*Standing Committees*¹⁵

The Union Parishad shall constitute 13 Standing Committees for dealing respectively with:

- a. Finance and establishment;
- b. Audit and accounts;
- c. Tax assessment and collection;
- d. Education, health and family planning;
- e. Agriculture, fisheries, livestock and other economic development works;
- f. Rural infrastructure development and maintenance;
- g. Maintenance of law and order;
- h. Birth and death registration;
- i. Sanitation, water supply and sewerage;
- j. Social welfare and disaster management;
- k. Environmental development, conservation of environment and tree plantation;
- l. Family dispute resolution, and women and children welfare (not applicable for residents of Chittagong hill tracts area);
- m. Culture and sports.

A Standing Committee shall consist of 5-7 members. Each committee shall be presided over by a member of the parishad, provided that one-third committees shall be presided over by the reserved seated women members. Chairman shall preside over the committee on law and order only. Others members of the committee would be selected from the community people. And the committee may include a co-opt member.¹⁶ A committee meeting would be held at least once with in a two-month. The Union Parishad may, with approval of the Deputy Commissioner, constitute additional Standing Committees for such purpose as may be prescribed by law.

Rural Local Administration

When we speak about the rural local administration it means the administration at the local level that basically includes district level

¹⁵ This part has been noted down based on the section 45 of the Local Government (Union Parishads) Act, 2009.

¹⁶ A Co-opt person is one who may poses special qualification for serving on a Standing Committee, but such member shall not have any right to vote at meetings of the Committee.

administration: district/zilla administration *plus* Zilla Parishad administration, upazila level administration: upazila administration and Upazila Parishad administration, and union level administration: Union Parishad administration. This sub-chapter starts with a matrix of the local administration, and then it follows sequential analysis of district, upazila and union level administrations.

Table 4:2: Matrix of the Local Administration

Level	Administration Unit	Head of the Administration	Observation
Uppermost (Rural/Regional)	District Level Administration	Deputy Commissioner & Zilla Parishad Chairman	As per paper aspiration, in each district there should have a twofold system of administration. The DC is the head of regular bureaucratic administration that is under the direct control of national government, while elected Chairman of the Zilla Parishad would be the head of the Zilla Parishad. The Parishad is expected to have a separate structure of administration under the stewardship of the Chairman. It is unlike that the elected Zilla Parishad is yet to be constituted. The government, however, recently appointed Zilla Parishad Chairman.
Central point (Rural)	Upazila Level Administration	Elected Chairman	Elected Chairman is the head of the Upazila Administration, while UNO is the Principal Executive Officer of the Upazila Parishad, and he/she provides secretarial support to the parishad.
Grass root (Exclusively Rural)	Union Level Administration	Elected Chairman	There is no staff except the Union Parishad Secretary. It requires a full-fledged executive set up, while an Accounts Officer, a Diploma Engineer and one support staff are very essential.

District Level Administration

There are parallel administrations here: District/Zilla Administration and Zilla Parishad Administration.

District/Zilla Administration

Article 152(1) of the Constitution declares that the Zilla (district) should be considered as administrative unit of the Republic (see Shawkhat Ali

Committee Report, 2007: Part-2:5; the Constitution, Article 152/1). The district administration does have a long heritage, but it got modernized in the Mughal epoch. Traditionally it is the leading unit of field administration in Bangladesh. The "Administrative and Services Reorganization Committee" headed by the late Professor Muzaffar Ahamed Chowdhury, known as 'Chowdhury Committee (1972)', recommended transformation of then mahokumas to districts, and abolishment of the divisional unit from the local government structure. It focused on a three-tier local government, consisting of union, thana and district. And the district was addressed as the focal point of administration.

In respect to this recommendation, on 21st June in 1975, a presidential order was issued to establish 61 districts instead of former 19 districts, but as a consequence of the killing of the Bangabandhu, the successive military government did not take further step to implement it, though another military government, on 28th April in 1982, formed "Administrative Reform Committee", known as 'Khan committee (1982)' which basically recommended to establish strong sub districts (i.e. upgraded thana or upazila administrations). These sub-districts later on became central to the field administration. Nonetheless, Khan Committee also supposed to support Chowdhury Committee's recommendation to transform mahokumas to districts. The total number of districts in 1983 was only 21, while in 1984 the number of districts was dramatically increased due to reorganization and transformation of mahokumas to districts, which is until now is 64.

The head of the district administration is recognized as Deputy Commissioner (i.e. Deputy Secretary of civil bureaucracy of the Government, but the functional status of a DC at his/her jurisdiction is equivalent to Joint Secretary of the same). He/She is the chief representative of central government in the district, and is treated as the King Pin or Miniature Governor of the district. He/She is supposed to be responsible for all the activities within the district including the coordination of all ministerial and agencies' field offices. Also, the Upazila Nirbhahi Officers (UNOs) under his/her district are basically accountable to him/her. He/She is associated with three Additional Deputy Commissioners, a number of Staff Officers (i.e. Assistant Commissioners)¹⁷ and a group of Special Officers (i.e. Administrative

¹⁷ DC was the District Magistrate as well. Thus he/she had an obligation to coordinate the duties of Magistrates, but after the separation of judiciary DC still have the executive

Officer, Superintendent of Customs and Excise, Ansar Adjutant, and Relief Officer).

Office of the DC is still known as Collectorate¹⁸ which does have the following functionaries:

Table 4.3: Official and Support Staff at Collectorate	
Official	Support Staff
Deputy Commissioner	Head Clarks (One for each Section)
Additional Deputy Commissioners	Other Clarks
Section Officers (Assistant Commissioners)	Peon / Bearer/Jomadar
Special Officers	Dofader / Mali / Umedar

Source: Based on Rahman, 1990.

A district administration is mainly accustomed as well as concerned to do the functions in the following areas:

- a. Development
- b. Law and Order¹⁹
- c. Revenue Administration
- d. Land Administration
- e. Education
- f. Executive
- g. Relief and Rehabilitation
- h. Coordination
- i. Local Self Government

However, there is no special department in Bangladesh Secretariat to supervise the Deputy Commissioners, but every Secretary of the Secretariat, in terms of his/her department, forward policy, rule, directions to the DCs. However, promotion as well as transfer of DCs is controlled by Establishment Ministry. Notwithstanding DCs should have to be in close contact also with Ministry of State, Ministry of LGRD&C, National Board of Revenue, Planning Commission and Cabinet Division as well (see Rahman, 1990).

magistracy power, but no longer have the control on other Magistrates who would be accountable to the judiciary.

¹⁸ Until 1961 DC was recognized as District Magistrate and Collector.

¹⁹ Magistracy power of DC is imperative to control on law and order situation of the district.

Zilla Parishad Administration

The Government may appoint a Chief Executive Officer, one Secretary and other Officers for the Zilla Parishad under specific terms and conditions. Those officials will perform their duties in accordance with provisions of the Zilla Parishad Act, 2000 and subsequent other rules. However, a parishad may as well appoint other employees, as it deems necessary, to assist in the discharge of the functions of the Parishad. There is also a provision of Zilla Parishad Service under the aforesaid act, and in accordance with the provision, the Government will from time to time determine the positions appropriate for the Parishad with this service members.²⁰

Notwithstanding the Government may transform any institution or service maintained by the Parishad to the government management and control, and reciprocally may alter any institution or service maintained by the Government to the Parishad management and control. As well as the Annual Performance Report of the officials concerned to the transformed services to the Parishad shall be noted down by the Chairman while Annual Confidential Report of those officials will be written by the senior authority of the concerned official. Nonetheless, elected Members of the Parliament (MPs) within the constituency of the district shall be the adviser of the Parishad, and they can provide advice to the Parishad. Furthermore, the executive power of the Parishad shall be laid to the Chairman.²¹

As the elected Zilla Parishad in accordance with the Act is yet to constitute, a full-fledged administration in the Parishad has not been shaped. Nonetheless, the Zilla Parishad is well equipped with the modern information communication technology and logistics.

Upazila Level Administration

Parallel administrations are also evident at upzila level: Uazila Administration and Upazila Parishad Administration, but here a transition period is going on. As such the demarcation between Uazila Administration and Upazila Parishad Administration is difficult, and this demarcation should no longer continue; everything here should go under the Upazila Parishad administration.

²⁰ The Zila Parishad Act, 2000: Section 38 &39.

²¹ Ibid: Section 29, 30 & 31.

Every upazila, in terms of the Article 152(1) of the Constitution of the People's Republic of Bangladesh, shall be an administrative unit of the Republic for the purpose of the Article 59 of the same.²² However, the Local Government (Thana Parishad and Thana Administration Reorganization) Ordinance, 1982 was the basis of upazila administration in Bangladesh, by which thana administration was being upgraded with a new charter of duties. In 1983, upgraded thanas were well thought-out as upazilas, but in 1991, the upazila system was abolished. Yet, the Upazila Parishad Act, 1998, which was shaped based on the Rahmat Ali Commission report, regenerated the system. Moreover, after the Upazila Parishad election on 22 January 2009 followed by the Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009, the upazila administration has been emerged as central to the field as well as development administration.

Nonetheless, aiming at pro-people governance and service delivery upazila has become the heart of development activities and local resource mobilization. It is also the demonstration of democratic decentralization. It is well-built with modern administration and administrators. The head of the administration of the upazila is the upazila Chairman who is directly elected by the adult people of the community, and the chief bureaucratic officer of the upazila is known as UNO (Upazila Nirbhai Officer) who is the Senior Assistant Secretary of civil bureaucracy of the Government. The UNO is the head of upazila bureaucracy. According to Upazila Parishad (Amendment) Act, 2011 UNO would be the principal executive officer at the Upazila Parishad, and he/she will provide secretarial support to the Upazila Parishad. Notwithstanding at upazila level there are three types of government departments as well as officials, and services as well: i) Government departments and officials deputed under the Upazila Parishad (i.e. transferred departments), ii) regulatory departments and officials with the Upazila Parishad (i.e. retained departments), iii) and the departments or services solely under the stewardship of central government or other autonomous authorities.

List of transferred departments, officials and staffs, and services to the Parishad, and retained departments and officials with the Parishad is presented at Table 4. 4.

²² The Upazila Parishad Act, 1998.

Table 4.4: Upazila Parishad Administration²³

Upazila Parishad Chair 1 Vice- Chairs 2 Members – All UP & Pourashava Chairs Women members (1/3 of existing members)
--

Principal Executive Officer: UNO (Upazila Nirbhahi Officer)²⁴

Transferred officials and departments to the Parishad ²⁵
<ol style="list-style-type: none"> 1. Upazila Health Administrator and Upazila Health Complex 2. Upazila Family Welfare Officer and his/her Office 3. Upazila Education Officer and his/her Office, Primary and Mass Education 4. Upazila Agriculture Officer and Agriculture Extension Service 5. Upazila Engineer and his /her Office, LGED 6. Upazila Public Health Engineer and his /her Office 7. Upazila Livestock Officer and his /her Office 8. Upazila Fisheries Officer and his /her Office 9. Upazila Social Welfare Officer and his /her Office 10. Upazila Women and Child Affairs Officer and his /her Office 11. Upazila Youth Development Officer and his /her Office 12. Upazila Project Implementation Officer and his /her Office, Disaster Management
Expected to be transferred to the Parishad ²⁶
<ol style="list-style-type: none"> 1. Upazila Cooperative Officer and his /her Office 2. Upazila Rural Development Officer and his /her Office 3. Upazila Secondary Education Officer and his /her Office 4. Upazila Stipend-Management Officer and his /her Office

²³ Elected Parishad, UNO and Transferred Officials and Departments to the Parishad are the mainstream Upazila Parishad Administration. Furthermore, according to the Section 34 of the Upazila Parishad Act, 1998, an Upazila Parishad may appoint such officers and staffs as it deems necessary to assist it in the discharge of its functions on such terms and conditions as may be prescribed by the rules, subject to the prior approval of the Government.

²⁴ According to Upazila Parishad (Amendment) Act, 2011, UNO becomes the Principal Executive Officer of the Parishad, and he/she also provides the secretarial service to the parishad.

²⁵ This is an apparent list based on the Section 24 (1/b) of the Upazila Parishad Act, 1998, but the Government with the consent of the Parishad can reassign any other institution or service, even its officials and staffs, maintained by the Government, within the premises of Upazila/Thana, under the stewardship of the Parishad.

²⁶ It is yet to be settled.

Retained Departments with the Parishad²⁷

1. Thana/Upazila Police
2. Upazila Ansar-VDP Office
3. Upazila Statistics Office
4. Upazila Accounts Office
5. Upazila Land Office
6. Sub-registry Office
7. Upazila Election Office

The following list categorizes the departments or services that exist in upazila level but under the absolute stewardship of central government or particular autonomous authority:

1. Postal and Telecommunication
2. BWDB
3. Gas Supply
4. Electricity Supply
5. Roads and Highway
6. PWD
7. Forest and Environment
8. Culture and Sports
9. Lower court at upazila level

The Government may with the consent of the Parishad transform any institution or service maintained by the Parishad to the government management and control, and reciprocally can convert any institution or service, within the premises of upazila/thana, maintained by the Government including officials, staffs and pertinent affairs related to that institution or service to the Parishad management and control. Also, the Annual Performance Report of transferred officials shall be noted down by the Parishad while Annual Confidential Report of the officials will be written by the senior authority of the concerned official. Again, a national powerful committee, which would be responsible to the cabinet department, shall be formed in order to review the activities of the newly handed over relevant government departments including affairs, officers and staffs, and to provide advice and issue circulars to the Parishads.²⁸

²⁷ These departments work separately at upazila premises, but to some extent accountable to the upazila Parishad.

²⁸ The Upazila PrishaAct, 1998: Section 24(3).

Notwithstanding the concerned Member of the Parliament³⁰ shall be the adviser of the Parishad, and the Parishad will accept the advice of the Adviser. The Parishad will notify the Adviser, as and when it would like to communicate the Government.³¹

Union Level Administration

Every Union shall be an administrative unit of the Republic for the purpose of the Article 59 of the Constitution of the People's Republic of Bangladesh (see the Union Parishad Act, 2009).³²

In reality, the *Parishad Secretary*³³ is only executive staff member at a union. The functions of the Union Parishad have been broadening, and scope of its pro-people service delivery is widening. Thus, it is imperative to develop a pragmatic set up of union administration. Again, the Union Parishads have been lauding for years to get an Accountant, a Diploma Engineer and one Office Assistant for each union along with the Parishad Secretary.

Given the demand, the new Act³⁴ prescribes to appoint an *Assistant Accountant cum Computer Operator* for each Union Parishad by the Government or designated authority of the government. Importantly, the Government has recently lunched *Union Perished Information Center* at each Union Parishad.

Finale

As per as the Constitution of the People's Republic of Bangladesh (article 59 and 252/1) and local government Acts are concerned, every administrative unit of the state must be govern by elected representatives.

In reality, since its inception Zilla Parishad election is yet to be held, and Upazila Parishad was reintroduced in 2009 after a 18-year gap and there are a number of substantive divergences³⁵ with its Act even though

³⁰ The concerned Member of the Parliament refers to an MP who is elected from the same constituency of the UZP Chairman.

³¹ The Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009: Section 19 & 23.

³² The Union Parishad Act 2009 stands for the Local Government (Union Parishad) Act, 2009.

³³ The Government appointed Sub-Assistant Engineers at upazila level to facilitate the Union Parishads, and in principle, those engineers should have to sit at Union Parishads, but the reality is far from the deem.

³⁴ The Local Government (Union Parishad) Act, 2009.

³⁵ The legal divergences are analyzing in the next chapter.

its 1998 Act was two times modified up till 2011. And Union Parishad is an Administrative unit of the state without being sufficient staffing.

In addition, standing committees are practically absent at Zilla Parishads, while the standing committees are not full fledged at many elected Upazila and Union Parishads.

Chapter - 5

Political Perspective of RLG

Prologue

The political dimensions relating to rural local government vested with constitutional mandate and legislation, policy, Acts/laws, balance of power, and governance process including transparency and accountability and access to resources. Local government is usually the focus of rural political system, and decentralized and deliberate governance of the government. Analysis of the political perspective of the rural local government essentially manifests paradigm of the decentralized local government system in a particular country context that is here in Bangladesh context.

This chapter critically examines the aspects stated above. It challenges the political intention of the government and poses several questions on local governance practices.

Constitutional Mandate and Legislation

Articles 11, 59 and 60 of the Constitution of the People's Republic of Bangladesh guarantee for the establishment and development of the local government. Yet there are couples of critical concerns herewith. First, Article 9, which was a powerful constitutional instrument for the development of local government institutions in Bangladesh, replaced with "Nationalism" by the *Fifteenth Amendment* of the Constitution in 2011. Second, power of the local government, central-local relationship, degree of democratic and fiscal decentralization, and functions as well as functionaries of the local government are depending on mode of the legislature (as evident in Article 60).¹ And the current round of studies supports that the inclination of the legislation is not very conducive for an effectual local government in Bangladesh.

As such, this write up supports Indian model of constitutional guarantee. The 73rd and 74th amendments of the Indian constitution have

¹ Article 60: For the purpose of giving full effect to the provisions of article 59 Parliament shall, by law, confer powers on the local government bodies referred to in that article, including power to impose taxes for local purposes, to prepare their budgets and to maintain funds.

made a clear sense on those issues, though there is evidence that constitutional assurance is not the ultimate to build up a high-quality local government. For example, the success of the local government in Britain, without such constitutional safeguarding, reminds us the democratic practice is central to the democracy and democratic decentralization. But we are not in a position of Britain, particularly in terms of democratic practice. Surprisingly, in Uganda and South Africa, political authorities passed statutory and constitutional guarantees for local government development just a 17-year back,² but now both countries are noted as examples for democratic development of the local government. The success of those counties has underpinned a lesson that the constitutional pledge is as important as democratic commitment does for a strong local government system, particularly for a country like Bangladesh.

Policy Dilemma

The absence of a decentralized local governance policy is supposed to be a prioritized governance problem in Bangladesh, which affects effective implementation of current round decentralization theory i.e. democratic decentralization in line with fiscal autonomy and local administrative reforms. The absence of the avowed policy also affects on inherent and institutional linkages of the local government bodies. In some cases overlapping of functions are evident in different LG institutions, while in other cases lack of coordination and inter-cooperation are missing.

Even though we have a local government friendly constitution and separate Act or law for every local government unit, the nonexistence of the stated policy allows the Acts to run the local government institutions with separate identity without unique vision, mission, objectives, goal and road map for sustainable development of the local governance in Bangladesh. Unless we do have an aggregated or national decentralized local governance policy, we will not have a vision and road map for local governance development in the country.

² In Uganda democratic Local Councils (previously called Resistance Councils) were adopted by the 1996 constitution followed by a further development of local government by the Local Government Act of 1997. Also, in South Africa the 1996 Constitution provided mandate basically for a democratically decentralized local government [see Chapter 7, Section 152(1)/e and Section 153 (a), Constitution of South Africa, 1996].

A recent study of Asian Institute of Management (AIM), Manila, drafted a proposed decentralized local governance policy for Bangladesh (see *Appendix-1*) including its advocacy and implementation strategy. In summary, the proposed policy envisions democratic decentralization in line with the fiscal autonomy and local administrative reforms so as to develop political capacity of local citizens for demanding public service accountability and engaging local authorities towards Millennium Development Goals (MDGs) and economic advancement of the rural areas.

The AIM study also identifies that the policy formulation and implementation are intertwined and interdependent. In fact, making the organization capable of successful policy execution, establishing policy supportive budget, exercising strategic leadership, and shaping the organization culture to fit with the strategy or reshaping the strategy to fit with the organizational culture, and installing administrative support systems, tailoring rewards as well as incentives are significant to the policy implementation framework.

The policy study also acknowledges that the strengthening the local government institutions cannot be accomplished by one major political party alone, because one political regime is too short to garner durable results in this domain. As such political consensus at least between the leading two political parties is a must. And then policy initiation by the local government division with adoption or adaptation of this proposed policy followed by the approval of the cabinet is undoubtedly very urgent.

Substantive Concerns on Acts

In spite of the fact that we have now separate Act for every local government unit (as shown at *Table 3.13*), and some of them are already made amendments, there are still substantive and functional inconsistencies in those laws. This sub-chapter, however, just analyses gaps in the Zilla Parishad Act, 2000, The Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009 and Upazila Parishad (Amendment) Act, 2011, and The Local Government (Union Parishad) Act, 2009 and The Local Government (Union Parishad) (Amendment) Act, 2010.

Zilla Parishad Act

Repealing the Zilla Parishad Act of 1988, the Zilla Parishad Act, 2000 was passed in parliament at the earlier term of Awami League-led

government. According to the Zilla Parishad Act 2000, the chairman, 15 members and five women members of a zilla parishad would be elected by an electoral college consisting of the upazila chairmen concerned, municipal mayors and councilors and union parishad chairmen and members.

Immediate after enactment of the Act, a writ petition with the High Court was filled by a then legislator challenging the legality of its two clauses: concerning the electorate and the provision for the appointment of administrators. Following the petition, a bench of the High Court division issued a rule asking the government why these two clauses would not be declared unconstitutional and illegal. And the rule is yet to be satisfied.

Lead question here is whether the parliament can legislate law on local government provisioning appointment of administrator, ignoring Articles 11⁴, 59⁵ and 60⁶ of the constitution. Evidence, for instance, Appellate Division of the Supreme Court verdict on the case of Kudrat-E-Elahi versus Bangladesh, supports that the parliament is not free to legislate on local government ignoring Articles 59 and 60 of the constitution.

So both the provision of temporary appointment of Administrator in Zilla Parishad Act, 2000, and such appointment itself made on December 2011 are unconstitutional and thus illegal. More importantly, it goes against the constitutional mandate for democratic local governance, and the current round theory of democratic decentralization. Again, electoral college system for local government election does not guaranty the high sense of accountability leverage to the people and thus people's participation and engagement in local governance and development process are more likely to be missing. And as such the

⁴ Article 11: The Republic shall be a democracy in which fundamental human rights and freedoms and respect for the dignity and worth of the human person shall be guaranteed, and in which effective participation by the people through their elected representatives in administration at all levels shall be ensured.

⁵ According to Article 59 (1) of the constitution of the Constitution of the People's Republic of Bangladesh, 'Local government in every administrative unit of the Republic shall be entrusted to bodies, composed of persons elected in accordance with law' and according to Article 152 (1) of the constitution, 'administrative unit means a district or other area designated by law for the purposes of article 59.'

⁶ Article 60: For the purpose of giving full effect to the provisions of article 59 Parliament shall, by law, confer powers on the local government bodies referred to in that article, including power to impose taxes for local purposes, to prepare their budgets and to maintain funds.

Zilla Parishad Act, 2000, needs to be revised, and then its election to be scheduled immediately.

Upazila Parishad Act

The parliament, on April 2009, passed the Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009⁷ to reintroduce the Upazila Parishad Act of 1998 with some amendments. This Act allows MPs to get involved in local government's decision making process without any interface.⁸ On the other hand, the Act authorizes the Upazila Parishad to lead the civil bureaucracy at the local government.⁹

The Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009 is extremely contradicted with the Local Government (Upazila Parishad) Ordinance, 2008 in terms of the power exercise of the legislator to the Upazila Parishad affairs. It is binding for the Upazila Parishad to accept the respective legislative member's suggestions in planning and decision making. Even the parishads can not send development plans to the government without recommendations from lawmakers. The new Upazila Parishad Act empowers local lawmakers to interfere the duties and administration of the parishads in their constituencies.

Basically, this comprehensive authority of the MP, over the local government and local governance, somewhat pull down the spirit of the democratic decentralization. Again it is creating strained relationship between the concerned legislator and Upazila Chairman. And it becomes now prime hurdle for the effective functioning of Upazila Parishads. Already there are a number of anecdotal and media evidences that demonstrate the unruly relationships between MPs and UZP Chairmen.

In addition, there is an extensive debate whether this debatable provision is the infringement of the constitution or not, but it is undeniably the contravention of the spirit of the constitution¹⁰ and of the electoral pledge of the Awami League. This contravention has been get noticed by the local government experts, academics, right activists,

⁷ This Act was documented as the 27th No Act of 2009. It terminated the Local Government (Upazila Parishad) Ordinance, 2008, but there was evidence of one adoption from the terminated ordinance, and that was the provision of vice-chairs.

⁸ Section 19 of the 27th No Act of 2009

⁹ Section 23 of the 27th No Act of 2009

¹⁰ The Articles 59 and 60 of the Constitution of the People's Republic of Bangladesh.

media, some political parties, UZP Chairmen and citizens. This contravention also evidenced at the Supreme Court verdict delivered on 27th April 2006 - “The members of parliament are entitled to ask for any information and raise grievance against any of their electorates before the House but cannot interfere with the local administration.”

The parliament members do have the overreaching interest to the accredited provision.¹¹ So, they would be interested neither to amend the Act nor to discharge the excessive authority of the local government affairs. This issue gets further weight as the majority of UZP Chairmen hold pro- Awami League background. Thus it is likely to be unfavorable not only for the smooth operandi of local governments but also for the strength of the party politics. Both the stances are prone to the electoral politics. Hence, the Prime-Minister, and the concerned Minister of the LGRD&C should get substantial attention to the matter.

In addition for ensuring that the full control and authority are exercised on transferred departments including their responsibilities and budgets and/or allocations, this must be clearly legislated.

Importantly, the parliament already passed some further amendments on the enacting Upazila Parishad Act. The amendment is titled “Upazila Parishad (Amendment) Act, 2011. It is unlike that the amendment did not address any of these much talked issues.

Union Parishad Act

The Local Government (Union Parishad) Act, 2009 was passed in the parliament on September 2009. It was basically designed based on the Local Government (Union Parishad) Ordinance, 2008. Nonetheless, there are some innovations in the Act, which demand a commendation. For instance, the provision of ward assembly, ward meeting in open space, and improved revenue authority along with the comprehensive revenue net are praise worthy innovations. The Act is equally laudable for the provision of access to information, especially to get a citizen charter published in each union specifying the nature of its services and how people can have the services. Again, it is commendable for passing the bill without the provision of legislators’ interference and for the provision of a gender friendly chairman-panel.

The Act, however, has some limitation, for instance, it allows the provision of extensive bureaucratic intrusion which effectively destroy

¹¹ Section 19 of the 27th No Act of 2009

the value of the democratic decentralization and the spirit of the constitution.¹²

Impotently, a minor amendment of this Act regarding ‘ward area’, was endorsed on October 2010, and the amendment is titled “The Local Government (Union Parishad) (Amendment) Act, 2010.

Balance of Power

The balance of power between government and local government matters. It matters because improving the lives of local people and communities matters. And the balance of power between government and local government ensures the responsibility and accountability for the delivery of the services entrusted to the authority.

Even more fundamentally, it matters because the strength of state governance depends upon a strong democracy, and a strong democracy requires two important elements: Popular participation at the local level; and popular participation at the national level. The two are interconnected. If popular participation at the grass roots continues to decline, the national politics in a country will not be immune from the consequences. Flourishing grass roots are only likely where local people understand what local government is responsible for in terms of both policy and resources, where they can hold to account local government for its performance, and where, crucially, they believe that local government can make a real difference.

Whilst we acknowledge the need for government to set and monitor national strategic goals, the autonomy of local government is a must. Local authorities should have the freedom to shape the development of their communities and the scope to unlock the full potential of local innovations.

It is time to consider now that we are how far away from such an equitable balance of power arrangement and from the scope of further adjustment of the same in Bangladesh. Such consideration ponders not only the relationship of government and local government, but also related two other influential factors of power for robust functioning of

¹² As per the proposed Act, Deputy Commissioners (DCs), on behalf of the Government, are empowered to provisionally dismiss the Chairmen and Members of Union Parishads, involved in major irregularities from the administrative viewpoint. There is also a provision in the proposed Act to appoint administrators from the civil bureaucrats for Union Parishad(s) concerned in absence of the elected representatives.

the local government: Relationships of legislators and elected representatives of local government; and relationships of local bureaucrats and elected representatives of the same.

In reality, though local governments are apparently capable to solve the local problems, the Government in many countries, as in Bangladesh, does have the extensive stride to control on local governments.¹³ Herein Bangladesh the key aspects and notions of this control are:

Political motives in local government reform initiatives

Despite the fact that many reforms have been taking place for rural local government development in Bangladesh, most of the reforms that would have narrow political motives would be resultant in a fragile local government system. Even during democratic regimes, many of the administrative and local government reform committees/commissions worked to produce reports manifesting the then government's desire.

Constitutional aspect and legislative notion

Here central-local relationship has historically been continuing with dependency, dominant by the national government, which might be the result of the colonial legacy and the absence of democratic government at the national level for a considerable period of time.

Articles 11 and 59 of the Constitution of the People's Republic of Bangladesh promote and prescribe to have democratic local governments, but the Article 59(2) and the Article 60 of the Constitution empower the legislature to determine the frame, nature of power and autonomy of local governments. And in practice legislators hold wide-ranging control on local government bodies.

¹³ Local government in all countries must relate to higher levels of government, either state or provincial level, or to national governments. Realities in many countries, the higher levels, by and large, dominate relations. For instance, central control, even to the determination of local authorities themselves, is marked in Sri Lanka. And as pointed out from the Korean experience, even freely elected council does not have recognition of local government unless the entire local politicians do administer central commands. Nevertheless, globally, even in Asia, there are signs of increasing strength at the local level and cooperation between the levels. In China, for example, local government is increasingly playing a part in local economic development and some of its local governments are beginning to exercise influence on central government. In general there is a co-dependency and complementarities in central and local government relations in Japan. In the context of local government in Bangladesh, however, central-local relationship has always been an issue.

The Local Self-Government would not just be the creation of government or of the Act of legislature, but also it ought to go under the control of rules and regulations of government (Ahmad, 1994: 450). In practice, rural local government institutions get controlled through a number of imprecise orders and circulars from different agencies or ministries, which often awfully contradict the original Act.

Fiscal aspect and notion

Local government institutions cannot impose new tax or increase the rate of imposed taxes or even finalize the budget without approval of the Government. Besides, the Government gets extensive controlled on functions and spending of local institutions through the financial aid to those institutions (Ahmad, 1994:452).

In addition, the Government also exercises substantial financial and administrative control over the local government institutions in different ways. The annual budgets of the LG units are scrutinized and approved by different levels of government agencies. Again in the case of LG authority over the appointment and payment of salaries of LG staff is held by government bureaucracy. In the internal functioning of LG, the national government functionaries also exercise control over them. For example, a UP constitutes a number of Standing Committees, but for the formation of any additional committee it needs the formal approval of the DC. The above facts in the context of UP, reveal that the LG units in Bangladesh are being constantly controlled by the national government through various mechanisms for almost every aspect of their operation and functioning. Such practices, in reality, have turned the local government institutions in Bangladesh into mere extension of the national government and of their various functionaries.

In fact, in Bangladesh, local government bodies have been chronically resource poor. The local government regulations empowered them to mobilize resources from local sources through assessment and levy of taxes, leasing of local Hats and Bazars, water bodies, etc. But they do not receive the total resources generated from their entitled sources. For example, in the case of ups, of the revenue generated from the leasing of the rural market, 25 percent is retained by national government, 10 percent by the Upazila, and 15 percent is earmarked for the maintenance of the market, and the rest 50 per cent is the entitlement of the UP. Another feature of financial control is that the UNO receives funds transferred from UP mobilized resources like share of land transfer tax,

market lease money for retention in the accounts maintained by him for later distribution to ups on basis of prescribed government guidelines. This projects that the ups virtually have no direct control even over resources generated from its jurisdictions. Such practice of regulating and controlling of the financial resources by the national government functionaries keeps the LG units ever resource poor and resource dependent on the national government (Khan, 2000 and CPD, 2001).

Plenty of global evidence suggest that local dependency on centrally allocated funds reinforces the respective weakness and strength of the two levels. In our case, local government institutions are entitled to Annual Development Plan (ADP) block grants from the national government. The local government regulations hold strict instructions that the block grant must be used specifically in certain sectors determined by the central government. This pre-determined sector allocation seriously limits the scope of local level planning as well as the flexibility of local bodies to utilize the financial resources for satisfying the immediate needs of the community. This also runs contrary to the concept of functional autonomy of the LG units.

Administrative aspect

The Government may transform any institution or service maintained by the Local Government to the Government management and control, and reciprocally may alter any institution or service maintained by the Government to the Local Government management and control. Local government institutions do not have authority to undertake any new work without the administrative approval of the proper authority, and this is adversely affecting to hold innovations. The proper administrative authority of the Government can postpone implementation of any undertaken activity or even suspend any decision taken by own subordinate department in the Local Government. Also, the Government can investigate against local government bodies. Finally, the Local Government Bodies in Bangladesh are working under the stewardship of the Local Government Division, Ministry of Local Government, Rural Development and Cooperatives¹⁴

Governance Process

Assessment of the local governance process is basically determined by following key aspects:

¹⁴ Based on the local government Acts, and Ahmad, 1994:451

Empowerment of the Local Authorities

Our local government bodies cannot freely exercise their powers, even those bestowed upon them by the national government, within the limits defined by legislation. This means our local governments are not exclusively empowered. And the authority of local government institutions is undermined by other authority, even by an individual legislator. Furthermore, the provision for separation of authorities for revenue assignments, expenditure responsibilities and public services delivery, and administrative, political and social justice authority within a local government body is neither legislated nor planned. As such basic public services are not delivering well manner. And the local political office holders get directly involved in implementation instead of playing overseeing role and making accountable the other implantation authorities.

Moreover, participation of local government representatives in national and/or regional decision making and planning as well budgeting process is not evident here, and so the balanced national development is missing.

Local government institutions, however, have right to develop partnership with civil society, especially with NGOs CBOs and with private sector and other interested stakeholders, and also with other local governments and government bodies.

Engagement and Empowerment

In principle ensuring the citizen engagement, inclusiveness and empower-ment would be the underlying principle in local decision making, planning, budgeting, implementation and follow-up actions, and as such the citizen interest ought to be the central to the outputs as well as outcomes of local governance and development. In practice, these are, to a certain extent, evident at Union Prarishad only among the rural local government units.

Even though provision for standing and/or steering committees is legislated here, in reality, such committees are not being forming and/or activating in timely and full-fledged manner with the involvement of local stakeholders, especially diverse sectors of the community leaders. However, local initiatives at upazila and union level are embedding the participation of the women and youth.

Equality and Non-discrimination

This principle is affecting at zilla and upazila level by political motives and influence of the aligned local party politicians and the concerned Member of Parliament. Thus, the study supports that undue influence of the legislator or other party politicians on the local government body is subject to be minimized for the good local governance.

Access to Resources

In principle, rural local government institutions do have access to a variety of local financial resources including incurring taxes, levies and service charges provided by the government tax schedule for the particular local government unit, and inter governmental transfers along with development project assistance.

However, in practice, material and financial and/or human resources of local government institutions are not being commensurate with their tasks and responsibilities, and they are not independent to determine and appoint their own internal administrative structure with their own resources.

Further to these, local government institutions do not have, within the legislation (i.e. acts/laws) and/or rules and regulations, access to national and international capital markets (i.e. sub-national borrowing authority), but do have authority to invite the public–private partnership model for capital investment.

Leadership and Institutional Capacity

Study supports that there is a strong lack of institutional capacity of the rural local government bodies to ensure robust local governance. This capacity gap is further widened by the absence of sufficient initiatives for brigading leadership capacity both at local level and national level.

Transparency and Accountability

Transparency and accountability leverage is very poor at the Zilla Parishad governance since currently there is no elected body at this level. Upazila governance under the leadership of Upazila Parishad is passing a transition period, and here elected parishad is yet to establish a robust oversight and accountability mechanism. Even the elected representatives here are yet to have access to overseeing how public funds are using under different departments at the upazila level. It needs

to be legislated very clearly. However, the Union Parishad governance is enough transparent, and downwardly, vertically and horizontally accountable.

Though corruption is a daunting issue, still it is a reality of local government. Herein, the foremost corruption of local government is associated with the land as well as settlement administration and rural social safety net programmes (e.g. Food-for-work, VGD, VGF and some other rural food-based programmes), and to some extent with local revenue and expenditure management.

First, the local land and settlement assignments are still being governed under the central government, but these need to be administratively decentralized with judicious reform efforts, and the decentralized administration should consistently be answerable to the democratic local government (e.g. to the Upazila Parishad).

Second, misuse, abuse, even nonuse of the local social safety net programmes, which are basically food-based, destroy the trustworthiness of local leaders to the residents, and these adversely affect on local tax collection. Thus these food-based programmes are considerably being phased out, and social safety net programmes may be mainstreamed with the development programmes.

Third, in order to make the local revenue as well as expenditure management transparent, accountable, pro-people and efficient, it needs to get comprehensively supported by the Government through more decentralization projects.

Supervision of Local Authorities

In principle, supervision, suspension or dissolution of local government elected representatives or local councils would be exercised in accordance with procedures in acts/laws. However, for exercising these authorities there is no independent local government commission.

Finale

In summary of the analysis of this chapter, four specific problems are evident from the political perspective for ensuring robust local governance by the rural local government institutions. First, problem with the legitimacy, which is concerned with provision of appointment of administrator in the Zilla Parishad Act, 2000, and call for scheduling the Zilla Parishad election. Second, the current practice of social safety

net programmes and local resource mobilization make the stress between the legislative member and Upazila Parishad due to undue authority and unexpected power exercise of the concerned legislator in the local affairs. Third, the national government exercises wild immense control on local governments through the intergovernmental transfer, and through the complicated orders and circulars from different agencies or ministries. Fourth, the challenge of the bridging leadership, lack of capacity and accountability of the local government bodies and absence of the consistency at state works for stepping ahead to the autonomous local government.

In response to the first concern, the study recommends amendment of the Zilla Parishad Act and scheduling its election immediately. Eckardt (2008) shows evidence from a number of recent studies which suggest that the outcome of decentralization policies crucially depends on the extent to which central management is replaced by democratic institutions ensuring that the community can exercise control over government affairs at the local level.

Relating to the second concern, Ahmed (2009) points out that the main challenge for the UZP would be to generate confidence and skill among the upazila leadership in managing the multi-dimensional affairs of the Parishad. He also notes down that central support in appreciating the initial local problems of the newly functional upazila would be very crucial for its healthy growth. He suggests that the MP and UZP-UP leadership would need to learn the art of mutual accommodation, adjustment and also to appreciate role differentiation between elected leadership of a formal statutory body and party wing.

In addition study recommends two pro-active mechanisms to avoid the strained situations. Firstly, the Upazila Parishad needs to instigate a five years integrated plan with the consent of the concerned legislator and with the participation of key stakeholders as well as local citizens. Secondly, the amendment of the provision of open ended advisory authoritarian power of the MP is a must.

In response to the excessive control of the national government over local governments, Davey (2003) points out that extent of local discretion would be a matter of balance between national and local interests. Neither central control nor local autonomy should have unchallenged priority. The current round study identifies two particular

requirements to get it out. First, we need to develop a national decentralization and local governance policy which should be based on the international guideline on decentralization.¹⁵ Second, allowing fiscal decentralization in the local government including its sub-national borrowing power is a must.

Regarding the last concern, the current round study suggests legislating the local government commission Act¹⁶ and appointing an independent national local government commission. The scholars, practitioners and local elected representatives are lauding the need for an enduring local government commission for years. The local government committees/ commissions since 1990s have also been supporting this.

¹⁵ United Nations Human Settlements Programme (UN-HABITAT). 2007. International guidelines on decentralization and the strengthening of local authorities. Nairobi, 00100, Kenya (www.unhabitat.org).

¹⁶ This study would find the Local Government Commission Ordinance, 2008 as a robust one for legislation (see *Appendix-2*).

Chapter - 6

Fiscal Perspective of RLG

Prologue

For local governments to carry out the decentralized functions effectively, for instance, maximizing public service delivery, satisfying local citizens, developing infrastructure, innovating venture economy and ensuring inclusive governance and pro poor development, they must have an adequate level of resources¹ along with the absolute authority to make decisions about expenditures. According to the World Bank,² in many developing countries local governments or administrative units possess the legal authority to impose taxes, but the tax base is so weak and the dependence on national government subsidies is so ingrained that no attempt is made to exercise that authority.

For us the World Bank observation is very true. And our rural local government institutions either do not have enough resources to mobilize or do not have enough access to those resources due to the control of the national government on those. Moreover, sub national borrowing authority is not legislated here and public private partnership approach for co-financing is just an evolving model for our local governments.

This chapter analyses concept, issues and trends of fiscal decentralization, and aspects of fiscal decentralization in Bangladesh. At the finale, it also recognizes the call for a strong financial planning and management practices for our rural local government institutions.

Fiscal Decentralization: Concept and Issues

Fiscal decentralization is basically denotes the transfer of expenditure responsibilities and revenue assignments from central to local governments. It is assumed, essentially, that a local government, being closer to the people, is likely to be more capable compare to the national government to meet community peoples' preferences and demands to get delivered public goods and services. Both anecdotal and empirical evidence evoke that fiscal decentralization has been linked to a number

¹ Either raised locally or transferred from the central government or received development project/programme assistance or borrowed from financing authority or built public private partnership for co-financing

² Retrieved from <http://www1.worldbank.org/publicsector/decentralization/fiscal.htm>

of outcomes, for instance, economic growth, enhanced public expenditure patterns, resolute fiscal imbalances, reduced government size, good governance and better service delivery. Political as well as administrative decentralization, however, is precondition to bring outcomes of fiscal decentralization.

Despite the policy agenda covers to move ahead with widespread notions of the fiscal decentralization, the four basic issues of a decentralized fiscal system are:

1. The assignment of expenditure responsibilities to different government levels;
2. The assignment of tax and revenue sources to different government levels;
3. Intergovernmental fiscal transfers;
4. Local governments' borrowing.

Thus the fiscal decentralization covers two interrelated issues (i.e. division of spending responsibilities as well as revenue sources between levels of government, and the amount of discretion given to regional and local governments to determine their expenditure and revenues(see Davey, 2003).

Fiscal Decentralization Trends

During the 1990s, fiscal decentralization and local government reform were among the most widespread trends in development (World Bank, 2000: Chapter 5). Many of these extensive and costly efforts, however, have made only modest progress towards meeting their stated goals.³ Given this uneven performance, there has been considerable debate about the desirability of fiscal decentralization and on how to approach it (Smoke, 2001:1).

Notwithstanding a number of emerging realities in developing countries, particularly in Bangladesh, are forcing to be interested in fiscal decentralization. It is because not only that many countries have faced a variety of economic problems, that central governments have

³ Mawhood(1983); Olowu (1987:48-49 and 1988); world Bank (1989); Stren (1991:9-22); Wallis (1991:121-129); Olowu and Smoke (1992:1-17); Smoke (1993:901-923); K.H. kim (1993); Dillinger (1995); Tendler (1997); Rondinelli (1997); Bird and Vaillancourt (1998); litvack et al. (1998); Manor (1998); Cohen and Peterson (1999); and Blair (2000:21-40); Smoke (2001).

been unable to cope with, but also growing service demands and underperforming economic planning by central governments, have been resultant in huge budget deficits. Thus, scholars, donors, decentralization and local government practitioners, and even central/national governments are thinking to reduce governments' role in handling development aspects and to rely more on local governments. There is a widespread belief that local governments are often underutilized and may have considerable untapped revenue potential.

The new focus on a greater fiscal role for local government has been increasingly supported by international development agencies (Smoke, 2001:3). More generally, donors are increasingly assisting efforts to decentralize and strengthen local governments (World Bank, 1989, 1991 and 1996; UNDP, 1992 and 1997). In Bangladesh, the changing political climate and people's aspiration to bring control of government functions closer to themselves encourage the local governments to get the assignment of comprehensive expenditure responsibilities along with the that of widespread revenue collection and resource mobilization.

Aspects of Fiscal Decentralization in Bangladesh

Roles of central and local government

Fiscal decentralization is widely believed as a crucial institutional arrangement for the outcome progress of decentralization, but in Bangladesh it is yet to be in paper aspiration. Here the primary responsibility for the fiscal decentralization has normally been assigned to the national government as the nature, power and functions of local governments are determined by the legislative mandate, not by the constitutional concurrence. At present, local governments are extremely dependent on the national government, predominantly for allocating expenditure and revenue responsibilities. The basic revenue source of local governments is the fiscal transfer from the Government, which has indeed been resultant in limited fiscal behavior and fragile local economy. Although there are a number of constraints from the Government side for effective functioning of local governments, still their efficacy depends on the way these governments put into practice the assigned revenue and expenditure responsibilities, laud for innovations including participatory planning as well as budgeting, and relate to committees.

Allocating expenditure responsibilities

To fully deliver the potential benefits of decentralization, local governments need to be fiscally empowered. These governments should have the assignment of roles and responsibilities with sensible discretionary authority for local governance and development in general, and for delivering desired services to the communities in particular.

The prescribed role of decentralized levels of governments in the allocation function is substantial because demand for many public services is not likely to be uniform across space.⁴ Welfare gains, would thus be enhanced through decentralization because residents in different jurisdictions could choose the mix of public goods and taxes that best conforms to their preferences.⁵

The assignment of functional or expenditure responsibilities is the first pillar of fiscal decentralization simply because it defines who does what- which functions are assigned to different levels in the overall system of government (UNDP, 2005:3). While, in turn, in Bangladesh, where the local government does have 3 types in rural areas (i.e. Zilla Parishad, Upazila Parishad and Union Parishad) and 2 types in urban areas excluding the Cantonment Board (i.e. Pourashava/Municipality and City Corporation), it needs to be specified among the different level of local governments as well.

However, in terms of expenditure responsibilities the proactive concerns are i) Whether the political as well as administrative decentralization already occurs in local governments? ii) How these expenditure responsibilities are to be financed? iii) To what extent the local governments get empowered to bargain with the central Government as well as among themselves, in terms of allocating expenditure responsibilities? iv) How far they enjoy the autonomy in designing and prioritizing the assigned responsibilities? The practice concerns are the degree of transparency and accountability of their

⁴ Across space means country to country. And this is why normative role is not applicable herein.

⁵ In the absence of market and competitive pricing for public services, community-wide demand would be articulated through the collective decision making process that is voting. In this framework, decentralization is desirable not only because of preference differentiation, but also because expenditure decisions are tied more closely to real resource costs in smaller jurisdictions. In addition, when there are a large number of decentralized governments, there is likely to be greater experimentation and innovation in the provision of local public goods, potentially leading to improvements in overall resource productivity (Smoke, 2001:6).

functions, and access to information as well as participation of the community people, the level of disclosure of interest of the governing body, and the extent of innovation and capacity as well.

Already a system of semi-autonomous local governments are established in some developing countries, as in Bangladesh, where significant central control is often retained, but local authorities are usually governed with some degree of independence by locally elected councils. In addition, local authorities under this system are legal entities, which can sue and be sued as well as enter into independent contracts (see Smoke, 2001:9). At present in Bangladesh, the local government in the apex tier does have the administrative decentralization while that in mid-tier holds both political and administrative decentralization, but that in lower tier does have only political decentralization. Notwithstanding the capacity may be a critical issue for our fiscal decentralization, in particular to be anchored with full-fledged expenditure responsibilities. Nonetheless, as it has already exposed in practice concern that is likely to get advanced with continual practice.

The assignment of tax and revenue sources

Once local governments are assigned with certain expenditure responsibilities, key concerns aroused - what kind of taxes and revenue sources are assigned to those governments and how these sources are being mobilized? Nevertheless, in most developing countries, as in Bangladesh, the expenditure assignment has never been credibly fitted with the local revenue sources. Thus the revenue deficit is crucial to almost all types of local governments, especially in rural local governments in Bangladesh. The amount of local self revenue deficiency in Bangladesh is not only enormous but also stresses back to the concern that the local government here is predominantly subsidized.

It is, however, important to consider which revenues sources are specifically good for local government, since some taxes are better suited for local governments while others are better to left for the national government. For instance, local governments should be assigned stable sources of revenue. Local taxes should also be easy to administer and it should be easy to separate the tax base between different local jurisdictions. Also, it is preferable if local taxes broadly

correspond to the benefits received by local residents from local government services (UNDP, 2005:4).⁶

The issues surrounding assignment of responsibility for both the expenditure and revenue dimensions of the allocation function in developing countries are considerably more complex.⁷ And in case of Bangladesh where the Government seems unwilling to roll up a genuine revenue autonomy to local governments (e.g. in setting tax rates or pursuing defaulters), the stated issues are crucial to the context. However, a comprehensive feasibility study is needed here to filter and widen the assignment of tax and revenue sources.

Intergovernmental fiscal transfers

The term ‘intergovernmental fiscal transfer’ is frequently used by writers of Europe, while those of America often use the ‘distribution’ based on the fiscal federalism theory for the same purpose. In Bangladesh context, it simply conveys central-local relationship in terms of grant allocation, which always goes from national to local governments as subventions or local government subsidies. Basically, this is to lessen the gap between the likely revenue from local sources and the actual fund need for local expenditure functions. Again, revenue decentralization often stresses inequality between the levels of local governments⁸ and among the same

⁶ Four basic guidelines are suggested as a starting point for defining or evaluating a revenue system (Oates, 1972). Firstly, local taxes should be as neutral as possible in terms of their effect on economic behavior. Secondly, the benefits and costs of local taxes should be clear to those for whom services are to be provided. Thirdly, the pattern of incidence of local taxes should meet basic equity standards. Fourthly, administration and compliance costs should be minimized by avoiding the assignment of complex taxes to local governments. In addition to these four basic guidelines, three other broad issues regarding local revenue systems emerge from the local finance literature. Firstly, the spatial dimension of local government actions requires that independence and competition across jurisdictions be explicitly considered and that mobile tax bases be avoided. Secondly, governments have national goals regarding public service provision and inter-jurisdictional equity that justify intergovernmental transfers and service standards. Thirdly, the optimal criteria for assigning revenue sources to local authorities will generally differ from the perspectives of central/national and local governments. These differences in perspective and their potential effects must be recognized when designing local revenue system (see Smoke, 2001).

⁷ Smoke (1989 and 1994); Bahl and Linn (1992); Prud’homme (1995:201-220); Tanzi (1995: 295-316); Bird and Vaillancourt (1998); Ter-Minassian (1997); and Litvack et al. (1998).

⁸ i.e. vertical fiscal inequity (e.g. between Zilla Parishad and Upazila Parishad or between Upazila Parishad and Union Parishad).

type of local governments⁹, mainly because of the nature of revenue assignment and the availability of resources including the mobilization aptitude of those.

The available literature on fiscal transfer acknowledges the following purposes:

- ‘Vertical’ fiscal balance (providing additional resources to the local level, so that there is a balance between the fiscal needs and resources available to different levels of government);
- ‘horizontal’ fiscal balance (ensuring fiscal balance in resource allocations between government units of the same level of government);
- the funding of specific national priorities; or
- that the effects of the inter-regional spill-over or externalities are counteracted.¹⁰

Again, intergovernmental transfers take a number of forms:

- i. shares a national taxes distributed either-
 - a. by formula (e.g. per capita), or
 - b. by origin (i.e. to the local government where they are collected);
- ii. grants or/subventions which are either-
 - a. targeted to support specific expenditures (e.g. social benefits, education), or
 - b. untargeted and used at the discretion of local government (often known as block grants).¹¹

However, global experience points out the following of universal principals that are expected to be observed in designing appropriate fiscal transfer system:

⁹ i.e. horizontal fiscal inequity (e.g. among the Union Parishads).

¹⁰ Transfers can also be used to compensate sub-national governments for complying with national government mandates or implementing government programmes that are delegated to the sub-national level. Unfortunately, and despite many good fiscal policy applications for intergovernmental transfers, in practice transfers are also often used simply to assure government control over local government activities through grant conditions (UNDP, 2005) that is mostly applicable for Bangladesh as well

¹¹ Targeted grants are usually intended to stimulate a specific type of expenditure which is favored or mandated by national government. Tax sharing and block grants usually have two main purposes, vertical and horizontal equalization (Davey, 2003).

- *Providing revenue adequacy:* A transfer formula should, as possible, provide a source of adequate resources to local governments.
- *Preserving budget autonomy:* A transfer system should preserve budget autonomy at the sub-national (local governments) level within the constraints provided by national priorities. Within such constraints, local government authorities need to retain the power to determine their own budgets.
- *Enhancing equity and fairness:* The transfer mechanism should support a fair allocation of resources.
- *Stability:* Transfers should be provided in a predictable manner over time.
- *Simplicity and transparency:* Transfer formulas should be simple and transparent, and should pursue one objective at a time.
- *Incentive compatibility:* The transfer system should not create negative incentives for local revenue mobilization, and should not induce inefficient expenditure choices.
- *Focus on service delivery:* Transfer formulas should focus on the demand (clients or outputs) rather than the supply (inputs or infrastructure) of local government services.
- *Avoid equal shares:* Reliance on the “equal shares” principle (whereby all local governments at the same level, whatever their size or characteristics, receive the same size of transfer) as a major allocation factor should be avoided in the design of an allocation formula.
- *Avoid sudden large changes:* The transfer system should avoid sudden large changes in funding for local governments during the introduction of the new transfer mechanism.
- *Grants should be announced in a timely manner corresponding to the local budget cycle* (see UNDP, 2005).

Structuring local governments’ borrowing

A local government’s fiscal balance can be defined as the difference between its expenditure responsibilities, on the one hand, and its own source revenues and transfers on the other. If any local government expenditure needs are not properly balanced with the resources available to it, this could be resultant in sub-national deficits and the incurrence of debt (UNDP, 2005:6). In such case, it seems that local borrowing may be a modern option, but a number of global anecdotal and empirical

evidence suggest that having a loan of is not always welcomed, and generally inappropriate for the recurrent spending. Basically local borrowing is appropriate for responsible expenditures (e.g. for long term capital development projects or for sustainable business development or profit generating undertakings).

Unless the borrowing is carefully addressed and regulated local governments may face difficulty to reimburse the undertaken loan. This difficulty also has significant ramifications for macroeconomic conditions of the state, and thus the central/national governments in some countries often entail local governments to balance their budgets, or securely regulate their ability to borrow. Even, in many countries sub-national borrowing is still to be neglected when they establish the legal framework for decentralization. In South Asian countries, even in India, there is very insufficient regulation for sub-national borrowing in the decentralization legal framework.

Though decentralization is moving ahead in Bangladesh, there are a number of constraints for fiscal decentralization, particularly, for sub-national borrowing. There is an absence of the legal framework for the local government borrowing in Bangladesh. However, the local government/ sub-national borrowing becomes increasingly essential as part of the advancement of the fiscal decentralization.

Finale

Fiscal decentralization sets the framework of expenditures, revenues and legal discretion within which regional and local governments operate. It does not deal with issues of financial management, the process of budgeting, accounting, delegation, procurement, auditing etc by which local government institutions manage their financial affairs. These are equally important, but the subject of a separate body of law and practice (Davey, 2003).

Fiscal decentralization, a widely believed institutional challenge for the local government in Bangladesh, is a foreseeable dynamic process, which is infact crucial to the subsequent financial planning and management context. Here local governments need support to get their budgeting and financial management system improved. Local government budget should be realistic, based on the resources that can pragmatically be collected through internal resource mobilization and

external assistance.¹² The budget preparation needs to be participatory and open so that it confers impression to the residents that tax and other available resources will be used in their interests. Local public financial as well as expenditure management needs to be strengthened so as to reinforce the value of public money.

Importantly, local government's procurement is significant to the local public expenditure management. Success of the expenditure management is also correlated to the worthiness of the revenue administration and timely intergovernmental transfers. As part of the revenue administration, the tax base, tax collection and expenditure information must be made publicly available. In turn, local citizens get confidence that their money is being used properly. It also makes them more willing to pay their taxes and gets them involved in the governance process.

¹² Here external assistance denotes intergovernmental transfer.

Chapter - 7

Gender Mainstreaming in RLG

Prologue

According to UN Women¹ - “Gender Mainstreaming is a globally accepted strategy for promoting gender equality. Mainstreaming is not an end itself but a strategy, an approach, a means to achieve the goal of gender equality. Mainstreaming involves ensuring that gender perspectives and attention to the goal of gender equality are central to all activities - policy development, research, advocacy, dialogue, legislation, resource allocation, planning, implementation and monitoring of programmes.”

UN-HABITAT (2008) in the Foreword of a report title “Gender Mainstreaming in Local Authorities – Best Practices” notes down – “Many of the best practices incorporating gender concerns into local governments display outstanding leadership at the local level and strong engagement with civil societies, especially with women’s organizations.”

In fact, without addressing gender equality and social inclusion, local governance would be de-facto. Given the fact, globally from 1990s gender mainstreaming was introduced in local governance to help address basic inequalities between man and women in a given community and its local government institutions, whereas in Bangladesh it started from 1997 with an amendment² of Local Government Ordinance, 1983. Since then our Union Parishads and from 2009 Upazila Parishads are increasingly incorporating gender mainstreaming in their structure, management and committees, and in governance and development agenda. Furthermore our local governments are offering special opportunities to women and other vulnerable groups to influence the development agenda.

This chapter following the literature review documents the gender mainstreaming feature, analyses the real attributes of the gender mainstreaming and develops the framework for promoting gender mainstreaming in local governance and development in Bangladesh.

¹ UN Women–Gender Mainstreaming–Retrieved from <http://www.un.org/womenwatch/osagi/gendermainstreaming.htm>

² This amendment is known as Act 20 of 1997.

Literature Review

Despite the extensive debates on the governance and development approach, there is a widespread belief that Gender³ and Development (GAD) or gender mainstreaming, poverty reduction and local governance are interrelated and likely to be central to the local government, particularly in Bangladesh context. Globally and in Bangladesh, while GAD is the evolution of the Women in Development (WID) programs of the 1970s, 'gender mainstreaming' is the further advancement as well as governance version of the GAD.

WID approaches responded to the realization that early development efforts were gender blind and hence male oriented (Parpart et al., 2002). Third world women were often portrayed as generally poor, illiterate and ignorant. Their unequal economic and social status, low literacy levels, poor health, high maternal mortality and disadvantages under the law stemmed from their lack of participation in development (ADB, 2004). Boserup (1970) first clarified this position and advocated incorporating women into development projects, particularly into those that would provide them with economic independence and enhanced standing in their families and communities, which was strongly supported by many other academics and feminists. Also major bilateral and multilateral donors added women's programs to their portfolios, and promoted development policies that called for the inclusion of women. While women made gains in health (especially family planning), in literacy, and in income earning, much was left undone. It rapidly became clear that simply adding women to development was a flawed approach (ADB, 2004).

Thus Gender and Development programs emphasize the limitations of focusing on women only and stress the necessity of realizing that women's lives are grounded in social relations and with men that set

³ Gender refers to the socio-cultural aspects of men and women with the social, political, governance, development, economic and family assignments that anchor different roles, norms and status of them because of being men or women. The basic difference between sex and gender is that sex is biological and constant as well, which points to genetic and reproductive difference, while gender is socio-cultural and alterable as well, which indicates masculine and feminine beliefs that change from time to time, culture to culture and family to family. Family and society instigate the process of gendering since the child is born. Empirical evidences (see Bhasin, 2003) demonstrate that gender differences are created by society and culture. Thus, the gender is a cultural as well as social attribute rather than a natural one.

parameters for their actions, beliefs, and outlooks (Baden and Goetz, 1998; ADB, 2004). Moreover, development policies and practices have definite masculine and feminine attributes that are inherent in public/private distinctions, in definitions and analysis of households, and in interventions such as credit, technological inputs, and the managerial approach that drives many development projects (Baden and Goetz, 1998; Scott, 1995; Kandiyoti, 1998; ADB, 2004). Hence, solutions range from those calling for women's empowerment to challenge patriarchal and political-economic inequalities (Scott, 1995; ADB, 2004) to calling for the gender mainstreaming in governance and development to achieve a gender friendly political, administrative, social and economic development in the sphere of local governments and the Government as well. GAD argues calling for a wide-ranging gender relations that engender and enable gender equalities rather than just calling for women centered development approach. It also recognizes that men are expected to be perused for getting women's strategic as well as pragmatic targets done.

Despite there is a widespread debate, Women in Development (WID) approach is still being continued here by some donor funded projects, due to extensive vulnerability of rural women in Bangladesh, for example the REOPA-CST project of UNDP.

However, gender relationship is likely to be understood in terms of specific society and culture, but it must be viewed from global perspective in relation to the local link (see Stearns, 2003; Peterson and Runyan, 1999). Basically from the Beijing Conference in 1995, GAD was widely accepted in development initiatives by the donor institutions, mainly by the World Bank and the ADB. The recent development of GAD demonstrates as 'gender mainstreaming' which focuses to be inbuilt in governance and development in general, and in local governments in particular, to reinforce the local governance with inclination to redress the gender inequalities and local poverty, and to underpin the local human development through making science and technology gender-sensitive, so as to contribute to sustainable and equitable local development.

International guidelines on decentralization and the strengthening of local authorities recognize the need for gender mainstreaming in local governance with particular focus on women as repressed group of the society (see UN-HABITAT, 2007:3-4). Also, the Constitution of the

People's Republic of Bangladesh prescribes for the gender equality (As described in Part 3, Article 28⁴ of the Constitution).

Gender Mainstreaming Feature

To get the meaningful outcome of the democratic decentralization, particularly to meet the MDGs through decentralization as a principal apparatus, gender mainstreaming approach in policies and procedures of local government along with its administration is to be integral. Nearly half of the population in local and in national level is women, and socio-economic status of those women is much lower than that of men. Public administration and politics in local level had been masculine in nature for years, and thus local public activities were male dominated which trickled down the local development with gender blind approach. Hence the local government, until recent development in policies and procedures, neglected half of the population who were as well the most vulnerable group of the community.

With the advancement of time, the fact has now been recognized that without ensuring women development, the national development cannot be achieved (Khan and Ara, 2006), which is extensively important for local development. Basically, the women's spontaneous involvement in local politics and administration is central to the local government for good governance and development. Now in each Union Parishad there are 3 reserved seats for women to be elected.⁵ There are 13 standing committees in each Union Parishad, while reserved seated women members are expected to hold leadership of at least 1/3rd of those.⁶

The following table demonstrates the women's participation in Union Parishad elections (1973-2003).

⁴ Article 28(1): The State shall not discriminate against any citizen on grounds only of religion, race, caste, sex or place of birth; Article 28 (2): Women shall have equal rights with men in all spheres of the State and o public life; Article 28 (3): No citizen shall on grounds only of religion, race, caste., sex or place of birth be subjected to any disability, liability, restriction or condition with regard to access to any place of public entertainment or resort, or admission to any educational institution; Article 28 (4): Nothing in this article shall prevent the State from making special provision in favor of women or children or for advancement of any backward section of citizens.

⁵ Under the amendment (i.e. Act 20 of 1997) of Local Government Ordinance 1983, three wards are reserved, each of which is headed by the member of the respective reserved seat, for one female member but each of those wards is also the constituency of one general member. This provision is now evidenced in the Local Government (Union Parishads) Act, 2009

⁶ The Local Government (Union Parishads) Act, 2009.

Table 7.1: Union Parishad elections (1973-2003)

Elections	Year	Women Candidates		Elected Women Chairmen and Members	
		Chairman	Member	Chairman	Member
First	1973	-	-	1	-
Second	1977	19	19	4	7
3 rd	1984	-	-	6	-
4 th	1988	79	863	1	-
5 th	1992	115	1135	8	20
6 th	1997	102	43969 Plus 456*	23	12882 Plus 110**
7 th	2003	232	43764 Plus 617*	22	12684 Plus 79**

Source: Khan & Ara, 2006: 84
- The number has not been noted.
* Women contested to the general seats. ** Women elected to the general seats.

However, the Khan Foundation (cited in ADB, 2004) observed the problems regarding the female representatives of reserved seats faced in Union Parishads: 1) the lack of any job description or clarification of their roles as members; 11) improper implementation of the local government ordinance related to the allocation of development schemes to the female members; 111) the lack of work assignments to female members; 1V) tendency of the exclusion of female representatives from standing committees; V) lack of notification about the time of meetings; V1) pressure by the chair to sign the minutes of a meeting, even if the female members were not present at the meeting; and v11) verbal abuse from mail chairs and representatives.

On the other hand in the regenerated Upaila Parishad there is an elected female vice-chairman and provision for the reserved seated women members.⁷ Despite there is a provision for 17 standing committees to be constituted in an Upazila Parishad there is no condition

⁷ The number of reserved seated women members depends on the number of Union Parishads as well as Municipality/Municipalities within an Upazila. Hence, the 1/3rd number of total Union Parishads as well as Municipality/Municipalities within the Upazila, hereinafter referred to as reserved seats, will exclusively reserved for women who will be indirectly elected among and by the reserved seated women representatives of those tiers of local government, provided that these shall not prevent a woman from being directly elected to any other general option (the Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009)

of reserved chairs or members either for female vice-chair or reserved seated women members or exclusively for women stakeholders.

Although the Zilla Parishad is an integral part of 3 types of rural local governments in Bangladesh, it is yet to be constituted. A Zilla Parishad shall be comprised of a chairman and 15 members apart from 5 reserved seats for women members. The Chairman and the members including the women under reserved seats shall be elected by the *Electoral College* which is likely to be constituted with the elected representatives of other types of the local government units including the urban local government within the district. There shall be 7 standing committees in each Zilla Parishad, subject to be chaired by a member of the Parishad, while women members of the Parishad will chair at least at one-third standing committees, but no member of the Parishad will chair more than one standing committee (Zilla Parishad Act, 2000).

At union level there is no civil administration, while both at upazila and Zilla an insignificant number of officials as well as staffs are women, but it needs to get considerably improved to overcome the gender blind approach in public service delivery at the local level.

Real Attributes of the Gender Mainstreaming

Despite the wide range of discrimination against women in rural Bangladesh, owing to have the traditional structure of society with prejudice, unequal land and resource authority, non-recognition of their labor⁸ and so on, extensive strides on gender mainstreaming with the rural local governance have been demonstrated since the Beijing Conference in September 1995. Unlike, we do have a little attainment to the outcomes of the Chennai Declaration⁹ to be found in the rural local governance.

⁸ Their contribution to the family is often overlooked, and their activities are given lower economic value in the society as compared to those of men. In downtrodden community in rural areas women are repeatedly made to develop themselves with a prejudice that they are to some extent liabilities. Again, almost in all communities in Bangladesh, particularly in rural areas, it is widely accepted that an ideal woman should have overreaching patience as well as sacrifice mindset.

⁹ A women resource group, Scientists and Technologists in the Asia and the Pacific Region, met in Chennai, India, from the 17th to 19th December 1996. The Chennai Declaration underpin the importance of making Science and Technology gender sensitive in order to contribute to socially sustainable and equitable economic growth (UNDP,1998).

As the gender mainstreaming endeavors have been being activated over the years in the local governance and with its network, a notable success has been accomplished. There are a number of basic manifestations of it, for example, formation of Women Forum, and increasing participation in Standing Committees, Project Committees and in local government planning, open budgeting, decision making and local development as well.¹⁰ A remarkable achievement has been done in the area of health, sanitation, family planning, birth control, reproductive health, Non-Formal education, capacity building and micro-credit as well. Notwithstanding, poverty reduction is central to the rural local governance as well as rural development exercises, while women are the focus of the extreme poverty elimination target as they are likely to be the most vulnerable group of the rural community. Study supports that women participation in local politics and decision making process,¹¹ and respect to the women in their respective families and societies are gradually increased (Rahim et al., 2002), but their economic activities are still confined to the informal or Non-Formal and traditional structure, and the law and order situation is yet to be levelheaded to the women. However, gender mainstreaming concern in local governance practices is not only vital for ensuring gender equity and women empowerment at local governance and development, but also to make obvious transparency and accountability of the local government.

¹⁰ The gender mainstreaming exercises in local governance got outstandingly succeeded in Sirajgonj basically as a consequence of UNDP and UNCDF innovation SLGDF Project which was regenerated as LGSP-LIC, donated by UNDP, UNCDF, EC and Danida, at Union Parishads in 6 districts under six administrative divisions of the country (i.e. Sirajgonj under Rajshahi division, Narshindi under Dhaka division, Hobigonj under Sylhet division, Feni under Chittagong division, Sathkira under Khulna division and Barguna under Barisal division). However, lessons learnt from LGSP-LIC are likely to feed to LGSP, supported by WB, which is being worked out all over the country. UNDP is also supporting the rebuilt UZP in accordance with gender mainstreaming aspect through its Upazila Governance Support project. And the success in other areas is the outcome of local governance practices as well as NGOs' efforts with the contribution of development partners, especially ADB, where gender equity as well as women empowerment is central to the policy and procedure.

¹¹ This is because of reserved seats for women to be elected in the local government structure and donors' reinforcement in local governance though the development projects with gender equity as well as women empowerment approach. Still the conclusive environment has not been created for the women to be elected in general seats in the local government, which is one of the major concerns for gender mainstreaming upshot in the local governance.

Framework for Promoting Gender Mainstreaming

Despite the fact that the Constitution of the People's Republic of Bangladesh prescribes for the equality of men and women in all spheres of life, women's participation in local politics is still critical. The reserved seated elected women in local bodies, basically in rural local governments, do not have specified responsibilities and cannot fully demonstrate their commitment to the community people due to turbulent portfolio and patriarchal nature of politics. Nonetheless, women empowerment in the local government aims to ensure popular as well as gender friendly participation in the local governance, which assumes importance to enforce gender friendly social safety net, better public service delivery and local development as well with enhanced transparency and accountability.¹² Gender friendly local governance is expected to build up trust between the community as a whole and the local government, and to reinforce the popular democratic practices. It is also likely to stress the government authorities, particularly the line agencies and local institutions to become more responsive, basically to the downtrodden people with either sex, so is to overcome the poverty and to ensure the sustainable local development.

One of the important reasons why women have not received adequate benefits over the years from the planning and development was their inadequate representation, non-participation and non-involvement in the preparation and execution of plans for their economic development and social justice through decentralized institutions (Shamim and Kumari, 2002). The situation, however, is steadily improved, especially in the local governance comparing to the local government. Despite a notable number of women are elected with reserved seats of local governments, they have neither occupied a significant number of political positions in party politics nor been elected in considerable number of general seats of rural decentralized institutions. Yet, regardless of the socio-economic conditions, education or occupation, rural women along with men are increasingly getting involved in decision making process, particularly with those decisions that are related to the rural poverty reduction and their economic development as well.

ADB (2004) noted down that the elected women members are likely to facilitate the opportunity for local poor women and youth to gain

¹² Here accountability refers to the down ward, horizontal and upward local government accountability.

access to training and poverty programs, employment schemes, and social safety net programs. In addition, the women members are intended and somewhat facilitating as well the mobilization process of local resources to meet the people with rural employment, better health, sanitation, small roads and educational opportunities. Thus they are demonstrating visibility in their communities, improving their dignity, and becoming role models for other women to follow. Programme experiences¹³ suggest that the gender sensitive local political force, along with augmented technical capacity of local administration and people, and local government partnership with civil society and NGOs, can boost up the splendid local governance and comprehensive benefits for the rural community.

Furthermore, the basic intend of the gender mainstreaming in local government is to foster equal rights based environment within the local government, ensure intergovernmental relationships for fighting poverty¹⁴ and corruption, improve public service delivery, and find out sustainable solutions for better living conditions of the community by the popular participation of the local people, especially the women and poor.¹⁵

These objectives are likely to be achieved through i) creation of an interface among key stakeholders that benefits the poor, establishes the credibility and effectiveness of the elected women representatives, and involves officers from line agencies in transparent and accountable interaction with community members; ii) social mobilization of key stakeholders, particularly the poor, elected women representatives and women leaders, and officers of line agencies; iii) capacity building of elected women representatives, male council leaders, and female community leaders (ADB, 2004:2-4)

A follow up concept paper¹⁶ of GL¹⁷ to the gender and local government research, identifies following applied approaches of

¹³ The lessons learnt from ADB Projects, and also from UNDP and UNCDF Projects.

¹⁴ Fighting poverty is at the central to the local governance practice. Many of the women representatives are still poor themselves while many lack the social as well as educational resources to suitably undertake their jobs. In addition, the male counterparts are yet to accomplish themselves gender friendly attitude. And almost half of the rural constituents are female, out of which majority are in vulnerable situation.

¹⁵ However, the most of the rural poor are women and they are vulnerable in many ways.

¹⁶ Concept paper title "Centres of excellence for gender mainstreaming in local government"-PDF-retrieved from www.genderlinks.org.za/attachment.php?repa_id=170

interventions for ensuring gender mainstreaming in local governance basically African context, but these are pertinent to elsewhere:

- Political support: Getting buy-in at decision-making level.
- An evidence-based approach: Conducting a situation analysis that is council-specific and will help to address the needs of that council.
- Context specific interventions: Conducting council-specific gender and GBV policy and implementation workshops that localize national and district gender policies and action plans.
- Community mobilization: Doing community mobilization through informing and empowering communities, with the help of councils around the SADC village level workshops.
- Capacity building through on the job training with council officials, politicians, etc by doing local government specific modules with them around gender analysis and budgeting, media literacy and transformative leadership.
- Application of skills: Assisting councils and communities to apply these new skills through running major campaigns, e.g. 365 Days to End Gender Violence.
- Monitoring and evaluation: Administration of score cards and other monitoring and evaluation tools that can be used to measure change in the immediate, medium and long terms.
- Knowledge creation and dissemination: Working to gather and disseminate best practices, case studies, etc that can be presented at the annual gender justice and local government summit and awards that provides councils and communities with a platform to learn from each other on empowering women and ending violence at the local level.

Finale

A continued commitment of our development activists, scholars and more importantly local government bodies so as to ensure gender mainstreaming in local government and local governance, given the

¹⁷ GL is a gender and local government research based institution. Its most critical partners in the local government work are local government associations including ALAN–Association of Local Authorities Namibia; ARDC–Association of Rural District Councils (Zimbabwe); BALA–Botswana Association of Local Authorities; LGAZ–Local Government Association of Zambia; SALGA–South Africa Association of Local Authorities; UCAZ–Urban Councils Association of Zimbabwe; ZILGA–Zimbabwe Local Government Association.

motto that women and men both can influence, participate in, contribute to and benefit from development efforts, helps us to reach a paradigm of gender responsive local governance.

Importantly, there are increasing number of calls for targeted interventions to promote women's empowerment in local governance and development so that we may ensure gender equality given our societal context where there are significant instances of inequality between women and men.

Chapter - 8

Conclusion

Many countries in the globe, especially the developing countries of Africa, Latin America and Asia, are presently undertaking new programmes of public sector decentralization for several reasons with varying degrees of intention and success, but one thing in common, at least in paper aspiration; and that is the improvement of local governance and development.

Globally there has been a widespread emphasis on democracy as the current round of decentralization, which can be conducive to poverty reduction through a rights-based approach. Plenty of global and national evidence support that democratic decentralization provides the environment for wider participation and inclusiveness. Again, developing local political capacity for demanding accountability, and engaging local authorities towards human and economic poverty reduction are apparently ways to ensure the sustainable human and economic development of the country.

In spite of the extensive stride with decentralization for the accomplishment of MDGs, especially for poverty reduction, rural poverty is still a major obstacle for human development in Bangladesh. And key challenges here with our local governance are marginalized populations, lack of local resources, material, finance, expertise and competent leadership.

Although there is a long heritage of Local Government in Bangladesh, until its recent legislative and political development - for instance, generating separate Act for every type of the local government and reintroducing the upazila system - decentralization here was hardly considered a pragmatic means to achieve good governance. The establishment of Local Government Commission in 2008 was also a milestone for democratic decentralization in Bangladesh. The Commission was, however, surprisingly dissolved.

Local governments in Bangladesh, especially rural local government institutions, are facing a critical time with a number of concerns. There are understanding gaps between the elected local government bodies and the legislators, and political elites and civil society proponents. There is also a shadow stress between the local bureaucracy and elected representatives. Basically, the elements of strained situations exist in the legal aspect.

Among the three-type rural local governments in Bangladesh, Zilla Parishad, the apex level of the rural local government, is functioning without the elected parishad.¹

Upazila Parishad, central level of the rural local government, was introduced in 2009 after an 18-year gap given the aim of a visionary democratic decentralization to be functional here, but its efficacy becomes deadlocked and it is passing a stalemate period due to a de-facto provision² in the Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009. The provision gives unduly authority to the legislator to intervene the parishad's management, governance and development activities. This provision is the contravention of the spirit of the constitution. And the intervening behavior of the legislator is essentially infringement of the spirit of the democratic decentralization.

Union Parishad, the grass-root level unit of the rural local government, is suffering with under staffing. Despite the fact that Union Parishad is an administrative unit of the state and it has to facilitate a number of development projects, it has only one administrative staff member - the secretary of the parishad.

Here rural local government institutions are passing through a transition. To surmount this transition and bridge the gaps, both from structural decentralization³ and institutional democratization⁴

¹ We have a full-fledged Act for the Zilla Parishad (Zilla Parishad Act, 2000), which prescribes to constitute an elected parishad through the Electoral College system.

² Section 19 of the 27th No Act of 2009

³ Structural decentralization alters the balance of power among levels of government favoring localized levels of government; even to some extent this component allows local peoples' representatives to govern the local government, but values associated

viewpoints, meticulous intellectual contributions are strongly required. This publication intends to open this avenue so that concerned scholars and practitioners will do further work, especially in the area of fiscal decentralization.⁵

with legacy do not always change until it get touched with institutional democratization.

⁴ Institutional democratization refers to this shift in values, rules, skills, and interactions, favoring transparency, equity, responsiveness, accountability, and other traditional democratic values (Hodgson, 2006; McGill, 1997; OECD, 1996). Evidence of institutional democratization can be found through functioning oversight and accountability mechanisms and the systematic incorporation of public input into government decision making (Coston,1998; Klingner,1996).The current decentralization literature recognizes the importance of the central state in bringing about this higher standard of decentralization and so demand from central governments sophisticated coordination and oversight as well as the willingness to allow autonomy(especially fiscal autonomy) and democratic participation at the local level (Crook, 2003; Olowu,2003). In turn, local Government institutions must show a certain worthiness of autonomy by providing an innovative, transparent and accountable administration along with a participatory political process geared to alleviating marginalization and poverty (Dauda, 2006). It is gratifying to see that researchers are recognizing that decentralization takes place within a particular political context and, therefore evolves differently in each country (Smoke, 2003); yet, the requirements still set uniformly high standards (Dauda,2006).

⁵ The author would like to welcome joint research on fiscal decentralization and/or on local government financial planning, budgeting and management.

Summary of the Proposed Decentralized Local Governance Policy¹

Author: Mohammad Rafiqul Islam Talukdar²

The absence of local governance policy is supposed to be a prioritized governance problem in Bangladesh, which affects effective implementation of current round decentralization theory i.e. democratic decentralization in line with fiscal autonomy and local administrative reforms. Unless we do have an aggregated or national decentralized local governance policy, we will not have a vision and road map for local governance development in the country.

Thus as part of Management Research Report (MRR) of MDM program at Asian Institute of Management (AIM), Manila, a proposed national decentralized local governance policy for Bangladesh was developed for consideration by the Local Government Division (LGD), Ministry of Local Government, Rural Development and Cooperatives (MLGRD&C), Government of the People's Republic of Bangladesh.

The purpose of the policy is to develop a fully decentralized local government system at all spheres of the local government units so as to ensure full-fledged democracy and good local governance through citizen engagement, inclusiveness and empowerment. This is also likely to ensure rights based approach to development with transparency, downward, horizontal and vertical accountability, and with maintaining the robust institutional linkages between national and local government and among the local government institutions.

The goal is to guarantee that this decentralization and local governance policy will be translated fully in laws, rules, regulations and practices by 2018, and to ensure that the public services delivery will be made available with fully decentralized approaches so as to meet the

¹ This is summary of the *proposed decentralized local governance policy*, which was part of the author's *Management Research Report* at Asian Institute of Management (AIM), Manila. The full report title *Decentralized Local Governance Policy Framework for Bangladesh: A Policy and Strategy Paper* will be published soon.

² The Author is currently Chairman at Center for Decentralization and Governance Society (CDG), Dhaka, and was Center for Development Management (CDM) Fellow at Asian Institute of Management (AIM), Manila.

civic satisfaction and needs without irrational system loss or corrupt practices by 2020.

The overall objective of the policy is to facilitate political, economic, social, administrative and developmental empowerment of local citizens to make sure they attain the rights to development and public services, and set access to the knowledge and information.

The specific objectives of the policy are to:

- i. ensure a full-fledged political, fiscal and administrative decentralization;
- ii. strengthen accountability and transparency of the decentralized system by making local leaders and service providers directly accountable to the communities they serve through citizen inclusiveness and empowerment with the engagement in decision making, planning, budgeting, implementation and follow up actions (adapted from GAF proposed policy, 2010);
- iii. enhance the sensitivity and responsiveness of government agencies to the local needs by placing the planning, financing, management, and control of service provision at the point where services are provided, and by enhancing capacities of local institutions so that they are able to take into consideration the local environment and needs (Ibid); and
- iv. develop sustainable development planning and management capacity of local government institutions that will serve as the driving force for planning, mobilization, and implementation of social, ecological, political, and economic development of the community and thus of the country (Ibid).

The basic principles of this policy are the following:

- Unity of Diversity: Ensuring that national unity is met with local autonomy, identity, interests and diversity.
- Balanced Decentralization : Making certain that a nuanced move towards a balanced political, fiscal and administrative decentralization for the local governance and development is going on, but the democratic decentralization (i.e. structural decentralization with institutional democratization) is subject to be met immediately in all local government institutions.

- **Equitable Distribution** : Ensuring that reasonable distribution of reserved, transferred and residual functions and services between the national and local government, and between the local government institutions is customized, and similarly equitable distribution of revenue collected from the local level by the national government is tailored to the same, and as such, financial equalization, both vertical (i.e. between state and local authorities) and horizontal (i.e. among local authorities) are subject to be sensibly ensured.
- **Material, Financial and Human Resources**: Ensuring that the material, financial and human resources of local government institutions are commensurate with their tasks and responsibilities, and they are allowed to determine and appoint their own internal administrative structure with their own resources, in addition to the transferred departments, so as to adapt with local needs and to ensure effective management, and they have access to a broad variety of local financial resources including incurring taxes, levies and service charges provided by the government tax schedule for the particular local government unit, and inter governmental transfers along with development project assistance.
- **Responsibility with Authority**: Ensuring that the full control and authority are exercised on transferred departments including their responsibilities and budgets and/or allocations from the national government.
- **Transparency and Accountability**: Ensuring that openness and transparency, and down-ward, horizontal and vertical accountability of all local government institutions, local government division, and other concerned departments of line ministries regarding local governance are maintained.
- **Engagement and Empowerment**: Ensuring that citizen engagement, inclusiveness and empowerment would be the underlying principle in local decision making, planning, budgeting, implementation and follow-up actions, and so the citizen interest ought to be the central to the outputs as well as outcomes of local governance and development. Thus, the legal provision for standing and steering committees is a must here, and such committees need to be formed and/or activated in timely and full-fledged manner with the involvement of local

stakeholders, especially diverse sectors of the community leaders, so as to get the civic engagement in monitoring and gearing up public services delivery and other expenditure responsibilities with transparent and accountable way. Importantly, the participation of the women and youth embedded in all local initiatives would be highly encouraged here.

- **Equality and Non-discrimination:** Ensuring that all individuals are equal and are entitled to the human rights including the rights to development and public services, access to the knowledge and information, ability to the decent standard of living, and affordability to long, healthy and secure life, without discrimination of any kind, such as sex, race, color, age, language, religion, political or other opinion, and social origin, disability, property, and birth or other status.
- **Rule of Law:** Ensuring that alongside the state authorities at different levels, local government institutions are obliged to respect, protect and fulfill human rights, rule of law and social justice.
- **Legislative Provision:** Ensuring that in addition to the constructional mandates, legislative provisions (i.e. acts /laws) clearly declare the local government units, and articulate the roles, responsibilities and institutional linkages as well as inter governmental relations among the local government institutions and between local government and national government.
- **Code of Conduct:** Ensuring that the different codes of conduct for local public civil servants and political office holders are made available by the government, that guide politicians and officials of local authorities to discharge their tasks with a sense of responsibility and accountability to the citizens.
- **Public Service Delivery:** Ensuring that the public services delivery will be made available with fully decentralized approaches that meet the civic satisfaction and needs without system loss and/or corruption practices.
- **Institutional Capacity:** Ensuring that bridging communal leadership and institutional capacity building initiatives are initiated both at local level and national level, and these are supported by the national government and development projects.

- **Empowerment of the Local Authorities:** Ensuring that local government bodies are freely exercising their powers, including those bestowed upon them by the national government, within the limits defined by legislation. This means these powers must be exclusive, and should not be undermined by other authority— not even by any individual legislator. Thus, local government institutions' right to develop partnership with civil society, especially with NGOs CBOs and with private sector and other interested stakeholders, and also with other spheres of government, needs to be addressed by the legislation and/or rules and regulations so that inclusive development process here is set-forth. Furthermore, participation of local government representatives in national and/or regional decision making and planning as well budgeting process is significant to the context of empowerment of local authorities and so to the balanced national development.
- **Supervision of Local Authorities:** Ensuring that supervision, suspension or dissolution of local government elected representatives or local councils are exercised in accordance with procedures in acts/laws, but these must be done by an independent local government commission, and subject to oversee such suspension or dissolution activities by administrative courts and/or high courts to which appeals may be made.

There will be two types of local government institutions in Bangladesh, namely rural local government institutions and urban local government institutions under a total eight regional local government commissions (as diverse regions in Dhaka, Chittagong, Hill-Chittagong, Rajshahi, Khulna, Sylhet, Barisal and Rangpur) and one national local government commission. Importantly, *division* would no longer be treated as administrative unit of the government as it would infringe on the constitution.

And rural local government and urban local government units will never be geographically overlapped, which means that the rural local government units and urban local government units must be with separate constituencies fitted with clear-cut area mapping. The Local Government Division would, however, be down-sized with limited scope of responsibilities.

The proposed decentralized local governance policy in Bangladesh envisions democratic decentralization in line with the fiscal autonomy and local administrative reforms so as to develop political capacity of local citizens for demanding public service accountability and engaging local authorities towards Millennium Development Goals (MDGs) and economic advancement of the rural areas.

The national decentralized local governance policy is significant not only to the context of streamlining the decentralization paradigm but also to the perspective of underpinning the confidence of democratic decentralization to all democratic political parties, particularly to the major two. In reality, political regimes are changing between the two political parties, known as BNP and Awami League. Importantly, one major political party alone cannot strengthen the local government institutions because one political regime is too short to garner durable results in this domain. Thus, a political consensus on the issue followed by a policy initiation of the Local Government Division with adoption and/or adaptation of this proposed policy leading to the approval of the Cabinet is undoubtedly very urgent.

Appendix-2**Local Government Commission
Ordinance, 2008³**

Registered no D A- 1

Bangladesh Gazette

Additional Number

Published by the Authority

Tuesday, May 13, 2008

People's Republic of the Government of Bangladesh

Ministry of Law, Justice and Parliamentary Affairs

Announcement

Date, 29 Baishak 1415 / 12 May 2008

No 15: The President of People's Republic of Bangladesh enacted and promulgated the below mentioned Ordinance on 28 Baishak 1415 / 11 May 2008 which is published for People's knowledge.

Ordinance No 15, 2008

It is enacted for the formation of a permanent Local Government Commission for making Local Government Institutions dynamic, accountable and strong.

Ordinance

As for making Local Government institutions dynamic, accountable and strong, forming a permanent Local Government Commission is needed and desirable; and as the parliament was suspended and it is satisfactorily evident to the President that necessary circumstances existed to take immediate steps. Therefore in pursuance to the article 93(1) of the Constitution of Bangladesh the President is pleased to make and promulgate the following Ordinance:

Section One**Preamble****1. Short title and enforcement—**

1. This Ordinance may be called as Local Government Commission Ordinance, 2008.

³ Unofficial Translation

2. It extends to the whole of Bangladesh: Provided that the government, by government gazette notification, for the public interest, can proclaim to exclude any specific district or area from the jurisdiction of the Commission and enforcement of this Ordinance or all or any rules and regulations under it.

3. It shall come into force at once.

2. Definitions – In this Ordinance, unless there is anything repugnant in the subject or context, -

- a. “*Commission*” means Local Government Commission established by article 3 of this Ordinance;
- b. “*Chairman*” means Chairman of the Commission;
- c. “*The Code of Civil Procedure*” means The Code of Civil Procedure, 1908 (Act No. V of 1908);
- d. “*The Penal Code*” means The Penal Code, 1860 (Act No. XLV of 1860);
- e. “*Prescribed*” means prescribed by rules or regulations;
- f. “*The Code of Criminal Procedure*” means The Code of Criminal Procedure, 1898 (Act No. V of 1898);
- g. “*Search Committee*” means search committee established by article 13 of this Ordinance;
- h. “*Local Government Institutions*” means to Union Parishad, Upazila Parishad, Zila Parishad, pourashava, City Corporation established by related laws;
- i. “*Secretary*” means Secretary of the Commission;
- j. “*Members*” means Members of the Commission; Chairman shall also be included; and
- k. “*Government*” means People’s Republic of the Government of Bangladesh.

Section Two

Establishment of the Commission

Appointment etc.

3. Establishment of the Commission, etc –

1. After promulgation of this Ordinance, as soon as possible, government, by government gazette notification, shall establish a permanent Commission as “Local Government Commission” for achieving purposes of this Ordinance.

2. The Commission will be a statutory body, shall have a perpetual succession and a common seal, with powers to acquire and hold property both movable and immovable, and shall by its name sue and be sued.

4. Composition of the Commission, etc –

1. The Commission shall be composed of one Chairman and not more than two members.
2. The activities of the Commission shall not be deemed illegal or be questioned at the court only because of the vacancy of the post of Chairman or member or mistakes in the formation of the Commission.

5. Office of the Commission –

1. Head Office of the Commission shall be in Dhaka.
2. The Commission with prior permission of the government may open its branch offices at any other places of the country.

6. Appointment, Appointment Procedure and Tenure of the Chairman and Members of the Commission –

1. Chairman and members of the Commission shall be appointed by the President upon the recommendation of a search committee and they shall be working on full time basis.
2. Subject to the Ordinance, the Chairman and members shall be appointed for 3 (three) years from the date of appointment and shall be eligible for reappointment in the similar position only for another term.

Provided that if any person reaches the age of 70, shall not be eligible to be appointed as Chairman or member, alternatively shall cease to hold the post upon completion of 70 years of age.

7. Status, Remuneration and Benefits of the Chairman and Members –

Government shall determine status, remuneration, allowances, benefits and other conditions of services of the Chairman and members by rules through the government gazette notification.

8. Qualifications of the Chairman and Members –

1. Chairman of the Commission shall be a person who has long standing comprehensive experience in Local Government.
2. Members of the Commission shall be a person who has special experience in finance and accounts management, or long experience in Local Government management.
3. No person shall be eligible to be appointed as Chairman or member or hold the post thereof if he/she is –
 - a. Not a citizen of Bangladesh;
 - b. Member of parliament or member of any Local Government institution;
 - c. Declared or recognized as loan defaulter by a bank, financial institution;
 - d. Declared bankrupt by court and has not been cleared;
 - e. Convicted for a moral turpitude or corrupt practices and sentenced to imprisonment, unless a period of five years has elapsed since his release;
 - f. Involved directly in any position of personal profit beyond official responsibility after the appointment to post of Chairman and member; and
 - g. Incapacitated to undertake the responsibilities due to mental and physical inability.

9. Disqualification due to Private Interest –

Prior to the appointment, the President shall have to be convinced that the persons appointed as the Chairman or members of the Commission do not have any private interest which shall have adverse effect on the activities of the Commission.

10. Responsibility of Chairman and Members related to Family Members Selected Private Interest –

If any family members of the Chairman and Members have any private interest to any Local Government, then the Chairman and Members shall inform the Commission about the nature and value of such interest in writing within one month of his appointment as Chairman and Members or after informed about the fact.

Explanation: In this article, “family” means father or mother, husband or wife, and dependent son, daughter, step son and step daughter who are totally dependent on the Chairman or Members.

11. Resignation and removal of the Chairman and Members –

1. Chairman and Members of the Commission may resign from his position by forwarding one (1) month written notice to the President: Provided that except Chairman other resigning Members shall send a copy of above notice to the Chairman for his information.
2. Despite submitting resignation under the clause (1), the President, if necessary, may request the resigning Chairman or Members to continue their responsibilities until the resignation letter accepted formally.
3. A judge of the Supreme Court may be removed in such reasons and procedures, without finding these kinds of reasons and maintaining such procedures, Chairman and any Members of the Commission shall not be removed.

12. Sudden vacancy and absence – If any position of the Chairman or any Members is being vacant due to his death, removal or resignation, the vacant post shall be filled according to the rules of article 7.

Section Three Conduction of Functions Meetings, etc.

13. Search Committee –

1. A Search Committee shall be composed of the following three members in the purpose of providing recommendations for the appointment of Chairman and Members, Such as :-
 - a. Chairman of Bangladesh Public Service Commission;
 - b. Comptroller and Auditor General; and
 - c. Secretary, Local Government Division.
2. Chairman of Bangladesh Public Service Commission shall be the Chairman of the Search Committee.
3. Local Government Division shall provide necessary secretarial assistance for implementing activities of the Search Committee.

4. Quorum of the Search Committee shall be formed in the presence of at least two members.
5. Subject to the rules described in this Ordinance, the Search Committee shall complete the selection process through its own procedures in the context of searching Chairman and Members of the Commission.
6. Government will request the Search Committee to recommend the names of the Chairman and Members within a stipulated time frame.
7. Search Committee, with a view to providing recommendations to appoint Chairman and Members, shall list, on the basis of majority votes, two names against the position of Chairman and two names against each vacant position of Members and shall send the list to the President for appointing them under article 6.

14. Meetings of the Commission –

1. In accordance with the rules of this clause, the Commission can set its agenda of meetings.
2. Every meeting of the Commission shall be held at the place and time set by the Chairman.
3. Chairman shall preside over all the meetings of the Commission and in his absence, senior member of the Commission shall chair in the meeting.
4. Presence of Chairman and one member shall constitute quorum of the meeting of the Commission.
5. Any member can request in writing to the Chairman to convene a meeting on specific issues or related to any decision making and Chairman shall convene the meeting within seven (7) days after receiving such letter.
6. The Chairman may invite any relevant person to any meetings for presenting opinion, comment, information or explanation on specific issues and according to the decisions of the meeting opinion, comment or explanation of the invited person shall be recorded in the meeting proceedings.

Explanation: ‘Senior’ means the person who joined earlier and if both members join on the same day, seniority refers to the age.

15. Decisions of the Commission –

1. All important policy decisions relating to scope of work of the Commission shall be accepted in its meeting.
2. Decisions shall be accepted on the basis of consensus of the present members in the meeting of the Commission.
3. The Commission –
 - a. shall take regular decision and make recommendations in the meeting of the Commission in order to maintaining its responsibility;
 - b. shall monitor its decisions and recommendations implemented or not regularly; and
 - c. shall evaluate itself in the meeting of the Commission at least every three (3) months.

16. Committee Formation –

1. The Commission can constitute required number of committees for assistance to carry out its work with the representation of one or more members or its officers or employees or any other person and the Commission shall set the terms of reference and responsibilities for such committees.
2. The Commission, for scrutinizing any issue, may form a committee after setting subject matter and time limit of submitting report in the presence of its members and other persons considered by it whose suggestions and assistance needed.

17. Research and Development –

1. The Commission will direct research on the institutional and developmental issues of Local Government institutions and the government will allocate fund every year for that purpose.
2. Based on the research findings, the Commission will advise the government on matters related to policy making.

18. Annual Report –

1. The Commission shall submit an annual report about its activities to the President within three (3) months of next fiscal year.
2. Under this clause, after getting report, the President shall take initiative to submit before the National Parliament.

Section Four
Power, Responsibility
etc of the Commission

19. Conduction by Policy-Statement regarding Policy –

1. The Commission, under this Ordinance to maintain its responsibility, shall follow general policy-statement given by the government on any policy.
2. In accordance with the laws under clause (1) the Commission regarding its issues, can make scheme, determine activities and allocate expenditure for these.

20. Chief Executive –

1. The Chairman shall be chief executive of the Commission; and in the context of inability to discharge duties caused by his resignation, removal, absence, illness or any other reasons, the senior member of the Commission shall discharge the duties of the Chairman temporarily.
2. Other Members shall maintain prescribed duties under the guidance and control of the Chairman and discharging such duties, the Members shall be accountable to the Chairman.

21. Power of the Commission –

1. The Commission is empowered to formulate rules of business under this Ordinance and other matters, and in discharging its duties the Commission shall have the powers of a Civil Court under The Code of Civil Procedure as mentioned below -
 - a. summon anyone and ask for being witness;
 - b. instruct any person or organization to present records and files;
 - c. demand any official documents; and
 - d. ask any one to provide any necessary and relevant information.
2. The Commission shall act as a Court under sections 480 and 482 of The Code of Criminal Procedure.
3. If any matter is presented to the Commission under the Local Government related laws, and the Commission is satisfied that the said information is important for discharging the matter, in that case the Commission can provide order to the concerned person or

institution for providing such information, but the Commission shall not make anyone bound to provide if any restrictions on the provision of such information under any other prevailing laws.

4. The Commission shall devise its own procedures in discharging its functions.
5. The Commission shall be independent in discharging its functions and shall be only under the constitution and Ordinance.

22. Functions of the Commission –

1. The Commission shall discharge all functions assigned under the Local Government Institutions related laws.
2. The Commission shall have functions except discharging duties under clause (1), such as:-
 - a. Recommend to the Local Government Division the ways and means to make the Local Government institutions financially solvent and administratively competent, dynamic and people's welfare oriented organization;
 - b. After changing the existing rules of service structure of the Local Government Institutions, all decisions related to services and manpower of Local Government institutions, the Commission will recommend empowering the Local Government Division for its final approval;
 - c. Supervise and monitor the financial and administrative activities of the Local Government institutions and make recommendations to the government;
 - d. Recommend to increase in the share of the Local Government Institutions over the locally generated central income and identification of new sources of income;
 - e. Recommend on objective and equitable distribution of centrally collected revenue to the Local Government Institutions;
 - f. Recommend to the government on fixation and re-fixation of different taxes, fees, rate, toll, etc. of the Local Government Institutions;

- g. Recommend on necessary policy directions for appropriate use of own fund of the Local Government Institutions and funds allocated by the government for every fiscal year;
- h. The Commission shall take necessary action to conduct the income-expenditure audit of the Local Government Institutions within the fixed time;
- i. Carry out investigation of gross financial and administrative irregularities of the Local Government Institutions and recommend to the Local Government Division to take action against the person or officers or employees found guilty.
- j. Upon review of all decisions made and circulars issued over times on *Jal Mahal* management, recommend to the Local Government Division on the interests related to the Local Government Institutions;
- k. Recommend transfer of share of the income from divorce and marriage registration to the Local Government Institutions;
- l. In view of its consideration, the Commission shall make recommendations on the distribution of money gathered from other applicable sources;

Appendix-3**Summary of Recommendations of the study**

‘Enhancing Revenue Sources for
Union Parishads’, 2008

This study was conducted by Nick Devas, University of Birmingham, a UNCDF mission to the Bangladesh between 1st and 12th September 2008 under the LGSP-LIC project.⁴ The mission was undertaken for the Local Government Division (LGD) of the Ministry of Local Government, Rural Development and Cooperatives.

Summary of Recommendations of the study

This is a moment for reform of Union Parishad revenues. The Local Government Committee reported at the end of 2007, with recommendations about UP revenue sources, the Union Parishad Ordinance is currently being revised, and a new Model Tax Schedule about to be prepared.

The recommendations made here are mainly for reforms that can be implemented within the present legislative framework (apart from a revision to the Model Tax Schedule), with a few which require legislative changes. UPs should be properly consulted before any reforms are introduced, and any reforms would need to be properly tested in the field. Several of the proposals below could be pilot tested immediately in a number of UPs.

 Holding tax

1. Introducing a simplified mass-appraisal system for assessing holding tax for houses, based on number of rooms and construction type, and retaining a choice over tax rates (up to the equivalent of 7% of annual rental value).
2. Making assessments more systematic and transparent, with any reductions on the grounds of poverty being made explicitly and recorded transparently.

⁴ LGSP-LIC is funded by UNDP, UNCDF, EC and Danida, while the implementing agency of it is LGD, Ministry of LGRD&C.

3. Clarifying that holding tax can also be levied on non-domestic property, including structures like mobile phone masts.
4. Requiring every UP to carry out a re-assessment of holding tax over the next twelve months, compiling a complete register of properties, together with their assessments.

Business taxes and licenses

5. Updating the Model Tax Schedule to at least reflect inflation since 2003.
6. Simplifying the classification of businesses while also making the list more comprehensive, to include all services, professions and NGOs.
7. Introducing a simple and obvious classification of business size, to reflect (albeit crudely) ability to pay, thereby improving equity as well as increasing the revenue that can be generated.
8. Allowing a limited range of choice for the UP about the level of business taxes, with three approved levels of tax (low, medium and high).
9. Requiring every UP to compile, within twelve months, a register of all businesses in their jurisdiction, each with a tax assessed according to the revised Model Tax Schedule.

Revenue administration

10. UPs to maintain records of tax payment against assessment (i.e. not just a chronological list of revenue receipts), so that it is immediately obvious which properties or businesses have not paid, and records of arrears can be compiled.
11. Collections to start on 1st July and finish on 31st June, with any non-payments by then being recorded as arrears.
12. Prompt banking of receipts, with larger payments being made by the payer directly to the bank.
13. Prompt follow-up action in the event of non-payment within the first three months, with lists of defaulters being prepared and publicised after that.
14. Spot checks and selective visits (e.g. by the UP Chair or elected members) to non-payers, both to motivate payment and to reveal any collusion or fraud by collectors.
15. Greater efforts to mobilise payment through information at ward-level and UP-level public meetings, citizen participation in decisions

about resource use, public display of financial information, and proper accountability for the use of revenues, leading to greater willingness to pay.

16. As a last resort, selective enforcement action (e.g. seizure of movable assets) taken against those who can afford to pay, in order to send a signal to others.
17. Greater support for UP revenue mobilisation should be provided by UNOs and police.
18. Gradual introduction of simple computerised spreadsheets for managing and monitoring local revenue collection.
19. The grant system should incorporate rewards based on performance of revenue collection against assessments (or based on increased revenue collection).

New revenue sources

20. Charges for services that the UP provides directly to beneficiaries.
21. Taxing advertisements (bill-boards).
22. Taxing three-wheeled public transport (CNGs).
23. Fees for the extraction of sand, stone and other building materials.
24. Restoring to UPs the leasing of hats and bazaars, and possibly also water bodies (with UNOs monitoring the tendering process).
25. Increasing the UPs' share of the Land Transfer Tax from 1% to 2%.
26. Giving UPs a 3% (or higher) share of the Land Development Tax, in return for assistance with mobilising the tax.
27. One possible new revenue source for UPs is a small local tax on electricity (collected through the electricity company as a percentage addition to the electricity bill).

Related issues

28. Appointing to each UP a finance officer, with at least basic training in accounting and financial management.
29. Improving UP budgeting and expenditure management, including realistic budgets, based on the revenue that can actually be collected, and greater opportunities for citizen participation in decisions about resource use.
30. Enhancing accountability for resource use, through publicly available information on finances, and project monitoring by residents.

31. Increasing transparency and reliability in the allocation of intergovernmental fiscal transfers, with more of the transfers being paid directly to UPs and greater scope for local (UP) choice about the use of transfers.
32. Ensuring that any reforms of UPs revenues are compatible with those for paurashavas and cities, with mutual learning about good practices, and improved performance being shared between local governments.
33. The anticipated election of Upazila Parishads will call for revenue sources for that level; this should not be at the expense of revenue sources for UPs.

Appendix-4

Comments from the national workshop, 2008,⁵
 on the study ‘Enhancing Revenue Sources
 for Union Parishads’⁶

The following are the principal comments received at the workshop
 [Any response by Devas N. in brackets]

1. Resources are not just financial: it is important to consider human resources, particularly how volunteering can be mobilised, e.g. for monitoring projects, supporting service delivery, as an alternative to financial resources.
2. Sadly, most UP elected representatives are only interested in the status, not serving poor people. But with better motivation, UPs could increase revenue mobilisation substantially.
3. UPs should find ways to tap remittances from abroad or from those working elsewhere.
4. The suggestion for a local tax on electricity is not likely to be useable, as most places do not have electricity.
5. All forms should be produced in Bengali.
6. The proposed mass appraisal system is good but needs further refinement; in particular, building construction categories such as high quality and *pacca bari* need precise definitions.
7. There is an issue about land: the Holding Tax regulations refer to buildings and land (excluding agricultural land); but non-residential properties may have substantial amounts of land that should not be included under the tax.
8. Any kinds of reductions should be agreed by the Union Parishad, and reductions should be limited to 25% of the assessment.
9. Business taxes should be assessed using the Model Tax Schedule.

⁵ The workshop was jointly conducted by UNDP and LGD at the Dhaka Sheraton Hotel on 11 September 2008.

⁶ This study was conducted by Nick Devas, University of Birmingham, a UNCDF mission to the Bangladesh between 1st and 12th September 2008 under the LGSP-LIC project. The mission was undertaken for the Local Government Division (LGD) of the Ministry of Local Government, Rural Development and Cooperatives.

10. The following sectors/activities should be included under the business tax:

- road transport;
- railways;
- forestry;
- agricultural firms, fish ghee, dairy firm, poultry firm, chicken hatchery;
- power tiller, tubewell, deep tubewell;
- banks and insurance companies;
- NGOs and micro-credit institutions;
- mobile phone masts;
- electricity poles;
- brickfields;
- advertising billboards;
- dish and cable businesses;
- community centres and clinics;
- kindergartens and coaching centres;
- motorised vehicles.

[NB: Several of these present significant problems of assessment, as well as overlap with existing national taxes.]

11. Fees should be paid for all certificates.

12. A percentage of the fee for marriage, dowry, divorce should be paid to UPs

13. Return to UPs the leasing of hats, bazaars, water bodies and sand/stone extraction.

14. Share of Land Transfer Tax should be increased (to 3% or 5%), and shares of Land Transfer Tax and Land Development Tax should be paid directly to the UP.

15. 10% of the national budget should be paid to UPs.

16. UP members (not just Chairman) to supervise tax collectors, and training should be provided.

17. Introduce a reward to regular or best taxpayers (e.g. an award for the best taxpayer in each ward), as well as incentives for best performing collectors.

18. Arrange mass campaigns and motivational activities for tax collection.
19. Disseminate information about annual income and expenditure in public meetings.
20. UPs should not provide certificates or other services to those who have not paid their tax.
21. Tax payments of more than Taka 1,000 should be made directly to the bank.
22. Progress on UP tax collection should be discussed at Upazila level coordination meetings.
23. Provide computer software for management of UP tax records.
24. Appoint a skilled, computer-literate accountant in each UP.
25. Revenue collection performance should be a factor in the allocation of grants to UPs. If a UP fails to collect at least 75% of revenue due it should be penalised in terms of the grant.

Appendix-5

**Summary of Recommendations of the
Local Government Institution Accelerating
and Strengthening Committee
(November 2007) as Related to UP Revenues⁷**

General recommendations to strengthen financial capacity of UPs, increase rates of payment of LGI taxes and fees, increase revenue sources, and provide grants including development grants; also, to provide intensive supervision of LGIs to ensure taxes are imposed neutrally and according to regulations.

Specific proposals in relation to UP revenues:

- Ensure tax assessments updated every five years.
- Collection of outstanding taxes from government and private sectors.
- Government to decide whether Railway Authority should pay local taxes.
- LGC to recommend about future use of water bodies.
- Remove disparity in distribution between LGIs of income from leases on markets, and allocate development assistance to those receiving less. [This stops short of recommending restoring market leases to UPs; rather it is about changing the formula for distributing the revenue to compensate UPs with low revenues from market leases.]
- Raising the share of land transfer tax allocated to UPs from 1% to 2%.
- To investigate the problem of Upazilas retaining the UPs share of land transfer tax.
- To set up a programme to realise Land Development Tax [i.e. land tax] from various agencies, and to share 3% of the revenue with UPs. [Land Devt Tax yields about Taka 400 crore a year, so 3% would yield around T.25,000 per UP.]

⁷ Source: Enhancing Revenue Sources for Union Parishads, a Report of a Study and Recommendations for Reform, September 2008. This study was conducted by Nick Devas, University of Birmingham, a UNCDF mission to the Bangladesh between 1st and 12th September 2008 under the LGSP-LIC project. [Any comments by Devas N. in brackets].

- To give UPs a share of fees from marriage & divorce registration, and allow UPs to levy fees for birth and death registration.
- To allocate to UPs 2% of revenue from ferry services operated by various state bodies. [2% seems a very small percentage – is it worthwhile?]
- To allocate to UPs 3% of income from “riverside sand and stone stack yards”. [Not clear if this covers all extraction of sand and stone; if so, conflicts with proposal to allow UPs to tax such extraction; 3% is a very small share – who gets the rest?]
- LGIs to be allowed to set tax rates at a higher level if necessary. [Presumably implies option to set taxes above those in Model Tax Schedule, and set holding tax at >7%]
- Tax sharing of national revenues collected locally, in consultation with LGC. [e.g. VAT, land tax, road tax, etc., but nothing more specific stated].

Other relevant proposals:

- Development grants (ADP) to LGIs as a whole to be 10% of national budget, based on evaluations of their programmes and performance. [Currently ADP is 2.5% of budget]
- Appointment of accountant with computer skills for each UP.
- Government to meet costs of maintaining computer(s) in UPs.
- UP annual accounts to be presented to UNO.
- Updating of Account and Audit regulations of 1960.
- Prepare new Local Government Supervision Manual.
- Ensure people’s participation in budget formulation, plus right to information.
- LGIs to prepare and monitor Citizens’ Charters.
- LGED to keep LGIs informed about programmes in their jurisdiction.
- Number of wards in UPs to be increased from 9 to 15. [Cost?]
- Reserved seats for women to be increased to 40% but only for next three terms.
- Establishing permanent Local Government Commission (LGC).
- Structural changes in NILG to strengthen skills training for LGIs.

To limit the number of directives issued by CG.

Appendix-6**Lessons learnt from SLGDF⁸**

The direct and positive impacts of SLGDFP⁹ demonstrate that real positive changes can be achieved in Bangladesh through empowering local government institutions. Wider replication of the lessons of the project would require an understanding of the policy context. The major lessons of SLGDFP are—

- Direct fund allocation to the UPs is feasible.
- Community involvement in planning, implementation, supervision and monitoring ensures efficient use of resources, and helps to create ownership of the people.
- Operation and maintenance of the implemented schemes by the community are effective, and ensure sustainability.
- Citizens' committees involving UP representatives and the community are effective in local level development.
- Eligibility criteria for access to block grant ensure the accountability of the UPs.
- Union Facilitation Team can be a sustainable human resource at local level to facilitate local development planning.
- Bidding process at the union level ensures transparency, and makes the UPs capable in efficient contract management.
- Participatory assessment of performance enhances capacity, transparency and accountability of Ups.

Even after phase-out of the project, the UPs are continuing to deliver pro-poor services. Thus SLGDFP bears significant implications for accelerated poverty reduction, social development and community empowerment in Bangladesh through the strengthening of local government.

Based on the successes and good practices of the SLGDFP, the Government of Bangladesh has initiated a new project, LGSP,¹⁰ while LGSP-LIC¹¹ is the leading component of the new project.

⁸ Source: 'Power to the People Development from Below', a Brochure on Sirajganj Local Governance Development Fund Project (SLGDFP).

⁹ Sirajganj Local Governance Development Fund Project (SLGDFP), supported by UNDP and UNCDF, had been running successfully from 2000 to 2007 in the 82 Union Parishads of Sirajganj district.

¹⁰ Local Governance Support Project (LGSP) is a project of Local Government Division of the Bangladesh Government with the soft loan from WB.

Appendix-7**Lessons learnt from LGSP-LIC¹²**

- The Supplementary Block Grant (SBG) of LIC has proven the increased absorptive capacity of Union Parishad and they can use more fund for local development.
- Enhanced Direct Block Grant ensures effective and efficient local development based on the needs of community people.
- Participation of community in the decision making process of local development ensures appropriate utilization of resources as well as effective implementation of local development initiatives.
- The Transparency practices like Participatory Planning Session, Open Budget Meeting, Scheme Notice Board, Open Meeting to organize different committees, Information dissemination through UP Notice Board have enormous impact on the quality, ownership and effectiveness of local development initiatives.
- Union Parishads are in better position to provide effective and efficient service to the community.
- In order to have eligible unions of LIC, the Assessment of minimum conditions and audit of the UP accounts reveals as an effective tools to improve the performances of the union parishads.
- 30% earmarked fund of SBG to implement women prioritized schemes and provision of chairing 1/3rd Ward Development Committees by the women UP members, ensures active participation of women in the local development process and empowering the women to exercise their rights.
- Ward development Committee (WDC) and Scheme Supervision Committee (SSC) in every ward creates scope for the community to participate in the implementation of local development schemes as

¹¹ Local Governance Support Project- Learning and Innovation Component (LGSP-LIC), supported by UNDP, UNCDF, EC and Danida, is an innovative component of LGSP and second generation pilot project of SLGDFP, piloting in 6 districts (i.e. Sirajganj, Hobigonj, Feni, Narshindhi, Sathkira and Barguna).

¹² Lessons learnt from LGSP-LIC are pointed out by Md. Azizur Rahman Siddique, the then Project Manager and Monitoring Adviser of LGSP-LIC Project.

well as to ensure quality of the initiatives. The WDC reveals as an effective forum for local development as well as a bridge between UP and the community. The SSC reveals as an effective forum to ensure quality implementation of local development schemes and community ownership and oversight.

- Women Development Forum (WDF) at upazila level creates scope for the elected women members to raise their voices against any discrimination and to assist local poor women to participate in the local planning process, so that women prioritized schemes are being approved by the union parishads.
- Union Facilitation Team (UFT) has revealed as an effective human resources to assist UPs to build their capacity and to mobilize community in the local planning process.
- The Implementation of LIC has created a new environment within the union parishad, as they are in the process of regaining the community trust. Also establishment of downward accountability of the union parishads are initiated.
- The Transparency and Accountability Framework of LIC ensures better revenue earning of UPs, efficient implementation of local development schemes, less risk of corruption and embezzlement of resources.

Appendix-8**Reintroduction of the Upazila Parishad System**

In fact, the controversial Basic Democracies Order 1959, for the first time, gave birth to some extent a pro-people structure of the thana that was known as Thana Council. Despite the fact that there were a number of people's representatives at the Council, it was basically an appointed council.¹³ After the liberation, initially the system was forsaken, and then it was renamed Thana Unnoyan Committee (i.e. Thana Development Committee).¹⁴ In 1975, the father of the nation was killed, and the Chief Marshal Law Administrator renovated the Thana Parishad.¹⁵ The following Military Government, in 1982, restructured and empowered the Thana Administration given the aim to make it central to the local governance and development administration in Bangladesh.¹⁶ Thus, in 1983, 460 improved thanas were declared as upazilas, but until May 1985, Upazila Nirbahi Officers (UNOs)¹⁷ assumed the power as well as responsibilities of the Chairmen. The 1st election to the Upazila Parishads was held in 1985 and the 2nd one in 1990. It is true that at the first stage some degree of stress was evident but by practice the system got matured. Surprisingly in 1991, democratically elected BNP government put an end to the system. Hence, there were a number of myths and realities behind the collapse of the system.

Certainly the upazila system introduced the administrative as well as democratic decentralization and enhanced intergovernmental transfer, by which massive local planning and schemes were initiated. However, immediately after the 2nd upazila election, the elected national Government found the empirical evidence that during the autocratic regime the Election Commission had less freedom to hold any fair election. Those unfair elections were supposed to be resulted in unaccountable local governance that might generate further mistrust and suspicion between the local government and the community people.

¹³ The Mahokuma Administrator became Thana Council Chairman while the Circle Officer was appointed as Vice-President as well as Secretary of the Council.

¹⁴ Presidential Order No. V11 and XV11 of 1972.

¹⁵ Ordinance No. XC of 1976.

¹⁶ The Local Government (Thana Parishad and Thana Administration Reorganization) Ordinance 1982.

¹⁷ Upazila Nirbahi Officer means Upazila Executive Officer who was and is the principal bureaucrat at the Upazila Administration (i.e. Senior Assistant Secretary).

Again, there were a number of between the lines. For instance, i) there were only a few Pro-BNP upazila chairmen; ii) civil bureaucracy became the key force against the system because UNOs including most other public servants working at upazilas had to be accountable to the elected prarishads, and there were plenty of anecdotal evidence of strained relations between the Upazila Chairmen and UNOs; iii) after a long period of tyrannical regime, the democratically elected parliament members, mainly those who were elected from the BNP, were reluctant to continue the upazila system. They assumed that the system might be barrier to get wide-ranging controlled on their constituencies, particularly on the local expenditure and revenue assignments.

Reintroduction of the System

Awami League, the oldest democratic political party in Bangladesh and which was never against the upazila system, came in power in 1996 and re-introduced the upazila system in 1998 by promulgating The Upazila Parishad Act, 1998 as part of its commitment of enacting full-fledged decentralization, but the polls were not held then. As the following period (2001-2006) was governed by BNP-led alliance, upazila elections turned out to be a long pending issue. The military backed interim government, however, in mid 2008, by using the president's discretionary authority revoked the Upazila Parishad Act, 1998 and issued a new ordinance on upazila giving absolute decision making and implementation power to the Upazila Parishad for effective local governance.¹⁸ From then onward the system continued with the provision of one chair and two vice-chairs.

After a much-awaited national democratic election on 29 December 2008, Awami League again came in power with a vast majority in parliamentary seats. The upazila elections were held on 22 January 2009 as per EC's schedule as well as pre-election commitment of Shaikh Hasina, present Prime-Minister of the People's Republic of Bangladesh. The elected parliament, nonetheless, got back to the Upazila Prishad Act, 1998 with some advancement and amendment. The new Act was titled as the Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009.¹⁹ Already couples of suplimentary amendments

¹⁸ The Local Government (Upazila Parishad) Ordinance, 2008 would give the mandate to the parishad to include administrative and establishment matters, social welfare, planning, designing and implementation of local economic and social policies without consultation with the respective MP. It also re-authorized EC to announce upazila election schedules that had been beforehand subtracted to the central Government.

¹⁹ This Act is also known as the 27th No Act of 2009. This Act terminated the Local Government (Upazila Parishad) Ordinance, 2008, but included one adoption from the terminated ordinance (i.e. the provision of vice chairs).

to the Act were made available with title Upazila Parishad (Amendment) Act, 2011. This 2009 Act allows MPs to get involved in local government's decision making process without any interface.²⁰ On the other, the Act authorizes the Upazila Parishad to lead the civil bureaucracy at the local government.

Challenges Ahead

The overreaching authority of the MP to the Upazila Parishad affairs may often stress the rampant conflict, civic violence, lack of accountability, fraud and failure to respond to the needs of the local residents. It also possibly blocks the avenue for the innovations of the local leaders who are credible to introduce those in the local governance. Again the excessive control of the national Government over the local revenue-raising and expenditure decision making is dangerous to the normative stand point. In addition, local proceedings are subject to follow the enormous government guidelines and instructions - often from different ministries - which even tend to control customary daily activities of the local government.

To encompass the fiscal capacity interface with the service responsibilities is somewhat critical to the Upazila Parishad. Notwithstanding the judicious expansion as well as management of resources and timely delivery of public services and development outcomes are central to the UZP's performance.

Ahmed (2009) points out that the main challenge for the UZP would be to generate confidence and skill among the upazila leadership in managing the multi-dimensional affairs of the Parishad. He also notes down that central support in appreciating the initial local problems of the newly functional upazila would be very crucial for its healthy growth. He suggests that the MP and UZP-UP leadership would need to learn the art of mutual accommodation, adjustment and also to appreciate role differentiation between elected leadership of a formal statutory body and party wing. Moreover, Eckardt (2008:3) showing evidence from a number of recent studies, notes that the outcome of decentralization policies crucially depends on the extent to which central management is replaced by democratic institutions ensuring that the community can exercise control over government affairs at the local level.

²⁰ Section 19 of the 27th No Act of 2009.

There are 491 Upazilas, out of which 482 old and 9 new. The matrix hereunder shows the total list of Upazilas.

Division	District	Upazila
1. Dhaka Division	1. Dhaka District	1. Dhamrai Upazila 2. Dohar Upazila 3. Keraniganj Upazila 4. Nawabganj Upazila 5. Savar Upazila
	2. Faridpur District	6. Alfadanga Upazila 7. Bhanga Upazila 8. Boalmari Upazila 9. Charbhadrasan Upazila 10. Faridpur Sadar Upazila 11. Madhukhali Upazila 12. Nagarkanda Upazila 13. Sadarpur Upazila 14. Saltha Upazila
	3. Gazipur District	15. Gazipur Sadar Upazila 16. Kaliakair Upazila 17. Kaliganj Upazila 18. Kapasia Upazila 19. Tongi Upazila 20. Sreepur Upazila
	4. Gopalganj District	21. Gopalganj Sadar Upazila 22. Kashiani Upazila 23. Kotalipara Upazila 24. Muksudpur Upazila 25. Tungipara Upazila
	5. Jamalpur District	26. Baksiganj Upazila 27. Dewanganj Upazila 28. Islampur Upazila 29. Jamalpur Sadar Upazila 30. Madarganj Upazila 31. Melandaha Upazila 32. Sarishabari Upazila
	6. Kishoreganj District	33. Astagram Upazila 34. Bajitpur Upazila 35. Bhairab Upazila 36. Hossainpur Upazila 37. Itna Upazila 38. Karimganj Upazila 39. Katiadi Upazila 40. Kishoreganj Sadar Upazila 41. Kuliarchar Upazila

		42. Mithamain Upazila 43. Nikli Upazila 44. Pakundia Upazila 45. Tarail Upazila
	7. Madaripur District	46. Rajoir Upazila 47. Madaripur Sadar Upazila 48. Kalkini Upazila 49. Shibchar Upazila
	8. Manikganj District	50. Daulatpu Upazila 51. Ghior Upazila 52. Harirampur Upazila 53. Manikgonj Sadar Upazila 54. Saturia Upazila 55. Shivalaya Upazila 56. Singair Upazila
	9. Munshiganj District	57. Gazaria Upazila 58. Lohajang Upazila 59. Munshiganj Sadar Upazila 60. Sirajdikhan Upazila 61. Sreenagar Upazila 62. Tongibari Upazila
	10. Mymensingh District	63. Bhaluka Upazila 64. Dhobaura Upazila 65. Fulbaria Upazila 66. Gaffargaon Upazila 67. Gauripur Upazila 68. Haluaghat Upazila 69. Ishwarganj Upazila 70. Mymensingh Sadar Upazila 71. Muktagachha Upazila 72. Nandail Upazila 73. Phulpur Upazila 74. Trishal Upazila
	11. Narayanganj District	75. Araihasar Upazila 76. Bandar Upazila 77. Narayanganj Sadar Upazila 78. Rupganj Upazila 79. Sonargaon Upazila 80. Fatullah Upazila 81. Siddhirganj Upazila
	12. Netrokona District	82. Atpara Upazila 83. Barhatta Upazila 84. Durgapur Upazila

		85. Khaliajuri Upazila 86. Kalmakanda Upazila 87. Kendua Upazila 88. Madan Upazila 89. Mohanganj Upazila 90. Netrokona Sadar Upazila 91. Purbadhala Upazila
	13. Rajbari District	92. Baliakandi Upazila 93. Goalandaghat Upazila 94. Pangsha Upazila 95. Rajbari Sadar Upazila 96. Kalukhali Upazila
	14. Shariatpur District	97. Bhedarganj Upazila 98. Damudya Upazila 99. Gosairhat Upazila 100. Naria Upazila 101. Shariatpur Sadar Upazila 102. Zanjira Upazila 103. Sakhipur Upazila
	15. Sherpur District	104. Jhenaigati Upazila 105. Nakla Upazila 106. Nalitabari Upazila 107. Sherpur Sadar Upazila 108. Sreebardi Upazila
	16. Tangail District	109. Gopalpur Upazila 110. Basail Upazila 111. Bhuapur Upazila 112. Delduar Upazila 113. Ghatail Upazila 114. Kalihati Upazila 115. Madhupur Upazila 116. Mirzapur Upazila 117. Nagarpur Upazila 118. Sakhipur Upazila 119. Dhanbari Upazila 120. Tangail Sadar Upazila
	17. Narsingdi District	121. Narsingdi Sadar Upazila 122. Belabo Upazila 123. Monohardi Upazila 124. Palash Upazila 125. Raipura Upazila 126. Shibpur Upazila
2. Rajshahi Division	18. Bogra District	127. Adamdighi Upazila 128. Bogra Sadar Upazila 129. Dhunat Upazila

		130. Dupchanchia Upazila 131. Gabtali Upazila 132. Kahaloo Upazila 133. Nandigram Upazila 134. Sariakandi Upazila 135. Sahajanpur Upazila 136. Sherpur Upazila 137. Shibganj Upazila 138. Sonatala Upazila
	19. Joypurhat District	139. Akkelpur Upazila 140. Joypurhat Sadar Upazila 141. Kalai Upazila 142. Khetlal Upazila 143. Panchbibi Upazila
	20. Naogaon District	144. Atrai Upazila 145. Badalgachhi Upazila 146. Manda Upazila 147. Dhamoirhat Upazila 148. Mohadepur Upazila 149. Naogaon Sadar Upazila 150. Niamatpur Upazila 151. Patnitala Upazila 152. Porsha Upazila 153. Raninagar Upazila 154. Sapahar Upazila
	21. Natore District	155. Bagatipara Upazila 156. Baraigram Upazila 157. Gurudaspur Upazila 158. Lalpur Upazila 159. Natore Sadar Upazila 160. Singra Upazila
	22. Nawabganj District	161. Bholahat Upazila 162. Gomastapur Upazila 163. Nachole Upazila 164. Nawabganj Sadar Upazila 165. Shibganj Upazila
	23. Pabna District	166. Atgharia Upazila 167. Bera Upazila 168. Bhangura Upazila 169. Chatmohar Upazila 170. Faridpur Upazila 171. Ishwardi Upazila 172. Pabna Sadar Upazila 173. Santhia Upazila 174. Sujanagar Upazila

	24. Rajshahi District	175. Bagha Upazila 176. Bagmara Upazila 177. Charghat Upazila 178. Durgapur Upazila 179. Godagari Upazila 180. Mohanpur Upazila 181. Paba Upazila 182. Puthia Upazila 183. Tanore Upazila
	25. Sirajganj District	184. Belkuchi Upazila 185. Chauhali Upazila 186. Kamarkhanda Upazila 187. Kazipur Upazila 188. Raiganj Upazila 189. Shahjadpur Upazila 190. Sirajganj Sadar Upazila 191. Tarash Upazila 192. Ullahpara Upazila
3. Rangpur Division	26. Dinajpur District	193. Birampur Upazila 194. Birganj Upazila 195. Biral Upazila 196. Bochaganj Upazila 197. Chirirbandar Upazila 198. Phulbari Upazila 199. Ghoraghat Upazila 200. Hakimpur Upazila 201. Kaharole Upazila 202. Khansama Upazila 203. Dinajpur Sadar Upazila 204. Nawabganj Upazila 205. Parbatipur Upazila
	27. Gaibandha District	206. Phulchhari Upazila 207. Gaibandha Sadar Upazila 208. Gobindaganj Upazila 209. Palashbari Upazila 210. Sadullapur Upazila 211. Sughatta Upazila 212. Sundarganj Upazila
	28. Kurigram District	213. Bhurungamari Upazila 214. Char Rajibpur Upazila 215. Chilmari Upazila 216. Phulbari Upazila 217. Kurigram Sadar Upazila 218. Nageshwari Upazila 219. Rajarhat Upazila

		220. Raomari Upazila 221. Ulipur Upazila
	29. Lalmonirhat District	222. Aditmari Upazila 223. Hatibandha Upazila 224. Kaliganj Upazila 225. Lalmonirhat Sadar Upazila 226. Patgram Upazila
	30. Nilphamari District	227. Dimla Upazila 228. Domar Upazila 229. Jaldhaka Upazila 230. Kishoreganj Upazila 231. Nilphamari Sadar Upazila 232. Saidpur Upazila
	31. Panchagarh District	233. Atwari Upazila 234. Boda Upazila 235. Debiganj Upazila 236. Panchagarh Sadar Upazila 237. Tetulia Upazila
	32. Rangpur District	238. Badarganj Upazila 239. Gangachhara Upazila 240. Kaunia Upazila 241. Rangpur Sadar Upazila 242. Mithapukur Upazila 243. Pirgachha Upazila 244. Pirganj Upazila 245. Taraganj Upazila
	33. Thakurgaon District	246. Baliadangi Upazila 247. Haripur Upazila 248. Pirganj Upazila 249. Ranisankail Upazila 250. Thakurgaon Sadar Upazila
4. Barisal Division	34. Barguna District	251. Amtali Upazila 252. Bamna Upazila 253. Barguna Sadar Upazila 254. Betagi Upazila 255. Patharghata Upazila 256. Taltoli Upazila
	35. Barisal District	257. Agailjhara Upazila 258. Babuganj Upazila 259. Bakerganj Upazila 260. Banaripara Upazila 261. Gauradi Upazila 262. Hizla Upazila 263. Barisal Sadar Upazila 264. Mehendiganj Upazila

		265. Muladi Upazila 266. Wazirpur Upazila
	36. Bhola District	267. Bhola Sadar Upazila 268. Burhanuddin Upazila 269. Char Fasson Upazila 270. Daulatkhan Upazila 271. Lalmohan Upazila 272. Manpura Upazila 273. Tazumuddin Upazila
	37. Jhalokati District	274. Jhalokati Sadar Upazila 275. Kathalia Upazila 276. Nalchity Upazila 277. Rajapur Upazila
	38. Patuakhali District	278. Bauphal Upazila 279. Dasmina Upazila 280. Galachipa Upazila 281. Kalapara Upazila 282. Mirzaganj Upazila 283. Patuakhali Sadar Upazila 284. Rangabali Upazila 285. Dumki Upazila
	39. Pirojpur District	286. Bhandaria Upazila 287. Kawkhali Upazila 288. Mathbaria Upazila 289. Nazirpur Upazila 290. Pirojpur Sadar Upazila 291. Nesarabad (Swarupkati) Upazila 292. Zianagor Upazila
5. Chittagong Division	40. Bandarban District	293. Ali Kadam Upazila 294. Bandarban Sadar Upazila 295. Lama Upazila 296. Naikhongchhari Upazila 297. Rowangchhari Upazila 298. Ruma Upazila 299. Thanchi Upazila
	41. Brahmanbaria District	300. Akhaura Upazila 301. Bancharampur Upazila 302. Brahmanbaria Sadar Upazila 303. Kasba Upazila 304. Nabinagar Upazila 305. Nasirnagar Upazila 306. Sarail Upazila 307. Ashuganj Upazila

		308. Bijoynagar Upazila
	42. Chandpur District	309. Chandpur Sadar Upazila 310. Faridganj Upazila 311. Haimchar Upazila 312. Haziganj Upazila 313. Kachua Upazila 314. Matlab Upazila 315. Matlob Uttar Upazila 316. Shahrasti Upazila
	43. Chittagong District	317. Anwara Upazila 318. Banshkali Upazila 319. Boalkhali Upazila 320. Chandanaish Upazila 321. Fatikchhari Upazila 322. Hathazari Upazila 323. Lohagara Upazila 324. Mirsharai Upazila 325. Patiya Upazila 326. Rangunia Upazila 327. Raozan Upazila 328. Sandwip Upazila 329. Satkania Upazila 330. Sitakunda Upazila
	44. Comilla District	331. Barura Upazila 332. Brahmanpara Upazila 333. Burichong Upazila 334. Chandina Upazila 335. Chauddagam Upazila 336. Daudkandi Upazila 337. Debidwar Upazila 338. Homna Upazila 339. Laksam Upazila 340. Muradnagar Upazila 341. Nangalkot Upazila 342. Comilla Sadar Upazila 343. Meghna Upazila 344. Titas Upazila 345. Monohargonj Upazila 346. Sadar South Upazila 347. Bangodda Upazila
	45. Cox's Bazar District	348. Chakaria Upazila 349. Cox's Bazar Sadar Upazila 350. Kutubdia Upazila 351. Maheshkhali Upazila 352. Ramu Upazila

		353. Teknaf Upazila 354. Ukhia Upazila 355. Pekua Upazila
	46. Feni District	356. Chhagalnaiya Upazila 357. Daganbhuiyan Upazila 358. Feni Sadar Upazila 359. Parshuram Upazila 360. Sonagazi Upazila 361. Fulgazi Upazila
	47. Khagrachari District	362. Dighinala Upazila 363. Khagrachhari Upazila 364. Lakshmichhari Upazila 365. Mahalchhari Upazila 366. Manikchhari Upazila 367. Matiranga Upazila 368. Panchhari Upazila 369. Ramgarh Upazila
	48. Lakshmipur District	370. Lakshmipur Sadar Upazila 371. Raipur Upazila 372. Ramganj Upazila 373. Ramgati Upazila 374. Komolnagar Upazila
	49. Noakhali District	375. Begumganj Upazila 376. Noakhali Sadar Upazila 377. Chatkhil Upazila 378. Companiganj Upazila 379. Hatiya Upazila 380. Senbagh Upazila 381. Sonaimuri Upazila 382. Subarnachar Upazila 383. Kabirhat Upazila
	50. Rangamati District	384. Bagaichhari Upazila 385. Barkal Upazila 386. Kawkhali (Betbunia) Upazila 387. Belaichhari Upazila 388. Kaptai Upazila 389. Juraichhari Upazila 390. Langadu Upazila 391. Mannerchar Upazila 392. Rajasthali Upazila 393. Rangamati Sadar Upazila
6. Sylhet Division	51. Habiganj District	394. Ajmiriganj Upazila 395. Bahubal Upazila 396. Baniyachong Upazila

		397. Chunarughat Upazila 398. Habiganj Sadar Upazila 399. Lakhai Upazila 400. Madhabpur Upazila 401. Nabiganj Upazila
	52. Moulvibazar District	402. Barlekha Upazila 403. Kamalganj Upazila 404. Kulaura Upazila 405. Moulvibazar Sadar Upazila 406. Rajnagar Upazila 407. Sreemangal Upazila 408. Juri Upazila
	53. Sunamganj District	409. Bishwamvarpur Upazila 410. Chhatak Upazila 411. Derai Upazila 412. Dharampasha Upazila 413. Dowarabazar Upazila 414. Jagannathpur Upazila 415. Jamalganj Upazila 416. Sullah Upazila 417. Sunamganj Sadar Upazila 418. Tahirpur Upazila 419. South Sunamganj Upazila
	54. Sylhet District	420. Balaganj Upazila 421. Beanibazar Upazila 422. Bishwanath Upazila 423. Companigonj Upazila 424. Fenchuganj Upazila 425. Golapganj Upazila 426. Gowainghat Upazila 427. Jaintiapur Upazila 428. Kanaighat Upazila 429. Sylhet Sadar Upazila 430. Zakiganj Upazila 431. South Shurma Upazila
7. Khulna Division	55. Bagerhat District	432. Bagerhat Sadar Upazila 433. Chitalmari Upazila 434. Fakirhat Upazila 435. Kachua Upazila 436. Mollahat Upazila 437. Mongla Upazila 438. Morrelganj Upazila 439. Rampal Upazila 440. Sarankhola Upazila

	56. Chuadanga District	441. Alamdanga Upazila 442. Chuadanga Sadar Upazila 443. Damurhuda Upazila 444. Jibannagar Upazila
	57. Jessore District	445. Abhaynagar Upazila 446. Bagherpara Upazila 447. Chaugachha Upazila 448. Jhikargachha Upazila 449. Keshabpur Upazila 450. Jessore Sadar Upazila 451. Manirampur Upazila 452. Sharsha Upazila
	58. Jhenaidah District	453. Harinakunda Upazila 454. Jhenaidah Sadar Upazila 455. Kaliganj Upazila 456. Kotchandpur Upazila 457. Maheshpur Upazila 458. Shailkupa Upazila
	59. Khulna District	459. Batiaghata Upazila 460. Dacope Upazila 461. Dumuria Upazila 462. Dighalia Upazila 463. Koyra Upazila 464. Paikgachha Upazila 465. Phultala Upazila 466. Rupsha Upazila 467. Terokhada Upazila
	60. Kushtia District	468. Bheramara Upazila 469. Daulatpur Upazila 470. Khoksa Upazila 471. Kumarkhali Upazila 472. Kushtia Sadar Upazila 473. Mirpur Upazila 474. Shekhpara Upazila
	61. Magura District	475. Magura Sadar Upazila 476. Mohammadpur Upazila 477. Shalikha Upazila 478. Sreepur Upazila
	62. Meherpur District	479. Gangni Upazila 480. Meherpur Sadar Upazila 481. Mujibnagar Upazila
	63. Narail District	482. Kalia Upazila 483. Lohagara Upazila 484. Narail Sadar Upazila
		485. Assasuni Upazila

	64. Satkhira District	486. Debhata Upazila 487. Kalaroa Upazila 488. Kaliganj Upazila 489. Satkhira Sadar Upazila 490. Shyamnagar Upazila 491. Tala Upazila
--	------------------------------	--

Source: Wikipedia; Local Government Division

Bibliographical References

- Ahmad E.1994. Bangladesh Look Proshason (Public Administration in Bangladesh). 3rd Edition. Dhaka: Dhaka University 416-426
- Ahmed T.1999. Bikendrikaran, Math Proshason o Esthanyo Sarkar: Ekush Sataker Jana Prosashan Bhabna (Decentralization, Field Administration and Local Government: Public administration Reform Thinking for the Twenty First Century. Dhaka: Ghano Unnoyan Granthaghar (Community Development Library) 27-30
- Ahmed T.2009. 'Ending the stalemate at upazila', The Daily Star of June 15, 2009
- Anisuzzaman M. 1982. 'Bangladesher Look Proshason : Thoth-tho o Thoitho', in Mohammad Anisuzzaman (ed). Bangladesher Look Proshason. Dhaka University: Samaj Nirikhon Kendro
- Asian Development Bank (ADB). 2004. Gender and Governance Issues in Local Government. Manila
- Baden S., Goetz A.M. 1998. 'Who Needs (Sex) When You Can Have (Gender)? Conflicting Discourses on Gender at Beijing,' in Cecile Jackson and Ruth Pearson (eds). Feminist Visions of Development: Gender, Analysis and Policy. London: Routledge
- Bahl R.W., Linn J. 1992. Urban Public Finance in Developing Countries. New York: Oxford University Press
- Bardhan P. 2002. Decentralization of Governance and Development. Journal of Economic Perspectives 16: 185-205
- Begum N., Khan A.M., Ahmed S.1998. *Look Proshasion-O- Bangladesh : Prasongik Vhabna* (On Public Administration with Bangladesh Perspective). Dhaka 52-72
- Bhasin K.2003. Understanding Gender. New Delhi: Women Unlimited (an associate of Kali for Women)
- Bird R., Vaillancourt (eds.). 1998. Fiscal Decentralization in Developing Countries. Cambridge: Cambridge University Press
- Blair H. 2000. Participation and power at the periphery: Democratic local governance in six countries. World Development. Vol. 28, No. 1
- Boserup E.1970. Women's Roles in Economic Development. London: George Allen and Unwin
- Campbell J.L., Hollingsworth J.R., Lindberg L.N.(eds). 1991. Governance of the American Economy. Cambridge and New York: Cambridge University Press
- Chandler J.A. 1996. Local Government Today. Second Edition. Manchester: Manchester University Press 2, 6-8
- Cheema G.S.1996. 'The Policy Framework: Decentralization and the Strengthening of Local Government' in the Report of the United Nations Global Forum on Innovative Policies and Practices in Local Government. Sweden: Gothenburg

- Cohen J., Peterson S. 1999. *Administrative Decentralization: Strategies for Developing Countries*. West Hartford: Kumarian Press
- Coston J. 1998. *Administrative Avenues to Democratic Governance: The Balance of Supply and Demand*. *Public Administration and Development* 18(5): 479-493
- CPD. 2001. *Policy Brief on 'Administrative Reform and Local Government,' CPD Taskforce Report*, Dhaka : CPD
- Crook RC, Sverrisson AS. 1999. *To What Extent can Decentralized Forms of Government Enhance the Development of Pro-poor Policies and Improve Poverty-alleviation Outcomes?*
- Crook RC. 2003. *Decentralization and Poverty Reduction in Africa: the Politics of Local-central Relations*. *Public Administration and Development* 23(1): 77-88.
- Dauda CL. 2006. *Democracy and Decentralization: Local Politics, Marginalization and Political Accountability in Uganda and South Africa*. *Public Administration and Development* 26: 291-302
- Davey K. 2003. *Fiscal Decentralization*. Keynote paper
- Dillinger W. 1995. *Better Urban Services: Finding the Right Incentives*. Washington DC: World Bank
- Eckardt S. 2008. *Political Accountability, Fiscal Conditions and Local Government Performance—Cross-sectional Evidence from Indonesia*. *Public Administration and Development* 28:1-17
- Gamble A. 2000. 'Economic Governance', in J. Pierre (ed.), *Debating Governance: Authority, Steering and Democracy*. Oxford and New York: Oxford University Press
- Grindle MS. 2007. *Going Local: Decentralization, Democratization, and the Promise of Good Governance*. Princeton, NJ: Princeton University Press.
- Hicks J.F., Kaminski B. 1995. *Local Government Reform and Transition from Communism: The case of Poland*. *Journal of Developing Societies* 9(1): 1-20
- Hodgson G. 2006. *What are Institutions?* *Journal of Economic Issues* 40(1): 1-25
- Hollingsworth J.R., Schmitter P.C., Streek W. (eds).1994. *Governing Capitalist Economies*. Oxford and New York: Oxford University Press
- <http://www.unescap.org/huset/lgstudy/country/bangladesh/bangladesh.html>
- Islam N. 2000. 'Urban Governance in Developing World and Bangladesh', in H.A. Hye (ed.), *Governance: South Asian Perspectives*. Dhaka: University Press 269-289
- Joyce P. 2001, 2003. *Politics*. London: Hodder Headline, Chicago: Contemporary Books 253
- Kandiyoti D.1998. 'Gender, Power and Contestation,' in Cecile Jackson and Ruth Pearson (eds). *Feminist Visions of Development: Gender, Analysis and Policy*. London: Routledge

- Khan M.M.1997. Urban Local Governance in Bangladesh: an Overview, Urban Governance in Bangladesh, Dhaka: Centre for Urban Studies
- Khan M.M.R., Ara F. 2006. Women, Participation and Empowerment in Local Government: Bangladesh Union Parishad Parspective. Asian Affairs. Vol.29. No.1:73-00.
- Khan Z.R. 2000. "Strengthening Local Government : Recent Eperience and Future Agenda," Kenote paper presented at the CPD-CARE Dialogue held in Dhaka, Dhaka : CPD
- Kim K.H. 1993. Urban Finances in Selected Eastern and Southern African Countries. Urban Management Program. Nairobi: United Nations Center for Human Settlements
- kingdom J. 1999. Government and Politics in Britain: An Introduction. 2nd Edition. Cambridge: Polity Press 570-571
- Klingner DE. 1996. Public Personnel Management and Democratization: A View from Three Central American Republics. Public Administration Review 56(4):390-399.
- Layfield F. 1976. Report of the Committee of Enquiry into Local Government Finance. London
- Leftwich A. 1994. Governance, the State and the Politics of Development. Development and Change 25: 361-386
- Litvack J., Ahmad J., Bird R. 1998. Rethinking Decentralization at the World Bank. Discussion Paper. Washington DC: World Bank
- Maier C.S. 1987. 'Introduction', in C.S. Maier (ed.), Changing Boundaries of the Political. Cambridge and New York: Cambridge University Press 1-26
- Manor J. 1998. The Political Economy of Democratic Decentralization. Washington DC: World Bank
- Mawhood P. 1983. Local Government in the Third World: The Experience of Tropical Africa. Chichester: John Wily and Sons
- Mawhood P. 1985. Local Government in the Third world. John Weily Chichester
- McCarney P.L.1996a. Cities and Governance: New Directions in Latin America, Asia and Africa. Toronto: Centre for Urban and community Studies, University of Toronto
- McCarney P.L.1996b.The Changing Nature of Local Government in Developing Countries. Toronto: Centre for Urban and community Studies, University of Toronto 16-17
- McGill R. 1997. Civil service Reform in Developing Countries: A strategic Perspective from an Institutional Development Base. International Journal of Public Sector Management 10(4): 254-267
- Mill J.S. 1975. 'Considerations on Representative Government', in J.S. Mill's, Three Essays. Oxford: Oxford University Press
- Olowu D. 1987. The study of African local government since1960. Planning and Administration. Vol.14, No. 1

- Olowu D. 1988. African Local Governments as Instruments of Economic and Social Development. The Hague: International Union of Local Authorities
- Olowu D. 2003. Local Institutional and Political Structures and Processes: Recent Experience in Africa. *Public Administration and Development* 23(1): 41-52.
- Olowu D., Smoke P. 1992. Determinants of successful local government in Africa. *Public Administration and Development*. Vol. 12, No. 1
- Organization for Economic Co-operation and Development (OECD). 1996. Ethics in the Public Service: Current Issues and Practices. Paris: OECD.
- Oxhorn P. 2004. 'Unraveling the Potential of Decentralization', in P Oxhorn, J.S. Tulshin and A.D. Selee (eds.), *Decentralization, Democratic Governance, and Civil Society in Comparative Perspective*. Washington: Woodrow Wilson Centre Press, Baltimore and London: Johns Hopkins University Press
- Parpart J.L., Rai S.M., Staudt K. 2002. *Rethinking Empowerment: Gender and Development in a Global/Local World*. London and New York: Routledge
- Peters B.G. 1998. 'Governance in Africa', paper presented at United Nations Conference on Governance in Africa
- Peters B.G., Pierre J. 1998. Governing without Government: Rethinking Public Administration. *Journal of Public Administration and Theory* 8: 223-242
- Peterson V.S., Runyan A.S. 1999. *Global Gender Issues*. Second Edition. Colorado: Westview Press
- Pierre J, Peters B.G. 2000. *Governance, Politics and the State*. London: Macmillan Press, and New York: Martin's Press 2-3, 22-23
- Pierre J. 1998. *Partnerships in Urban Governance: European and American Experiences*. London: Macmillan Press
- Pierre J. 2000. *Debating Governance: Authority, Steering and Democracy*. Oxford and New York: Oxford University Press
- Prud'homme R. 1995. The dangers of decentralization. *World Bank Research Observer*. Vol. 10, No. 2
- Rahim M.A., Ahmad A.J.M.U., Husain A.T.M.A., Rahman M.H. 2002. *Equity in Input Delivery Resource Mobilization and Its Utilization: A Study on Comprehensive Village Development Programme*. Bogra: Rural Development Academy
- Rahman M. S. 1990. *Adunik Lokaprosashan (Modern Public Administration: Theory and Practice)*. 2nd Edition. Dhaka: Bangla Academy
- Rahman M., Sarker M.A., Ullah S.M. F. 2003. *Poor Governance Hurts Bangladesh Hard: Promises to Combat Corruption Are All But Fulfilled*. Dhaka: News Network
- Rahman M.H. 1989. *Decentralization: In search for a theoretical work*. *Administrative Change* 2(Jan-June)
- Rahman S. 2000. 'Governance and Local Government System', in H.A.Hye (ed.), *Governance: South Asian Perspectives*. Dhaka: University Press 231-246

- Rainey H.G. 1997. *Understanding and Managing Public Organizations*. San Francisco: Jossey-Bass
- Rhodes R.A. W. 1997. *Understanding Governance: Policy Networks, Governance, Reflexivity and Accountability*. Buckingham :Open University Press.
- Rondinelli D.A. 1997. *Managing the Politics of Decentralization*. Paper prepared for a World Bank seminar on decentralization. Washington DC: World Bank
- Rondinelli D.A.,Cheema G.S. (eds.) 1985. *Decentralization and Development*. Sage-UNCRD.
- Sarkar S.R. 2003. *Repression on Women in Rural Bangladesh*. Bogra: Rural Development Academy
- Scott C.V. 1995. *Gender and Development: Rethinking Modernization and Dependency Theory*. Boulder and London: Lynne Rienner Publishers
- Shamim I., Kumari R. 2002. *Gender and Local Governance: A New Discourse in Development*. Dhaka and New Delhi
- Siddiqui K. (ed.).1992. *Local Government in South Asia: a Comparative on Bangladesh*. Dhka:UPL15, 17-18
- Siddiqui K. (ed.).1994. *Local Government in Bangladesh*. 2nd Edition. Dhka:NILG 47
- Smoke P. 1989. *Is Local Public Finance Theory Relevant for Developing Countries?* Development Discussion Paper No.316. Cambridge: Harvard University (Harvard Institute for International Development)
- Smoke P. 1993. *Local government fiscal reform in developing countries: Lessons from Kenya*. World Development. Vol. 21, No. 6
- Smoke P. 1994. *Local Government Finance in Developing Countries: The Case of Kenya*. Nairobi: Oxford University Press
- Smoke P. 2001. *Fiscal Decentralization in Developing Countries: A Review of Current Concept and Practice*. Democracy, Governance and Human Rights Programme Paper Number 2. Geneva: United Nations Research Institute for Social Development
- Smoke P. 2003. *Decentralization in Africa: Goals, Dimensions, Myths and Challenges*. Public Administration and Development 23(1): 7-16.
- Stearns J. 2003. 'Gender Inequalities and Feminist Politics in a Global Perspective,' in Eleonore Kofman and Gillian Youngs (eds). *Globalization: Theory and Practice*. London and New York: Continuum
- Steiner S. 2007. *Decentralization and Poverty: Conceptual Framework and Application to Uganda*. Public Administration and Development 27: 175-185
- Stren R.E. 1991. *Old wine in new bottles? An overview of Africa's urban problems and the urban management approach to dealing with them*. Environment and Urbanization. Vol. 3, No. 1
- Talukdar MRI. 2009. *Combating Corruption: Mechanisms and Institutional Arrangements*. The Journal of Administrative Studies. No. 02 (June 2009):99-106

- Tanzi V. 1995. Fiscal Federalism and Decentralization: A Review of Some Efficiency and Macroeconomics Aspects. Proceedings of the World Bank Annual Conference on Development Economics
- Tendler J. 1997. Good Government in the Tropics. Baltimore: Johns Hopkins University Press
- Ter-Minassian T. (ed.). 1997. Fiscal Federelism: Theory and Practice. Washington DC: IMF
- The Constitution of India
- The Constitution of South Africa
- The Constitution of the People's Republic of Bangladesh
- The Constitution of Uganda
- The Local Government (City Corporation) Ordinance, 2008
- The Local Government (City Corporation) Act, 2009 (Proposed)
- The Local Government (Pourashava) Ordinance, 2008
- The Local Government (Pourashava) Act, 2009
- The Local Government (Thana Parishad and Thana Administration Reorganization) Ordinance, 1982
- The Local Government (Thana Parishad and Thana Administration Reorganization) Ordinance, 1982
- The Local Government (Union Parishad) Ordinance, 2008
- The Local Government (Union Parishad) Act, 2009 (Proposed)
- The Local Government (Union Parishads) Ordinance, 1983 (as modified up to the 31st July 2002)
- The Local Government (Upazila Parishad) Ordinance, 2008
- The Local Government Commission Ordinance, 2008
- The Ordinance No. XC of 1976
- The Pourashava Ordinance, 1977
- The Presidential Order No. V11 and XV11 of 1972
- The Report of the Administrative and Services Reorganization Committee
- The Report of the Local Government Institution Accelerating and Strengthening Committee (headed by Dr. A M M Shawkhat Ali), Local Government Division, Ministry of LGRD & C, November 2007
- The Reports of the Huda Commission and Rahmat Ali Commission
- The Upazila Parishad (Reintroduction of the Repealed Act and Amendment) Act, 2009
- The Upazila Parishad Act, 1998 (As modified up to 31 July 1999)
- The Zilla Parishad Act, 2000
- UN ESCAP. 2009. 'Country paper: Bangladesh' in the report on Local Government in Asia and the Pacific: A Comparative study. UN ESCAP Website: 19 April 2009

- UNDP-Bangladesh. 2009. The Preparatory Assistance Document of the Strengthening Upazila Parishad through Capacity Building Initiatives and Policy Advocacy Project
- UNDP Study, 2008 on the proposed Local Government Commission
- UNDP. 2005. Fiscal Decentralization and Poverty Reduction. UNDP Primer
- UNDP.1992. The Urban Environment in Developing Countries. New York
- UNDP.1997. Global Program on Decentralization. New York
- United Nations Development Programme (UNDP).1998. Science and Technology for Poverty Alleviation and Women's Empowerment: Illustrations from the Asia-Pacific Region.Philippines(MakatiCity):Regional Bureau for Asia and the Pacific (RBAP)
- United Nations Human Settlements Programme (UN-HABITAT). 2007. International guidelines on decentralization and the strengthening of local authorities. Nairobi, 00100, Kenya (www.unhabitat.org)
- USAID: Center for Democracy and Governance.2000. Decentralization and Democratic Local Governance Programming Handbook. Washington DC 6-7
- Wallis M. 1991. Local government and development: A guide to the literature. Environment and Urbanization. Vol. 3, No. 1
- Williamson O.E. 1996. The Mechanisms of Governance. Oxford and New York: Oxford University Press
- World Bank. 1989. Strengthening Local Governments in Sub-Saharan Africa. Policy Seminar Report No. 21. Washington DC: Economic Development Institute and the Africa Technical Department
- World Bank. 1991. Urban Policy and Economic Development: An Agenda for the 1990s. Washington DC
- World Bank. 1996. Urban Sector Policy Paper. Washington DC
- World Bank. 2000. World Development Report 1999/2000: Entering the 21st Century. Washington DC

Glossary

Act : Formal law, bylaw or the like, by the legislature (here by the parliament of People's Republic of Bangladesh).

Administrative Decentralization: Administrative decentralization seeks to redistribute authority, responsibility and financial resources for providing public services among different levels of government (<http://www1.worldbank.org/publicsector/decentralization/admin.htm>).

Administrative Divisions: Territorial divisions of a country defined for the administrative purposes.

Administrative Units: Units of the state with administrative responsibilities.

Cabinet: A power board of political officials (usually senior ministers) headed by the Prime Minister basically for planning regulatory and/or key executive decisions.

Cantonment Board: A board or authority, appointed by the government, for administration of a cantonment with a view to improve the services of the cantonment community and to ensure developmental activities, and for matters connected therewith or incidental thereto.

Central Government or National Government: Central government or the national government (or the federal government in federal states), is the government at the level of the nation-state.

City Corporation: A mega city that operates under a corporate charter granted by the state, and in Bangladesh context it is an urban local government unit.

Constitution: Constitution is a fundamental law that determines the principles of a state as regards to civic rights and governance, and political notions of the government (i.e. executive, legislative and judiciary).

Decentralization: Decentralization means the transfer of authority and responsibility for public functions from the central/national government to local government units, and other government departments, authorities and commissions.

Deputy Commissioner: A mid career official (Deputy Secretary) of the government who has been given charge or authority to manage a district administration.

Down-ward Accountability: How *an* organization engages with its ‘beneficiaries’, builds relationships, and is accountable for results in ways that enable learning and improvement towards the achievement of its mission (Keystone Study, 2006 - “Downward accountability”):

Empowerment: It is concerned about the freedom of choice or authority to make decision and/ or participate in joint decision making process.

Engagement: Here engagement means a keen emotional connection that a member of the community feels for the concerned local government unit, which influences him or her to exert greater discretionary effort towards helping that local government for serving better governance and development.

Fiscal Decentralization: Fiscal decentralization is basically denotes the transfer of expenditure responsibilities and revenue assignments from central to local governments. Both anecdotal and empirical evidence suggest that fiscal decentralization has been linked to a number of outcomes, for instance, economic growth, enhanced public expenditure patterns, resolute fiscal imbalances, reduced government size, good governance and better service delivery. Political as well as administrative decentralization, however, is precondition to bring outcomes of fiscal decentralization. Despite the policy agenda cover to move ahead with widespread notions of the fiscal decentralization, there are, in fact, four basic issues of a decentralized fiscal system: i) the assignment of expenditure responsibilities to different government levels; ii) the assignment of tax and revenue sources to different government levels; iii) intergovernmental fiscal transfers; and iv) local governments’ borrowing.

Horizontal Accountability: Here horizontal accountability denotes local governance instances where relationship between the actor and the accountability forum are level-headed and horizontal, and these types of accountability mechanism is based on legal and/or norm requirements like access of media, response to association and concerned parishad (council), transparency and freedom of peer colleagues, team spirit, and deliberate democracy and governance.

Ibid: Ibid is an abbreviated form of ibidem. Its use in a footnote or bibliographical entry indicates that the citation is taken from the immediately preceding entry.

Inclusiveness: Means that all citizens have equal rights before the law (such as protection of property) and have equal opportunities to exercise those rights. For good governance, a key right is to participate in the governance process. Thus, inclusiveness means that all those who have a stake in a governance process and who want to participate in it can do so on an equal basis—and that no class of citizens is systematically excluded. In short, there is equal participation. Inclusiveness also means nondiscrimination in access to services that a government is mandated to provide through social consensus, such as public health or education services and public goods (for example, justice and the rule of law). In short, there is equal treatment (World Bank, 2003).

Institutional Democratization: Institutional democratization refers to this shift in values, rules, skills, and interactions, favoring transparency, equity, responsiveness, accountability, and other traditional democratic values (Hodgson, 2006; McGill, 1997; OECD, 1996). Evidence of institutional democratization can be found through functioning oversight and accountability mechanisms and the systematic incorporation of public input into government decision making (Coston, 1998; Klingner, 1996).

Lessons learnt: Lessons learnt is a cost-effective project management tool. The purpose of lessons learnt is to bring together any insights gained during a project that could usefully apply on future projects. To ensure efficiencies over time and development of best practices, it is essential to capture lessons learnt on projects (<http://www.projectsmart.co.uk/lessons-learned.html>).

LGSP: Sirajganj Local Governance Development Fund Project (SLGDFP), supported by UNDP and UNCDF, had been running successfully from 2000 to 2007 in the 82 Union Parishads of Sirajganj district.

LGSP-LIC: Local Governance Support Project- Learning and Innovation Component (LGSP-LIC), supported by UNDP, UNCDF, EC and Danida, is an innovative component of LGSP and second generation

pilot project of SLGDFP, piloting in 6 districts (i.e. Sirajganj, Hobigonj, Feni, Narshindhi, Sathkira and Barguna).

Local Government Commission: An authority by legislation for development of a transparent, accountable, efficient and pro-people local government system in practice, and for effecting inevitable changes appearing to the power structure and dynamics of local government in the interests of effective and convenient local governance and development of the community.

Local Government Division: The Local Government Division (LGD) is a division of the Ministry of Local Government, Rural Development and Co-operatives, Government of the People's Republic of Bangladesh. The mandate of LGD is to facilitate, monitor, coordinate and supervise local government institutions, and related other departments and public bodies.

Local Government Institutions: Local Government Institutions refer to local government units and these are, in the context of Bangladesh, Union Parishad, Upazila Parishad, Zila Parishad in rural area, and Municipality and City Corporations in urban area, and also Chittagong Hill District Council and Chittagong Hill Regional Council in special area.

Ministry of Chittagong Hill Tracts Affairs: The Ministry of Chittagong Hill Tracts Affairs is an important ministry of Government of the People's Republic of Bangladesh, for the wellbeing and development of Chittagong hill tracts that combines three hilly districts of Bangladesh i.e. Rrangamati, khagrachhari and Bandarban districts. The area of the Chittagong Hill Tracts is about 13,295 sq km, which is approximately one-tenth of the total area of Bangladesh. In fact, the Chittagong Hill Tracts (CHT) is a distinct region in terms of its ethnic, cultural and environmental diversity to the rest of Bangladesh (see <http://www.mochta.gov.bd/>)

Political Decentralization: Political decentralization aims to give citizens and/or their elected representatives more power in public decision-making. It is often associated with pluralistic politics and representative government, but it can also support democratization by giving citizens, or their representa-tives, more influence in the formulation and implementation of policies. Advocates of political

decentralization assume that decisions made with greater participation will be better informed and more relevant to diverse interests in society than those made only by national political authorities (<http://www1.worldbank.org/publicsector/decentralization/political.htm>).

Raja and Mouza based Headman-Karbari System: The Circle Chief and Headman-Karbari System is a unique traditional system which is a distinct characteristic of Chittagong hill tracts region. The region is divided into three circles (*Chakma, Mong and Bomang*). For each circle, there is a circle chief who is considered as Raja. In fact, a form of monarchy is evidenced here that includes revenue collection and social judiciary system). Although the circles are named according to the certain ethnic groups, the jurisdiction is determined according to mouza areas. Mouza is the grass-root revenue unit. Each mouza is placed under a Headman (or Dewan) appointed by the concerned Circle Chief, in concurrence with Deputy Commissioner. Furthermore, each mouza is sub-divided into smaller units called Para or Adam, which actually contains individual village settlement. Such each village is placed under a Karbari, who is appointed by the mouza Headman, in concurrence with the concerned Chief (<http://www.mochta.gov.bd/index.php/cht-issues/hill-tracts-region/206-tribal-chief-and-karbari-in-cht>)

RLG Institutions: Rural Local Government Institutions refer to Union Parishads, Upaziala Parishads and Zilla Parishads.

Secretary: Secretary is the Chief Administrative Officer of a Division of a Ministry or Ministry itself in the Government of the People's Republic of Bangladesh. This is, in fact, senior most position in the public bureaucracy in Bangladesh.

SLGDFP: Sirajganj Local Governance Development Fund Project (SLGDFP, supported by UNDP and UNCDF, had been running successfully from 2000 to 2007 in the 82 Union Parishads of Sirajganj district.

Structural Decentralization: Structural decentralization alters the balance of power among levels of government favoring localized levels of government; even to some extent this component allows local peoples' representatives to govern the local government, but values associated with legacy do not always change until it gets touched with institutional democratization.

Upazila Nirbhahi Officer (UNO): Chief Executive Officer of an Upazila (sub district), who provides secretarial services to the Upazila Parishad. His/her position in the Public Bureaucracy in Bangladesh is equivalent to the Senior Assistant Secretary.

Vertical Accountability: Here vertical accountability refers to the accountability leverage of local government officials to the elected parishad (council), and the parishad's responsibility to the government (i.e. local government division) and/or to the proposed local government commission, and Auditing Agencies, Anti-corruption Commission, Courts and Ombudsman).

Index

- absence 21, 68, 74, 76, 80, 82, 87, 93, 109, 121, 122, 124
- accountability 21, 22, 26, 29, 30, 67, 69, 71, 74, 80, 82, 87, 101, 105, 107, 110, 113, 115, 130, 131, 138, 140, 143, 162, 163
- accountable 19, 22, 26, 28, 29, 60, 65, 79, 81, 103, 107, 110, 112, 116, 124, 142, 162, 164
- Act 20, 25, 32, 33, 36, 37, 38, 39, 43, 45, 47, 48, 49, 50, 51, 52, 53, 55, 56, 57, 61, 62, 63, 64, 66, 67, 68, 69, 70, 71, 72, 73, 74, 76, 82, 93, 97, 98, 99, 106, 117, 142, 143, 159, 160, 161
- Acts 21, 30, 44, 45, 49, 51, 49, 67, 69, 70, 78
- administrative 20, 25, 30, 32, 33, 34, 35, 37, 49, 59, 62, 66, 67, 69, 71, 74, 76, 78, 79, 80, 83, 84, 87, 88, 95, 100, 107, 109, 110, 111, 114, 115, 126, 142, 143, 161, 162
- advocacy 69, 93
- Allocating 86
- amendment 43, 49, 73, 74, 83, 93, 97, 143
- analysis 20, 21, 58, 82, 95, 104
- anecdotal 72, 84, 92, 142, 162
- Announcement 116
- Annual Confidential Report 62, 66
- Annual Performance Report 62, 66
- Appendix 69, 83, 109, 116, 127, 132, 135, 137, 138, 141
- aspects 20, 21, 28, 29, 45, 67, 75, 78, 83, 85, 94
- Aspects 86, 158
- Assessment 78, 139
- attributes 94, 95, 99
- August 46
- author 20, 108, 109
- autonomy 20, 21, 22, 69, 75, 76, 78, 83, 87, 89, 91, 107, 109, 111, 115
- Bangladesh 19, 20, 21, 20, 22, 23, 24, 25, 26, 28, 29, 30, 32, 33, 34, 36, 41, 42, 47, 48, 49, 50, 49, 50, 61, 62, 66, 67, 68, 69, 71, 72, 75, 76, 77, 78, 83, 85, 86, 87, 88, 89, 90, 93, 94, 96, 99, 101, 105, 106, 109, 114, 116, 117, 118, 119, 121, 128, 132, 135, 137, 138, 141, 142, 143, 153, 155, 157, 158, 159, 160, 161, 164, 165, 166
- Basic Democracies 38, 40, 141
- between 26, 30, 34, 38, 40, 62, 70, 72, 74, 75, 82, 83, 84, 89, 90, 92, 93, 94, 102, 105, 106, 110, 111, 113, 128, 131, 132, 135, 136, 140, 142, 144, 163
- body corporate 19, 27
- book 20, 21, 30
- budgeting 24, 79, 86, 93, 100, 104, 108, 110, 112, 114, 130
- bureaucracy 60, 63, 72, 77, 106, 142, 143, 166
- Cantonment Board 40, 41, 47, 49, 50, 87, 161
- Capacity Building 160
- Caretaker 41
- Chair 64, 129
- Chairmen 38, 39, 40, 41, 43, 44, 53, 72, 73, 74, 97, 141, 142
- challenges 21, 25, 67, 105

- Chapter 19, 20, 21, 19, 25, 29, 49, 67, 68, 83, 85, 93, 105
- Citizens 137, 138
- City Corporations 29, 165
- civil servants 113
- Comments 132
- Commission 23, 27, 28, 44, 45, 46, 47, 51, 61, 63, 83, 106, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 137, 142, 159, 160, 164
- Committee 23, 39, 42, 43, 46, 50, 52, 56, 57, 59, 117, 121, 122, 123, 128, 135, 140, 141, 155, 159
- Community 104, 138, 153
- Composition 118
- comprehensive 54, 72, 73, 85, 89, 103, 119, 129
- Concept and Issues 83
- Conceptual Framework 19, 158
- concern 21, 19, 82, 88, 101
- Conclusion 105
- conducted 128, 132, 135
- Constitution 23, 25, 29, 30, 50, 59, 62, 66, 67, 68, 71, 72, 76, 96, 101, 116, 158, 159, 161
- constitutional 20, 25, 30, 50, 67, 68, 71, 86
- controversial 46, 141
- corruption 22, 23, 25, 33, 44, 81, 103, 113, 140
- Country Context 30
- critical 20, 21, 19, 67, 88, 93, 101, 103, 106, 144
- debate 31, 46, 72, 85, 95
- decision making 22, 72, 79, 87, 100, 102, 107, 110, 112, 114, 122, 139, 143, 144, 162, 164
- deconcentration 21
- deficits 28, 85, 92
- delegation 21, 93
- democratic decentralization 20, 21, 23, 25, 29, 33, 46, 51, 63, 68, 69, 71, 72, 74, 96, 105, 106, 109, 114, 142
- Deputy Commissioners 32, 60, 61, 74
- development 20, 21, 19, 20, 23, 24, 25, 26, 27, 28, 30, 29, 35, 36, 41, 42, 51, 52, 53, 54, 55, 56, 57, 63, 67, 68, 69, 71, 72, 75, 79, 80, 81, 83, 84, 85, 86, 92, 93, 94, 95, 96, 97, 98, 100, 101, 102, 104, 105, 106, 107, 109, 110, 111, 112, 113, 114, 135, 136, 138, 139, 140, 141, 144, 160, 162, 164, 165
- Development 20, 24, 27, 30, 31, 40, 42, 43, 54, 61, 64, 65, 69, 77, 78, 94, 95, 109, 115, 123, 128, 130, 132, 134, 136, 137, 139, 140, 141, 153, 154, 155, 156, 157, 158, 160, 161, 164, 166
- devolution 21, 24
- Dhaka 32, 100, 109, 114, 118, 132, 153, 155, 157
- downward 110, 140
- economic 19, 25, 26, 30, 33, 56, 57, 69, 75, 84, 85, 89, 94, 95, 97, 99, 100, 101, 102, 105, 110, 111, 115, 143, 162
- elected 19, 20, 19, 24, 27, 30, 29, 30, 32, 33, 34, 37, 38, 39, 40, 41, 43, 44, 45, 51, 53, 56, 58, 62, 63, 66, 67, 70, 71, 74, 75, 80, 81, 83, 88, 97, 98, 99, 101, 102, 103, 106, 114, 129, 132, 140, 141, 142, 143, 144, 165
- Election 28, 47, 48, 49, 65, 142
- Electoral Collage 48

- emphasis 20, 23, 27, 30, 105
empirical 84, 92, 142, 162
evidence 21, 24, 25, 28, 29, 68, 71, 82, 104, 105, 142, 144, 162
Executive 30, 36, 58, 61, 64, 124, 141, 166
expenditure responsibilities 19, 78, 84, 85, 86, 87, 88, 92, 112, 162
Father of the Nation 42
Field Administration 32, 153
fiscal decentralization 21, 67, 83, 84, 85, 86, 87, 88, 93, 108, 162
Functions 51, 53, 56, 121, 125
Gazette 116
Gender 93, 94, 95, 96, 99, 101, 104, 153, 155, 156, 157, 158
Gender and Development 95, 156, 157
gender mainstreaming v 20, 21, 93, 94, 95, 96, 97, 99, 100, 101, 103, 104
generation 24, 138, 164
Good Governance 30, 154
governance 19, 20, 21, 19, 20, 22, 24, 26, 27, 29, 30, 29, 51, 63, 67, 68, 69, 71, 72, 74, 78, 79, 80, 82, 83, 84, 86, 94, 93, 94, 95, 96, 97, 99, 100, 101, 102, 103, 104, 105, 106, 109, 110, 111, 112, 114, 141, 142, 143, 153, 161, 162, 163, 164
Government 19, 20, 22, 23, 24, 25, 27, 29, 30, 31, 32, 34, 37, 38, 41, 42, 43, 44, 45, 46, 47, 49, 50, 51, 49, 50, 51, 52, 55, 56, 57, 60, 61, 62, 63, 64, 65, 66, 67, 68, 70, 71, 72, 73, 74, 75, 76, 78, 81, 83, 86, 87, 89, 93, 95, 97, 103, 105, 107, 109, 114, 116, 117, 118, 119, 120, 121, 122, 123, 125, 126, 127, 128, 132, 135, 136, 137, 138, 141, 142, 143, 144, 153, 154, 155, 156, 157, 158, 160, 161, 164, 165, 166
Governor 37, 42, 60
heritage 19, 33, 50, 59, 105
Hindu Rules 34
historical 29
Historical Perspective 33
horizontal 90, 91, 101, 110, 111, 112, 163
Horizontal 163
IMF 20, 30, 158
Incentive 91
incentives 19, 29, 69, 91, 134
incurrence 92
Independent 34, 41
India 24, 29, 35, 36, 38, 92, 100, 158
information 19, 24, 29, 30, 47, 62, 73, 87, 94, 110, 112, 121, 122, 125, 129, 131, 134, 137
innovative 22, 24, 34, 107, 138, 164
Institution 23, 35, 37, 46, 135, 159
institutional democratization 21, 22, 107, 111, 163, 166
Institutions 31, 45, 49, 50, 116, 117, 125, 126, 127, 154, 165, 166
interface 72, 103, 143, 144
Intergovernmental 84, 89
issues 21, 26, 27, 28, 68, 73, 83, 84, 89, 93, 122, 123, 124, 130, 162, 166
Judiciary 30
judicious 81, 144
leadership 25, 37, 42, 69, 80, 82, 93, 97, 104, 105, 113, 144
legacy 20, 21, 33, 34, 43, 76, 107, 166
legal 19, 27, 29, 31, 46, 67, 83, 88, 92, 93, 106, 112, 163

- legislator 70, 72, 78, 80, 82, 83, 106, 113
- legitimacy 29, 82
- LGD 109, 128, 132, 164
- LGSP 20, 24, 100, 128, 132, 135, 138, 139, 164
- LGSP-LIC 20, 24, 100, 139, 164
- liberal democracies 28
- LIC 20, 24, 100, 128, 132, 135, 138, 139, 140, 164
- Literature Review 94
- Local 19, 20, 23, 24, 25, 26, 27, 28, 29, 30, 31, 33, 34, 37, 39, 42, 43, 44, 45, 46, 47, 49, 50, 51, 49, 50, 56, 57, 58, 61, 63, 66, 67, 68, 70, 71, 72, 73, 74, 75, 76, 78, 79, 81, 83, 84, 89, 93, 97, 103, 105, 106, 109, 113, 114, 116, 117, 118, 119, 120, 121, 123, 125, 126, 127, 128, 132, 135, 137, 138, 141, 143, 153, 154, 155, 156, 157, 158, 159, 160, 164, 165, 166
- local governance 20, 21, 20, 24, 26, 29, 69, 71, 82, 93, 94, 96, 100, 101, 105, 109
- local needs 19, 29, 30, 110, 111
- locally 19, 27, 83, 88, 126, 136
- manifestations 100
- marginal 19, 30
- market 19, 30, 77, 87, 136
- Matrix of the Local Administration 58
- MDGs 19, 30, 69, 96, 105, 115
- Member of Parliament 80
- Members 39, 40, 41, 62, 64, 74, 97, 118, 119, 120, 121, 122, 124
- Ministry 30, 31, 32, 61, 78, 109, 116, 128, 132, 159, 164, 165, 166
- models 24, 102
- MPs 62, 72, 143
- Municipalities 29, 31, 38, 47, 98
- Non-Formal 100
- Notice Board 139
- Ordinance 23, 39, 42, 43, 46, 47, 63, 71, 72, 73, 83, 93, 97, 116, 117, 118, 119, 122, 124, 125, 128, 141, 143, 159
- outcomes 19, 26, 79, 84, 100, 112, 144, 162
- overview 158
- Pakistan's Rules 34
- Parishad Secretary 66
- Parliament 30, 45, 62, 66, 68, 71, 124
- Part 23, 46, 50, 59, 96
- participatory 22, 24, 26, 28, 86, 93, 107
- phenomenon 20
- planning 21, 48, 52, 54, 55, 56, 57, 72, 78, 79, 83, 85, 86, 93, 95, 100, 102, 108, 110, 111, 112, 114, 138, 140, 142, 143, 161
- Policy 68, 109, 124, 153, 154, 155, 157, 160, 161
- Policy Networks 157
- political 19, 20, 21, 19, 21, 22, 25, 26, 28, 29, 30, 29, 34, 44, 46, 67, 68, 69, 70, 72, 75, 79, 82, 85, 87, 88, 94, 95, 102, 105, 106, 107, 110, 111, 113, 115, 142, 161, 165
- Pourashava 49, 64, 87, 159
- poverty reduction 19, 25, 29, 54, 94, 100, 102, 105, 138
- power 19, 20, 21, 27, 36, 38, 41, 42, 43, 44, 45, 49, 60, 61, 62, 67, 68, 71, 72, 74, 75, 76, 82, 83, 86, 91, 107, 133, 141, 142, 143, 153, 161, 164, 165, 166

- Prime-Minister 73, 143
- privatization 21
- promoting 20, 93, 94
- pro-people 50, 63, 66, 81, 141, 164
- Proposed 109, 159
- Public Administration 153, 154, 155, 156, 157, 158
- Public Management 19
- Published 116
- Recommendations 127, 128, 135
- reforms 20, 29, 34, 69, 75, 109, 115, 128, 131
- regenerated 36, 63, 98, 100
- Regional 31, 48, 50, 58, 160, 165
- re-introduced 142
- Report 23, 29, 45, 46, 59, 109, 124, 135, 154, 155, 159, 160, 161
- represent 28
- representatives 19, 20, 21, 23, 27, 38, 39, 51, 53, 67, 71, 74, 75, 79, 81, 83, 98, 99, 103, 106, 107, 114, 132, 138, 141, 165, 166
- Republic 23, 25, 30, 41, 50, 59, 62, 66, 67, 71, 72, 76, 96, 101, 109, 116, 118, 143, 159, 161, 164, 165, 166
- Research 109, 123, 157, 158
- reserved 39, 45, 51, 53, 56, 57, 97, 98, 99, 101, 102, 111
- Retained Departments 65
- revenue 19, 28, 36, 48, 73, 77, 78, 81, 84, 85, 86, 88, 89, 90, 91, 93, 111, 126, 128, 129, 130, 131, 132, 134, 135, 136, 140, 142, 144, 162, 166
- Revenue Administration 61
- revenue assignments 19, 78, 84, 142, 162
- Revenue Sources 127, 132, 135
- Rules 34, 41
- Rural 20, 31, 47, 48, 49, 55, 57, 58, 59, 65, 78, 103, 109, 128, 132, 157, 164, 166
- SBG 139
- SDO 37, 39
- Section 25, 32, 60, 62, 64, 66, 68, 72, 73, 117, 118, 121, 124
- SLGDFP 20, 24, 137, 138, 164, 166
- social 19, 21, 22, 25, 30, 54, 55, 56, 79, 81, 82, 91, 93, 94, 95, 101, 102, 103, 110, 111, 113, 138, 143, 163, 166
- solutions 28, 30, 95, 103
- South Africa 24, 25, 30, 68, 103, 154, 159
- splendid 103
- SSC 140
- Stability 91
- Standing Committees 52, 55, 57, 58, 77, 100
- steering 79, 112
- strengthening 29, 70, 83, 96, 138, 160
- structural decentralization 21, 111
- sub-national 19, 21, 20, 21, 27, 48, 80, 83, 90, 91, 92, 93
- sub-national borrowing authority 21, 48, 80
- sub-national territorial units 19, 27
- summary 69, 82, 109
- tax 76, 77, 80, 81, 83, 84, 88, 89, 93, 94, 112, 128, 129, 130, 132, 133, 134, 135, 136, 163
- tiers 45, 53, 88, 98
- Transfer 91, 130, 134
- Transferred Officials 64
- transparency 21, 22, 67, 87, 91, 101, 107, 110, 112, 131, 138, 163

transparent 22, 81, 91, 103, 107, 112, 128, 164
 trickled down 97
 UFT 140
 Uganda 25, 68, 154, 158, 159
 UN 27, 29, 34, 35, 36, 38, 43, 44, 83, 93, 96, 160
 UNCDF 24, 100, 102, 128, 132, 135, 137, 138, 164, 166
 UNDP 24, 85, 87, 89, 90, 92, 96, 100, 102, 128, 132, 137, 138, 160, 164, 166
 Union Parishad 23, 31, 42, 43, 44, 45, 46, 47, 48, 49, 51, 49, 50, 56, 57, 58, 59, 66, 67, 70, 73, 74, 87, 90, 97, 107, 117, 128, 133, 139, 155, 159, 165
 United Nations x, 20, 30, 83, 154, 155, 156, 158, 160
 UNO 44, 58, 63, 64, 77, 137, 166
 Unofficial Translation 116
 Upazila Administration 43, 58, 141
 Upazila Parishad 23, 29, 31, 32, 44, 45, 46, 47, 48, 49, 50, 53, 55, 58, 62,

63, 64, 66, 67, 70, 71, 72, 73, 80, 82, 83, 87, 90, 98, 106, 117, 142, 143, 144, 159, 160, 165, 166
 upazila system 20, 23, 51, 63, 106, 142
 upward 101
 UZP 66, 72, 73, 82, 100, 144
 Vertical 90
 VGD 81
 VGF 81
 views 28
 WDC 140
 widespread 19, 23, 84, 85, 94, 95, 105, 162
 Women Forum 100
 workshop 132
 World Bank 20, 27, 30, 83, 85, 96, 154, 155, 157, 158, 160, 161, 163
 Zilla Administration 59
 Zilla Parishad 23, 31, 32, 43, 44, 45, 46, 47, 48, 50, 51, 52, 58, 59, 61, 62, 87, 90, 106, 160