

**STRENGTHENING FINANCIAL BASE OF  
LOCAL GOVERNMENT IN BANGLADESH:  
A STUDY OF REFORM EFFORTS  
AND PROSPECTS**

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PhD Thesis

By

Dilip Kumar Sharma ndc

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**STRENGTHENING FINANCIAL BASE OF LOCAL  
GOVERNMENT IN BANGLADESH: A STUDY OF  
REFORM EFFORTS AND PROSPECTS**

*A thesis submitted to the University of Dhaka  
in conformity with the requirements for the  
Degree of Doctor of Philosophy*

By

Dilip Kumar Sharma ndc

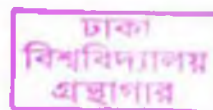
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## CERTIFICATION

Certified that the work incorporated in this thesis entitled "Strengthening Financial Base of Local Government in Bangladesh: A Study of Reform Efforts and Prospects", submitted by Dilip Kumar Sharma ndc, was carried out by the candidate under my supervision. Information culled from other sources has been duly acknowledged in this thesis.

467384




(Professor Dr. Syed Giasuddin Ahmed)

প্রফেসর ড সৈয়দ গিয়াসউদ্দিন আহমেদ  
ভাইস-চ্যান্সেলর  
জাতীয় কবি কাজী নজরুল ইসলাম বিশ্ববিদ্যালয়  
ত্রিপুরা মহল্লা-১০০

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## DECLARATION

I do hereby declare that the present thesis entitled "Strengthening Financial Base of Local Government in Bangladesh: A Study of Reform Efforts and Prospects" is the outcome of my original research work. The content of this thesis, fully or partly have not been submitted elsewhere for the award of any degree or diploma.

  
15.04.2013

(Dilip Kumar Sharma ndc)

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Finally, the researcher himself is completely responsible for any shortcomings, if there is any, in this thesis.

**Dilip Kumar Sharma ndc**

## **LIST OF ABBREVIATIONS /ACRONYMS**

AC	Assistant Commissioner
ADC	Additional Deputy Commissioner
AO	Administrative Officer
AUDP	Annual Upazila Development Plan
AUFPO	Assistant Upazila Family Planning Officer
BARD	Bangladesh Academy for Rural Development
BCSIR	Bangladesh Council of Scientific and Industrial Research
BDO	Basic Democracy Order
BS	Block Supervisor
CARE	Cooperation for American Relief Everywhere
CMM	Chief Metropolitan Magistrate
CO	Circle Officer
CUZP	Chairman Upazila Parishad
DC	Deputy Commissioner
DDC	District Development Committee
DDLG	Deputy Director Local Government
DE	Divisional Engineer
DG	Director General



DPHE	Department of Public Health Engineering
FFWP	Food for Work Programme
FWV	Family Welfare Visitor
IGF	Institutional Group Feeding
LGD	Local Government Division
LGRD&C	Local Government Rural Development and Cooperative Division
MA	Medical Assistant
MO	Medical Officer
OC	Officer in Charge
PIO	Project Implementation Officer
RDA	Rural Development Academy
RMP	Rural Maintenance Programme
RO	Research Officer
SAE	Sub-Assistant Engineer
SAS	Senior Assistant Secretary
SDO	Sub-divisional Officer
SMO	Subject Matter Officer
TDCC	Thana Development Coordination Committee
TTDC	Thana Training Development Centre
TRP	Test Relief Programme
UACO	Upazila Accounts Officer

UAO	Upazila Agriculture Officer
UARDO	Upazila Assistant Rural Development Officer
UE	Upazila Engineer
UEO	Upazila Education Officer
UFO	Upazila Fishery Officer
ULO	Upazila Livestock Officer
UNO	Upazila Nirbahi Officer
UP	Union Parishad
UFPO	Upazila Family Planning Officer
UP	Union Parishad
URDO	Upazila Rural Development Officer
USO	Upazila Statistical Officer
UM	Upazila Magistrate
UZP	Upazila Parishad
VDP	Village Defense Party
VGD	Vulnerable Group Development
VGf	Vulnerable Group Feeding
ZP	Zila Parishad



## ABSTRACT

This thesis has focused on strengthening financial base of local government in Bangladesh, particularly the reform efforts and prospects of rural local government. Hence the core objectives of this present study were:

- i. to make a list of the existing sources of local fund for five previous years with their heads of accounts;
- ii. to identify the state of local fund contributions in the framing charged and non-charged expenditures;
- iii. to recommend action(s) for the strengthening local financial resource management.

There is no other alternative but strengthening the financial base of local government institutions. Particularly, to facilitate an effectively functional rural local government system for the societal and economic benefit of the country, reform efforts must be taken into account.

In Bangladesh, two categories of local government institutions exist which are: (i) rural; (ii) urban. Both urban and rural local government institutions are assigned with various functions and responsibilities concerning the local community wellbeing and local development as well. The union parishad (UP) is the lowest tier of rural local government system but it is functioning as one of the oldest local government institutions in Bangladesh. This 140 years old institution is one of the strong and accountable systems of local government offering services to the citizens utilizing central government funds. After independence government of Bangladesh adopted different measures for strengthening this grass-root level institution. For this Government of Bangladesh enacted rules and regulations in order to strengthen financial base of local government institution through enhancement of capacity and widening area of operation.

A strong and effective financial base serves as the power house of an organization. Indeed, effective strengthening of the financial base of local government institution offers huge potential for the socio-economic development of the country while proper utilization of fund offers accountability and transparency and these ultimately leads to establish good governance.

Developing and supporting local participatory process are preconditions for increasing accountability of local officials to local communities which in due course increase the chance that the voice of the local rural community is heard. The ultimate test of pro-poor local government services is whether or not households are able to access the services. A well structured pro-poor and formula based fund transfer is virtually always a precondition for the local government system to become an effective partner with central government in implementing a country's poverty reduction strategy (particularly in third world countries).

Decentralization is the ultimate aim, through which local government an item in Bangladesh can be strengthened. But decentralization, whether political, administrative or regional, becomes meaningless without strengthening financially the local government bodies. Financial solvency is obviously important for any organization to make any strategic decision. Elected representatives both in rural and urban local bodies must be competent in raising and utilizing funds for respective organization in routine and developmental works. Existing rules, regulations and manuals keep little room for elected representatives for selection of development projects and allocation of funds for their implementations. Moreover Member of the Parliament (MP) and designated government officers propelled by community interest and standard rules select only community benefiting projects. Central government allocates funds to different organizations/institutions assessing prefixed few standard yard stick like- 'geographic location', 'population', 'backwardness' and 'national interest' of projects. In implementation of projects rural and urban elected representatives only follow instructions and guidelines received with fund.

Union Parishad (UP) is constituted with thirteen members –a chairman, three women members elected from reserve constituency and nine members elected by the voters live in respective wards. Chairman elected by majority voters live in the union, reserved

women and general members by majority voters live in respective reserved area and general wards. On the other hand Upazila Parishad (UZP) constituted with a chairman, two vice-chairmen included one women, directly elected by voters live in, and all UP chairmen within territory of upazila. Union parishad shoulders five obligatory and more than 30 related functions while UZP concerns are regulatory and developmental activities in the Upazila. Member of the Parliament with capacity of advisor, in most of the cases influences in project selection, appointment of implementing agencies and supervising the same.

Here it should be noted that MPs are more interested in implementation of physical infrastructure projects, such as roads, bridges, culverts and similar which are publicly visible and vote catching. It is also a common phenomenon that amount of fund and time are not always certain and naturally union parishad suffer from uncertainty primarily about the amount and also to some extent on timing of release of fund. Routine works of union parishad are done by one secretary, required number of Daffadar and Chowkidar (Chowkidar and Daffadar number varies union to union but not exceeding nine). Central government allocates budget for 50% salary of secretary, Chowkidar and Daffadar and 50% of honoraria for elected chairman, members belonging all categories. The rest 50% salary and honoraria are payable by union parishad, office records in deputy commissioner and Local Government Division depicts that most of the union parishad are struggling to clear up dues to permanent employees and honoraria to elected representatives.

Annual budget showing receipts and disbursements are prepared by union parishad, pass in budget meeting then forwarded to deputy commissioner's office via upazila nirbahi office for approval by June of every financial year. Defaulter union parishad receive proforma budget from deputy commissioner's office for implementation. Here lies the reality that financially solvent union parishad prepare own budget and dependent receive budget with circular accompanied by guidelines from government office to implement.

In broader scale governance are classified into five categories- Corporate, Institutional, National, Electric and Local. Characteristics of good governance are: *accountable, transparent, responsive, equitable and inclusive, effective and efficient, follow Rule of*



*Law, participatory and consensus oriented.* To expedite the development works, local government bodies could support a number of activities in order to assure that local authorities use transfer resources in a way that benefits all local residents, including poor households: Government should ensure true political decentralization as well as local democratic institutions and practices. Developing and supporting local participatory processes would increase the accountability of local officials to their local communities as well as the chance of hearing the voice of the poor at the local level would be increased. Free flow of information is needed in order for either central governments or local communities to monitor the pro-poor performance of local authorities. This information is generally produced as part of the local government's budget formulation and budget implementation processes. In order to make these processes transparent and informative, the format of the local government budget plans as well as the periodic local budget execution report should be developed in a way that allows local governments to be accountable for their performance.

The ultimate test of pro-poor local government services is whether or not households are able to access the services. As such, local government scorecards could be developed and Quantitative Service delivery Surveys (QSDS) could be conducted in order to ascertain the access and quality of public services at the local government level of public services funded. Development agencies could support the capacity of local government officials to develop local plans and budgets in a participatory manner. Especially when local governments are extremely weak and participatory mechanisms are lacking, it may be tempting for development agencies to support the provision of basic pro-poor services (such as primary education) to local communities in a way that circumvents local governments. A well designed pro-poor and formula-based transfer system is virtually always a precondition for the local government system to become an effective partner with the central government in implementing a country's poverty reduction strategy.

Thus, while intergovernmental fiscal transfers serve as an excellent technical entry-point in moving the issues of fiscal decentralization and local government into debate surrounding poverty reduction, making the intergovernmental transfer system more pro-poor should be considered only one step in a broader strategy to align the entire system

of intergovernmental fiscal relations with the country's poverty reduction strategy. Decentralization is the ultimate aim, through which local government in Bangladesh can be strengthened. But no decentralization, whether political, administrative or regional, becomes meaningful without fiscal transfer. Like many other countries, now decentralization is a popular agenda in Bangladesh.

Decentralization including fiscal transfer to local government without strings is considered to be essential to improve the allocation of public spending by making it more consistent with the wishes of the citizens, and it can provide political glue for a country like Bangladesh where decision-making process needs to be reserved from highly centralized system. Decentralization covers areas such as political, administrative, fiscal and service delivery. In Bangladesh, poverty alleviation and voice to the poor being the central focus, decentralization and local government reforms are natural areas for concern for every citizen. Fiscal transfer is obviously very important. In Bangladesh where a unitary form of government is practiced, local government is the obvious candidate for the decentralization including fiscal transfer. There are two streams of local government in Bangladesh: Urban and Rural. Urban local governments are composed of 6 City Corporations: 271 Pourashabha (municipalities) and nearly one dozen Cantonment Boards in cantonment areas. Rural local governments have three tiers, namely Zila Parishad (District Council), Upazila Parishad (Sub-district Council) and Union Parishad (Union Council). Each union is divided into 9 Wards and each Ward is composed of villages. Each 'village' (one ward is considered as one village) has one 'Gram Sarkar' (Village Council). However, Gram Sarkar is not a part of the formal structure of the rural government but is a supporting unit of Union Parishad.

There is a corresponding local government for each administrative level. The city corporations and pourashabha of urban local government systems can be considered as the most surviving local government units. However, from time to time, both the types were partially or totally taken over by the government. On the whole, comparatively, urban local government has enjoyed democratic nature of governance for a longer period than its counterparts in the rural areas. However, some functions of urban local government over the times were taken over and given to some parasitical bodies. Although these bodies had some democratic practice in its initial stage, but once again

over time these become totally government agency and run by bureaucrats. Coordination between city corporations and parasitical bodies in large metropolitan cities is a crucial problem. As decentralization proceeds and local governments gain strength in financial affairs and management practices, personnel policies should be deconcentrated with greater power placed in the hands of local officials. The central government should allocate sufficient resources to financial auditing activities to insure that locally-raised and grant revenues of local bodies are being used most effectively.



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# CHAPTER I

## INTRODUCTION

This introductory chapter endeavors to give a historical background of local government in Bangladesh followed by hypothesis and conceptual framework of this research work. In addition to these general concepts; objectives and rationale of the study, methodology, scope and limitations have also been highlighted. Finally, a brief outline of the structure of this thesis has been sketched.

### 1.1 INTRODUCTION

Local government is mandated governmental machinery as provided under the provisions of the Constitution of the Peoples' Republic of Bangladesh<sup>1</sup>. The local government has an elongated historical pedigree with a strong constitutional framework. Being a part of the National Government, it usually works in a smaller area of the country. However, in Bangladesh, two types of local government institutions exist which are: (i) rural; (ii) urban. The rural local government institution consists of three tier systems, e.g.

- (a) Union Parishad (UP) at the Union level;
- (b) Upazila Parishad at the Upazila/Thana level; and
- (c) Zila Parishad at the District level.

The urban local government comprises two tier systems, e.g.

- (a) Pourashava (Municipalities), and
- (b) City Corporation (Municipal Corporation).

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<sup>1</sup> Government of Bangladesh (GOB), The Constitution of the Peoples' Republic of Bangladesh, Part II, Article 9, P.4, August 2006

Both urban and rural local government institutions are assigned with various functions and responsibilities concerning the local community wellbeing and local development as well. However this thesis is particularly confined with financial management of the rural local government institutions.

The union parishad (UP) is the lowest tier of rural local government system but it is functioning as one of the oldest local government institutions in Bangladesh. It is one of the strong and accountable systems of local government. The first tier of local government institution provides both compulsory and optional functions.

The compulsory functions are:

- a. Administration, Public welfare & Communication
- b. Maintenance of Law and Order
- c. Revenue collection
- d. Development and
- e. Adjudication of petty civil and criminal cases at local level.

Moreover union parishad is mandated to assess/fix cess/toll on union dwellers and collect them for union fund. Disbursement head of accounts include pay and allowances for permanent employees (Secretary, Chowkidar and Daffadar), honoraria for elected office bearers, implementation cost for development project. Other sources of income to union fund are Holding Tax levied from union dwellers, portion of Land Revenue forwarded by Assistant Commissioner (AC) Land office, receipts from leasing the Khas lands (land belongs to Khatian number one which is popularly known as government owned lands), money receipts from bidders (earn temporary ownership over the property to collect usage money in form of toll/cess from common users). These public properties include Hat-bazaar, Ferry-ghat, Jalmahal (wet land), Balumahal (sandy land), fishery, pond, pound (a confined place maintained for stray pet animals that cause harm to other vegetations), and public establishment etc. Moreover union parishad receive one percent land transfer tax forwarded by sub-register office, license/permit issued by union parishad, donation made by private person/body and other. Local government bodies regularly receive budget from government for making payment to permanent employees of the parishad in from of



pay and allowances and honoraria to elected representatives. Upazila system for the first time, in the history of Bangladesh, mandated local government bodies to look after management functions of local sources within respective jurisdiction. Government intended to bring financial solvency in local government body through delegation of management functions to rural local body. Government made this arrangement to rationalize budget allotment, and cooperate in attaining ability to meet charged and a part of development expenditure. Reformation is a continuous and time consuming process that is why reform or change takes time to yield benefit to stakeholders. Upazila system introduced in early eighties functioned only for ten years. With the changes in governance upazila system was dissolved. Government formed Thana Development Coordination Committee (TDCC) to select and implement development project. After dissolution of upazila chairmanship, coordination functions for development projects are implementing by TDCC; meetings of TDCC were presided over by union parishad chairman on rotation. Moreover parliament members were looking after upazila affairs with advisory capacity. Parliament Members used to influence all upazila affairs including selection, preparation and implementation of development project. During this process union parishad has undergone revolutionary reforms in union parishad formation. Reforms include delimitation of ward, introduction of reserve seat for women. Delimitation of previous three wards into nine facilitated grooming ground for prospective leader and enhanced competitive environment among grass root level leaders and or prospective leaders. Reserve seats for women attracted women to participate in local election and raise voice for disadvantaged section of the society. Women participating in decision making process enjoying reasonable share from administration and attracting women come forward to enjoy constitutional rights. Union parishad constituted with 13 members including one chairman, three women members elected from reserve seats and nine members elected from respective general ward. Chairman elected by majority of union voters, nine members by respective ward voters and three women members by designated reserved seat voters. However, reservation of women seats (one third of the total) is also applicable in the case of urban local bodies like pourashabha and City Corporation.

## 1.2 HYPOTHESIS

Union parishad and upazila parishad are mandated to collect fund from available sources within respective jurisdiction. It is also expected that after constitution of every new parishad, the office bearers should exercise on increase of money to parishad fund. Common areas are to revisit and recommend on existing cess/tax structure, license fee, etc in light of ongoing market structure. It is presumed that every union parishad maintain written records on all receipts and disbursements made by the parishad. Study reveals that union parishad maintain more or less 28 registers and volumes for this purpose and secretary to the parishad is assigned for this job. Grass root level public servants- Chowkidar and Daffadar have employed to collect all sorts of information and report to parishad and police. Information includes events of birth and death, any incidence occur in his designated area, arrival and stay of any unknown person, vagrants, any unclaimed movable property and harbor of stolen property. Information on birth and death are submitted to secretary who makes entries for updating registers. In absence of supervision these registers are not maintained properly and most of the time entries are made after receiving application on specific information. Union dwellers can avail desired information and certificate from union parishad paying token money. For this it is felt that local government body should develop mechanism for regular collection of information and ensure immediate entries in respective registers. Routine examination of registers by parishad members followed by biannual cross check by UNO and deputy director local government shall ensure proper record management. Reward payment a portion of collected money to collector shall make the process reliable and sustainable.

### 1.3 OBJECTIVES

This research study is designed to achieve the following core objectives:

- i. to make a list of the existing sources of local fund for five previous years with their heads of accounts;
- ii. to identify the state of local fund contributions in the framing charges and non-charged expenditures;
- iii. to recommend action(s) for the strengthening local financial resource management

### 1.4 RATIONALE OF THE STUDY

Adequate funding plays an imperative role in every aspect among the management functions and hence decision makers utilize this crucial factor to influence and induce desired goal or objectives. Receipts and expenditures vary with the profession of decision makers. German Sociologist, John Holland<sup>2</sup> has categorized professions as Realistic, Investigative, Artistic, Socialistic, Enterprising and Conventional. Entrepreneurs make investment decision working out the profitability, return on investments, pay back periods and related economic and financial ratios on desired investment. Government the largest organization in the country keeps on working in maximizing social benefits to her citizen. Both central and local governments need money to do routine work and implement development projects. Continuous flow of sufficient money to union fund is prerequisite for efficient function of the institutions/organizations. So the chief executives or leaders of successful organizations efficiently handle the fund management process. Union parishad in Bangladesh, the lowest tier of local government runs it's administrative and development activities with money, received from own sources and government grants. Common place or establishment for toll collection in union territory are Hat-bazaar, Jalmahal (wet land), Ferry-ghat, Fisheries, Haor (vast wet land naturally used for fish and other aquatic animals), Baor (when upstream silts form natural dam the river

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<sup>2</sup> Holland Vocational Preference. Page 248-249, Human Resource Management David A Decenzo, Stephen P. Robins, John Willey & Sons, Inc. 2002.



losses its flow and becomes a long reservoir), brick field, industries, shops and other installations. These sources of fund are repaired and maintained when they are broken. But in reality most of them are left on nature that reduces their utility with time. Central government gives grants with circular or guidance for their utilization. Deputy commissioner (DC), Upazila Nirbahi Officer (UNO) [chief executive officer of upazila], Deputy Director Local Government (DDLG) regularly visit and inspect to ensure implementation of government directives included in circular followed fund. So union parishad, government fund recipient take passive role in project selection, preparation and implementation. Union parishad prepare Annual Budget and forward to deputy commissioner office through UNO for approval, the DDLG thoroughly examine the budget, place before deputy commissioner for administrative consent. Approved Budget then communicated to union parishad for implementation. Union parishad that fail to submit budget before deputy commissioner's office receive a 'Proforma Budget'<sup>3</sup> from deputy commissioner office to implement. Union parishad receive Proforma Budget are designated as inefficient and attract less attention from central government. In this situation they carry out central government decisions sidelining parishad interest. So to build a financially strengthen local government institution central government passes Acts and made Rules to assess, fix and levy cess/tax from dwellers. Normal tenure of union parishad is five years after general election. It also expected that new parishad will review tax/cess assessed by the previous one. In most of the cases this obligatory assignment is avoided by parishad members in the plea of loosing popularity and reduction of vote in next election.

## 1.5 STUDY METHODOLOGY

### **Strengthening Financial Base of Local Government in Bangladesh:**

A Study of Reform Efforts and Prospect' is exploratory in nature. Foundation data and information collected from office records, registers maintained, updated and preserved by union and upazila parishad. Government Orders, Ordinance, Act and Rules have

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<sup>3</sup> Proforma Budget: A format of budget containing almost all constituents of a standard budget, where sources of fund shown from central government and prepared following thumb rule of enhancement of 10% of previous year.

been reviewed and examined preparing a checklist to test veracity of data and information. Financial statements on different receipts and disbursement for ten financial years (1987-1988 to 1996-1997) were collected from respective office records. All the information and data were crossed checked with respective deputy commissioner office records and records preserved in monitoring the Cell under Local Government Division. Data collectors visited union parishad, upazila parishad and respective deputy commissioner offices to collect and verify information. Researcher visited three deputy commissioner offices and monitoring cell in the Local Government Division to check collected primary data. Available publication, reports, monographs have reviewed and consulted to make the paper informative. Representative sample selected assessing geographical location, population and bearer of cultural heritage. A reader will find plane, hilly, taffeta and high-low tide river area that represent Bangladesh in study area. The selected union parishad are:

- i. Bangsari and Nabogram union parishad, upazila Kalkini, district Madaripur district under Dhaka division;
- ii. Chandraghona and Mariumnagar union parishad, upazila Chandraghona, district Chittagong under Chittagong division;
- iii. Chunarughat and Deorghach union parishad, upazila Chunarughat, district Habigonj under Sylhet division;
- iv. Muladoli and Dasuria union parishad, upazila Iswardi, district Pabna under Rajshahi division;
- v. Jagannathpur and Selaidaha union parishad, upazila Kumarkhali, district Kustia under Khulna division;
- vi. Chawra and Amatole union parishad, upazila Amatole, district Barguna under Barisal division.

## 1.6 SCOPE AND LIMITATION

The study conducted to find out prospects and potentials in sources of money at union and upazila level. Users of these resources are more interested in harvesting from both natural and established sources rather than repair and maintenance of them. Central government orders and circulars are aimed to enhancing revenue for government fund, government arrangements for repair and development of common establishments are almost denied in the plea of scanty of fund. At present there are 502 upazila parishad and 5012 union parishad in Bangladesh, so the question of representation arises having sample size of six upazila parishad and twelve union parishad. Credibility of record keeping and maintenance at union and upazila level are not beyond question. Researcher has to rely on them which appeared as the limitation of the study. Union parishad and upazila parishad got only six years (1985 to 1990) to look after their sources of fund and their management is also a limitation.

## 1.7 STRUCTURE OF THE THESIS

This thesis is composed of the following eight chapters

### *Chapter I: Introduction*

This chapter provides the history of the local government in Bangladesh including hypothesis, conceptual framework, objectives, rationale, methodology together with scope and limitations.

### *Chapter II: Concept of fund management by local government bodies*

This chapter highlights the detail of the fund management systems adopted by the local government bodies.

### *Chapter III: Literature review*

This chapter contains local government bodies in the Russian federation and in the South-east Asia.

### *Chapter IV: The study area*

This chapter contains profile of twelve union parishad under six upazila in six administrative divisions.

### *Chapter V: Analysis of the collected data*

Here collected data and information have been presented, analyzed to make inference on set objective of the study.

### *Chapter VI: Findings*

This chapter recapitulates the overall findings of this present work including how and to what extent these findings can be generalized and how this study can be implicated for further research.

### *Chapter VII: Recommendations, conclusion and action plan*

This chapter describes existing strengths of local government, its reform efforts prospects and generalizes observations of this work and attempts to provide the message on future action plan followed by recommendations and conclusions.

### *Appendices, Annexure, References, Enclosures,*

This part contains evidences on published books, journals, records, documents, that researcher studied and included in this paper.



# CHAPTER II

## CONCEPTS OF FUND MANAGEMENT BY LOCAL GOVERNMENT BODIES

This chapter provides a comprehensive picture of fund management by the local government bodies with a touch of vertical and horizontal fiscal balance, their importance, etc. Additionally, dimension of fiscal decentralization including its advantages and shortcomings have also been discussed.

### 2.1 INTRODUCTION

Management of sources of fund by the local government bodies coupled with financial autonomy are playing the key role in assuring sound public policy and democratic governance around the world. Indeed, absence of effective financial management makes any government institution weaker and less acceptable. Financial responsibility is the prime component of decentralization. <sup>4</sup>Fiscal decentralization reforms are being persuaded in countries around the world in order to enhance the efficiency with which government services are provided. By yielding greater functional responsibilities, the local government bodies can become more flexible in responding to a number of local needs and demands for public services. In addition, by giving local government real responsibility for the delivery of local services and by allowing local governments to raise own source of revenues, local communities will be able to hold their local governments accountable for the services that they deliver. However, fiscal decentralization transfers two things to local governments:

- i. Funds to deliver decentralized function; and
- ii. Revenue-generating power and authority to decide on expenditures.

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<sup>4</sup> Richard Musgrave and Peggy Musgrave. 1973. *Public Finance in Theory and Practice*. New York: McGraw Hill.



Local government finance is based on four foundations as expenditure, revenue, intergovernmental transfer and local government borrowing and debts. These functions are regarded as building block of financial activities.

However, market-based economies are considered as the most efficient resource allocation mechanism. It is well recognized that unrestrained market creates undesirable effects, such as, inequitable distribution of income or an unstable economic environment. Market can letdown for a number of reasons: (i) if a competitive market fails to charge an efficient price; (ii) inadequate supply of certain 'public goods' which are being consumed by many people at once.

To overcome unrest situation of market-based economies a number of steps should be taken by the government, such as:

- i. The government should ensure an equitable distribution of income and resources.
- ii. The government should provide a stable economic environment.
- iii. The government should ensure an efficient allocation of resources in the specific cases when markets fail to produce efficient outcomes.

In most cases, there is no economic reason for the public sector to own productive resources or to become engaged in most productive activities. Instead, whenever necessary, the government sector should use regulation, taxation and disbursement policies as its tools to guide economic development.

### **Expenditure Assignments:**

One way to examine the adequacy of expenditure assignments in a country is to analyze how well the actual assignment of responsibilities fits the fundamental rules for the 'ideal' assignment of responsibilities in a decentralized system of the government. There is no absolute best way for deciding which level of government should be

responsible for particular public services.<sup>5</sup> The adequacy of any assignment has to be judged in terms of how well it achieves the goals or objectives set up by the government in its decentralization strategy. Without a specific assignment of<sup>6</sup> expenditure responsibilities it will not be possible to assess the adequacy of the revenue and tax assignment to different levels of government, or the need and effectiveness of a system of intergovernmental transfers.

The efficient provision of government services requires that government should satisfy the needs and preferences of taxpayers as well as possible. This is best achieved by the 'subsidiary principle'. This principle states that the responsibility for the provision of goods and services should take place at the lowest level of the government that can efficiently deliver the good or service.

Leaving the supply of government services with small benefited areas up to higher level government faces difficulties for-

- The greater the distance between policy makers and people, the less informed policy makers pay little attention to the preferences and needs of the people.
- The central government is less able to vary its mix of goods and services to match regional variations in the preferences and needs for public services.
- Central government officials are less accountable to voters for the quality of services they provide compared to local government officials.
- Central government provision of essentially local public services will make taxpayers less willing to pay for public services, since the link between costs and benefits is lost. Efficiency in the provision of public services is enhanced if consumption benefits are linked to costs of provision via fees, service charges or local taxes.

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<sup>5</sup> Robert, M. Krone. *Systems Analysis and Policy Sciences, Theory and Practice*, John Wiley & Sons, Inc. 1980.

<sup>6</sup> Bird (1999) for a general discussion of the 'Revenue assignment question' in developing and transitional economies.

It is generally thought that expenditure programs undertaken by governments to enhance equity or for income equalization reasons, such as social welfare, low income housing, or poverty reduction programs should be the domain of the central government. Local or regional governments will not be able to sustain programs of this nature at the sub-national level without financial support from the central level because these programs will attract needy residents from other areas while they will disproportionately tax potentially mobile non poor residents more heavily.

<sup>7</sup>It is important to recognize that expenditure responsibilities actually have a multidimensional component that could be broken down into the responsibilities for:

- i. actually producing a good or delivering a services;
- ii. providing or administering the services;
- iii. financing a service; and
- iv. setting standards, regulations or policies guiding the provision of government services.

In the most developed countries local governments shoulder elementary, secondary and tertiary educations services which are usually shared by the central government. In this case central government formulates policy and conducts monitoring and supervision activities for maintenance of standard education practices in the country. At the same time, primary education may be facilitated either by local public schools or by publicly funded private schools. Thus, additional policy issues need to be resolved when the responsibilities to produce, provide, finance and regulate a certain government function do not all fall within the jurisdiction of a government in order to ensure that different levels of government are effectively working together.

There is a difference between providing and producing a service. For instance, a local government may provide garbage collection services to local residents. This service may in fact be delivered by a private firm which has been contracted by the local government.

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<sup>7</sup> Lord Ripon's Resolution on Local Self-Government, 1882.

Table I summarizes a representative assignment of expenditure responsibility for a number of government functions, showing which level of government could properly be involved in the regulation, financing, provision or production of these government functions. Among others, the summary confirms that indeed there is no single best assignment of responsibilities. For instance, the responsibility for secondary education may properly be placed at the regional level in some countries, whereas in other countries secondary education could be appropriately considered as a local government function.<sup>8</sup> The fact that the devolution of expenditure functions often involves several levels of government emphasizing the need for intergovernmental cooperation in order to assure the successful implementation of decentralization reforms.

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<sup>8</sup> Shotton, R. Boex, J. (2002) SPPD Promotion Policy on local governance and decentralization in Bangladesh. Technical Support Mission (Sept 2002)



Table I: <sup>9</sup>Representative Assignment of Expenditure Responsibility

Functions	Regulation	Financing	Provision/ Administration	Production
International affairs	N	N	N	N
Defense	N	N	N	N
Public order and safety	N, R, L	N, R, L	N, R, L	N, R, L
Primary and secondary education	N, R, L	N, R, L	R, L	R, L, P
Higher education	N, R	N, R	N, R	N, R, P
Health care	N, R, L	N, R, L	R, L	R, L, P
Social security and welfare	N, R	N, R	R, L	R, L
Community services (water, sewer, refuse, fire protection)	N, L	L	L	L, P
Highways, roads and streets	N, R, L	N, R, L	N, R, L	N, R, L, P
Parks, recreation and culture	N, R, L	N, R, L	N, R, L	N, R, L, P
National transportation/ Communication networks	N	N, R	N, R, L	N, R, L, P
Regional/local Public transportation	R, L	R, L	R, L	R, L, P
N=National Government, R=Regional Government; L=Local Government, & P=Private, Non-government sector/Civil Society.				

<sup>9</sup> Jorge Martinez-Vazquez 1998. The Assignment of Expenditure Responsibilities. Atlanta: Andrew Young School of Policy Studies, Georgia State University.



### **Lack of Formal Assignment:**

A common problem in developing an effective and sustainable system is the lack of a formal assignment of responsibilities. While typically a great deal of attention is given to issues of revenue sharing and government transfers in fiscal decentralization reforms, much less attention has been given to the first logical step in a system of intergovernmental finance; an efficient and stable assignment of expenditure responsibilities to particular levels of government.

### **Insufficient Assignments:**

A second common problem in the assignment of expenditure responsibilities is the insufficiency of the assignments. In many developing countries, the responsibility for all capital expenditure lies with at the central level, irrespective of which level of government is responsible for the provision of the services associated with the capital infrastructure.

### **Ambiguity in Certain Assignments:**

Central government provides funds for development projects seconded by guidelines to follow and assigns bureaucrats to monitor, evaluate and report on implementation activities. Local government institutions select, prepare and implement development projects with its employees at the same time it makes arrangements to meet government set standard. Despite ambiguity in assignments in many developing economies, remarkably few open conflicts or disputes have taken place between the central and local governments in terms of assignment of expenditure responsibilities.

### **Vertical fiscal balance:**

Vertical fiscal balance exists when there is a broad correspondence between the expenditure responsibilities assigned to each level of government and the fiscal resources available to them to carry out those responsibilities. The most common

source of vertical imbalance is the lack of revenue autonomy at the sub national level. There are several reasons for this type of vertical imbalance, including:

- The perceived need by the central authorities that the most significant taxes should be centrally administered;
- The assignment of the most elastic or 'responsive' sources of revenues to the central government, even though local governments are often assigned responsibility for public services with a more elastic demand with respect to income;
- Fear of tax competition among, or mismanagement by local governments, or;
- Simply it is a reflection of the dominant political power of the central government. Revenue sharing and transfers are typically designed to redress this vertical imbalance. However, both political accountability and economic efficiency require the sub national governments have at least some own sources of revenues- meaning taxes and fees over which they have total or almost total control.

### **Horizontal fiscal balance:**

Perhaps even more important to the survival of a nation than assuring vertical balance in the decentralization process is to assure the achievement of an acceptable level of horizontal fiscal balance. Horizontal fiscal balance refers to the existence of balance in fiscal needs and resources between different governments units at the same level of government. Horizontal fiscal imbalances arise due to two conditions:

- (i) variations in regional and local expenditures needs; and
- (ii) variations in the ability of regional and local governments to raise their own revenues.

International experiences in providing sub-national revenue autonomy through piggyback on personal income: Personal income taxes are an attractive tax to share between different levels of government for a variety of reasons. Conceptually, there is a fairly clear correspondence between the demand for sub-national government

services and personal income tax revenues, as higher income households will demand a higher level of sub-national government services. Perhaps, equally important, Piggybacking or sharing taxes on personal income is attractive because of the relative administrative ease to the appropriation the revenue from personal income tax between different sub-national jurisdictions. On the minus side, large variations in local personal income tax (PIT) rates might distort the residential location decisions of households.

One key question which will have a significant policy impact is whether the personal income tax should accrue to sub-national jurisdiction based on the residence principle or the work place. Depending on the structure of sub-national governments, piggybacking or allocation of personal income tax revenue based on the residence principle may deprive central city jurisdictions of the tax resources in the case of sub-national residential suburbanization.<sup>10</sup> Administratively, assigning PIT revenues on a residence basis will require tax authorities to collect information on the location of residence of each employee. Further adjustments to administrative procedures may be necessary depending on the structure of the tax administration apparatus, especially when the personal income tax is withheld at source and the employee does not reside in the same tax-office jurisdiction in which the firm is located.

Nationally administered income taxes are shared between different levels of government in Austria, Germany, Luxemburg and Spain. Sub-national governments actually 'piggyback' on the national income tax in Belgium, Canada (except Quebec), Denmark, and Iceland. In Norway, local councils may in principle reduce the local component of the 28 percent flat-rate on the personal income, thus technically making the scheme a piggyback tax. However, since all municipalities and counties in Norway use the maximum rate, the nature of the approach is in fact more akin to a shared-revenue approach rather than a piggyback tax. In Finland, Japan, Spain, and Sweden, sub-national governments can set separate rates as well as the allowance structure for sub-national taxes applied to the national income tax base. In the Swedish approach to

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<sup>10</sup> Bird, Richard M. 1999. 'Rethinking Sub-national Taxes: A New Look at Tax assignment,' *International Monetary Fund Working Paper*, WP/99/165.

piggybacking personal income taxes, all income tax revenues are paid to the central government; during the fiscal year, sub-national governments receive their revenues based on a forecast. The final tax amount is settled in the following year when total revenue is assessed.

In <sup>11</sup>Quebec, Switzerland, and the United States, regional or sometimes local governments may fix their own bases for income tax. In the United States, most states have state income tax. In addition, local income taxes can be levied in some thirteen states. Typically local personal income taxes in the U.S. allow no deductions of personal allowances. The tax is generally simply specified as a percentage of wage earnings, although in some cases capital gains are taxed as well (Norton, 1995).

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<sup>11</sup> OECD, 1999. Revenue Statistics: 1965-1999 special features, Taxing powers of state and local government, the interpretation of tax-to-GDP ratios, the impact of GDP revisions on reported tax levels. Paris: Organization for Economic Co-operation and Development.



Table II: State and local government personal income taxes, OECD countries, 1983

Country	Tax base	Rate schedule used (%)		Tax credits available under the state and local income tax	Deductibility against central government income tax	Allocation of tax base between localities	Responsibility for assessment and collection
		Single rate	Separate progressive schedule				
Belgium	Central Government income tax paid	6-8		None	No	Residence	Central Government
Canada (excluding Quebec)	Central government income tax paid before allowance	38.5-59.0 (Av=47)		Some Provinces provide tax credits for low income groups	No	Residence	Central Government
Denmark	Central government Taxable income	20.2-33.5 (Av=27.1)		None	No	Residence	Central Government for collection and local for assessment
Finland	Central government tax base and separate tax relief structure	14-18.5 (Av=15.9)		Yes	No	Residence	Central Government
Iceland	Central government tax base	8.4-9.3		No	No	?	Central Government
Japan	Central government tax base and separate tax relief structure		4 to 18 + fixed amount	Yes	No	Residence	Local Government
Spain (all regions, excluding Extremadura, Castilla-La Mancha and Andalucia)	Central government tax base and separate tax relief structure	?		Yes	No	?	Central Government
Sweden	Central government tax base and separate tax relief structure	26.4-33.2 (Av=30.29)		None	No	Residence	Central Government
Switzerland	Separate Tax base in Each canton		5 to 34	Varies	No	Residence	Canton
United States	Separate Tax base in Most states		2 to 14	In some states	Yes	Residence	States

Source: Derived from Owens (1992, Table 5.10) and OECD (1999, Country Reports)



## 2.2 DIMENSIONS OF FISCAL DECENTRALIZATION

Intergovernmental fiscal relations or fiscal decentralization reforms can be divided into several interrelated dimensions. In sequence, the four building blocks or pillars of fiscal decentralization:

- i. Expenditure;
- ii. Revenue;
- iii. Intergovernmental transfer, and
- iv. Local government borrowing and debts.

### i. **Expenditure responsibilities:**

<sup>12</sup>The key principle in determining which level of government should do what in a fiscal decentralized system of government is known as the subsidiary principle. This principle suggests that government services should be provided at the lowest level of government that is capable of providing efficiently this goods or services. This principle results in a situation where, as much as possible, the area gets the benefits of a government service are coincides with the government boundaries at each level of government. The subsidiary principle suggests that three types of functions are best performed or funded by central governments:

- a) Provision of public goods and services that benefit the entire nation;
- b) Income redistribution or social policies; and
- c) Government activities that involve spillovers between districts.

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<sup>12</sup> Shotton, R. Boex, J (2002)SPPD Promoting policy on local governance and decentralization in Bangladesh. Technical Support Mission (Sept 2002)

## ii. Revenue Assignment:

**Assignment of tax sources:** Once local governments are assigned certain expenditure responsibilities, which tax or non-tax revenue sources will be made available to local governments in order to provide them with resources? Once the assignment of expenditure responsibility has been determined, the second key question is: who gets what resources? Obviously, an important determinant of the assignment of revenue sources to local governments is the assignment of expenditure responsibilities, giving rise to the edge: finance should follow function.

## iii. Intergovernmental fiscal transfers:

In addition to assigning revenue sources, central governments may provide <sup>13</sup>regional and local governments with additional resources through a system of intergovernmental fiscal transfer or grants. Since revenue assignment often do not provide regional and local governments with sufficient revenues to fund their expenditure functions, intergovernmental transfers are often necessary to assure revenue adequacy. Transfers are grants from one level of government to another for purpose of funding government activities. <sup>14</sup>The term 'transfer' is often used interchangeably with the term 'grant'. In some countries, transfers may also be known under different names such as 'subventions' or 'subsidies'. Transfers may be block grant, as reimbursement of actual local expenditures, or matching in some proportion to local government expenditure. Transfers can be even come in the form of revenue sharing, where the sub national government receives a share of certain revenues collected within its boundaries. Revenue sharing is considered as a form of transfers because the local government has no control over the tax base, the tax rate, tax collections, or the sharing rate.

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<sup>13</sup> Regional level governments are called different names in different countries. They may be called regional government, states, provinces, territories, oblasts, or Lander. Similarly, local governments include different types of local authorities, including country or district governments, municipalities, city or town governments, commune, village or townships, school district governments, or special functions district governments.

<sup>14</sup> Siddiqui, K. (2000) *Local Governance in Bangladesh: Leading issues and major challenges*. The University Press Ltd, Dhaka

#### iv. Local Government borrowing and debt:

Sub national deficits, borrowing and debt: if local governments do not carefully balance their annual expenditures with revenues and transfers, this will result in local level deficits and incurrence of debt. The final pillar of fiscal decentralization is a logical corollary to the first three pillars. A local government's fiscal balance can be defined as the difference between its expenditure responsibilities on one hand and its own source revenues and transfers on the other hand.

### 2.3 ADVANTAGES AND DISADVANTAGES OF DECENTRALIZATION

Naturally, the benefits and disadvantages of fiscal decentralization will vary greatly with the intended objectives.<sup>15</sup> Possible arguments in favor of fiscal decentralization include:

- i. The mix of services provided will better match the demands of the local population.
- ii. Government officials will become more accountable to voters for the quality of services they provide.
- iii. Local populations will be more willing to pay for public services, since their preferences will be honored.
- iv. Decentralization may enhance revenue mobilization, as local governments may be in a better position to raise certain types of revenues.
- v. Decentralization allows fiscal experiments in regions, thereby creating an environment for fiscal and budgetary innovations.
- vi. Politically, a decentralized system of governance may be considered as more democratic.
- vii. Politically, decentralized governance might accommodate calls for greater regional autonomy and thus centrifugal forces and national fragmentation.

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<sup>15</sup> Jennie Litvack, Junaid Ahmad and Richard Bird. 1999. Rethinking Decentralization at the World Bank: A Discussion Paper. Internet Document [www.worldbank.org](http://www.worldbank.org).

Can local governments actually respond to citizens' preferences for more or few local services, or to a willingness to pay more tax, to receive local tax, to receive local services? <sup>16</sup>Given the state of affairs, the situation in a transition or a developing country which could give maximum gains from a more decentralized local government structure would include:

- i. enough skilled labor, access to materials, and capital to expand public service delivery when desired;
- ii. an efficient tax administration;
- iii. taxing power sufficient to capture significant portions of community income increments;
- iv. an income-elastic demand for public services;
- v. popularly elected local officials; and
- vi. some local discretion in shaping the budget and setting the tax rate.

When these conditions are present, it is usually in the wealthier areas of lower income and transition countries.

On the other hand, there are also arguments against decentralization. These arguments include:

- i. Central government control results in more control over overall fiscal policy, economic stability and macroeconomic conditions;
- ii. Building of national infrastructure;
- iii. Better central grip over income distribution;
- iv. Politically, fiscal decentralization might discourage national unity; decentralization reforms might lead to calls for even greater regional autonomy and ultimately, possibly, regional independence.

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<sup>16</sup> Plummer, J. (2000) *Municipalities and community participation*. Earthscan, London and sterling, VA



## CHAPTER III

### LITERATURE REVIEW

Since this thesis has dealt with the strengthening of financial base of rural local government, its reform efforts and prospects, this literature review chapter has presented the restructuring status of local government systems of some other countries. Particularly the reform structures of the local government of the Russian Federation, local government of South Asian countries (Bhutan, Maldives, Nepal and Sri-Lanka) have been discussed. In addition, the picture of the local governments during the British regime, Pakistan regime and onwards have also been covered.

#### 3.1 REFORM OF THE STRUCTURE OF SUB NATIONAL GOVERNMENTS IN THE RUSSIAN FEDERATION

The current Russian government system is entirely based on the hierarchical administrative <sup>17</sup>subordination system inherited from the Soviet Union. The government structure of Soviet Russia comprised following:

- i. Federal;
- ii. Regional (Ethnic Republics, Krajs, Okrugs, Oblasts, and autonomous areas);
- iii. The first local tier (sub-region cities and Rayon); and
- iv. The second local tier (sub-city district and sub-rayon towns, townships, and rural districts).

During the Soviet era, each administrative unit was governed by two parallel bodies: the local committee of the Communist Party and the Local Soviet Council. However, elections of the Soviets were not competitive and for each district a single candidate

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<sup>17</sup> The subsidiary principle has various implications for the role of sub-national governments in the public sector. For instance, in accordance with the subsidiary principle, sub-national governments are not well-positioned to engage in income redistribution policies. For a more in-depth discussion of the subsidiary principle and the assignment of expenditure responsibilities, Martinez Vazquez (1998)



was effectively nominated by the Party. Thus, all decision-making was made within the Party apparatus and local Soviets were only legitimizing these decisions and implementing them through the local executive branch. Having the first law on local self-government, politically autonomous local governments were introduced in the Russian Federation in 1991. The law introduced dual subordination of local executives to both of the local council and the higher-level executive bodies in the regions. Moreover, the law required direct election of the local executives head. The system of local governance was further reformed with the introduction of the 1993 Constitution. The Russian Constitution guarantees local communities the right to govern local affairs separately from the sovereignty of the state. However, the Constitution established a general framework for local self-governance without any references to the administrative structure. The implementation of the constitutional right for local self-government is assigned to the joint responsibility of the Federal and regional governments. Thus the Constitution set the stage for the federal government to enact a number of constitutional laws which further developed the framework for local governance.

In conformity with the Constitution, the *Law on General Principles of Local Self-Government* of 1995 allows for regional governments to determine the approach by which local self-government is instituted, meaning that it could permit local governments to be established at the rayon level of sub-rayon towns or villages, irrespective of the size of their population. A complicated factor is that the law grants a uniform legal status to all local government entities. That is local governments are the Rayon, Towns, Townships of rural districts and they enjoy the same institutional and administrative rights. This has been interpreted meaning that the law does not allow 'subordination' of one municipality to another. Kourliandskaia et. al. (2002) thus concludes that pursuant to the *Law on the General Principles of Local Self-Government*, the entire territory of the Russian federation should be divided into non-overlapping, jurisdictions of municipalities or local self-government entities. In practice, regions have several options for superimposing the institution of local self-government over the existing hierarchy of local administration.

Table III: The inherited administrative structure of territorial division

Tier	Administrative unit	Number of Units	Average Population
1	Central government	01	145.5 million
2	Regional level units	89	1.6 million
3	Rayon level units	2,513	57, 9700
4	Township level units	27,120	5,400
Source: Goskomstat, 2001 (January the first 2001)			

At present, there are about 29,500 units of local administration below the regional level in Russia. However, as recorded by Kourliandskaia et.al. (2002) among these local administrations only 12,261 are officially registered as self-government units; 11,261 have elected representative authorities; 11,209 municipalities are endowed with municipal property; and 4,500 have fully independent budgets.

The current practices across Russia's regions in defining local government structure does not necessarily always conform to the legislative requirements. While Russia historically had a very administrative hierarchy in which administrations of smaller territories were subordinate to higher-level administrations, municipalities that have come into existence in recent years have formed at different tiers of the former administrative and territorial hierarchy. All these factors help to provide a quite diverse scene.

### 3.1.1 TYPES OF LOCAL GOVERNMENT STRUCTURES EXIST IN THE RUSSIAN FEDERATION

Three types of local government structures exist in the Russian Federation, which are-

i. **Type I local government structure:**

In this type of local government structure, the regional (oblast) government deals with either at the district (rayon) level local government or at the local (town or village) government (i.e. sub rayon) level. However, the different types of local governments should still be considered one local government if they are not hierarchically structured.

ii. **Type II local government structure:**

This type of local government structure is usually seen at district level. The district level structure becomes the decentralized tier of the regional government and local governments are usually deprived from their budgetary rights.

iii. **Type III local government structure:**

Type III local government structure exists at grass root level. A majority of regions established self-government at the first tier of local administration (sub-region cities and rayon). In fifteen regions self-government is established at the second local tier (towns, townships, and rural districts). In the rest of the regions self-government is established at both the levels of local administration so that some municipalities become subordinate to others. As noted by Kourliandskaia et al. (2002), the forms of local self-government organization are seen different combinations in different subjects: for example, of 295 municipalities of Tyumen Oblast, 4 have been formed at the level of large cities, 2 at the level of rayon with rest set up at the level of small townships below rayon. In Vladimir Oblast, 18 municipalities are set up at rayon level contain lower level local governments while the other 7 municipal entities having a one-tier type of organization. The second-tier municipalities in the Vladimir Oblast are individual populated areas that have opted for local autonomy. However, regional authorities are



unwilling to recognize them as full-fledged participants in intergovernmental fiscal relations and deal with them through the first-tier bodies of local self-government.

The most recent development in Russia's local government is the appointment by the President Putin of a high level commission (the Kazak Commission) to review and propose reforms in sub-national government. The Presidential Administration introduced two laws on reform of regional and local government respectively in early 2003, which, with strong backing from the President, were approved in September 2003. The Kazak laws essentially mandate a uniform two-tier structure of local government in the entire territory of the Russia federation. An explicit distinction is made among rural and urban types of municipalities. At the top tier, the two types of municipalities are called municipal and urban districts, while at the bottom tier the names are rural and urban settlements respectively. This approach would be a departure from the regional variations allowed under the *Law on Fundamental Principles of Local Self-Government in Russia*, and appears to return to the uniform, hierarchical approach under the Soviet system.

The Kazak laws also regulate the minimum and maximum size of municipalities. This is again in sharp contrast to the previous legislation, which stated that no inhabited territory should be deprived from getting an opportunity to exercise self-government. In the new law, only those administrative units that satisfy specific criteria can become municipalities. To become bottom level municipality, an administrative unit should either have a status of a town according to the <sup>18</sup>administrative-territorial codification, or represent a rural territory with population of more than 1,000 people in one settlement, or a rural territory including several settlements regardless of their population. Territories satisfying those criteria could get the status of an urban or rural settlement accordingly. There are no special requirements for the minimal size of population for municipal districts. However, there is an upper limit on the territory of a top-level municipality: the border should be reachable from the administrative centre by transport

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<sup>18</sup> A pure public good is defined by economists as a good that is non-rival and non-excludable. Non-rival means that a person can enjoy the benefits of a good without reducing the benefit received by others; non-excludable means that a person cannot be excluded (or it is prohibitively expensive to exclude him/her) from enjoying the benefits of the good.



within one day. Similarly, the centre of a bottom-level municipality should be reachable by foot from anywhere on its territory within one working day.

Apart from being elected directly, the Kazak laws established that the representative body of a municipal district can also be formed out of the council members of constituent settlements. In this case, constituent localities can complement the district own-source revenue with contributions earmarked for the provision of inter-settlement services (roads, transportation, healthcare, waste utilization, etc). The contribution of each settlement would be determined on per capita basis.

Similar to the principle maintained in the current legislation, the Kazak laws prohibit the subordination of one local government or its officials so that of another tier. However, regional authorities can participate in the selection of a municipal CEO if such a post is established by the municipality in addition to the elected municipal head. In this case the selection commission would have confirmed by the regional legislatures, who can nominate up to one-third of the commission members.

### **3.2 LOCAL GOVERNMENT IN SOUTH ASIA**

South Asia comprises seven countries: Bangladesh, Bhutan, India, the Maldives, Nepal, Pakistan and Sri-Lanka. Most of the South Asian countries experience tropical monsoon climate. It covers an area of about 4.6 million square kilometers, which are only 3.31 percent of the world's total landmass. In mid-1990 the total population of South Asia was estimated at 1130 million that is roughly 1/5<sup>th</sup> of the world human race. In South Asia agriculture is still the dominating sector in economy. In Bangladesh, Bhutan, Nepal, and Sri-Lanka the main cereal crop is rice, while in India and Pakistan wheat is the major crop. The Maldives grow very little of any cereal. South Asia is distinguished by both unity and diversity. During the ancient and medieval ages, powerful empires embracing the greater part of South Asia flourished several countries at a stretch, and these must have exerted a strong unifying over the region.

### 3.2.1 LOCAL GOVERNMENT IN BHUTAN

The Kingdom of Bhutan has a hilly topography with an estimated area of 46,000 square kilometers. In a word the landlocked country has border with Sikkim state of India to the west, West Bengal and Assam to the south and Arunachal Pradesh to the east, and the Tibet region of China to the north-west. It has four zones, 18 districts and 188 groups of villages or blocks. The monarchical system always impeded flourishing any local government here. Literarily it could be stated that local government in Bhutan is still at the rudimentary state. The peculiar terrain and monarchy have nurtured centralized administration in Bhutan. Hand to hand political environment and unitary in administration seem essential to hold the country together what is set apart by nature. In this sense Bhutan and Maldives appear to be similar. In both the countries decentralized and representative local government is hardly existent, and in both the tendencies for centralization seems to be reinforced by existing geographical conditions. However, Bhutan appears to be little ahead of the Maldives in evolution of local administration into local government.

### 3.2.2 LOCAL GOVERNMENT IN NEPAL

The Kingdom of Nepal is a landlocked country in the Himalayan Mountain range. Roughly rectangular in shape, it has an area of 147,181 square kilometers. About 83 percent is plain.

Kingdom of Nepal is administratively divided into five developmental regions. Each region is divided into three to five zones, which are further divided into districts. Altogether there are 14 zones and 75 districts.

Local government in Nepal observed the following periods in history

Sl. No.	Regime	Period
a.	The Kirata period	About 700 BC to 225 AD
b.	The Lichhavi period	225 AD to 899 AD
c.	The Dark period	899 AD to 1200 AD
d.	The Malla period	1201 AD to 1769 AD
e.	The Shah period	1769 AD to 1846 AD
f.	The Rana period	1846 AD to 1950 AD
g.	The Interim period	1951 AD to 1959 AD
h.	The Party System period	1959 AD to 1960 AD
i.	The Panchayet System period	1960 AD to 1990 AD
j.	The Democratic period	1990 AD onward

### 3.2.3 LOCAL GOVERNMENT IN MALDIVES

The Maldives is an archipelago of tropical atolls in the north-central Indian Ocean about 645 kilometers south-west of Sri-Lanka and roughly the same distance from the southern tip of India. The islands span an area with total land area of 298 square kilometers. Maldives consists of 1190 islands of which only 200 are inhabited. Local level administration in Maldives is Wards, Islands, Atolls and Central Government. The present constitution of Maldives also does not permit any local government setup.



### 3.2.4 LOCAL GOVERNMENT IN SRI-LANKA

"Democratic Socialist Republic of Sri-Lanka became independent in 1948 after nearly four and a half century colonial rule. It comprises one large island and several much smaller ones, with an area of 65,610 square kilometers. Sri-Lanka is situated in the Indian Ocean, about 80 kilometers east of India's southern tip. She has a tropical climate, main crops are paddy, tea, rubber, coconut and minor exportable crops are cocoa, cinnamon, cardamom, citronella, pepper etc. The island is divided into nine provinces, 25 administrative districts, 257 Assistant Government Agents and 4475 Gram Sevaka Niladhari Divisions. Colonial administrators established a highly efficient centralized bureaucratic system in order to consolidate their power and revenue collection. Council or Gram Sabhas exists in some places while Regional Councils or Ratasbhas in certain area of the country. Existing local authorities in Sri-Lanka are known as Village Community, Village Council, Town Council, Urban Council and Municipal Council.

### 3.2.5 LOCAL GOVERNMENTS IN BANGLADESH

Bangladesh flourished as independent country in 1971 through a bloody war of liberation. Bangladesh was under the British rule that lasted nearly two centuries, from 1757 AD to 1947 AD. During that period present Bangladesh was a part of Indian provinces of Bengal and Assam. Afterward, we got a sovereign country Bangladesh fighting against the Pakistan colonial forces in 1971. Bangladesh lies in the north-eastern part of Asia. The country has long border with India to the west and north, to the east with India and Myanmar and the Bay of Bengal to the south. The area of Bangladesh is 143,998 square kilometers.

The urge for freedom and self-determination constitutes the basic tenant and human personality. Just as in case of a nation also in the case of a 'little community', it is true that good government is no substitution of self-government. The right to manage one's own affairs can be bartered away for something else by anyone having self-respect. Autonomy is basic in man's attempt for self-realization. Any human aggression



constituting a 'local community' or a 'gemeinschaft' needs autonomy of decisions and actions. Hardly any other factor can deepen the sense of belonging and enliven the perspective of common interest. Effective and meaningful cooperation may be possible only when the members of the local community are in a position to act as the agent of their free will. 'Local autonomy' in one form or another, in some relative degree, is a fundamental ingredient of a successful nation. The idea of self-government of locality, as pointed out in an unpublished memorandum prepared by Leslie Green, "springs from the concept of 'libertas', by which word Cicero translated Athenian privilege of citizenship. For 'libertas' implies not merely freedom from restraint, it implies the specific right and duty to participate in the government of one's right and duty to participate in the government of one's own community. And today, the validity of one's right and duty to participate in local government rests upon the sociological fact that a nation is a community of communities. To participate only in the government of the nation is, therefore, not enough. One has the right and duty to participate in the government of any other community or association of persons to which one belongs, local or central, or otherwise, directly by public meeting or indirectly by elected representatives.

Local self-government means, "Management of services and regulatory functions are done by local locally elected council and officials responsible to them. Under statutory and inspector supervision of the central legislature and executive, at the same time it also enjoys both financial and administrative independence in selection and implementation of development projects. In other words, local government has a participatory value of its own". Effective enjoyment of citizenship demands direct participation in the decision-making process of democratic administration. The periodic exercise of one's right to franchise in a general election does not help in bring home the relevance of government in one's life in full sense. Citizens cannot purposefully contribute their judgment to the political administrative process unless sufficient opportunities to them for taking interest in whatever directly concerns their life in the local community.

**i. The British period (1757 AD to 1947 AD):**

The East India Company during its early days encouraged its servants to form little settlements in the town centre side with Indian suburban, known as 'white towns'. These towns were granted charters setting up municipal bodies, first in 1688 and then in 1726. Following the tradition of these municipal organizations the first formal measure of municipal organization in the then Bengal Presidency was introduced in 1842 under Act X which provided for setting up Town Committees for sanitary services. But none of these measures had any impact in the area now constituting Bangladesh. However, by Act XXNI of 1850 municipalities were set up for the time in towns of Bangladesh namely Nasirabad (Mymensingh) (1861), Chittagong (1864), Dhaka (1864) and Brahmanbaria (1868). In rural area the company was guided solely by the consideration of revenue collection. The company repeatedly introduced changes in revenue collection by creating a bourgeois community specially the land tenure system, which culminated in the Permanent Settlement (1793), and creation of landlords. Thereby the village society was subordinated permanently to landlord rule. Activities of the landlords dealt a death blow to the already decaying corporate life of village communities.

On the other hand, a centralized system of administration was introduced during this period. Under the Bengal District Act of 1863, the rural area was divided and districts were created. Post of district magistrate was created and district magistrates were entrusted with the controlling functions of these districts with very wide ranging powers. The district magistrates, among other functions, were entrusted with 'local funds' for upkeep of local roads and bridges. By 1850, district committees, headed by district magistrates were set up to manage these local funds. Thus, up to the middle nineteenth century the British had made virtually no mark on the town and villages of Bangladesh in the sphere of local government.

Decolonized Pakistan remained largely the same, as it had been a hundred years back. Bengal District Committee Act of 1871 allowed formation of District Committee under the presidency of district magistrate. The funds available were so meager that no proper public services were possible by the new district committee. Village life was

hardly touched by the new district committee. There was however an attempt for smaller unit of local government at the village level. The Bengal Village Chowkidar Act was approved in 1870, under this Act countryside was divided in 'union' comprising about ten to twelve square miles area. The union was placed under 'Panchayet' which rose for the 'Chowkidar' or 'Village police'. These so called 'Panchayet' had a formal existence, and popularly regarded not as the representatives of the village people, but as servants of the 'sarker' or the government.

The subsequent period from 1882 to 1907 witnessed a number of attempts to reform the local government system in the sub-continent, sphere headed by Lord Ripon, a liberal Viceroy. Lord Ripon's famous resolution on local government of 18 May 1882 laid down certain principles which greatly influenced the thinking on politics and local government for over three subsequent decades.

These principles were:

- i. political education is the primary function of local government and is of the greater importance than administrative efficiency;
- ii. rural local boards are to be set up similar to municipal boards;
- iii. all boards should have two-third majority of non official members and they should be elected whenever possible;
- iv. election should begin immediately in more progressive towns to be followed gradually and by informal experimentation methods in smaller towns and countryside;
- v. control should be exercised from without rather than within;
- vi. the chairman of all local boards should be non-officials; election should be conducted whenever possible.

A significant change occurred with the Lord Ripon's resolution in 1882 which established network systems to the rural local bodies. The subsequent development was the Bengal Local Self-Government Act, 1885. A 'two tier' system of local boards-district and local (sub-district) boards came to the setup. The district board replaced the district committee that introduced during 1850's. The Bengal Self-Government Act of



1885 provided for the creation of union committee combining neighboring villages for sanitary and other services. The post Ripon period stretching up to 1907 observed only marginal development either by way of carrying forward the principles of Ripon or acting contrary to it. A new dimension was however added to the local government by the Indian Council Act of 1882 under which the elected members of local government acted as 'electoral college' to choose representatives to the legislature. But government control over the local government continued to increase through the creation of new bureaucratic departments for public works, education, agriculture etc. these departments have created to render central services at local level. A few of the services have transferred to local government bodies like municipality and local board.

In August 1917 AD the British government made a declaration promising responsible government in India through gradual development of self-governing institutions. In 1918 AD, under the Montague Chelmsford the government decided to substitute election by general public on an enlarged franchise, for the existing method of election to the legislature through local bodies as 'electoral college'. The Village Self-Government Act 1919 AD came with most complete authorities in Bengal. Under this Act a union board was established with an area of about four square miles and a population of about 8000 in place of old union committee. Boards were elected by two-third tax/cess paying male dwellers. Responsibilities shouldered included management of village police, Daffadar and Chowkidar and upkeep of schools, roads ponds, pounds and provision of elementary sanitation and medical services. Selected members of the boards might also be formed into judicial benches to try petty criminal and civil cases. In all matters the union boards were to act under the supervision and with the advice of the circle officer as representative of district magistrate. By the year 1921 AD a large number of union boards were formed. On the other hand during this period greater majority of municipal boards were popular non-official bodies from the control of district magistrate.

The closing years of 1940's were the period of Second World War and the British government was directly involved with this war. Consequently during this period the local governments were not able to make any noteworthy development work. British rule ended on 14 and 15 August 1947 in India, by that time local government was quiet well organized in Bengal, both in urban and rural areas. Though in many ways, instead



of serving as the school of political education, local government became a mere annex to the national 'political stadium' where the struggle for independence was moving toward climax.

**ii. Pakistan Period (1947 AD TO 1971 AD):**

After 1947 AD, local government continued as a provincial subject and the general structure of local government setup. Local bodies were functioning with 15 district boards, each in a district, 3581 union board each in union and 43 municipal boards.

The process of gradual development of local government was persuading by the provincial government of East Bengal during early years of Pakistan rule. The Ordinance I of 1955 abolished the nomination procedure in district board by adult franchise. The system of representation of seats for the minority community was also established at the same time. The process of gradual development of local government came to an abrupt havoc in 1958 AD when on October 27, Ayub Khan clamped martial law over the country. Open politics was sent in to the incubator. All local bodies were suspended and local officers were entrusted with the entire responsibility to discharge functions of local government. Ayub Khan introduced a new system called 'basic democracy' in 1959 AD, which substantially altered the character of the local bodies in respect of election as well as composition. The basic democracy councils were assigned multiple functions e.g. administrative, developmental, local self-government and constitutional. They were also assigned to work as connecting agent among central government and rural local people. They were also utilizing to decentralize the planning and coordination of developmental activities at all different level of administration.

The basic democracies were a four tiered setup. At the bottom of the structure, the union council, members were elected through universal adult franchise. Initially one-third of its members were nominated by sub-divisional officer (SDO), but this procedure was changed in the Constitution of 1962. The membership consisted of all union parishad chairmen in geographical jurisdiction of thana and equal number of government officials appointed by the deputy commissioner. The deputy commissioner

acted as ex-officio chairman of district council, in which membership followed the same ratio as in the district council. The commissioner was the ex-officio chairman of divisional council. The basic democrats elected for five years, who was involved more than their predecessors in development affairs of respective areas. They participated in preparation and execution of local plans, and maintained records and development accounts of local development projects. The new martial law in 1969 AD dissolved all the political institutions initiated under basic democracy by Ayub Khan in 1959 AD. Awami league, a political party of the then East Pakistan earned landslide victory in general election held 1970 AD. Election result mandated Awami league to form government in the centre, which was neither acceptable nor compromise attitude to military junta of Pakistan. Soon political rights were curtailed, the National Assembly was not summoned for session. Autocratic administration, confrontation with political leaders and rough behavior added momentum to the nationalist movement in East Pakistan.

### **iii. Liberation struggle in 1971 AD and onwards:**

Bangladesh emerged as an independent and sovereign country on 26 March 1971. The people launched a bloody war of liberation. The war lasted for nine months, ending on 16 December 1971 AD. Thus in December 1971 AD when new government formed local government bodies were found in a morbid stage under official control. New government paid attention to local government institutions immediately for conducting relief and rehabilitation service to war affected people. The President's Order 7 of 1971 AD issued on 20 January 1972 AD gave legacy of the formally dissolved and official administrators were appointed. The district council and Thana council were placed under deputy commissioner and sub-divisional officer respectively. The union councils was placed under circle officer and sub-assistant land revenue collector (a lower revenue officer), that continued till 1973 AD. The President's Order 22 of 1973 AD constituted union parishad and pourashabha with minimum change in composition while their functions remained same as before.

Restructured union parishad included a vice chairman in union parishad and pourashabha. The chairman and vice chairman along with the members were elected on the basis of adult franchise. District council was not revived though thana council was reconstituted in 1976 AD with SDO as chairman, the circle officer as vice chairman and union parishad chairman as member to the parishad. Local Government Ordinance, 1976 AD substantially altered functions of local government bodies altering previous status. Provisions for nominated members introduced in union thana parishad. Representations included worker community, women and backward section of the society while position of vice chairman was abolished. Under the new law election at union and pourashabha level were held in 1977 AD. In 1980 a new tier 'Gram Sarker' was added to rural local government unit. 'Gram Sarker' was constituted with the representations from women, peasants, landless and other backward section of the society. Gram sarker was given wide range of functions but without any resource backup or taxation power. Ruling party headed by Ziaur Rahman used Gram sarker mostly for political mobilization. That is why it earned practically no credibility. Regime of Ziaur Rahman came to tragic end at his assassination on 30 May 1981 in Chittagong. As Gram Sarker was introduced, utilized and guided by the ruling party, its credibility was insignificant which was reflected after assassination of President Ziaur Rahman.

In March 1982 another military dictator assumed governance power through military coup d'état. Government headed by General HM Ershad initiated and implemented massive reform programs in administration and development. Under decentralization administration system development activities was brought at upazila level and the government transferred maximum activities retaining a few such as law and order, revenue collection, adjudication, foreign affairs and so on. Prime objective of this program was to decentralize administration and associate local elected representatives in administration and development and with a view to abolish sub-division tier from administration.



At the Same time it has been decided to provide:

- i. more powers to and decentralize functions in favor of local bodies by transferring as many of responsibilities of the central government to them as they can effectively shoulder and
- ii. to delegate more powers to the central government agencies working at the lower tiers of administration in respect of the functions retained by it.

Under the scheme of decentralization, name of the existing thana became 'upazila' or sub-district. Generally an Upazila correspond thana, but in some places more than one thana came under administrative control of Upazila. That made upazila as focal point of administration and development in rural Bangladesh. Process of conversion of thana in to Upazila is popularly known as up gradation that resulted:

- i. more post officers have been created there,
- ii. the status of officer have been elevated and
- iii. more funds are being channeled to Upazila directly.

The resolution of the government, dated 23 October 1983 is the principal instrument by which the process of up gradation has been set in to motion. The local government (Upazila parishad administration reorganization) Ordinance, 1982 provided the essential legal framework of local government at the Upazila level into two groups, namely 'retained' and 'transferred' subjects. Accordingly as per provisions of the resolution the responsibility of all development activities at the local level has been transferred to the Upazila parishad. The government retained the direct responsibilities for regularity functions and major development activities of national and regional coverage.



## CHAPTER IV

### THE STUDY AREA

This chapter has focused on unfolding the study areas selected for the present investigation. 12 union parishad under 6 upazila (2 union parishad from each upazila) of 6 districts covering six administrative divisions of the country (2007) were chosen that depicted in this chapter. The sequence of description is as follows:

- i. Profile of the upazila under the respective Division
- ii. Profile of the selected Union parishad under the respective upazila

#### DHAKA DIVISION

##### 4.1 PROFILE OF KALKINI UPAZILA OF MADARIPUR DISTRICT

Kalkini upazila is in the Madaripur District of Dhaka Division. Silts of the Padma are the main constituents of land mass of Kalkini. The natural resource, fertile soil is the source of abundance of vegetation. The Padma is flowing towards the north boundary of Madaripur district. Cultivation is the principal means of livelihood of the people live here. There are also few fishermen, potters, small traders, professional and merchants. From the memorable past people belonging all sects and religion live here in peace and harmony. People belonging different communities respect each other and show strong sense of belongingness. Eminent Bengali poet and novelist of India Mr. Sunil Gangopadhyaya came from Maijhpura under Kalkini.

##### i. **Nomenclature:**

Kalkini has boundary with Shibchar to the north, to the east Shariatpur and Goshairhat upazila under Shariatpur district, to the south Gournadi under Barisal and to the west Madaripur Sadar upazila under Madaripur district. There are plenty of date plants; farmers collect juice from date plant to produce molasses. Date plants are locally called

'Khejur'. Date plants are the source of raw materials of date molasses, local people named it as 'Khejurgur' and most of the date plants owners produce and sell 'Khejurgur' at a local market. To identify the trading place of 'Khejurgur' local people started to term the place as 'Khejurtala'. It has also been heard that to protect the dwellers from the torture and mischief of thieves, muggers and dacoits, an influential but popular socio-political leader Mr. Abdul Karim made persuasions for establishment of police camp. Police camp, that opened through persuasion of Mr. Abdul Karim protected dwellers from miscreants and brought law and order under control in the society. So to show respect to their social leader, people named the police camp area according to his name as 'Karimnagar'. River erosion is a common phenomenon in low lying area; people in most of the cases shift their establishment to a safer place before its wash away by the river. Similar case occurred in case of Karimnagar, to protect Karimnagar from river erosion; people shifted the police camp at the convergence place of Pangasia and Charbibhagdi mouza near the river Palardi. It was Mr. Kalkini former District Magistrate, Faridpur inaugurated the new site of police station in 1918 AD. He also successfully controlled the miscreants and derailed people through rehabilitation. Since 1918 the police station was named as 'Kalkini'. Kalkini was upgraded to status of upazila on the 7<sup>th</sup> November 1983.

## **ii. Language:**

The place is adjacent to Barisal district and the people so influence of 'Barisali' local language is distinct in their conversation. That is why people of this area converse in mixed language of Faridpur and Barisal.

## **iii. Communication:**

There are 50.80 kilometers paved road and 172.80 unpaved (earth), and water ways through the river Arialkhan.

iv. Kalkini upazila at a glance:

1. Area	: 283.80 square kilometers
	Cultivable land : 27,796 Hectors
	Fallow land : 150 Hectors
	Land under irrigation : 8,960 Hectors
	Land less : 3602
2. Population	: 272120 (2001 census), Male: 138580, Female: 133540
3. Literacy rate	: 65%
	Government primary school : 115
	Registered primary school : 32
	Non-govt primary school : 03
	High school : 38
	High school girls : 04
	College : 06
	Ebtedayee madrassa : 61
	Dakhil madrassa : 15
	Alim madrassa : 02
	Fazel madrassa : 07
	Hafizia madrassa : 13
	Kaomi madrassa : 04
	Forquania madrassa : 560
	Kindergarten : 03
	Low cost primary school : 07
4. Hospital	: 01
	Health sub-centre : 04
	Family welfare centre : 09
5. Communication	Paved road: 60 km, Unpaved road: 280.80 km, River ways: 64 km; Canal: 162; Bridge: 80; Culvert: 1311
6. General information	Pourashabha: 01; Union: 14; Union land office: 14; Bank: 06; Post office: 18; Telephone exchange: 01; Cinema hall: 02; Clustered village: 191; Pond: 2151; Livestock hospital: 01; Livestock clinic: 02; Hat bazaar: 28; Maternal health care centre: 64; Registered association: 43; Cooperative society: electrification board: 192 square kilometers; Deep tube well: 308; Shallow tube well: 2575; Auditorium: 01; Nursery: 33; Mosque: 665; Temple: 12; Church: 02; Orphanage: 03; Growth centre: 03; Mouza: 130
Source: UNO office Kalkini, Madaripur. Data collector: Pronob Kumar Sarker, 2007.	

#### 4.1.1 UNION BANSGARI

Under the Village Panchayet Act of 1885 a Panchayet Board was formed at Kanungurgaon comprise with 16 villages. Record states that Mr. Shoal Mridha of Kanungorgaon was nominated as the first Panchayet leader. The Board was formed for three years with five members. Shoal Mridha ran the office till 1892. His heir Mr. Naimuddin Mridha and others ran the office since 1893 to 1905. In 1906 District Magistrate Faridpur nominated Mr. Asiruddin Talukdar as village panchayet, who ran the office from 1907 to 1917. Mr. Abul Hossain Talukder was assigned in 1918. In 1919 Village Panchayet was replaced by elected representatives, where Abul Hossain was elected and administered the office till 1940.

The British Government conducted Cadastral Survey (CS) at Kalkini in 1259 Bengla Sal (BS). The surveyors fixed bamboo poles to mark the land area. Fixation of bamboo poles to mark the area of a piece of land is called as 'Bansgari' in local term. From bamboo pool fixation on earth for demarking land area the very name 'Basngari' name evolved. At the same time Village Panchayet was named as 'Bansgari'. In 1925 Village Panchayet was renamed as Union Board. It was the Amous Talukder family of Bansgari who earned leadership to run Union Board from 1941 to 1960. Again in 1959 the Basic Democracy Order of 1959 changed the name of the local administrative unit to Union Council.



i. Union Panchayet/ Board/ Council/ Parishad

Serial Number	Name of the representative	Name of the body	Designation Of the head	From	To
01.	Mr. Shoal Mridha (nominated)	Village Panchayet	Panchayet	1874	1892
02.	Mr. Naimuddin Mridha (Nominated)	Village Panchayet	Panchayet	1893	1905
03.	Mr. Osier Uddin Talukder (nominated)	Village Panchayet	Panchayet	1907	1917
04.	Mohammad Hossain Talukder (nominated)	Union Board	President	1918	1940
05.	Mr. Safiuddin Bepari (nominated)	Union Board	President	1941	1960
06.	Mr. Abdul Karim Dhali (Elected)	Union Council	President	1961	1972
07.	Mr. Abul Hossain Talukder (Elected)	Union Parishad	Chairman	1973	1984
08.	Mr. Abdul Karim Dhali (Elected)	Union Parishad	Chairman	1985	1986
09.	Mr. Nazrul Islam (Elected)	Union Parishad	Chairman	1986	1991
10.	Mr. Ali Hossain Master (Elected)	Union Parishad	Chairman	1991	1997
11.	Ms. Rehana Begum (Elected)	Union Parishad	Chairman	1998	2002
12.	Mr. Abdus Salam Talukder (Elected)	Union Parishad	Chairman	2003	Till date

Source: Union parishad office Bangsari, Kalkini, Madaripur. Data collector: Pronab Kumar Sarker, 2007.

ii. Union Bansgari at a glance:

1. Land	a. Area: 4406.71 Acres, b. Mouza: 12; c. Village: 28; d. Holding: 946
2. Population	: 24936 a. Male: 12854; b. Female: 12082; c. Family: 4892; d. Resident: 4521; e. Nonresident: 371
3. Institution	a. Government primary school: 10, b. High school: 04, c. Community primary school: 03, d. Registered primary school: 01, e. Madrassa: 03
4. Post office	: 02
5. Hat-bazaar	: 04
6. Main stream	: Arialkhan, Branches: a. Kachikata, b. Snaughata, c. Uranirchar, d. Gazaria, e. Pond, water reservoir & canal: 12, f. Haor-Baor: 03,
7. Social charity offering organization:	04
8. Non-government organization:	05
Source: Union Parishad office, Bansgari, Kalkini, Madaripur.	
Data collector: Pronob Kumar Sarker, 2007.	

## 4.1.2 UNION NOBOGRAM

### i. Union Nobogram at a glance:

1. Land	a Area: 540 Hectors; b Agnculture land: 139 Hectors ( 2 crops : 40 Hector, Fellow: 73 Hector) c. Mouza: 09, d. Village: 13, e Household: 228
2. Population	20963 a Male: 10574, b Female: 10389 (2001 census)
3. Literacy rate	86 %
4. Educational Institution	a college- 01, b High school (boys) - 03, c High school (girls') 01, d Lower secondary- 01, e Primary registered-05;
5. Communication	a Paved road- 06 Kilometers, b. unpaved road - 13 kilometers;
6. Water ways and reservoir	01
7. Hat bazaar	01
Source: Union Parishad office, Bangsari, Kalkini, Madaripur	
Data collector: Pronob Kumar Sarker, 2007	

ii. Nabogram union parishad (2007)

Sl. No.	Name of the representative	Designation	Ward
01.	Mr. Sudeb Chandra Barai	Chairman	
02.	Ms. Rita Rani Roy	Member	Reserve-1
03.	Ms. Alomati Mallick	Member	Reserve-2
04.	Ms. Shobha Haldar	Member	Reserve-3
05.	Mr. Biseswar Barai	Member	1
06.	Mr. Dulal Talukdar	Member	2
07.	Mr. Swapan Mallick	Member	3
08.	Mr. Akhil Ranjan Baidya	Member	4
09.	Mr. Lakshman Chandra Mondal	Member	5
10.	Mr. Arun Chandra Modal	Member	6
11.	Mr. Sukha Ranjan Baidya	Member	7
12.	Mr. Mr. Babul Jaydhar Baidya	Member	8
13.	Mr. Ramesh Chandra Barai	Member	9

Source: UP Office Nabogram, Kalkini, Madaripur, Data collector: Pronab sarker 2007.



## CHITTAGONG DIVISION

### 4.2 PROFILE OF RANGUNIA UPAZILA OF CHITTAGONG DISTRICT

Nature has decorated Rangunia upazila with forest, taffeta, hills, tributaries and steams. Rangunia with 347 square kilometers is about 30 kilometer north-east from Chittagong divisional headquarter. It has boundary with the Chittagong Hill Tract to the north and east, Patiya and Chandanaish to the south and to the west Raujan upazila under Chittagong district

#### i. **Nomenclature:**

There is much hearsay on nomenclature of 'Rangunia'. Firstly, deep forest and rich with natural resources gradually became forest less. In Sanskrit, deep forest is called 'Araynya'. The first alphabet 'A' from 'Arayanya' was displaced and 'Arayanya' became 'Raynya' and 'Raynya' transformed to 'Rangunia'. Secondly, many dwellers of this place went to Rangoon to earn money, and returned to birth place with much money. Their wards were known as 'Rangoonia'. From 'Rangoonia' the very name 'Rangunia' evolved. Thirdly tribal people particularly 'Chakma, Mogue, Tamchanga' lead nomad life. They cultivate in the hill's slope and valley, special cultivation process followed by tribal people in the hill tracts called 'Jhum cultivation'. After three season's consecutive cultivation tribal people leave the barren crop land and move in search of another fertile land. The barren land devoid of vegetation becomes a fellow one. The hill people call the fellow land as 'Ranya'. This 'Ranya' ultimately became 'Rangunia'. Fourth and important is that Dictionary states 'Rong' means 'Ranga', 'Gunya' means 'Praise' these parts of words merged together to make 'Rangunia' ('Rang'+ 'Gun'+ 'Ya')= 'Rangunia'.

Rangunia is designated as police station since 1926 AD, before that it was belonged to Raujan thana under Chittagong district. Rangunia was upgraded at the status of an upazila in 1983. Evergreen land mass of Rangunia is decorated with forests, taffetas, valleys, rivers and river lets. There are 11 unions, 72 mouza and 114 villages under this upazila.

iii. Rangunia upazila at a glance:

Area	: 347 square kilometers, (5358 acres)
River	: 2.4 square kilometers, (5358 acres)
Situation	: 22° 18' to 22° 38' North Latitude, 91° 58' to 91° 09' Altitude East.
Structure	: a. number of union- 15, b. number of mouza- 72, c. number of village- 156, d. number of pourashabha-01 'C' category
Important places	: a. Kodala Tea Garden, Majar of Bacha Baba Fakir at Pomra Bacha Shah Nagar, Rajbari of Bhubhan Mohan Roy Bahadur at Rajanagar, Rajbhawan of Sukhdev Roy at Sukhbilash Padua Ghagrah Dighi of Rajnagar, Mohamuni Temple at Padua.
Important institutions	a. Eastern Chemicals Industry, b. Karnaphuly Jute Mills & Farhat Carpet Industry, c. Mousumi Towel Industry and iv. Rangunia University College
Source: Upazila parishad office, Rangunia, Chittagong,	
Data collector: Soltan Alom, 2007.	

## SYLHET DIVISION

### 4.3 PROFILE OF CHUNARUGHAT UPAZILA OF HABIGONJ DISTRICT

Chunarughat is one of eight upazila under Habigonj district. It is about 35 kilometers south-west from Habigonj district headquarter. It has a good road communication network. Most of the Teagardens are situated on both side of Dhaka-Sylhet highway. Many spiritual leaders, monks and saints enriched the place by their knowledge and wisdom and inspired people to be happy with their simple and mendicant life. Its area is 427 square kilometers, population 239,637 according to 2001 census. There are 10 unions, 167 mouzas, 387 villages and 43,660 khanas (households).

#### i. Tourist spots

##### a. *Satchari National Garden:*

The proposed National Garden is in Paikpara union under this upazila. It is under Satchari Forest Range under Sylhet Forest Division. It is about 130 kilometers east from capital city Dhaka and 60 kilometers south-west from Sreemongol upazila urban centre. The garden is at the south of Dhaka-Sylhet high way approximately at the midpoint of Chunarugaht and Teliapara trade centre. Raghunandan Reserved Forest is at the south east of it and Bangladesh-India international boundary line lies to the south. Proposed area of the forest is 242.82 Hector (600 Acres). Naturally ornamented travel spot attracts tourists to enjoy the flora and fauna of the Eco-park. This park has been decorated with the persistence and deciduas plants. Rare plants are Malkhana, Eucalyptus, Akashmoni, Mansions, Cane, Segundo, Tamarind tree etc. Animals include six species, Reptile 18 species, and Foul 149 species. Birds are Greater Racket-tailed Drongo, Hill Mayna, oriental Pied Hornbill, Red Jungle Fowl, Puff-throated (spotted) Babbler, White-ramped Shyama and mammals are of 24 species. There is a tribal cluster village where live 20 Tripura tribal family. The aborigine people work in the tea, coffee, rubber yielding gardens and cultivate paddy in the field.

b. *Murarbond Majaar:*

A companion of Hazrat Shah Jalal (Rah : ) Syed Nasir Uddin (Rah : ) came here in 1318 AD to preach Islam. After his death body was buried at Skutta under Chunarughat upazila about 5 kilometers east from Chunarughat upazila headquarter. Convention is that a dead body is buried keeping the head to the north and feet to the south. The dead body of Syed Nasir Uddin was also buried lying head to the north but before the departure of the bury men from graveyard the coffin automatically changed its directing the east-west. Hearsay is that if the coffin lies north-south it remains direct below the coffin of co-soldier, which is undesirable, so the dead body in the graveyard changed its head from the north-south to the east-west. People from all sects and communities visit it to pay respect to the departed soul of the great saint.

c. *Shachi Mata Angan:*

Birth place of the reverend Mother of Sree Chaitanya the proponent of 'Vaishnava' is about two kilometers east from Shayestagonj rail way junction. Joypur the Shachi Mata Angina is about 800 meters south from Dhaka-Sylhet high way. Scholar Nilambar Chacrawarty migrated from Joypur to Nawadwip to get rid of dacoits and torture of unruly people. Shachi Rani left her birth place, Joypur for Nadia with parents at the dawn of puberty. To memorize the birth place of pious lady and to offer respect to this holy place a temple has established. A lot of devotees' visits and offer worship and Puja to the altar of Sachi Mata. Every year a large number of devotees come here to observe the Holy Birth Day of Chaitanya Dave in the first full moon of the spring (Falgun).

d. *Majar of Shah Gazi (Rah : ) and Shah Kalu (Rah:)*

e. *Gogaura Daria Khan Dighi (big pond) and Narapati Najir Khan Dighi (22 acres):*

f. *Aborigine: Manipuri, Tripura and Chantal.*



## ii. Chunarughat upazila at a glance:

<b>Basic information</b>	
Area	427 square kilometers
Population	267020 (Male- 33520 & 133500-Female, 2001 census),
Number of pourashabha	01
Number of union	01
Number of mouza	167, number of village 387 and household: 43660
Flood shelter centre	03
Main river	Khoai, Sutang and Karangi
T&T microwave station	01
Community centre	01
Land	a Forest 18000 Acres, b Arable land: 68299 acres, One crop- 23790 acres, Two crops- 42640 acres, Three crops-1545 acres, Non-agriculture-19401 acres and Fellow-398 acres, c. Vested to the government /non-resident- 968 29 acres
Number of fisheries	05 (Chunarughat mora Khoai nodi, Mora khoai river-1 & 2, Goborkhola mora nodi, and Haripur mora nadi. Fishing place - area less than three acres 01 and more than three and less than 10 acres
Landless family	16325
Number of tea garden	13
Number of bazaar	29
Literacy rate	24 20%
Educational institution	a. College 02, b High School 19, c High school (Girls) 01, d Government primary school: 110, e Primary registered: 46, f Primary (non-government) 04, g Madrasa Fazel-01, Alem-02, Dakhel-12, Etadaye-07, Kawmi- 10, h Madrasa (Aleem) 02, i Kindergarten: 03
Financial institutions	a Sonali Bank branch-01, b Pubali bank branch-03, c Bangladesh Krishi Bank branch-04,
Communication	a Paved road-94 206 kilometers, b. unpaved-754.588 km, c. Rail way-32.00 km, d Telephone exchange-01, e Post office-18
Miscellaneous	a LSD-02, b Sports Association- 01, c Press Club- 02, d Rest House-02, e Border outpost-06, f Orphanage-01, g Children home-01, h Mother's home-01, i. Public library-1, j Cinema hall-02
Source: UNO office, Chunarughat, Habigonj, Data collector: Ruhul Amin 2007	

## 4.3.1 UNION CHUNARUGHAT

## i. Union Chunarughat at a glance

Area	20.37 square kilometers
Population	24552, male- 12541, female-12011 (201 census)
Number of Mouza	16
Number of village	25
Literacy rate	31.40%
Educational Institution	Government Primary School: 10 Non-government Primary School: 03 Community Primary School: 01
Number of mosque	64
Temple	02
Number of tube well	195
Sealed latrine	1320
Road (carpeted)	04 km
Post office	02
Hat-bazaar	01
Fishery	01
Ferry ghat	01
Brick burner	01
Important place to visit	Murabond Mazar
House hold	4320
Tax payee (Holding)	3965
Pond	01
Source: Upazila parishad office, Rangunia, Chittagong. Data collector: Soltan Alom, 2007.	

ii. Chunarughat union parishad (2007)

Serial Number	Name of the elected representative	Designation	Ward number
01.	Syed Liakat Hasan	Chairman	
02.	Mosammat Ayesha Khatoon	Member	Reserve-1
03.	Mosammat Asia Khatoon	Member	Reserve-2
04.	Ms Purabi Rani Dev	Member	Reserve-3
05.	Md. Oahid Mia	Member	Ward-1
06.	Md. Shohel Mia	Member	Ward-2
07.	Md. Ayub Ali	Member	Ward-3
08.	Md. Ajman Ali	Member	Ward-4
09.	Md. Shahjahan Mia	Member	Ward-5
10.	Md. Abdul Khaleque	Member	Ward-6* P
11.	Md. Farook Uddin	Member	Ward-7* P
12.	Syed Bazlur Rashid	Member	Ward-8* P
13.	Md. Abu Ahmed	Member	Ward-9

Source: Union Parishad office Chunarughat, Chunarughat, Habigonj.  
Data collector: Ruhul Amin, 2007.

## 4.3.2 UNION DAORGACH

### i. Union Deorgach at a glance

Area	10 square kilometers
Number of household	3500
Population	34000 (2001 census)
Number tax payer	3200
Number of mouza	29
First class contractor	02
Number of village	29
Contractor class-III	04
Literacy rate	83%
Supplying organization	08
High School	01
Number of Hat-bazaar	03
Brick burner	01
Primary School	12
Ferry ghat	02
Non-government primary school	06
Balumahal	02
Tea garden	03
Source:	Union Parishad office Daorgach, Chunarughat, Habigonj.
Data collector:	Ruhul Amin, 2007.



ii. Elected representatives worked in Daorgach union parishad

Sl. No.	Name of the Chairman	Village of the Chairman	From	To
01.	Md. Monsur Ahmad	Chandpur Basti	16.04.1960	18.08.1965
02.	Md. Suruf Ali Talukdar	Nayani	26.08.1965	15.12.1970
03.	Md. Azizur Rahman	Nayani	17.12.1971	12.02.1973
04.	Md. Azizur Rahman	Nayani	13.02.1973	22.02.1977
05.	Md. Matiur Rahman	Chandpur Bosti	23.02.1977	20.02.1984
06.	Md. Azizur Rahman	Daorgach	23.02.1984	20.02.1988
07.	Md. Azizur Rahman	Daorgach	21.02.1988	23.03.1992
08.	Md. Abdur Rashid Master	Laxmipur	24.03.1992	25.04.1998
09.	Md. Azizur Rahman	Daorgach	26.02.1998	15.03.2003
10.	Md. Abu Taher	Chandana	16.03.2003	Till date

Source: Union Parishad office Daorgach, Chunarughat, Habigonj.

Data collector: Ruhul Amin, 2007.

## RAJSHAHI DIVISION

## 4.4 PROFILE OF ISHWARDI UPAZILA

## i. Ishwardi upazila at a glance

Number of Mohalla: 29	Number of Village: 120
Population: 292938 (2001 census)	Male: 152800 & Female: 140138
Total number of households: 62613 (2001 census)	Literacy rate: 50.70% (2001 census) Male 52.80%, female 49.20%
Number of Orphanage: 04	Government Primary school: 66
Non-Government Primary School: 29	KG School: 25
Textile Vocational School: 01	Electric Sub-station: 05
Health Complex: 10	Mosque: 350
Institute of Agriculture Diploma: 01	Non-Government High School: 44
Government College: 01	Non-Government College: 06
Dakhel Madrassa: 13	Ebtedaia Madrass: 05
Rail station: 03	Airport: 01
Post Office: 10	Telephone Office: 01
Temple: 32	Church: 03
Sugar Mill: 01	Paper mill: 01 (Close)
Spinning and weaving mill: 01	Cement Factory: 07
Cold Storage: 02	Number of Fertilizer Store: 01
Cultivation Land: 46520 Acres	Number of Landless Family: 3114
Number of Agriculture Family: 37575	Deep Tube well: 184
Ring well: 87	Food Store (CSD): 01 (40060 M. Ton)
Food Store (LSD): 01 (7000 M. Tone)	Number of Rice Mill: 400
Road paved: 200 km	Unpaved road: 710 km
Rail road: - 30 km	Waterways: 30 km
Terminal: 01	Hat-bazaar: 22
Number of Pond: 2168	Bank: 01
Public library: 01	Tube well: 1250
Shallow tube-well: 1983	Deep set Tube well: 46
Low lift Tube well: 20	Sanitary Latrine: 14812
Breast feeding centre: 01	Regional Seed store: 01
Cinema Hall: 06	NGO: 12
Press Club: 01	Cereal (pulse) research centre: 01
Sugar research centre: 01	Steel mill: 01
Source: upazila parishad office Ishwardi, Pabna. Data collector: Mohaimenul Islam, 2007	

#### 4.4.1 UNION MULADOLI

*Situation:* Union Muladoli under Ishwardi upazila, district Pabna, Rajshahi division. It is about six kilometers away from Thana headquarter on the north side of Pabna-Natore-Rajshahi highway. Very fertile soil and few veteran son of the locality have enlightened this place from others. The following dignitaries (so far we could collect) have broadened name and fame of the place.

Late Rustam Ali Malitha a veteran Freedom Fighter, who actively participated in the liberation struggle and conducted many operations against the occupation forces in 1971. He motivated and influenced Bangladesh people with patriotic speech and event for their participation in the on going liberation struggle. He contributed a lot in establishment and development of many educational institutions. Being elected he chaired the parishad for two terms.

Mr. Nabiruddin Malitha a Freedom Fighter and a unit commander of liberation struggle in 1971. He actively participated in many insurgency operations and killed, defeated many Pakistan troops during war of independence in 1971. Now the veteran freedom fighter has been struggling against poverty but still he does not hesitate to help the distress. He always states that his life has been sacrificed to the altar of welfare of his countrymen.

**Important places:** The Central Storage Depot (CSD) is situated here. Scientific arrangements and food storage techniques attracts the visitors. Small and medium entrepreneurs get food preservation training here.

i. Union Muladoli at a glance:

Area:	: 05 square kilometers
Number of household:	1520
Population	: 53900 (2001 census) (male: 28950, female: 24950)
Number of mouza	: 26
Literacy rate	: 83%
Government Primary School	: 12
Non-govt. primary school	: 08
Non-govt. high school	: 01
Non-govt. College	: 01
Public Library	: 01
Breast feeding centre	: 01
Gasoline filling station	: 01
Shallow tube well	: 152
Dakheel Madrassa	: 01
Ebtedaiya Madrassa	: 01
Rail station	: 01
Post office	: 01
Health complex	: 01
Mosque	: 70
Temple	: 01
Church	: 01
Hat-bazaar	: 02
Bank	: 01
Central storage deports (CSD)	: 01
Tube well	: 1448
Source:	Union parishad office Muladoli, Iswardi, Pabna, Data collector: Muhaimenul Islam 2007



ii. **Muladoli Union Parishad: Chairman conducted since inception**

Serial number	Name of chairman
01.	Mr. Ishahaq Khan
02.	Mr. Rustam Ali Malitha (Freedom fighter)
03.	Mr. Abdu Kader Mondol
04.	Mr. Selim Malitha
05.	Mr. Abdul Kader Mondol
06.	Mr. Sirajul Islam (sitting chairman)
Source: Union parishad office Muladoli, upazila Iswardi, district Pabna	
Data collector: Moahaimenul Islam, 2007	

iii. **Elected representatives in Union Parishad Muladoli, Iswardi (2007)**

Sl. No.	Name of the present parishad	Designation	Ward number
01.	Md. Sirajul Islam Sardar	Chairman	
02.	Mosammat Jahanara Khatoon	Member (1, 2&3)	Reserve-1
03.	Mosammat Tahmina Khatoon	Member (4, 5 &6)	Reserve-2
04.	Mosammat Rahima Khatoon	Member (7, 8 &9)	Reserve-3
05.	Md. Abdus Sattar Sakil	Member	01
06.	Md. Abu Sayeed Fakir	Member	02
07.	Md. Hedayet Islam	Member	03
08.	Md. Abdus Sukur Khan	Member	04
09.	Md. Sahidul Islam	Member	05
10.	Md. Mijanur Rahman	Member	06
11.	Md. Abdul Mannan	Member	07
12.	Md. Rezaul Karim Babu	Member	08
13.	Md. Aynul Haque	Member	09
Source: Union parishad office Muladoli, upazila Iswardi, district Pabna			
Data collector: Moahaimenul Islam, 2007			

iv: **Muladoli Union Parishad: Sources of income for the union fund**

First class contractor: 10 nos.	Automobile
Second class contractor: 20 nos.	Three wheelers: 10, Microbus: 50
Third class contractor: 25.	Bus/Truck/Tanker: 10
Supplying agent/institutions: 20	Clock shop: 04
Kindergarten: 01	Jewelers: 08
Training centre (non-governmental, run by BRAC): 01	Electrical instruments repair shop: 02
Deed writer: 07, Small traders 17	Binding factory: 01
Welding workshop: 03	Medicine pharmacy: 25
Brick field: 03	Homeo/Unani/Ayurvedic pharmacy: 04,
Sand, cement and rod traders: 04 (one merchant and three traders)	Optics shop: 02, Shoe store: 05
Saw mill and lathe mill: 02	Decoration house: 08
Highway inn: 01.	Book stall: 10
Non-residential hotel and restaurant: 15.	Newspaper stall: 01
Garments retailer: 12	Grocery shop: 190
Sweet maker and seller: 25	Tailoring house 30 (big 10)
Fruit trader: 12	Bedding store: 02
Automobile shop: 02	Audio/video/VCD shop: 01
Electric article shop: 06	Video games place: 01
Motor spare parts shop: 01	Photo studio with laboratory: 02
Hardware shop: 04	Photo studio: 03
Sanitary ware shop: 03	Diagnostic centre: 01
Bidi/Cigar trader: 80	Timber trader: 12
	Fuel wood trader: 08
Source: Union Parishad Office Muladoli, Iswardi, Pabna.	
Data collector: Mohaimenul Islam, 2007.	

#### 4.4.2 UNION DASURIA

i. **Nomenclature:**

Hearsays are there that 'Dasa' the lower caste Hindu migrated from Orissa, settled here were designated as Dasuria. Most of the dweller of Dasuria belonged lower cast in Hindu community and were in very low income group. So Dasuria means living place of low income group and oppressed class of the society, who are lagging behind in the society both in societal and economic context.

ii. **Historical place:**

Famous land lord Rani Bhawani constructed and established the temple of lord Shiva at Aumbikapur. Hindu devotees regularly offer Puja at the altar of Lord Shiva in the temple. In every spring (Bangla month Falgoon) a large number of people gather here to offer worship and Puja to Lord Shiva. Big pond excavated by Rani Bhawani (Dighi of Rani Bhawani), in front of the temple representing her social works and tenants loving character of the kind land lord. The walls of the temple have engraved with ancient myths from the Ramayana and Mahabharata. Dwellers are not paying proper care and importance to this ancient historic temple due to ignorance and insensitivity to their ancestors. The derelict temple still has been representing the aristocracy and glory of the past landlords.

iii. **Situation:**

Dasuria is on the north of Dhaka-Rajshahi-Kustia high way. Fertile land mass is the source of crops, cereals and food grains which are the source of enrichment for the inhabitants. Location and soil structure have played the role of catalyst in establishment of many small and medium industries such as sugar mill.

**iv. Important personalities:**

**Mahiuddin Ahmed**, a veteran freedom fighter. Elected parliament member for multiple terms, he has established and affiliated many educational institutions and running charitable institutions. He also enlarges support and assistance/helps to the distress/low income group specially the hard core poor in the society.

**Mr. Abdul Hamid Zinnah**, An adventurous freedom fighter, who was terror to the Pakistan army and collaborators in 1971. Still the people remember his contribution donation in educational institution of the locality. He assisted for establishment and smooth running of many mosque, madrassa, schools and colleges. Common people of Dasuria still today remember and respect his contribution.

**Mr. Susil Roy Chowdhury**, heir of aristocrat land lord migrated to West Bengal India after decolonization and breathed the last there. He is surviving in his son a Congress in Indian Loksabha (Indian Parliament).



v. Dasuria Union at a glance

Area	2 974 Hectors
Population	39700 person (2001 census)
Number of mouza	25
Educational institutions	Secondary School: 03; College: 01
Government primary school	08; Non-government primary school: 03
Dakhil madrassa	04; Forqania madrassa : 14
Mosque	41
Temple	23
Church	01
Sugar mill	01
Government bank	01
Health complex	01
Government bank	01
Hat-bazaar	04
Post office	01
Village Road 05 (16 Km), unpaved road	31 (48 Km)
Tube well	50
Source: Union Parishad Office, Dasuria, Ishwardi, Pabna	

## KHULNA DIVISION

### 4.5 PROFILE OF KUMARKHALI UPAZILA

Kumarkhali is an ancient urban area. Kumarkhali exists in the map of Rhenel that designates its importance and fame. The diary of Bishop Heber (1820 AD) tells that he (Bishop Heber) halted at Kumarkhali to know lifestyle and lively hood of common mass. Here came close contact of labor class in the society, in his lucid literature described the life style of milkmen, fishermen, and peasants as well as the aborigines.

#### i. **Nomenclature:**

There are controversies about nomenclature of Kumarkhali. It is believed that Kumarkhali followed the name of saint named Kamr Shah. Second one is that Kumarkhali is according to the name of Kumar River. It is admitted that Kumar River of the 10<sup>th</sup>. Century AD is Garai River today. Khondaker Abdul Halim in his book stated that Kumarkhali followed the name of collector Komorkuli Khan. So becomes difficult for one to come to a conclusion about the nomenclature of Kumarkhali. Needless to say that this is a place which is famous for handlooms enlightened people.

Jagannathpur a famous business centre on the bank of river the Padma flourished when the Tagore family was the owner of the estate, particularly young landlord Rabindra Nath Tagore. Merchants, traders and businessmen used this place for transshipment of the imported goods. Most of the ships boarded for Kulna made a transit point at Jagannathpur. Later in 1934 Tagore family sold Birahimpur Parganah including Shelaidaha Kuthibari to Vagyakul landlord Srijukta Pulin Krishna Roy Chowdhury and Srimati Nandini Roy Chowdhury. New landlords appointed Sri Jagannath as Nayeb (manager) of the estate. Jagannath was beloved for his kindness and polite behavior. His sympathetic behavior and helping attitude were noticed by the tenants. Because he was not only a mere tax collector of tax but also enlarged welfare activities for the society. People loved him very much and respected him with love and sincerity. Birampur people to pay respect to this kind hearted man named the place as Jagannathpur. The truant and restless rive the Padma engulfed original Jagannathpur

river port in 1960 AD. Jagannathpur today was found by another rich merchant Danulal Agarwala who is present in his son Biswanath Agarwala, a famous merchant of Kustia.

#### 4.5.1 UNION JAGANNATHPUR

Jagannathpur is under Kumarkhali upazila district Kustia. River Padma flows directing the north-east boundary, to the east Ambaria and Gopgram union, union Sadki lies to the south.

##### i. Elected Chairmen of Jagannathpur:

Serial Number	Name of the Chairman	From	To
01.	Md. Abdus Sattar Sheikh	-	-
02.	Sheikh Sirajuddin	-	-
03.	Munshi Mujibur Rahman	-	-
04.	Sahidul Alam (Swapan)	-	-
05.	Md. Aminur Rahman Khan	04.03.1984	05.08.1988
06.	Md. Abdus Sattar Khan	05.08.1988	27.04.1992
07.	Munshi Rashidur Rahman	27.04.1992	10.03.1998
08.	Faruk Ahmed Khan	10.03.1998	21.04.2003
09.	Munshi Rashidur Rahman	21.04.2003	Till date

Source: Union Parishad Office Jagannathpur, Kumarkhali, Kustia.  
Data collector: Ruhul Amin, 2007.

ii. Elected parishad (2007)

Serial Number	Name of the elected representatives	Designation	Ward number
01.	Munshi Rashidur Rahman	Chairman	
02.	Mosammat Shahana Khatoon	Member	Reserve-1
03.	Mosammat Nurun Nahar Karim	Member	Reserve-2
04.	Srimati Rita Rani Ghosh	Member	Reserve-3
05.	Md. Abul Kashem	Member	Ward-1
06.	Md. Abul Kalam	Member	Ward-2
07.	Md. Akamuddin	Member	Ward-3
08.	Md. Abdul Mannan Pramanik	Member	Ward-4
09.	Md. Abdul Mannan	Member	Ward-5
10.	Md. Abdul Matin	Member	Ward-6
11.	Sanatan Kumar Ghosh	Member	Ward-7
12.	Mohammad Ali Khan	Member	Ward-8
13.	S. A. Kabir	Member	Ward-9

Source: Union Parishad Office Jagannathpur, Kumarkhali, Kustia.  
Data collector: Ruhul Amin, 2007.



## 4.5.2 UNION SHELAIDAHA

### i. **Nomenclature:**

'Sheila Devis' Temple and 'Big Doha' of ninth century AD are the two constituents of name 'Sheila Doha'. Hearsay is to recall the torture of Mr. Shelly and lesson to him given by the youth of the locality on the bank of the river Padma 'Shelly Dare' ultimately became 'Sheila Doha'. Veteran historian Dr. Nihar Ranjan Roy in his book 'Bungler Nod Nadir' described that the derelict temple of Sheila Davis and Doha (big pond) which was excavated in the ninth century are links to name this place as 'Sheila Doha'. Hearsay is that there was a 'Kuthi' near river the Padma a British Mr. was appointed administrator who is still hated blamed for his torture and brutal activities. His left leg was shorter than the right and used to move on horse. He with the barbarian companion mercilessly tortured on the cultivators to compelled them for indigo cultivation. Few brave boys decided to give him a lesson. They collected information on routine movement of Mr. Shelly, dug a big hole on his way and covered the surface with straw that seemed safe path. Mr. Shelly at last came to the trap way, moved with horse, fell into the Doha (hole) broken the limbs. Finally the wounded and humiliated cruel Shelly left the place. Since then people to remember his torture and lesson given by the youths named the place as 'Shelly's Doha' which ultimately changed as 'Shelaidaha'

### ii. **Historical sites:**

a. '*Kuthi bari of Dwarika Nath Tagore*' Prince Dwarika Nath Tagore, grand father of noblest Rabindra Nath Tagore, established his tax collection office of Birahimpur pargana at Shelaidaha. Prince Dwarika bought the 'Kuthi' from British 'Nilkar' and established tax collection office. Later on his son Debendra Nath Tagore opened a charitable hospital about 500 meters far from the 'Kuthi'. Tax collection office of land lord is now being used as union land development officer's office. Rabindra Nath was assigned to run the estate in 1890 AD. Nature lover Rabindra Nath liked the silted plain of the Padma and the Garai. He passed many days in house-boat on the Padma and wrote his famous verses 'Geetanjali' that own Noble Award for Rabindra Nath. Other writings on the Padma are 'Chitra', 'Manashi', 'Goipaguchha' etc.

b. 'Graveyard of Hazrat Khorshed-UI-Mulk' Famous religious and spiritual person Darvis (monk) Khurshid UI-Mulk passed many years here in meditation and preaching the glory and guide lines of Islam. He prayed to Allah in a solitary place and advised the people to lead simple holy life. The holy place is near Khorshidpur bazaar at the east side of Rani Bhavani's Dighi. To show respect to Khurshid-UI-Mulk great poet Rabindra Nath Tagore constructed a mausoleum on his graveyard. Local people to show respect to the mendicant named the place as 'Khurshidpur'.

c. *Gopinath Temple*: An antic of civilization ancient Gopinath Temple was constructed in Gupta regime. Architect and terracotta represent rich culture and aristocracy of the people who built it. There are three big monuments existing at decaying state one of them is 50 feet high. Appointed Brahmin used to offer puja to the idol of lord Gopinath. Aged people of the locality informed that it is about 50 years back when idol of Gopinath was stolen, ethnic hegemony and torture to the minorities brought an unnatural stoppage of puja and religious activity in the temple. Since then the temple is abandoned. Lay to plan, architecture and construction work represent highly civilized and rich in knowledge, skill and ability of the people of Gupta regime. Terracotta and fixation are comparable to that of Kantaju's Temple at Dinajpur. 'Kantaji' temple constructed during Mughal Empire followed construction strategy of ancient Indian civilization. It is stated that land lord Chand Kalyan Roy and Rani Bhawani collectively shouldered construction cost. Heirless Chand Kalyan Roy donated 310 acres of land to Gopinath temple for regular puja and maintenance of Gopinath.

### iii. Important personalities

*Sachindra Nath Odhikary*: Born in 1897 at Shelaidaha, an employee of tax collection of Shelaidaha kanchary was a wise man. He researched on Rabindra Nath and wrote a book named on as 'Shelaidaha and Rabindra Nath'.

*Goswami Gopal A Baul Shadhak* born in 1861 at Khurshidpur. His father Goswami Ram Lala was a 'Marami Sadhak'. The spiritual monk (sadhak) dedicated life for welfare of the creation of God. Special songs composed and sung by him praising God and His creation still sung by his followers and baul community of the society. He loved living

beings as a part of his body and inspired others to do the same, told people if you want to love God then love his creation, because God is present in His creation. He could successfully reflect the preaching of Swami Vivekananda that is 'He who loves living being loves God and God is pleased when His creation is pleased. 'He who loves His creation becomes happy.' For impartial attitude and self less behavior attracted attention of the community, they loved this monk and rushed to him for solution of any problem arose from personal, family or community affairs.

*Gogan Harkara* was born at Arpara village. A poet and lucky Baul sadhak got rare opportunity to have companion of great poet Rabindra Nath Tagore. His offering songs for God 'Aami Kothay Pabo Tare... Aamar Moner Manush Jarey'. Melody of the baul song attracted and inspired Rabindra Nath to write his masterpiece song 'Aamar Sonar Bangla Aami Tomay Bhalobashi' which is now our national anthem. Rabindra Nath, when visited Sheardaha invited Gagan Harkara to listen spiritual songs composed and sung by Gagan Harkara.

#### iv. Elected chairman of union parishad since 1974

Serial Number	Name of the chairman	Charge took	Made over
1.	Gazi Habibur Rahman	15.04.1974	22.02.1977
2.	Mojibur Rahman	22.02.1977	22.02.1984
3.	Gazi Habibur Rahman	22.02.1984	20.07.1988
4.	Abdur Rahman	20.07.1988	19.04.1992
5.	Jahangir Alam	19.04.1992	28.04.1998
6.	Salahuddin Khan Tareq	28.04.1998	17.03.2003
7.	Abdur Rahman	17.03.2003	Till date

Source: Union Parishad Office Shelaidaha, Kustia.  
Data collector: Ruhul Amin, 2007

v. Elected parishad (2007)

Serial Number	Name of the member	Ward Number
1	Md Abu Taleb Malitha	01
2	Md Abdul Latif	02
3	Md Mizanur Rahman	03
4	Md Nurul Islam	04
5	Md Abu Jafar	05
6	Md Jamal Uddin	06
7	Md Abul Hossain	07
8	Md Liakat Ali	08
9	Kazi Delwar Hossain	09
10	Mosammat Anjuara Knatoon	Reserved 01
11	Mosammat Hasina Khatoon	Reserved 02
12	Mosammat Surya Khatoon	Reserved 03

Source: Union Parishad Office Shelaidaha, Kustia.  
Data collector: Ruhul Amin, 2007.



## BARISAL DIVISION

### 4.6 PROFILE OF AAMATOLI UPAZILA OF BARGUNA DISTRICT

Amatole is on the east bank of river the Pair, area about 720.76 square kilometers, population 260,740 (2001 census). Cultivation and fishing are main profession the rest live on trading and business. Tribal 'Rakhain' community people polite and religious by nature, they are culturally developed and believe in equality of law irrespective to sex. They are conservative and committed to preserve community tradition, observe and follow ancestor rituals with out any deviation. The coastal upazila is famous for natural resources and a wide sea shore.

Amatole police furry started in 1859AD at Gulishakahali. Initially Amatole was under Chandra Dwip circle (parganah). It was river erosion that compelled to shift police furry from Gulishakhali to the south of present A.K. Pilot High School in 1901. During the British rule Amatole got the status of full flagged police station in 1944AD. Later on in 1982AD Amatole was upgraded to the status of upazila. Urban local body Amatole pourashabha is constituted with 1225 square kilometers and population 15,560 (2001 census). Many years ago this place was densely populated with trees and vegetation. Deep forest was fearless roaming place of wild animals. Tiger, bear, crocodile leopard, deer, jackal were common. People cleaned forest to build inhabitation that pushed wild animals to move towards deepest area, the biggest mangrove forest in the world the Sundarban.

**i. Nomenclature:**

In the forest there were plenty of mango trees that yielded abundance of mango. The most delicious and juicy fruit mango is called as 'Aam' in Bangla. Famous trading place where mangoes were boarded to big boats, locally known as 'Aam tola' ultimately became 'Amatole'.

**ii. General information:**

**Situation and boundary:** About ten kilometer south-east from Barguna district head quarter 90 20' East Altitude and 22 15' Latitude

Upgraded as upazila November 1982 AD

**iii. Important site/establishments:**

Sonar Char, under Barabogi union, Gazi and Kalu's Dagrah, at Haldia union; Taltoli Comdeka, Tamatu, Taltoli, Sea shore and tourist spot: Sonar Char sea shore, Fatrar Char (second Sundarbans)

**iv. Tragic event:**

Tidal bore and tornado of the 12 November 1970 damaged millions of lives. The 15 to 20 feet high tidal water hit on the locality and washed away everything. Still that is recorded as the worst natural calamity in the history of Bangladesh. Thousands of people died instantly at the first attack and innumerable number died after the cyclone. Damage of livestock and property knew no bound. This area seemed abandoned even after three months of the cyclone. Aged people still remember the devastating natural disaster of 1970.

**Aborigine community:** 'Rakhain' community originated in Burma, Myanmar today, arrived Kuakata, they found Kuakata suitable for habitation therefore settled here. 'Rakhain' people are polite, peace loving, hard working, clean lover and independent minded. They keep their home stead very clean and cleanliness is the symbol of

Rakhain community. They are also culturally developed and maintain their cultural identity in day to day activities and religious offerings. They produce garments in the handloom for own consumption. Female member of the family takes initiative to weave in the loom. Male member work in the crop field and sometimes help their female counterparts. They celebrate and observe many designated days in a year following ritual activities. As for example the New Year's Day is called 'Samgren'.

#### 4.6.1 UNION CHAORA

##### i. **Nomenclature:**

There are many sayings about the nomenclature of Chaura. Firstly this area is a combination of many islands, which are locally called 'Char'. The 'Char' people are identified as 'Chaura' by main land people. This 'Chaura' ultimately transformed to 'Chaora'. Secondly silts of river Paira emerged in the form of island; 'Char' is the local name of island. So 'Char' in the 'Paira' added to form 'Char Paira' that finally became 'Chaora'.

##### ii. **Important sites:**

**Chaora Math:** There is a taffeta at village Patakata, the Patakata taffeta or math was constructed at the time of Subadar Shah Suja about 348 years ago. Amatole was under Chandra Dweep Parganah, land lord of Chandra Dweep was Raja Ram Chandra. To protect the dwellers from Mogue and Portuguese pyrites the subedar and land lord constructed the (fort) moth. Still hump of the soil has been stating the work of its founder.

**Ghatkhali Dighi:** The land lord of Chandra Dweep to solve potable water problem of the locality excavated a big pond 'Dighi' in local language, near the river Chaora. Older people opine that the pond was excavated during Mughal Empire. Big pond excavated

by Chandra Dwip with silts of hundreds years lost depth and converted to ditch that giving alarm of morbid state.

iii. **Elected chairman since inception:**

Sl. No.	Name of the representative	Duration
01.	Md. Adel Uddin Chowkidar	3 terms
02.	Md. Fazlur Rahman Talukdar	2 terms
03.	Abdul Kader Manu Hawladar	Single term
04.	Md. Shahjahan Talukdar	2 terms
05.	Advocate Md. Mohsin Hawladar	Single term
06.	Md. Shahjahan Talukdar	Sitting

Source: Union parishad office Amatole, Barguna. Data collector: Sajal Kumar Roy, 2007.



## iv. Union parishad 2007

Serial Number	Name of the representative	Designation	Ward number
01.	Md. Shahjahan Talukdar	Chairman	
02.	Mosammat Salma Mati	Member	Reserve-1
03.	Mosammat Rehena Begum	Member	Reserve-2
04.	Mosammat Salma Shaheed	Member	Reserve -3
05.	Md. Abdur Razzak Hawladar	Member	01
06.	Md. Khalilur Rahman	Member	02
07.	Md. Abdul Jabbar Hawladar	Member	03
08.	Md. Abdul Aziz Mia	Member	04
09.	Md. Faruq Gazi	Member	05
10.	Md. Matiur Rahman	Member	06
11.	Md. Abdul Khaleq Hawladar	Member	07
12.	Md. Altaf Hossain Hawladar	Member	08
13.	Md. Mafiz Uddin Payda	Member	09

Source: Union parishad office Amatole, Barguna, Data collector: Sajal Kumar Roy, 2007.

## 4.6.2 UNION AAMATOLI

### i. Amatole union at a glance:

Area	: 50.59 square kilometer
Population	22486 (2001 census)
Mouza	07
Village	23
Secondary School	02
Government Primary School	06
Non-government Primary School	14
Dakheel Madrassa	05
Brick burner	01
Forquania Madrassa	10
Mosque	40
Temple	02
Hat-Bazaar	04
Deep Tube well	75
Carpeting road	: 07 kilometers
Unpaved road	: 175 kilometers
House hold	: 6500
Source: Union parishad office, Amatole, Barguna. Data collector: Sajal Roy, 2007.	

### ii. Elected Chairmen since inception:

Sl. No.	Name
01	Md. Mansur Ali Muslim
02	Md. Altaf Musulfi
03	Md. Jalal Uddin Khan
04	Md. Nazmul Ahsan Nannu
Source: Union parishad office, Amatole, Barguna. Data collector: Sajal Roy, 2007	

## iii. Elected parishad (2007):

Serial Number	Name of the elected representative	Designation	Ward Number
01.	Md. Jalal Uddin Fakir	Chairman	
02.	Mosammat Nazma Begum	Member	Reserved-1
03.	Mosammat Pyara Begum	Member	Reserved-2
04.	Mosammat Mazedda Begum	Member	Reserved-3
05.	Md. Himu Gazi	Member	01
06.	Md. Maznu Khan	Member	02
07.	Md. Abul Kalam Hawladar	Member	03
08.	Md. Motaleb Munshi	Member	04
09.	Md. Majnu Mridha	Member	05
10.	Md. Golam Mostafa Hawladar	Member	06
11.	Md. Jalal khan	Member	07
12.	Md. Anwar Hossain	Member	08
13.	Md. Nasir Mahmud	Member	09

Source: Union parishad office, Amatole, Barguna. Data collector: Sajal Roy, 2007.

## **CHAPTER V**

### **ANALYSIS OF THE COLLECTED DATA**

This chapter demonstrates the detailed analysis of the collected data. Since financial resource is the key issue in accelerating the process of policy implementation responsible for the timely completion of implementation activities, a well documented picture of the source of fund of the local government has been presented to analyze the collected data. Moreover, a brief discussion on the possible way of expanding the horizon of fund collection through issuing voter identity card, national identity card etc. has also been chalked out.

#### **5.1 SOURCES OF FUND AND INCREASE INCOME**

The Constitution of the People's Republic of Bangladesh empowered local government to impose and levy tax/ cess from citizen. The Model Tax Schedule 1961 initiated the first attempt on the part of union parishad to fix and levy tax from union dwellers. Upgraded upazila parishad was mandated to fix and levy tax on specific local resources. Intention was to make the local government bodies self dependent with fund. Organization with sufficient fund is competent to select, prepare and implement projects. Agreed sources of fund for local government bodies are as follows.

##### **i. Sources of fund under present law:**

1. Balance brought forward from previous year.
2. Fixation of holding tax on the basis of annual price of building and structures.
3. Lease money received from union parishad.
4. License fee levied from transport, including Rickshaw puller and other manual transport.
5. Tax on profession, business and occupation.
6. Entertainment tax on act, play, exhibition etc.
7. Fees levied from license or permit.



8. Lease money realized from hat-bazaar and ferry ghat,
9. Lease money realized from transferred water reservoirs to the local body.
10. Lease money realized from hat-bazaar, transferred water reservoirs and ferry ghat.
11. Tax fixed on traders and business men within the local jurisdiction of local unit.
12. Grants received from government for serving government purposes.
13. Money received from case fee and other stamp charges.
14. Bank interest received against union fund in different banks.
15. Loan from chairman.
16. Money receipts/fine levied from pound/animal owners.
17. Grants for running civil program
18. Profession tax collected from union dwellers.
19. Election security collected from the contesting candidates, and
20. Tax on street light.

In most of the cases management of sources of fund depends on competence, effectiveness, efficiency, commitment and credibility of its user. Committed users find avenue for development and sustenance of the source. The traditional theory of fiscal federalism prescribes a very limited tax base for local governments. The only 'good' local taxes are said to be those (1) that are easy to administer locally, (2) that are imposed solely (or mainly) on local residents, and (3) that do not raise problems of 'harmonization' or 'competition' between local governments or between local and national governments. The only revenue source usually seen as passing these stringent tests is the property tax, with perhaps a secondary role for taxes on vehicles, but not much else other user fees. Since this conclusion fits in well with the reluctance of most central governments to provide local government access to more lucrative sales or income taxes, it is not surprising that it has become conventional wisdom. Local governments almost everywhere are thus urged to make more use of property taxes, and criticized when they do not do so enthusiastically.

First, the conventional case for property taxes is to some extent flawed. Such taxes are in fact costly and difficult to administer well, and these problems are greatly

exacerbated as the tax burden increases. Moreover, in practice political realities mean that increases in property taxes are often concentrated primarily on non-residential properties that most lend themselves to tax exporting, thus undercutting one of the principal arguments for local use of this tax base.

Second, even a well-administered local property tax cannot finance major social expenditures (education, health, social assistance) except perhaps in the richest communities. To the extent it is desirable for governments to finance from their own revenues the services they provide, either local governments financed by property taxes are confined to providing 'local' services (street cleaning, refuse removal, etc.), or they are inevitably heavily dependent on transfer from higher levels of government. This is the pattern in most developed countries, including even the relatively few in which the property tax is the mainstay of local finance. Local governments impose significant direct taxes on business or levy surcharges on national income taxes.

Third, the conventional argument does not take adequately into account the existence in some countries of important regional or intermediate levels of government which play a major role precisely in financing social expenditures. Even if local governments can to considerable extent finance local services through property taxes and user fees on residents, regional governments responsible for social services as a result cannot.

Good local taxes should in principle satisfy two main criteria. First, they should provide sufficient revenue for the richest local government units to be essentially fiscally autonomous. Second, they should clearly impose fiscal responsibility at the margin on local governments. The simplest and probably best way to achieve this goal is by allowing those governments to establish their own tax rates with respect to at least some major taxes.

#### **i. User Charges:**

Perhaps the most obvious, and in many ways the most sensible recommendation that can be made with respect to revenue structures at any level of government is that

appropriate user charges should be employed whenever possible. As with all firms, people should want what they deliver enough to be willing to pay for it. Three types of user charges, broadly defined, exist almost everywhere: (1) service fees, (2) public prices, and (3) specific benefit charges. Service fees include such items as license fees (marriage, business, and vehicle) and various small charges levied by local governments for performing specific services. In effect, such fees constitute cost reimbursement from the private to the public sector.

In contrast, public prices refer to the revenues received by local governments from the sale of private goods and services. All sales of locally- provided services to identifiable private agents-from public utility charges to admission charges to recreation facilities-under general heading.

A third category of charge revenue may be called specific benefit taxes. Such revenues are distinct from service fees and public prices because they do not arise from the provision or sale of specific goods or services to an identifiable private agent. The local finance: special assessments, land value increment taxes, improvement taxes, front footage levies, supplementary property taxes related to the provision of sewers or street lighting, development taxations and charges, delineation levies, and so on. Most of the charges are imposed either on the asessed value of real property or on some characteristic of that property- its area, its frontage, its location.

## **ii. Property Taxes:**

This property tax is surprisingly difficult and costly to administer. It is true, of course, that buildings cannot easily run away and hide from tax officials. But it is equally true that valuation is an art, not a science, and there are much room for discretion and argument with respect to the determination of the base of the tax. Although the assessment and collection of property taxes can certainly be improved in most developing countries, it is difficult to administer this tax equitably in a rapidly changing environment, and it is always difficult to increase revenues from this very much quickly. Nonetheless, a low-rate uniform property tax has an important role to play in financing



local governments, whether rural or urban. Moreover, other 'land based' local level taxes-for example, betterment levies and even transfer taxes –are both feasible and, within limits, desirable. It is unlikely, however, that local governments in most developing countries will be able to finance any but 'hard' services out of property taxes. In particular, without in any way disparaging the potentially more important role that property taxes should play in financing local governments in many countries, if local governments are expected to play any significant role in financing 'soft' services (education, health), as a rule they will need to have access to some more elastic revenue sources.

### iii. Excise Taxes:

Among the other taxes that might be considered at the regional level are excises, payroll taxes, corporate income taxes, personal income taxes, payroll taxes, retail sales taxes, and <sup>19</sup>value-added taxes (VAT). Such taxes are both easily administered by regional governments and lend themselves to regionally differentiated rate determination. Moreover, in terms of efficiency, such taxes, applied on a destination basis, should have little distortion effect. Finally, it is sometimes argued that there is at least some benefit argument for excises- for example, on alcohol and tobacco to the extent regional governments are responsible for health expenditures and on vehicles and fuel to the extent they are responsible for roads. Undoubtedly, the strongest economic and administrative case for regional excises is with respect to vehicle-related taxes. Such taxes should certainly be exploited more fully than is commonly the case in most countries. The most important tax on automobiles from a revenue perspective is the fuel tax, which is also the simplest and cheapest form of automotive taxation from an administrative perspective. Much as central governments no doubt appreciate the revenue they receive from this source, fuel taxes can equally be levied at the state level.

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<sup>19</sup> Owens, Jeffrey, 1992. 'Financing Local Government: An International Perspective with Particular Reference to Local Taxation,' in King, David, ed., *Local Government Economics in Theory and practice*. London and New York, Rutledge.



Fuel taxes are, of course, also related both to road usage and to such external effects of vehicles as accidents, pollution and congestion, although not in any very precise way. To the extent automotive taxation is intended to 'price' either the utilization of publicly-provided services or externalities, fuel taxes are at best a very crude instrument. Toll roads-privatization, as it were – and an appropriate set of annual automobile and driver license fees can in principle serve this benefit tax function much better.

**iv. Personal Income Taxes:**

Since property taxes can only be pushed so far, if more local 'own-source' revenue is desired-either to expand the size of local activities or to make local government more self-reliant. Like the property tax, such a tax would be visible and hence in principle satisfy the criteria of political responsibility and accountability. Although local income taxes have occasionally been levied in developing countries, they are not common. In contrast, in many transitional economies, local governments have been assigned significant shares of income tax revenues. If local governments are not politically responsible for the revenues they receive, it stretches reality unduly to consider such revenues as local taxes. In contrast, locally determined surcharges are clearly local 'own taxes' in that the accountability both for imposing the taxes and for spending the revenues is placed squarely on the local government.

**v. Consumption Taxes:**

In many countries, the search for a regional revenue source that is both economically respectable and administratively viable, particularly one with reasonable elasticity, comes down to a general sales tax. The general sales tax now found in most countries is of course a VAT. The dominance of VAT has posed a serious problem for the finance of regional governments, however.

## vi. Business Taxes:

<sup>20</sup>Regional and local business taxes in such forms as corporate income taxes, capital taxes, nonresidential property taxes, and such ancient levies as patent, and various forms of 'industry and commerce' tax are found in most countries. Whether or not there is an economic case for such taxes, the political realities of governing in a democratic society are such that virtually any local government will in any case wish to impose tax.

## 5.2 ANALYSIS OF COLLECTED DATA

### 5.2.1 UNION BANSGARI

*Table 1 & Table 2 (Page 153 – 154)*

The amount received by Bangsari union parishad for consecutive ten years starting from 1987-88 to 1996-97 is summarized in Table 1 which shows that this parishad received only Taka 18,138/- in the financial year 1989-90 which is the minimum and the highest receipt was Taka 123,804/- in 1994-95. Parishad collected minimum local tax Taka 1,670/- in 1991-92 and maximum taka 30,460/- in 1996-97. On lease money received head highest Taka 48,271/- (1994-95) and lowest Taka 12,680/- (1987-88), on lease money receipt head highest 11,753/- (1991-92), lowest Taka 100/- (1989-90). Grants receipt head shows lowest Taka 9,875/- (1996-97) highest 1994-95 taka 69,345/-. This union parishad received only Taka 200/- in license fee head from traders, and license fees levied from vehicle head the highest and lowest was taka 360/- and 150/- in the financial year 1993-94 and 1988-89 respectively. The total amount also shows steep ups and downs that tell the insincerity in collection of the parishad. Receipt figures depict that total collection in financial year 1987-88 was Taka 33,773/- that increased by 58.34% in 1988-89, then a sharp decline (66.08%) from previous year again rise by 69.74% in 1990-91, this increase continued up to 1992-93. Again steep decline observed in 1993-94, in this year inflow reduced Taka 51,903.00, i.e. from Taka 72,138.00 to Taka 20,235.00, again in 1994-95 sharp rise observed, collection figure for

<sup>20</sup> Norton, Alan. 1994. *International handbook of Local and Regional Government: Analysis of Advanced Democracies*. Aldershot, Hants, England, Brookfield, VT: Edward Elgar

the financial year 1995-96 was not in the hand of the researcher but the statement of 1996-97 indicates a sharp decline.

Table 2 tells that during the period under observation major head of disbursement are pay of employees, honoraria to members, development fund, matching fund, repair and maintenance of union property, maintenance of hat and bazaar, development of hat and bazaar, and miscellaneous. The highest disbursement was in pay and allowances of employees taka 68,247/- in 1994-95 and lowest in 1989-90 taka 18,138/-. In the beginning 1987-88 gross disbursement was taka 33,773/- in the following year 58.34% increased the amount raised to taka 53,479/- again a steep declination observed in 1989-90, afterward rising trend observed till 1991-92 where the figures were Taka 18,138.00 and Taka 18,430.00 respectively. Sharp decline in 1993-94 and the highest disbursement were in 1994-95 with Taka 123,767.00 and the lowest in 1989-90. Expenditure of 1996-97 is less than 1994-95 (tk 69,741/-).

## 5.2.2 UNION NOBOGRAM

### *Table 3 & Table 4 (Page 155 – 156)*

Table 3 represents the receipts of Nobogram union parishad on six head of accounts. They are local tax, lease money received against hat-bazaar, lease money received against union property, grants received from government, license fees levied from traders, and license fees levied from vehicle owners. This union parishad has been receiving money in land transfer tax head since 1999-2000. In local tax head minimum receipt shows taka 2,000/- (1987-88) and maximum taka 30,460/- (1996-97); in lease money head minimum taka 12,000/- (1987-88) and maximum 48,271/- (194-95), Lease money receipt shows only taka 280/- (1987-77) minimum while maximum taka 61,880/- (1996-97); government's grants were minimum taka 100,070/- (1996-97) and maximum taka 90,050/- (1994-95); a negligible amount received in license fee levy account. Total receipt statement shows that taka 32,856/- was (1989-90) minimum and maximum was taka 172,696/- (1994-95). This shows a slight increase and decrease from previous year. That is in the beginning year receipt amount was taka 33,080/-(1987-88) and in



the following two years slight increase 02.70% and decrease (03.28%) observed. In 1990-91 receipt was 54.92% higher than previous year, again in 1991-92 slight declines (25.62%) observed. The receipt of 1992-93 was 80.45% higher than 1991-92, while receipt of 1993-94 was (16.80%) less than 1992-93 financial years. In brief it could be conclude that slight increase and decline observed and the rate was not even and steady through the observed period.

Major disbursement heads in Nobogram union (Table 4) were pay of employees, honoraria to members, development fund, repair and maintenance of union property and maintenance of hat-bazaar. Maximum disbursement in pay of employee head was 60,530/- (1996-97) and minimum taka 6,824 (1994-95); at honoraria of members minimum 4,478/- (1989-90) and maximum 3,950 (1992-93); maximum repair and maintenance work done in 1994-95 taka 39,128/-. Total disbursement depicts maximum was in 1989-90 taka 93,671/- and minimum taka 21,883/- in 1993-94 financial years. Total disbursement trend shows from the beginning year (1987-88) there is a steep increase 56.19% in 1988-89, in 1989-90 further 77.21% increase from previous year observed which is the highest. A sharp decline in 1990-91, that is (67.14%) and 63.31% increase in 1991-92 and wide slope 05.45% increase in 1992-93. It was found that minimum taka 21,883/- disbursed in 1993-94 that it (93.88%) less than previous year. Disbursement of 1994-95 was 195.31% higher than the lowest year (1993-94); again from 1994-95 and onwards increase in disbursement observed which are 03.14% and 15.46% respectively. The statement also states that the financial years 1991-92 and 1992-93 are the years of turning. The reason of stagnation appears that upazila system was dissolved by the government of the time in 1991-92 that created a barrier on the receipt and disbursement arrangements existed under upazila system.



### 5.2.3 UNION CHANDRAGHONA

*Table 5 & Table 6 (Page 157 – 158)*

The sources of Chandraghona union may be seen (Table 5) are local tax, lease money receipt against union property, grants from government, and license fees receipt from traders and receipt of (Village) Court Fees. Maximum Taka 11,755/- receipt in 1996-97 and minimum taka 7,075/- in 1987-88 on local tax head, while maximum and minimum lease money receipts were taka 9,720/- and taka 7,075/- respectively. The highest receipt amount was taka 49,500/- (1996-97) and the lowest 30,120/- (1990-91) government grants. This union parishad received maximum license fees head in 1996-97 and minimum in 1987-88 (11,214/-). A new head of account Village Court Fee head shows maximum receipt taka 5,605/- (1992-93) and minimum taka 3,400/- (1987-88), an exception observed in miscellaneous head of account maximum taka 25,911/- collected in 1996-97 and minimum taka 2,580/- in 1989-90 financial years. Total minimum and maximum receipt in 1987-88 (60,681/-) and 1996-97 (125,284/-) respectively. Here we find a smooth rise in receipt to the union fund. The rate of increase and decreases are 23.96%, 00.27%, (03.38%), 07.91%, 03.35%, 18.90%, 16.91%, 03.95%, 06.64%. Here also we find a stagnant in receipt in 1991-92 and 1992-93 financial years.

Chandraghona union parishad spent maximum (Table 6) in pay of employee head in 1994-95, 1995-96 and 1996-97 financial years and minimum in 1988-89 year. It also disbursed same amount in honoraria to members' heads of account in consecutive seven financial years starting from 1989-90 and onwards. In development sector minimum disbursement was taka 9,265/- in 1989-90 and maximum taka 28,108/- in 1993-94 financial years. Here we also find a gradual increase in disbursement in long ten financial years. The increase and decreases are 24.27%, 00.01%, (03.38%), 07.94%, 03.35%, 18.90%, 16.88%, 03.98%, 06.64% respectively.

## 5.2.4 UNION MARIUMNAGAR

*Table 7 & Table 8 (Page 159 – 160)*

Mariumnagar union fund piled up through local taxes, grants received (Table 7) from government, license fees levied from traders, and village court conduction cost levied from the litigant parties. Union parishad collected the highest tax taka 10,757/- in 1996-97 financial year and lowest in 1988-89 (taka 7,988/-). Government provided highest grant taka 458,000/- in 1996-97 financial year and the lowest taka 30,111/- in 1987-88. Maximum license fees levied in 1996-97 (taka 13,990/-) and minimum in 1987-88 (taka 7,012/-). While village court conduction fees collected maximum in 1991-92 (taka 5,011) and minimum in 1989-90 (taka 2,981/-). Total collection shows ups and down in the beginning years but at the tail end it shows a geometric slope. That is lowest taka 50,544/- in 1987-88 and highest taka 458,905/- in 1996-97 financial years. Rate of increase and decrease in the observed ten financial years are stated below - 14.08%, (04.45%), 17.40%, (02.51%), 01.65%, 563.53%, (00.96%), 03.74%, 04.00%, 07.62% respectively. In this union the period of setback observed in 1991-92 to 1992-93 and 1993-94 financial years. That represents the effect of dissolution of upazila system in 1992.

Mariumnagar union expenditure shown in Table 8 was highest in employees pay and allowance head in 1996-97 amounted taka 35,500/- and lowest (taka 1,028) in repair and maintenance head in 1989-90. Minimum disbursement in total stood taka 50,544/- in 1987-88 financial year and highest taka 73,705/- in 1996-97 financial years. The disbursement proceeded with a linear progression. The line proceeded with negligible deviations from the immediate past year. In 1987-88 financial year disbursement was taka 50,544/- in the next year 14.08% increase observed but in the immediate next year union spent (04.45%) less than the previous year, then a slight upward trend [09.08%, 04.92%, 00.23%, 00.45%,] continued till 1993-94 financial year then again slight decline (01.21%) detected in 1994-95 year, the rest years progress [9.21%, 07.62%] were at expected level.

## 5.2.5 UNION CHUNARUGHAT

Table 9 & Table 10 (Page 161 – 162)

Chunarughat union fund received almost 14 head of accounts- (Table 9) they are Brought Forward from previous year, Local Tax, Lease money received against union property, Money Levied from Transports, Grants received from government, Case Fees, Bank Interests, Loan from different persons. Amount levied from different professionals, from pound, Grants for civil program, Profession tax and Electric Security. Union Fund received maximum taka 355,556/- from different profession and traders in 1994-95 financial year and minimum taka 79/- on bank interest in 1991-92 financial year. Table also shows minimum total receipts in 1987-88 financial year taka 47,672/- with an increase of 33.87% the amount raised to taka 63,818/- in 1988-89 financial year. Table showed maximum 43.48% increase compared to 1989-90 financial year then a slight increase 13.37% in 1991-92 financial years. In comparison to financial year 1990-91 than in 1991-92 slight declination observed (08.10%) in 1991-92 financial year then a normal increase seen in the next consecutive four years in respect of previous financial years the increase in percentages are 23.99%, 00.53%, 14.26%, and 27.55%; then another declination (05.03%) seen in the last year in respect of 1995-96 financial year. This union receipt figure also says that in 1991-92 financial year the receipt amount decreased in behind this is the dissolution of upazila system in 1991-92 financial years.

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Chunarughat union spent in 16 heads in the observed ten financial years. They are Pay of Employees, Honoraria to members, Service charge/Commissions, RMP, Matching fund, Repair and Maintenance, Development of Hat-bazaar, Donation to institutions and poor students, Maintenance of library, Ansar embodiment etc. The highest disbursement taka 108,324/- was in pay of employee head in 1995-96 financial year while lowest taka 300/- only at repair and maintenance head in 1987-88 financial year. Total disbursement shows that starting (taka 47,348/-) from 1987-88 financial year (Table 10) with a gradual increase in consecutive three financial years which are 28.20%, 47.88%, 14.45%, then a slight decline (08.86%) in 1991-92 financial year



which is a common phenomenon for all the local government bodies. Again there showed progressions in the following four financial years increase by 19.62%, 04.70%, 14.15%, and 26.88% respectively, in the last year only (04.49%) less disbursement than the immediate past year.

## 5.2.6 UNION DEORGACH

*Table 11 & Table 12 (Page 163 – 164)*

Receipt statement of Deorgach union shows almost 22 heads of inflow to union fund, they are- Balance brought forward, Local tax/cess, Chowkidari tax, Profession tax, Lease money from Hat/Bazaar, Lease money from union property, Grants received from government, Grants for village police, Compensation grant, Trade license fees levied, Work program, License fees from vehicle owners, Case fee, House rent, Pound auction money, Ferry ghat, Loan receipt, Budget deficit, Development grants, Bank interest, and Receipts from earners. Table 11 shows that the highest collection of taka 215,011/- was from local tax in the 1996-97 financial year, while the lowest was from Case Fee account in 1996-97 financial year. Total figure tell that in 1987-88 year the collection was the lowest taka 230,157/- and highest taka 444,860/- in 1996-97 financial year. In comparison to base year statement a smooth rise is seen in the consecutive three years which are 09.40%, 06.09%, 16.83%, then a slight fall in consecutive three years they are in 1991-92 (04.92%), 1992-93 (21.54%), and 1993-94 (33.85%), again in the next year to 1993-94 steep rise 153.36%, observed in 1994-95, again a decrease of (16.02%) in comparison to previous year and in the last year receipt increased by 35.76%. Here also a stagnation tendency identified in the financial years 1991-92, 1992-93, and 1993-94 financial years.

Union Deorgach spent money in 28 heads of account in ten financial years. These head of accounts are- Pay of employees, Honoraria to members, Service charges, Observance of national day, Refreshment/entertainment, Relief distribution, Matching Funds, Repair and Maintenance, Eye camp, Fuel & Maintenance of Motorcycle,



Purchase of Sports Equipments, Furniture, Bill payment (electricity), Income Tax Payment, Deposit to Education fund, Deposit to Hat bazaar fund, Case pursuing cost, Deposit to Ferry ghat fund, Traveling Allowance for Chairman, Loan repayment, Bank charge, Ring Slab purchase and fixing, Advertisement, Donation to Institutions, Donation to Private persons, Repair of tube well, and Rural Maintenance Program. Table 12 shows that maximum disbursement was in pay of employee head amount taka 118,142/- in 1994-95 financial years and lowest taka 120/- at income tax payment account. Disbursement figures starting from 1987-88 with taka 195,768/- increased by 28.62% in the following years but the figure decreased by (45.56%), again a steep rise of 135.35% in 1989-90, and a regular fall in the consecutive three years designating (16.43%), (14.17%), and (33.45%), again a rise of 153.36% in 1994-95, decline by (16.02%), in 1995-96 financial year finally a rise of 03.86% in 1996-97 financial years. Here we also found a steep decline fall in 1991-92, 1992-93 and 1993-94 financial years, the argument behind the fall is the dissolution of upazila system. Here we found few extra expenditure they are eye camp conduction cost taka 9,276/-, deposit to education fund taka 37,000/-, deposit to hat-bazaar account 1,350/-, case pursuing cost taka 1,500/-, and repair of tube well.

## 5.2.7 UNION MULADOLI

*Table 13 & Table 14 (Page 165 – 166)*

Muladoli union received money from the following seven head of accounts they are- Local tax/cess, Lease money received against Hat/Bazaar, Lease money received against union property, Grants received from government, License fees levied from traders, License fees levied from vehicle owners, and Money received from Brick field owners, Business men, Contractors, Service holders. Maximum receipt was taka 265,000/- against hat-bazaar lease head and minimum taka 1,200/- on fees levied from vehicle owners. Union fund received highest taka 265,000/- in lease money head in 1996-97 financial year and minimum taka 1,200/- in lease money against union property and license fee levied from traders head of accounts in 1987-88 financial years. Total receipt for ten years showed minimum receipt taka 212,200/- in 1987-88 financial year

and maximum was taka 555,710/- in 1996-97 financial years. Total amount show slight upward trend from 1987-88 and onwards except (05.85%) less in 1994-95 financial years than previous 1993-94. The upward slope indicates the union parishad is active and it can manage its property efficiently. The percentage of increment in ten financial years from 1987-88 and onwards (Table 13) are-01.79%, 03.47%, 05.66%, 04.02%, 25.50%, (05.85%), 04.72%, 80.81% respectively. And we observed a very low slope in nine years but a steep slope in the tenth year which is 80.81 percent increase in comparison of the previous year. That also indicates the active participation of members in parishad activities.

Muladoli union disbursed its money in the following head: Pay of employees, Honoraria to parishad member, Development fund, Matching funds, Repair and maintenance of union property, Donation to poor students, and Miscellaneous. Union parishad spent maximum taka 210,380/- at repair and maintenance head in 1996-97 and minimum taka 500/- in 1987-88 financial year. Pay of employee account showed minimum disbursement taka 26,280/- in 1987-88 year and maximum 79,500/- in 1996-97; disbursement for payment of honoraria to members minimum taka 11,467/- (1990-91) and maximum taka 44,450/- (1996-97). The second year's (1988-89) disbursement was 00.85% higher than the base year and in the following year disbursement increased by 04.44% and from fourth year and onwards annual increase/decreases were (Table 14) 47.59%, 96.20%, 08.06%, 25.52%, (05.81%), 00.85%, 87.69% respectively. A slight decline in comparison to previous year observed in 1994-95. This year disbursement was (05.81%) less than the past year. A common indication is that minimum disbursements were in 1990-91 financial year. That reflects the dissolution of upazila system.

## 5.2.8 UNION DASURIA

*Table 15 & Table 16 (Page 167 – 168)*

Dasuria union parishad received fund from the following sources, they're- Local tax/cess, Lease money received against Hat/Bazaar, Lease money received against union property, Grants received from government, License fees levied from traders,

License fees levied from vehicle owners, Receipts from Brick field owners, and Business men. Union received maximum taka 332,279/- in 1996-97 financial year leasing out hat-bazaar, and minimum were taka 600/- in lease money from union property. Minimum collection was from local tax head amount taka 8,015/- in 1987-88 financial year and maximum taka 55,775/- in 1994-95 financial year. Maximum and minimum collection from hat-bazaar taka 332,279/- (1996-97) & taka 55,775/- (1994-95); lease money from union property taka 4,870/- (1996-97) & 600/- (1992-93); government grants taka 27,892/- (1987-88) & 1,875/- (1991-92); license fee levied taka 14,710/- (1994-95) & taka 3,091/- (1991-92); license fee from vehicle owners taka 9,012/- (1996-97) & 1,224/- (1987-88); and brick field owners and business men taka 99,270/- (1995-96) & taka 3,701/- (1990-91) financial years respectively (Table 15). Receipt statement of Dasuria tells that in 1987-88 financial years it collected taka 53,583/- in the following two years total collection decreased by (08.18%) & (25.59%) respectively. In 1990-91 financial year collection increased by 61.76% from the immediate past year, again decline observed in 1991-92 financial year that amounted (27.12%). But in the rest four years steep rise observed starting with 35.19%, 87.43%, 42.13%, and 138.64%. Here also upazila dissolution year detects a fall in collection of fund. The last part of the statement indicates that the parishad now became active in performing their responsibilities.

Common head of disbursement made by Dasuria union parishad are- Pay of employees, Honoraria to member, Development fund, Repair and maintenance of union property, Maintenance of Hat bazaar, Water-ways, Ferry ghat etc., Donation to poor students and miscellaneous. Union parishad spent maximum taka 115,385/- at maintenance of hat bazaar, waterways, ferry-ghat head in 1994-95 financial year, and minimum taka 100/- for maintenance of union property in 1989-90 financial years. Union parishad spent minimum taka 14,500/- in 1991-92 financial year and maximum taka 33,773/- in 1996-97. Honoraria head shows highest taka 22,367/- disbursement in 1987-88 financial year and lowest taka 4,833/- in 1991-92 financial year. Development expenditure was minimum taka 8,784/- in 1987-88 financial year and maximum taka 18,615/- in 1996-97. In repair and maintenance head maximum and minimum expenditure were taka 1,000/- and taka 100/- in the 1994-95 & 1989-90 years respectively. Maintenance of hat-bazaar head showed maximum & minimum figure taka



115,385/- & taka 95,302/- in the financial years 1994-95 & 1995-96. Union made maximum donation of taka 10,073/- to the poor students in 1994-95 financial years and minimum taka 736/- in 1987-88 years. In miscellaneous head union parishad spent maximum taka 36,495/- in 1996-97 and minimum taka 3,231/- in 1990-91 years. Analysis of total disbursement figure state that in 1987-88 financial year Dasuria spent (Table 16) taka 68,241/- which decreased by (31.68%) in 1988-89, decline continued till 1989-90 by (24.12%). In 1990-91 sharp rise of 36.59% observed again (15.82%) decrease in 1991-92. From 1992-93 and onwards steep increase 11.57%, 38.18%, and 240.66% in 1993-94, 1995-96 respectively. Again a slight (22.07%) observed in 1995-96 again rise of 24.92%.

## 5.2.9 UNION JAGANNATHPUR

### *Table 17 & Table 18 (Page 169 – 170)*

Receipt of Jagannathpur union fund are Local tax/cess, Lease money received against Hat/Bazaar, Lease money received against union property, Grants received from government, License fees levied from traders, License fees levied from vehicle owners, Money received from Brick field owners, Business men, Contractors, Service holders /others. Maximum taka 35,000/- receipt in 1993-94 by leasing out hat-bazaar, and minimum by lease against union property taka 100/- in 1989-90 financial year from lease against union property. Union collected minimum local tax taka 10,790/- in 1987-88 and maximum taka 27,816/- in 1993-94 financial years, maximum lease money received from hat-bazaar head taka 35,000/- in 1993-94 and minimum taka 32,202/- in 1994-95 financial years, minimum grants received from government taka 70,792/- in 1992-93 financial year and minimum taka 35,898/- in 1987-88 financial years, lease money receipt against union property minimum taka 10/- in 1987-88 and maximum taka 10,000/- in 1991-92 financial years, maximum license fees levied from traders taka 1,965/- in 1994-95 financial years and minimum taka 316/- in 1987-88 financial years, minimum license fees levied from vehicle owners taka 1,130/- in 1987-88 financial years while maximum taka 6,280/- in 1996-97 financial years, the receipt from business men, contractors, brick field owner maximum amount taka 16,000/- in 1994-95 financial years and minimum taka 300/- in 1992-93 financial years.



Trend of collection tells that base year's amount taka 48,434/- in 1987-88 financial years and a gradual upward movement of receipt continued till 1995-96 financial years. Percentages of increment are (Table 17) 17.66%, 29.77%, 07.17%, 30.19%, 10.22%, 11.50%, 04.54%, and 12.20%, in the last year slight declination by (15.26%) observed. The statement also says that parishad members are actively participating in parishad activities and performing their parts sincerely.

Jagannathpur union parishad disbursed its money in the following heads, they are- Pay of employees, Honoraria to members, Development fund, Repair and maintenance of union property, Maintenance of Hat bazaar, Water-ways, Ferry ghat etc., Donation to poor students, Miscellaneous. The highest figure on disbursement was taka 79,152/- in 1996-97 financial years while minimum taka 370/- at miscellaneous head in 1995-96 financial years. Union disbursed minimum taka 27,693/- in 1987-88 & maximum taka 79,152/- in 1996-97 for payment of honoraria to members. It spent minimum taka 11,461/- in 1990-91 financial years and maximum taka 44,450/- in 1996-97 financial years. Union also conducted maximum development activities of taka 15,300/- in financial years 1992-93 & 1995-95 and minimum taka 13,140/- in 1990-91 financial years to pay allowances to its employees. Union also spent maximum taka 15,300/- in development head in 1992-93 & 1995-96 and minimum taka 13,140/- in 1990-91 financial years. Repair and maintenance work showed maximum taka 5,800/- in 1993-94 and minimum taka 1,700/- in 1990-91 financial years, parishad disbursed taka 30,152/- in 1995-96 financial years and minimum taka 4,830/- in 1994-95 financial years. Union made minimum donation taka 1,750/- to poor students in 1987-88 and maximum taka 4,172/- in 1993-94 financial years. The base year (1987-88) disbursement statement (Table 18) shows taka 50,140/-, a gradual upward trend in expenditure observed in following five years.

The percentages of increase are 12.57%, 25.84%, 11.50%, 21.21, and 19.67%. Expenditure of 1993-94 is (04.12%) less than that of 1992-93, and same of 1994-95 is also (09.56%) less than that of 1993-94, again a steep rise 156.63% in expenditure observed in 1995-96 financial years. In the last years (1996-97) slight decline (17.07%)

designated the figure. Smooth upward trend in disbursement indicates efficient functioning of the parishad.

## 5.2.10 UNION SELAIDAHA

*Table 19 & Table 20 (Page 171 – 172)*

Selaidaha union fund received money from the following heads of accounts- Local Tax, Lease money received against Hat-bazaar, Lease money received against union property, Grants received from government, License fees levied from traders, and License fees levied from vehicle owners. Union received maximum taka 93,942/- in government's grants account in 1995-96 financial years and minimum taka 350/- in license fees levied from traders in 1991-92 financial years. The maximum and minimum receipt account in ten financial years are - local tax- Taka 37,035/- (1996-97) & taka 10,964/- (1989-90); lease money from hat-bazaar – Taka 30,325/- (1994-95) & taka 6,000/- (1991-92); lease money against union property- Taka 23,710/- (1995-96) & taka 12,217/- (1992-93); government grants taka 93,942/-, (1995-96) & taka 27,098/- (1988-89); taka 1,280/- (1988-89) & taka 350/- (1989-90); license fees levied from traders taka 4,000/- (1996-97) & taka 1,991/- (1991-92). Maximum total amount received taka 161,930/- (1996-97) while minimum taka 57,471/- (1988-89). Trend of receipts shows (Table 19) rise of the curve. In the base year union fund showed total taka 62,187/- receipt in 1987-88 financial years the receipt of the following year was (07.58%) less than the year before. In the following two years increments were 25.37%, 49.45%, and then a slight decline in comparison to the past years in 1992-93 financial years (06.90%). Again increase in receipt percentages are 12.44%, 08.07%, 09.49%, 12.04% in the following financial years. The dissolution of upazila indicated the effect in receipt figure of 1992-93 financial years. The union parishad could efficiently handle the different head of accounts of receipt. Because the parishad members proved their worth keeping the receipt at a smooth upward trend.

Selaidaha union limited its disbursement in Payment of employees, Honoraria to members, Development fund (RMP), Repair and Maintenance of union property, Donation to poor students and miscellaneous head. Union paid taka 24,915/- to

employees in 1987-88 financial year which seems minimum and maximum taka 91,595/- in 1996-97 financial years. Union paid taka 48,003/- at honoraria head in 1996-97 financial years and only taka 6,600/- in 1987-88 years. The RMP head incurred taka 6,552/- in 1987-88 and maximum taka 15,300/- in 1993-94 & 1994-95 financial years. The union limited its activities at repair and maintenance head in taka 2,000/- in financial years 1987-88 & 1988-89. But in the rest years parishad did not made any disbursement in maintenance head. Parishad donated taka 4,100/- to poor in 1996-97 financial years and only taka 1,775/-. Miscellaneous head shows maximum taka 9,003/- in 1990-91 financial year and minimum taka 3,282/- in 1993-94. In the base year (1987-88) total disbursement was taka 50,310/- (Table 20) which is also minimum in the observed ten years, in the following years disbursement increased by 36.94%, then a slight fall by (11.51%). These ups and downs continued in the next few years, 53.48% rise in 1990-91 and (02.49%) decline in 1991-92 years, again a rise of 18.37%, 1992-93 and 24.01% rise in 1993-94 financial years. Again fall has been observed in 1994-95 by (04.93%), in the preceding two years slight increase by 13.36% and 02.34% in receipt that indicates the mobility of the parishad.

#### 5.2.11 UNION CHAWARA

*Table 21 & Table 22 (Page 173 – 174)*

Union Chawara collected money from the following heads- Balance brought forward, Local tax/cess, Honorarium for chairman & members, Salary for Village Police, Secretary, Amount received from election budget, Lease money received from canal and pond, Amount received for civil works, Lease money received against Hat/Bazaar, Trade license, Loan received, Deficit budget, Rural works program, Rural maintenance program, License fees levied from traders, Land transfer tax received from sub-registry office, Money received from Brick field owners, Business men, Contractors, Service men and others. Receipts statement (Table 21) shows that balance brought forward taka 55,850/- in 1996-97 years and only taka 07/- in 1992-93 years. Union collected maximum local tax taka 107,762/- in 1996-97 year and minimum taka 28,092/- in 1989-90 financial years. Received money for payment of honoraria for members/chairman taka 19,200/- in 1992-93 years and minimum taka 12,800/- in 1988-89 years. In salary



head received only taka 8,000/- in 1991-92 years and no amount received in the rest nine years. Collected maximum taka 100,687/- from hat-bazaar lease money in 1996-97 years and minimum taka 21,360/- in 1994-95 years. Union also received loan amount taka 19,000/- in 1989-90 financial year and only taka 500/- in 1994-95 years. The total receipt figures depict a smooth trend of rise & fall in the period under observation. In the beginning (1987-88) year Chawara received total taka 87,266/- in the next year receipt amount increased by 63.24%, but a sharp declination (17.90%) seen in 1989-90 years. This ups and down continued in the following three years they are 56.48% rise in 1990-91, (01.44%) fall in 1991-92 and (14.02%) fall in 1992-93 financial years. Then a steep 92.37% rise observed in 1995-96 that trend continued with a rise of 07.92% in the last years. Here we also find decrease in collection in 1991-92 & 1992-93 financial years that tells the dissolution story of upazila system. Union managed sources of funds are being managed in a better way than by the central government managed one.

Disbursement accounts of Chawara union parishad are- Pay of employees, Honoraria to members, Service charges, Deposited to revenue head, Test relief grant, Training allowance, Repair and maintenance of union property, Rural maintenance program, Deposited to hat bazaar account, Development of Hat-Bazaar, Water-ways, Ferry ghat etc., Bill payment electricity, Purchase of furniture & electric materials, Loan repayment, Donation to private persons and Office expenditure. Maximum and minimum expenditure of different accounts (Table 22) with amount and years are as follows: pay of employees taka 155,552/- (1996-97) & taka 40,332/- (1988-89); honoraria to members taka 46,700/- (1995-96) & taka 12,800/- (1988-89); service charge taka 9,955/- (1996-97) & taka 3,675/- (1988-89); deposit to revenue account taka 26,518/- (1996-97) & taka 1,411/- (1993-94); test relief grants, training allowance and donation to private person show single expenditure taka 4,369/- (1991-92), taka 350/- (1990-91) and taka 100/- (1988-89); repair and maintenance cost 4,386/- (1991-92) & taka 1,460/- (1989-90); RMP taka 25,330/- (1993-94) & taka 10,248/- (1994-95); deposit to hat-bazaar account taka 810/- (1994-95) & taka 644/- (1995-96); development of hat-bazaar, water ways etc. taka 95,908/- (1995-96) & taka 24,861/- (1993-94); bill payment taka 5,702/- (1996-97) & taka 426/- (1994-95); various purchases taka 3,337/- (193-94) & taka 1,413/- (1991-92); loan repayment taka 12,000/- (1990-91) & taka 2,900/- (1991-92); office expenditure taka 4,194/- (1994-95) & taka 1,261/- (1988-89). Total



expenditure of base year (1988-89) amount taka 87,266/- which is also the lowest in ten years, expenditure of 1989-90 is 63.12% higher than previous years, then regular rise-fall observed (18.96%) less expenditure were in 1992-93 financial year than 1991-92. Again rise 58.62% in 1992-93, then consecutive three years fall than previous years are (04.58%), (01.29%), and (14.86%), again steep rise in 1995-96 and 1996-97 they are 57.24%, 12.02% respectively. Here we also detected the effects of the dissolution of upazila system. At the tail end we found again rise in disbursement when central government offered less grants and increased supervision in running these local bodies.

## 5.2.12 UNION AAMATOLI

*Table 23 & Table 24 (Page 175 – 176)*

Amatole union parishad received money from the accounts are- Balance brought forward, Pay and allowance, Local Tax/cess, Arrear pay and allowance, Lease money received against Hat/Bazaar, Lease money received from water ways, pond, canal etc, Ferry ghat, Sale proceeds of tender form, Election proceed, Budget deficit, Grants received from government, License fees levied from traders, Case fee, Levy from pound, House rent, Loan receive, Extended development receipt, Civil work program, Land transfer tax received from sub-registry office, and Miscellaneous.

The maximum and minimum receipts (Table 23) in different heads are- balance brought forward taka 53,862/- (1995-96) & taka 290/- (1994-95); pay and allowances taka 76,329/- (1996-97) & taka 24,893/- (1995-96); collection of local tax taka 114,376/- (1991-92) & taka 69,255/- (1994-95, & 1996-97); Arrear pay and allowance taka 50,000/- in 1991-92 financial years. Lease money collected from hat-bazaar taka 294,973/- (1996-97) & taka 3,000/- (1990-91, 1992-93); lease money from water ways ponds etc. taka 5,100/- (1987-88) & taka 100/- (1992-93); receipt from ferry-ghat lease taka 7,750/- (1995-96) & taka 100/- (1989-90); sales and election proceeds taka 650/- (1994-95 & 1996-97) and taka 16,500/- (1991-92), budget deficit taka 6,220/- (1991-92), civil work program taka 2,613/- (1991-92); government grants taka 50,000/- (1995-96) & taka 5,824/- (1996-97); license fees levied from traders taka 3,500/- (1990-91) & taka

740/- (1991-92); levy from pound taka 700/- (1992-93) & taka 300/- (1991-92); house rent taka 12,000/- (1992-93), 6,000/- (1993-94); loan received taka 28,900/- (1993-94) & taka 13,140/- (1991-92); development fund taka 8,130/- (1995-96) & taka 2,640/- (1991-92); and miscellaneous taka 490/- (1991-92) & taka 100/- (1992-93).

This union is receiving land transfer tax from 1996-97 financial years the amount received was taka 15,021/-. In the starting year 1990-91, Amatole received taka 219,118/- in the following year it increased by 22.32% in comparison to previous year, then a fall of (35.37%) in 1991-92, from 1992-93 regular increases in receipt is seen the rises are 47.16%, 64.82%, 00.95%, and 07.50% respectively. In this union also we find a decline trend in 1991-92 & 1992-93 financial years. Government decisions really accelerated the receipts from the available sources of fund at union level.

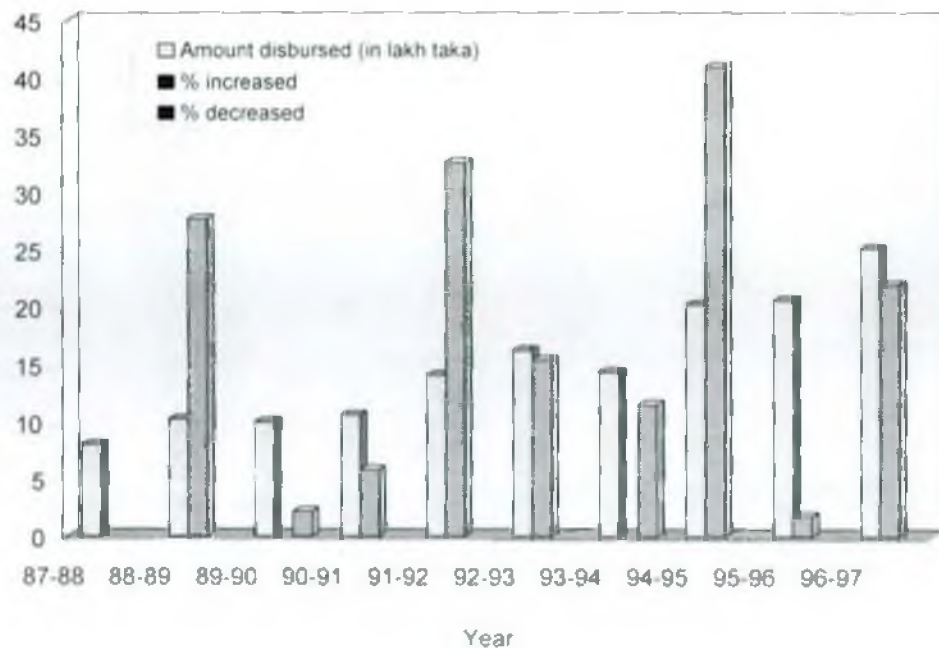
Amatole union parishad disbursed its money in- Pay of employees, Honoraria to members, Service charges, Culvert construction, Deposited to government fund from lease money, Bill payment FFW, Bill payment electricity & paper, Office maintenance, Office expenditure, Loan repayment, Lease money, Block allotment for budget, Repair and maintenance of union property, Rural maintenance program (RMP), Development of Hat-Bazaar, Water-ways, Ferry ghat etc. and Miscellaneous head was maximum payment.

Table 24 made by Amatole union parishad for employees taka 194,311/- in 1992-93 & minimum taka 96,194/- in 1991-92 financial years. Honoraria for members taka 33,657/- (1994-95) & taka 7,967/- (1992-93); service charge taka 16,871/- (1992-93) & taka 3,840/- (1995-96); culvert construction taka 10,417/- & taka 3,575/- ((1992-93); deposit to government fund taka 15,000/- (1993-94) & taka 2,845/- (1996-97); bill payment taka 10,186/- (1995-96) & taka 3,549/- (1996-97); office expenditure taka 7,774/- (1996-97) & taka 2,624/- (1994-95); loan payment taka 38,570/- (1995-96) & taka 20,000/- (1993-94); lease money taka 208,800/- (1996-97) & taka 104,028/- (1995-96), block allotment budget taka 10,000/- (1995-96) & taka 2,000/- (1996-97), RMP taka 15,330/- (1993-94) & taka 10,248/- (1995-96); hat-bazaar development taka 75,812/- (1994-95); miscellaneous taka 5,575/- (1993-94) & taka 1,250/- (1994-95). Amatole disbursed taka

170,357/- in 1991-92 financial years, in the following year expenditure increased by 46.17%, but in 1994-95 financial year disbursement decreased by (46.17%) than 1993-94 years, in the next three years a smooth increase 48.97%, 24.22%, and 15.29% observed.

### 5.2.13 AMOUNT RECEIVED & DISBURSED BY THE TWELVE UNION PARISHAD UNDER RESEARCH

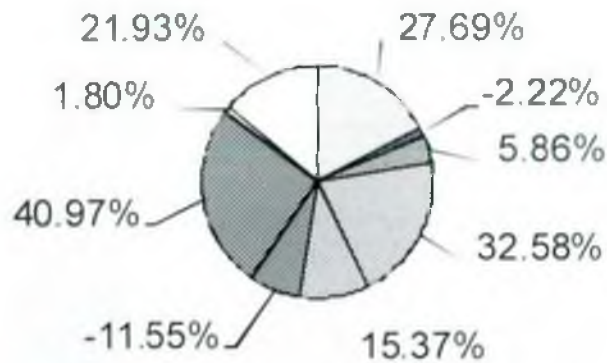
The amount of money received by twelve union parishad under research in financial year 1987-1988 to 1996 -1997 is shown in the following bar diagram





The amount disbursed by twelve union parishad under research in the financial year from 1987-1988 to 1996-1997 is shown in the following Pie chart.

**Pie chart**  
Amount disbursed twelve union parishad under research  
in the financial year from 1987-88 to 1996-97



### 5.3 ANALYSIS

Local government taxation in Bangladesh is based on following principles: these are (1) more attention should be paid to matching expenditure needs. (2) More effort should be made to ensure that all governments bear significant responsibility at the margin for financing the expenditures for which they are politically responsible. (3) Local taxes should not duly distort the allocation of resources. A second feature of local taxation that has been emphasized here the importance of developing a less harmful form of local business taxation. Most forms of local and regional business taxes found in developing countries-corporate income taxes, trade taxes, differentially heavy nonresidential property taxes, and even so-called 'retail' sales taxes may introduce serious economic distortions in a variety of ways.



The Model Tax Schedule of 1961 was the tools for the union parishad members to raise fund. Recently Government of Bangladesh formulated a schedule for rationalization of the Local Government (Union Parishad) Ordinance, 1983 Ordinance LI of 1983 following Section 55 of the Ordinance. The circular has clearly spelled the process for fixing and collecting money from the sources within the territory of a union. As per schedule there are 109 major heads. They are Institutions (04), Profession, Business and Trades (93), Contractors (05), Advertisement (02), Amusement, Transport (06), and Exhibition. Language of the circular is so specific that only proper follow up and pursuance are sufficient for rising up desired level of fund for the local government body. Moreover when parishad announces budget before the taxpayers there remains little room for ambiguity. Because when total receipts and proposed disbursement shown for welfare of the locality and practically that happens (people) tax payers would be motivated and it will accelerate the parishad activity. There may arise the question of pilferage and misuse, it is a safeguard to the parishad fund that both horizontal and vertical pressure when in action parishad members would follow only the impartial or expected line like the slippers of a locomotive.

#### **5.4 SEARCHING FOR NEW SOURCES OF FUND**

Union parishad, when economically and financially solvent, attain the status of self reliant, earn the position for preparation and implementation of development projects. The fund becomes the source of power for the parishad to bargain in selection of development projects and maintenance and development of different sources of fund within the jurisdiction of the local government body. Government the largest organization of a state can fix some indicators for management of the sources of fund to the government body. Guide lines could be developed for maintenance, development and management of these sources. Properties when yield optimum revenue indicates desired level of management of them. Owner of properties take calculative risks for management and utilization of the property. In addition to that government can wide the horizon of collection of fund for local government bodies like issuance of National Identity Card (NIDC), Voter Identity Card (VOIDC), and Nationality Certificate and so on.

### 5.4.1 <sup>21</sup>VOTER IDENTITY CARD OR NATIONAL IDENTITY CARD

**Introduction:** As member of the global village every state formulates strategy to maintain the position of a competitor. The most important and crucial resource of a country is the human. To prepare a strategic plan and implement the same proper accounts are required. The developed countries have already developed the system so that they do not think of their identification of their nationals. Citizen of a third world country for their backwardness and less access to education lag behind of their constitutional rights even the human rights. For a smooth planning and run the country with a vision population statistics is required. Moreover the most important and widely talked issue or point for debate is that whether a national identity card (NIDC) or voter identity card (VIDC) is required for a free and fair election. The widely talked issue deserves discussion. There are many corners who are putting their opinions from their ends.

**Comments:** For a comparative permanent solution decision is required for implementation of the identity card (ID card) problem. Simultaneously, it could be a permanent source of income to local government fund. It is agreed and established that local union parishad Chairman (in case of union parishad) and ward Commissioner (in case of pourashabha/City Corporation) are authorized to issue the nationality certificate. These local government offices maintain birth & registers that are guided by existing rules.

The most important issue of the time could be resolved within only sixty days. Question may arise how?

Existing administrative structure facilitates the administration to reach the citizen within the possible shortest time. The lowest tier of administration is the union parishad/pourashabha. A union is divided into nine wards; the elected representatives

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<sup>21</sup> Voter Identity Card idea conceived by researcher at the time of first draft this paper (2007), when government of Bangladesh even did not plan to implement such project. Later on government selected and implemented a project which outcome is Voter Identity Card. Researcher opines that still there remain rooms for optimum utilization and usages of VOIC according to propositions and recommendations made by researcher.

can implement this work with the assistance of local government servant easily. On an average in each ward there are 2000 voters. Elected representatives (members or commissioners) when assigned to collect voter information from his/her territorial jurisdiction would remain little or no room for fabrication. Again opponents can raise dispute stating the issue of election and or political party affiliation, but this could be eradicated through close supervision and involving the close contestants in the past two elections.

The process may follow the following guidelines:

1. An approved form should be supplied them to collect information from citizen.
2. The data collectors would follow the thumb rule i.e. they will start from the geographic northwest point of ward.
3. The first serial number may be like this NaraRupDaudHan001 where Nara represents district Narayanganj, Rup for Upazila Rupgonj, Daud for union Daudpur, and Han for village Hankur then name of the citizen.
4. The data collector will get seven days time for collection of particulars (300X7=2100).
5. The ward member/commissioner will hang the draft list in a public place to show the citizen within five days data collected.
6. The parishad will seat in a special meeting to finalize the list.
7. The finalized list would be sent to the upazila parishad office where computer programmer will make the soft copy.
8. Upazila level committee headed by UNO, other members may be Upazila Health and Family Planning Officer, Upazila Education Officer, Officer in Charge of the police station and the Upazila Election Officer Member- secretary, will seat in a special meeting with the all union parishad chairman to pass the final list for printing the list.



9. The printed list will be supplied to the concerned union parishad chairman with the printed form to have the digital photograph of the voters.
10. The filled up form would be signed by the concerned ward member, chairman and UNO later on who will arrange for lamination of the card.
11. The ward member under the supervision of parishad chairman will distribute the cards.
12. The signing authorities i.e. member, chairman and UNO will be jointly responsible for any deviation, addition, omission, subtraction, counterfeiting or malpractice in the voter list (document).
13. Identity Card, or the voter identity card prepared and printed at upazila level be preserved, printed and distributed by the upazila level officer (upazila election officer or UNO).
14. A soft copy will be sent to the district, division, and nation level election officer for decision-making.
15. Person interested or aggrieved will buy the list from upazila election officer at break even cost.
16. Proceeds from the voter list will be deposited to concern union fund. The election officer will transmit a return to union parishad office with a copy to UNO office regularly.
17. Government may designate an Assistant Judge to hear the election disputes.



## SAMPLE VOTER IDENTITY CARD

Office of the Union Parishad Chairman

Daudpur, Beldi bazaar

Upazila: Rupgonj, District: Narayanganj

Sample Voter Identity Card

\*VOIDC Number: Nara Rup Daud Han 0001

1. Name .....
2. Father's name .....
3. Mother's name .....
4. Date of birth & age (Birth Register and or as on the date of collection);...
5. Religion.....
6. Sex: Male ..... Female .....
7. Marital status: Unmarried, Married, Divorced, Widow, Widower.
8. Name of the spouse (if applicable).....
9. Number of brother & sisters including steps .....
10. Height in centimeter.....
11. Color of the hair.....
12. Village:..... Union... Post office.....  
Upazila ....., District .....
13. Educational qualification.....
14. Occupation.....
15. Property owned, Immovable ....., b. Movable .....
16. Mark of identification (if any).....

Ward Member/Commissioner, Chairman, UNO/Chief Executive

\*The proposed Voter Identity Card (VOIDC) form (Theses draft submitted in 2007)

A crush program may meet the present needs. After this program person attained at the age of eighteen will apply before chairman union parishad in a prescribed form. For the first card the citizen will her/his national identity card at a cost not exceeding Taka ten (applicant would bear the lamination and photograph cost). A duplicate ID card may be issued against an application (prescribed form) containing incumbent explanation for loss or damage of the first one where concerned ward member or reserve female member will forward the application. The incumbent will supply his/her photograph, and chairman will dispose the application within three days receipt of application.

ii. **USES**

1. This card will show bearer's national identity.
2. It shall be required at the time of
  - a. At the time of transfer (purchase & sale) of property (movable and immovable).
  - b. Marriage registration,
  - c. Application for job seeking,
  - d. Application for having passport,
  - e. Exercise vote right and for candidature in all election for public office,
  - f. Entitlement of fundamental rights laid in the Constitution,
  - g. Application for any type of license

iii. **TIME BUDGET FOR CRUSH PROGRAMME**

a. *For Training and workshop:*

1. National workshop three days (participant would be Divisional Commissioner, Deputy Inspector General of Police DIG), Deputy Commissioner (DC), Superintendent of police (SP), Lawyers, Academicians, Members from the civil society
2. A training of trainer (TOT) course for three days may be conducted at district level. Training institutes like Bangladesh Public Administration Training Centre (BPATC), National Institute of Local Government (NILG), and Academy for Planning and Development (APD), National Academy of

Education and Management (NAEM), Bangladesh Institute of Administration and Management (BIAM), Bangladesh Academy for Rural Development (BARD) etc. may be assigned to conduct the training program.

3. Three days training program at union level will be conducted to train data collectors; participants are union parishad member including female reserve members (data collector), chairman (observer) and a hired SSC passed youth (person-job-fit) for each member/commissioner. Trainers will be the district and upazila level officers.

*b. For voter ID card*

1. Data collection from the citizen: Five days
2. Draft list hang in a public place preferably local school, mosque, or any common public building or place by member/commissioner within ten days of data collection.
3. Conduct extraordinary meeting, at local level, within 05 (five) days of preparation and hanging the draft.
4. Chairman union parishad shall forward draft list (approved by the union parishad) to programmer (who stay Upazila level) within 10 days of union parishad special meeting
5. Computer programmer shall make entry on the received draft and solicit for special meeting at Upazila level headed by UNO within ten days receipt of the draft.
6. Upazila committee approves the draft list within seven days of receipt.
7. Upazila committee appoint/assign ward-wise photographer within seven days of approval of the voter list.
8. Ward member and photographer jointly prepare the identity card within ten days receipt of the order.

9. Voter Identity Card jointly signed by ward member/ chairman and UNO within ten days of preparation.
10. Ward member distribute the cards to the applicant and report to union parishad office and UNO office within seven days of receipt of the cards.
11. After this crush program VOIC shall be available to applicant following simple application to UNO. Who shall collect information through proper channel
12. Urgent VIOC shall be available for special charges fixed by Upazila parishad.
13. Union parishad, pourashabha, city corporation shall charge break even cost for the card.

#### iv. **FINANCIAL BUDGET FOR THE PROGRAMME**

- a. National Seminar three days (40 PersonsX3 Days) Taka.....
- b. Training of Trainer Course for twelve days (3 Days X 4 Course) at division (one) and district level (two) division, district and upazila level officer (50 participants per course. Cost for venue, management, refreshment, honorarium, other allowances, miscellaneous etc.) Taka...
- c. Training of the beneficiaries at upazila/union level twelve days (3 days X 4 course. Cost for venue, management, refreshment, honorarium, other allowances, miscellaneous etc.) Taka...
- d. Ward member for collection of data and hanging the draft list. Taka...
- e. Union Parishad special meeting... Taka...
- f. Computer programmer for preparing soft & hard copy of the identity card... Taka... For single card.
- g. Upazila level Committee for finalization and approval of the list for final print. Taka...



- h. Taking photograph, filling up the identity card form, paste the photograph with the form, signature of Ward Member, Chairman Union Parishad and Upazila Nirbahi Officer. .... Taka... for single card.
- i. Distribution of identity card to applicant, Taka... for each person
- j. Preservation and distribution of voter list to the interested person. (Interested persons should procure the list at marginal cost)
- k. Sending soft and hard copy to Deputy Commissioner, District Judge, Superintendent of Police & District Election office; Divisional Commissioner, Deputy Inspector General of Police & Divisional Election Officer and Chief Election Commission office.

National identity card or voter identity card is required for smooth functioning of a state. A cardholder with his/her responsibility would be motivated for protection of national interest. Initially some vested corner will try to foil the transparent system. Because this transparent and responsive document will abruptly minimize corruption. The ill earners with the apprehension of state punitive action will try to put hurdles on the implementation of this program. The firm decision will remove the obstacles to anchor the ship safe and sound in the harbor.

# CHAPTER VI

## FINDINGS

This 6<sup>th</sup> chapter recapitulates the overall findings of this present work including how and to what extent these observations can be generalized and how this study can be implicated for further research. Moreover the scenario describing how the positive findings can correlate with the strengthening and reform efforts of the local government has also been touched.

### 6.1 THE FINDINGS

i. **The fiscal transfer formula is vulnerable to political manipulation:**

The fiscal transfer formula becomes vulnerable due to the political manipulation. It has been reported that a part of the earmarked allocation of the ADP budget usually remains as reserved money and not disbursed following the declared guideline or formula. This remaining fund is distributed later according to the request of the elected political leaders, mostly members of the parliament. It has also been revealed that government party MPs get priority and better access to this fund. Political manipulation is responsible for creating such an unpleasant environment.

ii. **The allocation of fund may be termed as somewhat ad-hoc:**

This sort of allocation of fund may be termed as somewhat ad-hoc where no visible formula exists. Even the prescribed guidelines for allocation of ADP funds not followed rigidly.

**iii. The existing fiscal transfer system is not transparent:**

Union parishad chairmen, members and other elected representatives do not formally disclose the ADP allocation to the parishad meetings and take unilateral decisions on ADP project selection. This is a gross violation of set rules of the Ministry of LGRD. This situation leads to the conflict between Chairman and members of the parishad. Ward members who take side with the chairman usually receive preferential treatment in resource allocation while the dissident group members either receive less allocation for their wards or fail to qualify for the project committee. This fiscal transfer is not transparent in its operation at the local level.

**iv. The union parishad have fair autonomy in selecting projects:**

The union parishad enjoy reasonable amount of autonomy in selecting development projects within the guidelines provided by the concerned ministry. However, it may also be mentioned that MPs also add projects of their own choice.

**v. Guideline priorities are not necessarily followed:**

The fiscal transfer guidelines expect certain priorities in selecting projects even though is not always followed. Members are more interested in the new physical infrastructure projects and that too with public visibility such as roads, bridges and culverts get preference. These types of projects are popular to the people and also for vote catching.

**vi. Fiscal transfer suffers from uncertainty:**

Amount of fund and time are not always certain and naturally union parishad suffer from uncertainty primarily about the amount and also to some extent on timing of release of fund. This hinders the completion of the project in a proper manner.

**vii. Lack of democratic forum in the operation of fiscal transfer:**

Thana is treated as one of the tiers of rural local government and to be named as Upazila Parishad is yet to be included formally in the structure of local government. During 2007-2008 financial years in absence of elected representative at upazila level local government, Thana Development Coordination Committee (TTDC) was functioning as the coordinating forum since 1992. TTDC is composed of the membership of the chairmen of all union parishad within its jurisdiction. In practice 'it is controlled by the central government appointed officials, even though the elected union parishad chairman took turns to chair the Committee'. Under this circumstance, the independence of the elected members in project selection and expenditure of fiscal transfer becomes difficult to maintain.

**viii. Present system of allocation does not encourage revenue-raising capacity:**

At present grant system is not tagged with revenue raising capacity, it does not encourage attaining revenue collection targets. It is observed that union parishad eagerly wait for the ADP development fund to arrive. UP's entire activities depend on grants. Ups have become more and more grant dependent.

**ix. Lack of clear delineation of functions:**

There is no clear delineation of functions between the local government and field agencies of the government. It is very difficult to understand the real involvement of the local government in programs such as food for work and test relief at the village level.

**x. Public expenditure review:**

Government and especially donor agencies made several public expenditure reviews (World Bank 1996, 1997, World Bank 2003, Gob 2003) but ignored review of local government expenditure. Bangladesh Public Expenditure Review (World Bank 2003)



mentions and praises the role of NGOs in the delivery of services. It does not mention anything about the service delivery of the local government. It mentions the lack of involvement of community handicap the efficiency and effectiveness of resources devoted to educational participation. Each year during budget formulation process, the central government should consider the relative role of local authorities in delivering key public services and achieving poverty reduction objectives and assure that the national budget wets aside adequate resources for intergovernmental fiscal transfers to fund these activities. However, local governments are not represented in the budget process in the same way as central government ministries or agencies, the fiscal needs of local authorities are more easily overlooked by national policy makers. The intergovernmental fiscal transfer system should assure that local governments are provided with adequate resources for their jobs smoothly within the fixed time frame. The intergovernmental fiscal transfer system is critical in assuring such a pro-poor vertical allocation of resources. A number of specific activities can be supported by development agencies in order to assure a more pro-poor vertical allocation of resources:

**xi. Central government budget formulation process and the way which would strengthen the budgetary position of intergovernmental transfers:**

Strengthening of other budget formulation processes is to give greater prominence to local government finance. Government could support studies to analyze the fiscal incidence of central and local government expenditure programs and to identify the impact of these programs on poverty reduction. In order to strengthen the capacity of the Ministry of Finance, the Ministry of Local Government, and/or Parliament to monitor and assess the role intergovernmental fiscal relations as part of the Annual Budget processes, development agencies could support the establishment of a fiscal analysis unit. Usually development agencies act as a development partner to the host government but the donor agency itself should assure that its operations in all of its programs are consistent with the country's fiscal decentralization strategy. Enlarged technical assistance to the local government bodies in analyzing the distribution of

transfers among local government jurisdictions should answer the question whether the allocation of transfer resources is actually pro-poor.

If the current system of allocating intergovernmental transfers is found to be unsatisfactory or not pro-poor, development agencies could provide technical support in the development of a sound, formula-based system of intergovernmental fiscal transfers that is in line with the objectives contained in the country's poverty reduction strategy.

# CHAPTER VII

## RECOMMENDATIONS, ACTION PLAN AND CONCLUSIONS

The research work carried out in this thesis was confined with strengthening of financial base of rural local government, its reform efforts and prospects. Hence, to contextualize the overall findings, this chapter provides the recommendations followed by the action plan. Moreover, to generalize the observations of this present work this chapter also attempts to provide a concluding message.

In broader scale governance are classified into five categories

- i. Corporate;
- ii. Institutional
- iii. National;
- iv. Electric; and
- v. Local.

Characteristics of good governance are: *accountable, transparent, responsive, equitable and inclusive, effective and efficient, follow Rule of Law, participatory and consensus oriented*. To expedite the development works, local government bodies could support a number of activities in order to assure that local authorities use transfer resources in a way that benefits all local residents, including poor households:

Government should ensure true political decentralization as well as local democratic institutions and practices. Developing and supporting local participatory processes would increase the accountability of local officials to their local communities as well as the chance of hearing the voice of the poor at the local level would be increased.

Free flow of information is needed in order for either central governments or local communities to monitor the pro-poor performance of local authorities. This information is generally produced as part of the local government's budget formulation and budget implementation processes. In order to make these processes transparent and informative, the format of the local government budget plans as well as the periodic local budget execution report should be developed in a way that allows local governments to be accountable for their performance.

The ultimate test of pro-poor local government services is whether or not households are able to access the services. As such, local government scorecards could be developed and Quantitative Service delivery Surveys (QSDS) could be conducted in order to ascertain the access and quality of public services at the local government level of public services funded.

Development agencies could support the capacity of local government officials to develop local plans and budgets in a participatory manner. Especially when local governments are extremely weak and participatory mechanisms are lacking, it may be tempting for development agencies to support the provision of basic pro-poor services (such as primary education) to local communities in a way that circumvents local governments.

A well designed pro-poor and formula-based transfer system is virtually always a precondition for the local government system to become an effective partner with the central government in implementing a country's poverty reduction strategy.

Thus, while intergovernmental fiscal transfers serve as an excellent technical entry-point in moving the issues of fiscal decentralization and local government into debate surrounding poverty reduction, making the intergovernmental transfer system more pro-poor should be considered only one step in a broader strategy to align the entire system of intergovernmental fiscal relations with the country's poverty reduction strategy. Decentralization is the ultimate aim, through which local government in Bangladesh can be strengthened. But no decentralization, whether political, administrative or regional,



becomes meaningful without fiscal transfer. Like many other countries, now decentralization is a popular agenda in Bangladesh.

Decentralization including fiscal transfer to local government without strings is considered to be essential to improve the allocation of public spending by making it more consistent with the wishes of the citizens, and it can provide political glue for a country like Bangladesh where decision-making process needs to be reserved from highly centralized system. Decentralization covers areas such as political, administrative, fiscal and service delivery. In Bangladesh, poverty alleviation and voice to the poor being the central focus, decentralization and local government reforms are natural areas of concern for every citizen. Fiscal transfer is obviously very important. In Bangladesh where a unitary form of government is practiced, local government is the obvious candidate for the decentralization including fiscal transfer. There are two streams of local government in Bangladesh: Urban and Rural. Urban local governments are composed of 6 City Corporations (2007), 271 Pourashabha (municipalities, 2007) and nearly one dozen Cantonment Boards in cantonment areas. Rural local governments have three tiers, namely Zila Parishad (District Council), Upazila Parishad (Sub-district Council) and Union Parishad (Union Council). Each union is divided into 9 Wards and each Ward is composed of villages. Each 'village' (one ward is considered as one village) has one 'Gram Sarkar' (Village Council). However, Gram Sarkar is not a part of the formal structure of the rural government but is a supporting unit of Union Parishad. There is a corresponding local government for each administrative level.

The city corporations and pourashabha of urban local government systems can be considered as the most surviving local government units. However, from time to time, both the types were partially or totally taken over by the government. On the whole, comparatively, urban local government has enjoyed democratic nature of governance for a longer period than its counterparts in the rural areas. However, some functions of urban local government over the times were taken over and given to some parasitical bodies. Although these bodies had some democratic practice in its initial stage, but once again over time these become totally government agency and run by bureaucrats. Coordination between city corporations and parasitical bodies in large metropolitan cities is a crucial problem.

Local governments should be encouraged to investigate the use of tools on segments of its road system with divisional commissioners made aware of the benefits of this form of resource mobilization.

As decentralization proceeds and local governments gain strength in financial affairs and management practices, personnel policies should be deconcentrated with greater power placed in the hands of local officials. The central government should allocate sufficient resources to financial auditing activities to insure that locally-raised and grant revenues of local bodies are being used most effectively.

Training programs and materials should be developed to increase financial decision-making and analysis skills of local government officers and political leaders. Those involved in financial administration on a day-to-day basis should also be trained more intensively to use financial information for planning purpose.

A census of local government finance should be developed and conducted annually by the Bangladesh Bureau of Statistics.

A Local Government Management and Finance Cell should be a permanent part of the Local Government Division of the Ministry.

The immovable property transfer tax (IPTT) rate should be increased from its current level of 1 (one) percent to 2 (two) percent.

Penalties for undervaluation should be imposed and publicized. These penalties, possibly equal to twice the evaded tax plus interest, would have to be paid in addition to the tax due prior to subsequent transfer of the property.

Duties of upazila officers should include responsibilities that will insure that local public enterprises, e.g. markets and ferries are operated in a safe and equitable manner.

Local governments should regularly review rate structures associated with markets, ferries and roads; these rates should be raised periodically to reflect increased maintenance and capital costs associated with inflation.

A thorough study of hats and bazaars should be undertaken, probably in the form of a nationwide set of case studies using a common format and carried out under the auspices of a local research group.

Local governments should be encouraged to investigate the use of tools on segments of its road system with divisional commissioners made aware of the benefits of this form of resource mobilization.

There are many strategies for strengthening local government finance, but policy which could be implemented should be based on adaptability, strengths and weakness of the body. Most focus on evaluating the decentralization experience around the world, and looking for match between theory and practice. There has been much less attention given to implementation strategies. However following strategies should be considered:

**i. Fiscal decentralization should be viewed as a comprehensive system:**

Implementation should begin with a design of the comprehensive system, and should lay out the plan for each element of the system. A 'one-off' piecemeal reform, encompassing only one element of the system is not likely to lead to success. Political autonomy is perhaps the most crucial element of a decentralized system. Parishad must be locally elected. If the local leadership is appointed by higher levels of government, their accountability will be upwards and not down to the local population. The efficiency gains that are at the heart of fiscal decentralization strategies will not be captured. It is almost important that the local council should appoint the local chief officers (e.g. treasurers, chief education officer, etc.). Otherwise, implementation will not be locally directed, and services may be delivered as directed by the centre. Other necessary conditions for fiscal decentralization are a significant amount of taxing powers, budget making autonomy, transparency and a hard budget constraint.



**ii. Finance follows functions:**

This is an important aspect, for two reasons. The first is that the government must establish expenditure needs at each level of government before tackling the question of revenue assignment. The second is that the economically efficient assignment of revenues requires knowledge of expenditure assignment. For example, services that may be priced (public utilities, buses) should be largely financed by user charges; general services with a local area benefit zone (roads, parks) should be financed with local taxes; and goods characterized by significant externalities should be financed from region-wide taxes and intergovernmental transfers. Government must settle on the assignment of expenditure responsibilities to local governments, at least that assignment that will hold the near term future, before it can choose an efficient mix of taxing.

**iii. There must be a strong central ability to monitor and evaluate decentralization:**

A 'controlled' and gradual process of fiscal decentralization will require central government leadership on matters such as the imposition of a uniform system of financial accounts, audit rules, disclosure requirements for borrowing, determining when to relax spending mandates, how to adjust grant distribution formulae, and how to impose proper limits on borrowing. There is also need for technical assistance to local governments, in several areas.

**iv. One intergovernmental system does not fit the urban and rural sector:**

Local governments have very different capabilities to deliver and finance services, and certainly different capabilities to borrow. It may be necessary to set up a system where these differences are explicitly recognized, i.e. where different local governments are given financing powers and expenditure responsibilities.



**v. Fiscal decentralization requires significant local government taxing power:**

The tax must be visible to local voters, large enough to impose a noticeable burden, and the burden must not be easily exported to residents outside the jurisdiction. Minor taxes and nuisance taxes will not do the trick. The individual income tax is a good choice for local governments. It is not easily exported, and it can be easily being administered. Excises can be an appropriate revenue source for local governments, but not for goods where some sort of natural monopoly exists. Motor vehicles are potentially an excellent revenue choice for local governments. Motor fuels, restricted licenses, unrestricted licenses, tolls, and parking taxes all meet the test of being not easily exported and being administratively feasible. Property tax is the most appropriate source of local government revenue, and it is a revenue source used by local governments in most countries in the world. It is suitable for local-level governments because local government services tend to benefit property owners and occupants, hence it is a kind of benefit tax; the burden of tax is not easily exported; it is a tax on wealth and is highly visible in the local area; and local assessors have a comparative advantage in identifying local property wealth. Moreover, pay-as-you-go financing provides a bias in favor of consumption expenditure. Pushing larger local governments to make more of bonding may be free up grant monies for use in giving subsidy the budgets of poorer local governments. However, it is necessary for the central government to put a proper regulatory framework in place.

**vi. Central governments must keep the fiscal decentralization rules that they make:**

While fiscal decentralization will surely mean a step away from a paternalistic approach to intergovernmental fiscal relations, it will be the central government who will make the rules by which the new system will operate.

**vii. Keep it simple:**

The same may be said for the central government systems necessary to monitor and evaluate intergovernmental fiscal arrangements. Simple fiscal decentralization structures will require the local governments to allocate fewer resources to administration, and will lower the monitoring and evaluation cost facing the central government.

**viii. The design of the intergovernmental transfer system should match the objectives of the decentralization reform:**

Intergovernmental transfers have two dimensions, the size of the divisible pool, and the distribution of this pool among eligible local government units. Deviation-based revenue sharing in counter equalizing is that it will favor the rich local governments with the strongest tax bases, whereas the formula-based revenue sharing could be distributed toward those with weaker tax bases.

**ix. Fiscal decentralization should consider all three levels of government:**

The key policy issue is whether central fiscal decentralization design will cover all levels of government, or whether each state will be left to design its own internal program. The second approach is for the central government to mandate some degree of uniformity in tier of local government fiscal decentralization policy.

**x. Impose a hard budget constraint:**

A hard budget constraint implies that those local governments who are given autonomy will be asked to balance their budgets without recourse to any end-of-year assistance from the central government.

**xi. Recognize that intergovernmental systems are always in transition and plan for this:**

Central government must have flexibility in their fiscal decentralization plans to adjust to such changes. (1) These are establish a type of grants commission that review the allocation of intergovernmental transfers every few years, and recommends changes in the system. (2) Allow for changes in the local tax structure to capture changes in economic structure. (3) Provide for explicit 'graduation' provisions for local governments. There should be a specified period for review to determine whether any given local government could graduate to the next highest class of local fiscal autonomy.

**xii. There must be a champion for fiscal decentralization:**

For decentralization to succeed there must be a strong internal champion who understands the costs and benefits of establishing such a program. It is a grass root movement, which means that voters and elected politicians, including the President, will be the natural champions. But, if decentralization conflicts with macroeconomic stabilization policy, the President's support will be fewer firms. Parliament will embrace programs that voters embrace, and therefore is a potential champion of decentralization. And some of the external donors and advisors will champion fiscal decentralization.

xiii. There are three major detractors of fiscal decentralization policy. The Ministry of Finance, the keeper of the tools to address instability, will not want to give up control over these tools. If this Ministry is on record as favoring decentralization, it will tend to be a very controlled form of decentralization.

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## **APPENDICES/ANNEXURE**

### *APPENDIX: I*

#### **Lord Ripon's Resolution on Local Self-Government, 1882**

##### **Note:**

Lord Ripon's Resolution on Local Self-Government, 1882 is considered the most important land mark in evolution of local self-government in the subcontinent. By the time he came to India as Viceroy, the foundations of modern Local Self-Government had already been laid. He brought with him experiences of a wide public life in England and the background of an English liberal. It was the time when ideals of democracy and liberty were dawning in India through the spread of English education. Lord Ripon responded to such a situation and took Local Self-Government Bodies as the forum for political education and training.

The resolution covers in a comprehensive manner many issues on Local Government and it is said that Resolutions issued by the British Government in subsequent years did not embody any new principles not found in Lord Ripon's Resolution. Even to-day, after over hundred years it makes a delightful reading and beams out the ideals to be cherished in respect of local government in this country. Considering that a serious reader on local government may find it interesting and reinvigorating the Resolution is reproduced here. The Resolution was originally published in the Gazette of India supplement, April to June, 1882-Extracts from the proceedings of the Government of India in the Home Department (Public), dated Simla, the 18<sup>th</sup> May, 1882. The present text has been taken from Local Government in India (Selected Readings) edited by M. Venkatranga and Pattabhiram, Allied Publishers, Bombay, (1967, pp 105-118).



LORD RIPON'S RESOLUTION  
ON  
LOCAL SELF-GOVERNMENT, 1882

The Governor-General in Council, in the Resolution of the financial department, dated the 30<sup>th</sup> September 1881, set out for the information of the Local Government, the principles upon which was proposed to revise the agreements then in force for the administration of the Provincial service, and to establish the decentralized system of finance on a uniform and extended basis. It was explained that intimately connected with this general scheme for the decentralization of finance was the very important question of developing local self-government. Considerable progress in this direction had, it was admitted, been made since 1870. A large income from local rates and cess had been secured, and in some provinces the management of this income had been freely entrusted to local bodies. Municipalities had also increased in number and usefulness. But there was still, it was remarked, a greater inequality of progress in different parts of the country than varying local circumstances seemed to warrant. In many places services admirably adapted for local management were reserved in hands of the central administration, while everywhere heavy charges were levied on Municipalities in connection with the police, over which they had necessarily no executive control.

## PARAGRAPH II OF THE RESOLUTION WENT ON TO SAY

'His Excellency the Governor-General in Council is therefore of opinion that the time has now arrived when further practical development may be afforded to the intentions of Lord Mayo's Government, and that the Provincial agreements should no longer exclude from all consideration the mass of taxation under Local and Municipal management together with the similar resources still retained in Provincial control, and ignore the question of local self-government. The Provincial control, and ignore the question of local self-government. The Provincial Governments while being now largely endowed from Imperial sources, may well, in their turn, hand over to local self-government considerable revenues, at present kept in their own hands, but similar in kind to many which have long been 'locally' managed with success by Committees, partly composed of non-official members, and subject only to a general remedial control reserved to the State by the Legislature. At the same time, such items should be generally made local as the people are most likely to be able to understand the use of and to administer well. His Excellency would therefore invite the Local Governments to undertake a careful scrutiny of Provincial, Local, and Municipal accounts, with the view of ascertaining (1) what items of receipt and charge can be transferred from 'Provincial' to 'Local' heads, for administration by committees comprising non-official and, whatever possible, elected members, and what items already 'Local', but not so administered, might suitable be so; (2) what redistribution of items is desirable, in order to lay on Local and Municipal bodies those which are best understood and appreciated by the people; (3) what measures, legislative or otherwise, are necessary to ensure more local self-government. Incidentally to the scrutiny they will probably notice, and might carefully consider; (4) ways of equalizing local and municipal taxation throughout the Empire, checking severe or unsuitable imposts and favoring forms most in accordance with popular opinion or sentiment. The government of India have already made some preliminary enquires in the same direction, the results of which shortly be communicated to the several Local Governments for consideration in conjunction with their own.'

2. Accordingly on the 10<sup>th</sup> October 1881 letters were addressed to various Local Governments indicating those branches of expenditure which appeared to the Government of India most suited for local control, and inviting each Government to examine any other heads of account which might seem to cover items capable of transfer to such control. It was pointed out that it was not the intention of the Government of India that the proposed transfer of the control of expenditure of a specially local character to local bodies should involve any addition to existing local burdens; and it was therefore shown to be necessary to arrange for the simultaneous transfer of receipts sufficient to meet any net balance of additional expenditure which in any instance might arise. The receipts to be thus transferred should, it was suggested, be such as to afford a prospect that, by careful administration, with all the advantages due to local sympathy, experience and watchfulness, they would be susceptible of responsible increase. In cases where larger assignments of funds were required, the receipts from pounds, or a share of the assessed taxes collected within the jurisdiction of a local body, were indicated as suitable sources of revenue to be made over. But on this, as on other points, a wide discretion was left to the Local Governments.

3. As regards the character of the local bodies to whom those powers of control and administration were to be entrusted, it was remarked that already in most parts of British India there were in existence Municipal Committees, whose powers might in many cases be advantageously extended, and District Committees for various purposes, which might very well be consolidated into single homogeneous working bodies, with ancillary subordinate committees for each tahsil or sub-division of the district. It was suggested that the magistrate and collector should be president of the District Committee, and the Assistant or Deputy Magistrate in charge of the sub-division, President of the committees; but in each case the local bodies should, it was said, comprise persons not in the service of Government, and elected or nominated, as might seem best in a proportion of not less than from one-half to two-thirds of the whole number of members. For the satisfactory development of this plan, it was admitted that legislation would be necessary in most provinces, and the Local Governments were invited in their replies to explain the general outlines which such legislation should follow. In regard to this it was said:



'Special attention will be required in setting the relations between the various local bodies and the officers of the general administration, and in providing for a certain measure of control and inspection on the part of Government. It would be hopeless to expect any real development or self-government, if the local bodies were subject to check and interference in matters of detail, and the respective powers of government and of the various local bodies should be clearly and distinctly defined by statute, so that there may be as little risk of friction and misunderstanding as possible. Within the limits to be laid down in each case, however, the Governor-General in Council is anxious that the fullest possible liberty of action should be given to local bodies.'

4. The policy thus enunciated by the Government of India has, on the whole, been loyally, and in some cases cordially, accepted by the Local Governments, several of which have already drawn up schemes for giving effect to it, and have submitted these for the information of the Government of India. The Governor-General in Council desires to acknowledge the care thought with which some of these schemes have been worked out. Upon each the Government of India will communicate hereafter its views in detail to the Local Government concerned. Meantime, however, it will be convenient that the Governor-General in Council should explain somewhat more fully than he has hitherto done the general mode in which he would wish to see effect given to the principle of local self-government throughout British India outside Presidency Towns. This is the more necessary, as further consideration of the subject and examination of the schemes prepared for the different Provinces have suggested the propriety of certain modifications of the plan sketched out in the Circular letter of the 10<sup>th</sup> October last.

5. At the outset, the Governor-General in Council must explain that, in advocating the extension of local self-government and the adoption of this principle in the management of many branches of local affairs, he does not suppose that the work will be in the first instance better done than if it remained in the sole hands of the Government district officers. It is not, primarily, with a view to improvement in administration that this measure is put toward and supported. It is chiefly desirable as an instrument of political



and popular education. His Excellency in Council has himself no doubt that in course of time as local knowledge and local interest are brought to bear more freely upon local administration, improved efficiency will in fact follow. But at starting there will doubtless be many failures, calculated to discourage exaggerated hopes, and even in some cases to cast apparent discredit upon the practice of self-government itself. If, however, the officers of Government only set themselves, as the Governor-General in Council believes they will, to foster sedulously the small beginning of independent political life, if they accept loyally and as their own the policy of Government, and if they come to realize that the system really opens to them a fairer field for the exercise of administrative tact and directive energy than the more autocratic system which it supersedes, then it may be hoped that the period of failures will be short, and that real and substantial progress will very soon become manifest.

6. It is not uncommonly asserted that the people of this country are themselves entirely indifferent to the principle of self-government; that they take little interest in public matters and that they prefer to have such affairs managed for them by Government officers. The Governor-General in Council does not attach much value to this theory. It represents no doubt the point of view which commends itself to many active and well intentioned district officers; and the people of India are, there can be equally no doubt, remarkably tolerant of existing facts. But as education advances, there is rapidly growing up all over the country an intelligent class of people spirited men, whom it is not only bad policy, but sheer waste of power, to fail to utilize. The task of administration is yearly becoming more onerous as the country progresses in civilization and material prosperity. The annual reports of every Government tell of an ever increasing burden laid upon the shoulders of the local officers. The cry is everywhere for increased establishments. The universal complaint in all departments is that of overwork. Under these circumstances it becomes imperatively necessary to look around for some means of relief; and the Governor-General in Council has no hesitation in stating his conviction, that the only reasonable plan open to the Government is to induce the people themselves to undertake, as far as may be, the management of their own affairs; and to develop, or create, if need be, a capacity for self-help in respect of all matters that have

not, for imperial reasons, to be retained in the hands of the representatives of Government.

7. If it be said that the experiments hitherto made in this direction have not been encouraging, the Governor-General in Council must avow his belief that the principle has not yet been, in any general or satisfactory fashion, fully and fairly tried. There is reason to fear that previous attempts at local self-government have been too often overridden and practically crushed by direct, though well-meant, official interference. In the few cases where real responsibility has been thrown upon local bodies and real power entrusted to them, the results have been very gratifying. There is even now a vast amount of assistance rendered to the administration by Honorary Magistrates, members of Municipal Corporations and other Committees; and there is no antecedent improbability in the theory that if non-official auxiliary agency were more thoroughly organized and more fully trusted, there would be a speedy and marked improvement, not only in its amount, but in its efficiency.

8. Holding, therefore, that it is duty and interest of the ruling power to take care that the further advance which it is now proposed to make in the direction of local self-government shall be, though cautious, yet at the same time real substantial, the Governor-General in Council will proceed to indicate, for the guidance of the Provincial Administration, the general principles upon which, in the judgment of the Government of India, these measures should be shaped. The subject may for the purposes of this Resolution be divided into two parts—the first, relating to the mode in which local boards, where municipal or district, should generally be constituted; and the second, to the degree of control which the Government should retain over such bodies and the manner in which that control should be exercised.

9. In regard to the first of these points, the Governor-General in Council would observe that he is quite aware of the absurdity of attempting to lay down any hard-and-fast rules

which shall be of universal application in a country so vast, and in its local circumstances so varied, as British India. It would be unreasonable to expect that any uniform system of Local Government could be applied with equal success in provinces differing as the Punjab, for instance, differs from Madras, or Bengal from Burma. Large latitude of application must, therefore, in every case be left to the local authorities. Indeed, we are really as yet so much in the infancy of self-government, and have perhaps so little knowledge of the directions in which it would naturally develop itself among the people, that there is a distinct advantage in having different schemes tried in different places, in order to test by practical experience what arrangements are best suited to the ways of thinking habits, and other idiosyncrasies of the heterogeneous populations of the Empire. But there are, nevertheless, fundamental principles which, after every allowance has been made for local peculiarities, must be universally followed and frankly adopted, if the system is to have anywhere a fair trial.

10. The Government of India desires, then, that, while maintaining and extending, as far as practicable, the plan of municipal government in the cities and towns of each province, the Local Governments will also maintain and extend throughout the country, in every district where intelligent non-official agency can be found, a network of local boards, to be charged with definite duties funds. The Governor-General in Council considers it very important that the area of jurisdiction allotted to each board should in no case be too large. If the plan is to succeed at all, it will be necessary to secure among the members both local interest and local knowledge. Experience proves that District Committees are, as a rule, very badly attended by members not actually residing in the vicinity of the headquarters' station. Those who have attended have frequently no intimate acquaintance with the wants of outlying parts of the district. The consequence is, either that undue attention is given to the requirements of the immediate neighborhood of the central station, or that the business falls entirely into the hands of the district officer, the Committee contenting itself with formally endorsing his proposals. Modifying, therefore, to some extent the suggestions made in paragraph 8 of the Circular letters of the 10<sup>th</sup>. October last, the Governor-General in Council desires that the smallest administrative unit- the sub-division, the taluka, or the tahsil- shall ordinarily form the maximum area to be placed under local board. He would not indeed



object to even smaller jurisdictions where these were deemed suitable. In some provinces it may be found possible to leave these sub-divisional boards to their own independent working, arranging for a periodical District Council, to which delegates from each local board might be sent, to settle such common matters as the rate of land cess to be levied during the year, the allotment to be made of district funds, and other questions of general interest. In other provinces, again, it may be thought best to have a District Board with controlling power over the smaller local boards. But whatever system is followed, the cardinal principle, which is essential to the success of self-government in any shape, is this, that the jurisdiction of the primary boards must be so limited in area as to ensure both local knowledge and local interest on the part of each of the members.

11. The Municipal Committees will, of course, remain the local boards for areas included within town limits. The relations between such municipal boards and the sub-divisional or district boards within whose jurisdiction the towns lie must be carefully settled in each case. In others it may be found desirable to give the rural boards certain in the settlement of questions of common interest. In others, again, the town boards would be required to send delegates to the District Board of Council.

12. The local boards, both urban and rural, must everywhere have a large preponderance of non-official members. In no case ought the official members to be more than one-third of the whole, unless in places in which the elective system is followed, when there would be no ground for objecting to an elected member merely on the ground that he was in the service of Government. The Governor-General in Council is disposed to think that the non-official members of the boards should hold office for at least two years after election or appointment; but probably the best plan to follow would be that the compulsory retirement by rotation of a fixed proportion of members, those retiring being eligible to sit again. A detail of this description may, however, be left to the Local Governments.



13. Members of boards should be chosen by election wherever it may, in the opinion of the Local Governments, be practicable to adopt that system of choice. The Governor-General in Council does not require the adoption of the system of election in all cases, though that is the system which he hopes will ultimately prevail throughout the country, and which he wishes to establish now as widely as local circumstances will permit. Election in some form or other should be generally introduced in towns of any considerable size, but may be extended more cautiously and gradually to the smaller municipalities and to backward rural tracts. Even as regards these last, however, the Governor-General in Council is disposed to think that if the Government officers cordially accept the principle, and set themselves to make it successful, a great advance might be made with comparatively little difficulty. Thus when the Local Governments had determined the nature of qualifications suited to such a district (and these might ordinarily at least be fairly high), each sub-divisional officer might be instructed to prepare a list or register of candidates qualified to sit upon the local board, and might invite all those residing in any particular area, such as a police (thana) jurisdiction, to meet him on a day fixed at some convenient spot near their homes. He might then explain to them the objects of Government, and the nature of the duties they were invited to undertake, and call upon them to elect then or on a future day the member or representatives that had been fixed for the area in question. In the course of a few years, when the members of the board find that have real powers and responsibilities entrusted to them, any Government interference will become unnecessary. The electors may safely then be left to conduct their own elections under such rules as may be from time to time laid down.

14. As to the system of election to be followed, the Governor-General in Council would here also leave a large discretion to the Local Government. Experience wants to determine the most suitable general system for each province and it is desirable that variety of plans should be tried in order for a future comparison of results. The simple vote, the cumulative vote, election by wards, election by the whole town or tract, suffrage of more or less extended qualification, election by castes or occupation- these and other methods might all be tried. New methods, unthought-of in Europe, may be found suitable to India; and after a time will probably be possible to say what forms suit

best the local peculiarities and idiosyncrasies of the different populations. The Provincial Governments should, through their district officers, consult the leading natives of each locality not only as to the possibility of introducing the elective system, but as to the arrangements most likely to meet their local circumstances; and should use every effort to make the schemes adopted as consonant as possible to the feelings and habits of the people.

15. Doubtless, the first consequence of this mode of proceeding will be that the electoral system, viewed as a whole, will present for a time a very diversified appearance, and in some places arrangements made will turn out badly and call for change; but the Governor-General in Council is not disposed to attach undue importance to this. The problem before the Government is one of no slight difficulty, being that of discovering in what manner the people of the towns and districts of British India can be best trained to manage their local affairs intelligently and successfully. The attempts hitherto made with this object have met with but little success. The best men in many cases do not at present, present themselves as candidates for municipal office. The number of voters is generally insignificant compared with the number on the registers. And yet there can be no doubt that among the more intelligent classes of the community there is a real and growing interest being taken in administrative matters. It may be suspected, therefore, that the cause of comparative failure in the efforts hitherto made is to be found rather in the character of those efforts than in the nature of the object pursued. They have been it seems to the Governor-General in Council, wanting to a great degree in earnestness and in real endeavors to adopt the system adapted to the feelings of the people by whom it has to be worked. If this is so, the remedy must lie in ascertaining by patient and practical experiment how to call forth and render effective that desire and capacity for self-government which all intelligent and fairly educated men may safely be assumed to possess.

16. With a view to stimulating the candidature of men of responsible standing in Native society, and to mark the importance of the functions of these local boards in the eyes of Government, the Governor-General in council is pleased to direct that the courtesy titles

of 'Raj (or Rao) Bahadur' or 'Khan Bahadur', shall in all official correspondence be applicable to Native members of all local boards during their term of office.

17. Turning now to the second division of the subject—the degree of control to be retained by the Government over the local boards, and the manner in which that control should be exercised; the Governor-General in Council observes that the true principles to be followed in this matter is, that the control should be exercised from without rather than from within. The Government should revise and check the acts of the local bodies, but not dictate them. The executive authorities should have two powers of control. In the first place, their sanction should be required in order to give validity to certain acts, such as the raising of loans, the imposition of taxes in other than duly authorized forms, the alienation of municipal property, interference with any matters involving religious questions or affecting the public peace, and the like. (The cases in which such sanction should be insisted upon would have to be carefully considered by each Government, and they would at the outset be probably somewhat numerous, but, as the boards gained in experience, might be reduced in number). In second place, the Local Government should have power to interfere either to set aside altogether the proceedings of the board in particular cases, or, in the event of gross and continued neglect of any important duty, to suspend the board temporarily, by the appointment of persons to execute the office of the board until the neglected duty had been satisfactorily performed. That being done, the regular system would be re-established, a fresh board being elected or appointed. This power of absolute super session would require in every case the consent of the Supreme Government. A similar power is reserved to the Executive Government under several English statutes, and if required in England, where local self-government is long established and effective, it is not probable that it could be altogether dispensed with in India. It should be the general function of the executive officers of Government watch, especially at the outset, the proceedings of the boards, to point out them matters calling for their consideration, to draw their attention to any neglect of duty on their part, and to check by official remonstrance any attempt to exceed their proper functions, or to act illegally or in an arbitrary or unreasonable manner.



18. It does not appear necessary, for the exercise of these powers, that the chief executive officers of towns, sub-divisions or districts should be Chairmen or members of the local boards. There is indeed reason to believe that it would be more convenient that they should supervise and control the acts of those bodies, without taking actual part in their proceedings. The Governor-General in Council is aware that many high authorities hold that the district officer should always be ex-officio Chairman of all the local boards within the district, and should directly guide and regulate their proceedings. This was indeed the view taken by the Government of India itself in the Circular of the 10<sup>th</sup> October last, so far as the constitution of district boards was concerned. But even then the Governor-General in Council did not see his way to accept the principle in the case of Municipal Boards; and further consideration has led him to the belief that, on the whole, it is better to lay down no such general role in the case of any class of local boards. There appears to him to be great force in the argument that so long as the chief executive officers are, as a matter of course, Chairmen of the Municipal and District Committees, there is little chance of these Committees affording any effective training to their members in the management of local affairs, or of the non-official members taking any real interest in local business. The non-official members must be led to feel that real power is placed in their hands, and that they have real responsibilities to discharge. It is doubtful whether they have under present arrangements any sufficient inducement to give up their time and attention to the transaction of public business. There is this further objection to the district officer acting as Chairman, that if the non-official members are independent and energetic, risk may arise of unseemly collision between the Chairman and the board. The former would be in a far more dignified and influential position if he supervised and controlled the proceedings of the Board from outside, acting as arbiter between all parties, and not as leader of any.

19. The Governor-General in Council therefore would wish to see non-official persons acting, whatever practicable, as Chairmen of the local board. There may, however, be places where it would be impossible to get any suitable non-official Chairman, and there may be district where the chief executive officer must for the present retain these duties



in his own hands. But his Excellency in Council trusts that the Local Governments will have recourse sparingly to the appointment of executive officers as Chairmen of local boards; and he is of opinion that it should be a general rule that when such an officer is Chairman of any local board, he shall not in that capacity have a vote in its proceedings. This arrangement will, to some extent, tend to strengthen the independence of the non-official members, and keep the official Chairman, where there must be such, apart from the possible contentions of opposing parties. The appointments of chairmen should always be subject to the approval of the Local Government, but need not always be made by it. The Governor-General in Council would be glad to see the boards allowed, in as many cases as possible, to elect their own Chairmen. But this matter is one which must be left to the discretion of Local Governments.

20. The principles upon which the Governor-General in Council desires to see the experiment of local self-government introduced throughout the several provinces of India; and he would ask the Local Government to revise their several schemes and shape and any proposed legislation in general accordance with these principles. On such of the local schemes as have already come before the Government of India separate orders will, as already intimated, be passed in accordance with the foregoing exposition of policy. There are, however, one or two points to which attention has been drawn by a perusal of the orders of the Local Governments, which, though matters of detail, are still of sufficient importance to warrant their noticed in this Resolution.

21. Orders of the 10<sup>th</sup> October last, the Government of India laid special stress on the importance of entrusting to the local boards, not merely the expenditure of fixed allotments of funds, but the management of certain local sources of revenue. Sufficient regard does not as yet appear to have been paid to this part of the scheme. Not only should every local board have the entire control over the proceeds of all local rates and cases levied within its jurisdiction for its own special purposes, but along with the charge of any expenditure that is at present Provincial should be transferred, where possible management of equivalent revenue. The License Tax assessments and

collections, for example, might very well be made over to the local boards, municipal and rural, in many parts of the country, subject to the control provided by the existing law. Pounds and ferry receipts have been already indicated as suited for transfer. The allotment of lump grants from Provincial Revenues should be reserved as much as possible to balance the receipts and expenditure of the local boards. The Governor-General in the Council hopes that this part of the scheme, will receive very careful consideration from all Local Governments, with a view to giving full effect to the policy which the Government of India has laid down on this point.

22. Another point deserving notice is the control that should be exercised over the execution of local works. It will not always be possible for a local board to entertain a competent engineer of its own; and in any case, when Government buildings and important works of other kinds are made over for maintenance, there must be some effective guarantee for throughout of execution. It will probably be most convenient that, while all subordinate establishments are entirely under the control of the boards, Government should supply the district engineer and furnish professional supervision, the boards defraying in such manner as may be determined by the Local Governments with reference to the amount of work done for each board the payments to be made to Government on this account. Care must, however, be taken that the boards are left unfettered in the initiation and direction of operations, and that the engineer is placed in the position of their servant and not of their master. The power of check vested in the district officer will suffice to remedy any carelessness or improper working on the part of the boards. If this arrangement is carried out, it will probably be found possible to make over to the charge of the boards most of the public buildings in the districts, and other works of various kinds which would otherwise have to be kept in the hands of the Government officers. Double establishment will thus be avoided, and public money saved.

**Resolution of the Administration at Upazila Level dated, 23 October, 1982.**

1. Reorganization of the Administration at the Upazila Level Government has decided to reorganize the Administration at the Upazila Level. Under this reorganized setup, each Upazila will be the focal point of all administrative activities. Responsibility for all development activities at the local level shall be transferred to the Upazila Parishad. For the present Government will retain the direct responsibility for regulatory functions and major development activities of national and regional as illustrated at Annexure-I.
2. The services of officers dealing with subjects transferred to the Upazila Parishad will be deemed to have been placed at the disposal of the Upazila Parishad and they will be accountable to the respective Upazila Parishad. Government and respective Departments and however, will continue to be responsible for the appointment transfer, promotion, discipline and remuneration of these officers.
3. The officers dealing with the subjects retained by the Government will be answerable to the Upazila Parishad. The Upazila Parishad will be competent to call for report from these officers on their activities and also summon them for hearing. Upazila Parishad will also be entitled to cause inspection of their officers and report to Government on any lapse in the discharge of their duties may come to the notice of the Parishad. Upazila Parishad will also provide the necessary assistance to enable these officers to function effectively in the Upazila.
4. The organizational chart of the reorganized Upazila Administration and the charter of duties of the officers named in the chart may be seen at Annexure-II.

5. The reorganized administrative set up will introduce in phases. In the first phase, 45 Upazila will be brought under the reorganized administrative set up with effect from 7<sup>th</sup> of November, 1982. The list of these Upazila is at Annexure-III. These Upazila will cease to be part of sub-divisional administration and will function directly under district administration.
  
6. Till such time, Chairmen of Upazila Parishad are elected, the Upazila Nirbahi Officer will act as the Chairman of the Upazila Parishad. Necessary amendment in the legislation is being made.



ANNEXURE-I

Regulatory and Major Development Functions Retained by the Government

1. Civil and Criminal judiciary.
2. Administration and Management of central revenue like Income Tax, Customs and Excise, Land Revenue Tax etc.
3. Maintenance of Law and Order.
4. Registration.
5. Maintenance of essential supplies including food.
6. Generation and distribution of electric power.
7. Irrigation schemes involve involving in more than one District.
8. Technical education and education above Primary level, viz, Agricultural, Engineering, Medical, etc., Education, High School, College and University education.
9. Modernized District Hospitals and hospitals attached to the Medical Colleges.
10. Research organizations like Council of Scientific and Industrial Research (CSIR) Laboratories.
11. Large scale seed multiplication and dairy farms.
12. Large scale Industries.
13. Inter-district and Inter-thana means of communication, viz., posts, telegraph, telephones, railways, mechanically propelled road and inland water transport, highways, civil aviation, ports and shipping.
14. Flood control and development of water resources.
15. Marine fishing.
16. Mining and mineral development.
17. Compilation of national statistics.

## ANNEXURE-II

## A. Territorial Divisions of Bangladesh

Unit	Number
Division	4
District	64
Upazila	460
Union	4387
Village	78344
Source: BBS 1986	

## B. Division-wise Number of Territorial Units

Name of the Division	Number			
	District	Upazila	Union	Village
Dhaka	17	119	1212	22110
Chittagong	15	122	1207	20709
Rajshahi	16	123	1086	22511
Khulna	16	96	882	13014
Total	64	460	4387	78344
Source: BBS 1986				

## DHAKA DIVISION

Table-1: Amount received by Bangsari union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Amount in Taka

Sl. No.	Head of accounts	Financial year										Management	
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97		
01.	Local tax/cess	2160/-	21500/-	18038/-	13321/-	1670/-	18955/-	-	-	-	-	30,460/-	UP
02.	Lease money received against	12680/-	-	-	-	15350/-	19780/-	18000/-	48271/-	-	-	29519/-	CG & UP
03.	Lease money received against union property	280/-	5000/-	100/-	-	-	11753/-	1875/-	6188/-	-	-	-	UP
04.	Grants received from government	18653/-	26829/-	-	17056/-	19600/-	21400/-	-	69345/-	-	-	9875/-	CG
05.	License fees levied from traders	-	-	-	-	200/-	-	-	-	-	-	-	UP
06.	License fees levied from vehicle owners	-	150/-	-	421/-	-	250/-	360/-	-	-	-	-	UP
07.	Total	33,773/-	53,479/-	18,138/-	30,798/-	36,820/-	72,138/-	20,235/-	123,804/-	-	-	69,854/-	

Source: Union parishad office Bangsari, Kalkini, Madaripur (collector: Pronab Sarker).

Table-2: Disbursement made by Bangsari union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Pay of employees	18900/-	13439/-	7312/-	17056/-	24733/-	19980/-	11600/-	68247/-	-	53015/-	CG & UP
02.	Honoraria to members	7200/-	19713/-	4747/-	-	9900/-	30900/-	7530/-	14253/-	-	7428/-	CG & UP
03.	Development fund	-	-	-	-	-	-	-	2139/-	-	2050/-	CG
04.	Matching funds	-	-	-	-	-	-	-	-	-	-	
05.	Repair and maintenance of union property	7673/-	18686/-	5982/-	1374/-	1500/-	18744/-	1105/-	39128/-	-	-	UP
06.	Maintenance of Hat bazaar, Water-ways, Ferry ghat etc	-	-	-	-	-	1345/-	-	-	-	7248/-	UP
07.	Development of Hat-Bazar, Water-ways, Ferry ghat etc.	-	-	-	-	687/-	964/-	-	-	-	-	CG&UP
08.	Miscellaneous	-	1641/-	97/-	-	-	200/-	-	-	-	-	UP
09.	Total	33,773/-	53,479/-	18,138/-	18,430/-	36,820/-	72,133/-	20,235/-	123,767/-	-	69,741/-	

Source: Union parishad office Banasri, Kalkini, Madaripur (Collector Pronab Sarker)



**Table-3: Amount received by Nobogram union Parishad in the consecutive ten financial years 1987-88 to 1996-97**  
Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Local tax/cess	2000/-	2150/-	-	13321/-	1670/-	18900/-	21600/-	26500/-	-	30460/-	UP
02.	Lease money received against Hat/Bazaar	12000/-	-	13800/-	14400/-	15550/-	17780/-	18060/-	48271/-	-	30519/-	CG & UP
03.	Lease money received against union property	280/-	5000/-	1000/-	2700/-	-	9050/-	10750/-	7875/-	-	61880/-	UP
04.	Grants received from government	18650/-	26820/-	18056/-	19600/-	20440/-	21800/-	60348/-	90050/-	-	10070/-	CG
05.	License fees levied from traders	-	-	-	500/-	-	540/-	-	-	-	-	UP
06.	License fees levied from vehicle owners	150/-	-	-	380/-	200/-	250/-	389/-	-	-	-	UP
07.	Land transfer tax received from sub-registry office	Collection started from 1999										CG
08.	Total	33,080/-	33,970/-	32,856/-	50,901/-	37,860/-	68,320/-	56,837/-	172,696/-	-	132,929/-	

Source: Union parishad office Nobogram, kalkini, Madanipur (Collector Pronab Sarker) Pronab

Table-4: Disbursement made by Nobogram union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Pay of employees	18900/-	13449/-	83121/-	17005/-	25733/-	19980/-	11600/-	6824/-	50080/-	60530/-	CG & UP
02.	Honoraria to members	7280/-	19771/-	4478/-	-	9300/-	30950/-	7550/-	14253/-	8300/-	7128/-	CG & UP
03.	Development fund	-	-	-	-	-	-	-	2134/-	1920/-	2050/-	CG
04.	Repair and maintenance of union property	7673/-	18086/-	5982/-	13774/-	15005/-	2077/-	1105/-	39128/-	-	-	UP
05.	Maintenance of Hat bazaar, Water-ways, Ferry ghat etc.	-	-	-	-	-	-	920/-	1545/-	6350/-	7248/-	UP
06.	Development of Hat-Bazaar, Water-ways, Ferry ghat etc.	-	-	-	-	-	-	708/-	940/-	-	-	UP
07.	Miscellaneous	-	1541/-	90/-	-	229/-	-	-	-	-	-	UP
08.	Total	33853/-	52847/-	93671/-	30779/-	50267/-	53007/-	21883/-	64624/-	66650/-	76956/-	

Source: Union parishad office, Nobogram, Kalkini, Madaripur. (Collector: Pronab Sarker)

## CHITTAGONG DIVISION

Table-5: Amount received by Chandraghona union parishad in the consecutive ten financial years 1987-88 to 1996-97

Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Local tax/cess	7,075/-	7317/-	7127/-	8124/-	7745/-	9149/-	10011/-	11492/-	11212/-	11,755/-	UP
02.	Lease money received against union property	-	7,190/-	9,720/-	9000/-	-	-	-	-	-	-	UP
03.	Grants received from government	35422/-	39122/-	36865/-	30,120/-	40266/-	38246/-	45000/-	45891/-	46500/-	49,500/-	CG&UP
04.	License fees levied from traders	11,214/-	13853/-	15735/-	17935/-	20196/-	24290/-	29050/-	36465/-	36959/-	38,118/-	UP
05.	Village court	4065/-	4885/-	3,400/-	4556/-	4890/-	5,605/-	-	-	-	-	UP
06.	Miscellaneous	2905/-	3045/-	2,580/-	3144/-	5568/-	4012/-	12609/-	19165/-	22816/-	25,911/-	UP & CG
07.	Total	60,681/-	75222/-	75427/-	72879/-	78665/-	81302/-	96670/-	113013/-	117487/-	125,284/-	

Source: Union parishad office Chandraghona, Chandraghona, Chittagong (Collector Soltan Alam).



Table-6: Disbursement made by Chandraghona union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Sl. No.	Head of accounts	Financial year										Management	
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97		
01.	Pay of employees	32927/-	23,543/-	42312/-	32927/-	32927/-	35764/-	55182/-	81,640/-	81,640/-	81,640/-	81,640/-	
02.	Honoraria to members	14600/-	14599/-	15,799/-	15,799/-	15,799/-	15,799/-	-	6,325/-	15,799/-	15,799/-	15,799/-	CG & UP
03.	Development fund	10001/-	15604/-	9,265/-	15028/-	15786/-	20380/-	28,108/-	15733/-	16218/-	18122/-	18122/-	CG & UP
04.	Repair and maintenance of union property	1664/-	2,735/-	1976/-	-	1418/-	2016/-	-	3043/-	1,284/-	1504/-	1504/-	U P
05.	Dev. of Hat-Bazaar, Water-Ways, Ferry ghat etc.	-	15,104/-	2,011/-	-	3080/-	-	-	-	-	-	-	UP
06.	Donation to institutions	-	-	-	8,000/-	-	3000/-	6050/-	2,282/-	-	-	-	UP
07.	Donation to poor students	-	1882/-	1,500/-	-	6500/-	3150/-	4,500/-	3000/-	1600/-	3500/-	3500/-	UP
08.	Miscellaneous	1489/-	1945/-	2563/-	1125/-	3155/-	1193/-	2830/-	965/-	946/-	4,719/-	4,719/-	UP
09.	Total	60,681/-	75412/-	75426/-	72879/-	78665/-	81302/-	96670/-	112988/-	117487/-	125,284/-	125,284/-	

Source: Union parishad office Chandraghona, Chandraghona, Chittagong (Collector Soltan Alom).



Table-7: Amount received by Mariumnagar union parishad in the consecutive ten financial years 1987-88 to 1996-97

Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Local tax/ cess	8025/-	7,988/-	8558/-	8412/-	8119/-	8911/-	8709/-	9085/-	9387/-	10,757/-	UP
02.	Grants received from government	30,111/-	35410/-	32865/-	35000/-	36272/-	38246/-	40200/-	42090/-	44112/-	45,800/-	CG
03.	License fees levied from traders	7,012/-	8022/-	8507/-	8908/-	10121/-	9811/-	10558/-	11088/-	11988/-	13,990/-	UP
04.	Village Court	4001/-	4228/-	2,981/-	4580/-	5,011/-	4927/-	-	-	-	-	UP
05.	Miscellaneous	1,395/-	2011/-	2180/-	3195/-	3528/-	2198/-	4011/-	3,587/-	2997/-	3158/-	UP
06.	Total	50,544/-	57659/-	55091/-	64675/-	63051/-	64093/-	63478/-	65850/-	68484/-	73,705/-	

Source: Union parishad office Mariumnagar, Chandraghona, Chittagong (Collector Soltan Alom).

Table-8: Disbursement made by Mariamnagar union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Amount in Taka

Sl. No.	Head of accounts	Financial year										Management	
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97		
01.	Pay of employees	27,800/-	27800/-	28900/-	28900/-	28900/-	30110/-	30110/-	30110/-	30110/-	35,500/-	35,000/-	CG & UP
02.	Honoraria to members	15799/-	15799/-	15799/-	15799/-	12,709/-	18,889/-	15799/-	15799/-	15799/-	15799/-	15799/-	CG & UP
03.	Development fund	5,000/-	8060/-	7012/-	12200/-	12000/-	11288/-	10505/-	11808/-	12,709/-	11928/-	11928/-	CG & UP
04.	Repair and maintenance of union property	-	2148/-	1,028/-	1150/-	5,100/-	-	1256/-	2014/-	1588/-	1285/-	1285/-	UP
05.	Donation to institutions	-	-	-	-	-	-	1256/-	2014/-	1588/-	1285/-	1285/-	UP
06.	Donation to poor students	-	2500/-	2000/-	-	3000/-	2800/-	-	3500/-	2100/-	1,800/-	1,800/-	UP
07.	Miscellaneous	1945/-	1352/-	352/-	2046/-	1342/-	1006/-	1808/-	2619/-	788/-	1893/-	1893/-	UP
08.	Total	50,544/-	57659/-	55091/-	60095/-	63051/-	63193/-	63478/-	62708/-	68484/-	73,705/-	73,705/-	

Source: Union parishad office Mariamnagar, Chandraghona, Chittagong (Collector Soltan Alam).

## SYLHET DIVISION

Table-9: Amount received by Chunarughat union Parishad in the consecutive ten financial years 1987-88 to 1996-97  
Amount in Taka

Sl. No	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Balance brought forward	3,418/-	3069/-	3069/-	1726/-	991/-	945/-	710/-	639/-	838/-	2092/-	UP
02.	Local tax/cess	16326/-	-	38278/-	13,273/-	18099/-	38775/-	43,571/-	36721/-	18792/-	32589/-	UP
03.	Lease money received against Hat/Bazaar/UP Property	6500/-	2,420/-	-	-	6000/-	10000/-	8100/-	10500/-	21900/-	10,520/-	UP
04.	Money levied from transport	1,000/-	2014/-	4,200/-	2922/-	2243/-	2057/-	3420/-	2535/-	3105/-	2477/-	UP
05.	Grants received from government	9,684/-	41697/-	34544/-	56401/-	35929/-	48520/-	44006/-	44626/-	55958/-	56,480/-	UP
06.	Case fee	-	-	136/-	148/-	136/-	140/-	164/-	188/-	-	-	UP
07.	Bank interest	-	-	-	-	79/-	-	-	-	-	-	UP
08.	Loan from chairman	-	-	-	13140/-	13176/-	13140/-	13140/-	-	-	-	UP
09.	Money received from Brick field owners, Business men, Contractors, Service men	-	-	-	-	-	-	4670/-	355,556/-	4,000/-	-	CG
10.	Receipt from pond	31,00/-	2500/-	3,525/-	950/-	1765/-	1275/-	1125/-	525/-	-	-	CG & UP
11.	Grants for civil program	7508/-	12000/-	5,755/-	13273/-	9348/-	-	-	-	68,700/-	6315/-	CG
12.	Profession tax	80/-	116/-	1956/-	1971/-	-	3420/-	-	4575/-	-	54,100/-	UP
13.	Election security	-	-	-	-	6,000/-	-	-	-	-	-	CG
14.	Total	47,672/-	63818/-	91563/-	103805/-	95392/-	118273/-	118906/-	135865/-	173,292/-	164573/-	

Source: Union parishad office Chunarughat, upazila Chunarughat, Habigonj (collected by Ruhul Amin).



Table-10: Disbursement made by Chunarughat union Parishad in the consecutive ten financial years 1987-88 to 1996-97  
Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Pay of employees	17,309/-	19897/-	63078/-	59414/-	52060/-	65628/-	79642/-	66656/-	108,324/-	98251/-	CG & UP
02.	Honoraria to members	16200/-	21800/-	30800/-	21600/-	10,300/-	15200/-	14800/-	24100/-	38,500/-	35000/-	CG & UP
03.	Service charges/ commission	2105/-	2500/-	4733/-	3763/-	1,382/-	4731/-	3025/-	6,762/-	1972/-	4049/-	UP
04.	RMP	-	-	-	1,3140/-	13820/-	13140/-	13140/-	15330/-	152418/-	16,010/-	UP
05.	Matching funds/loan repayment	-	-	-	3000/-	-	6,500/-	3,000/-	3000/-	-	-	UP
06.	Civil work (Repair and maintenance of union property-bridge-culvert)	300/-	14,420/-	6060/-	-	13176/-	4960/-	-	1650/-	-	-	UP
07.	Development of Hat-Bazaar, Water-ways, Ferry ghat etc.	7,508/-	-	-	-	-	-	-	3,000/-	5000/-	-	UP
08.	Donation to institutions	2700/-	-	-	-	-	2,700/-	-	1,000/-	-	-	UP
09.	Donation to institutions	-	-	-	-	500/-	-	-	-	3,500/-	-	UP
10.	Donation to poor students	-	-	-	-	400/-	-	-	-	-	-	UP
11.	Maintenance of Library	-	-	-	-	8,900/-	-	-	-	-	-	UP
12.	Development of Fisheries	-	-	-	-	6,000/-	-	-	-	-	-	CG & UP
13.	Miscellaneous/contingency	1,227/-	-	3167/-	-	1728/-	-	3985/-	2529/-	3785/-	10,331/-	UP
14.	Prize for Chowkidar	-	116/-	-	-	-	-	-	-	-	-	UP
15.	Ansar embodiment	-	-	-	-	-	1200/-	-	-	-	-	UP
16.	Total	47,348/-	60748/-	89837/-	102814/-	94447/-	112979/-	118293/-	135027/-	171,327/-	163641/-	

Source: Union parishad office Chunarughat, upazila Chunarughat, Habigonj (collected by Ruhul Amin).



**Table-11: Amount received by Deorgach union Parishad in the consecutive ten financial years 1987-88 to 1996-97**  
Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Balance brought forward	41441/-	34388/-	14017/-	10533/-	30546/-	27114/-	1,404/-	2947/-	6862/-	109,940/-	UP
02.	Local tax/cess	115387/-	114509/-	135620/-	157322/-	148894/-	131703/-	68,840/-	207718/-	134382/-	215,011/-	UP
03.	Chowkidari tax	57693/-	57254/-	67811/-	78660/-	74447/-	-	34,420/-	103,859/-	67191/-	-	UP
04.	Profession tax	-	-	-	-	2,860/-	-	-	-	-	-	UP
05.	Lease money from Hau/Bazaar	-	200/-	-	-	-	-	-	35,225/-	58075/-	62,625/-	CG & UP
06.	Grants received from government	2,500/-	25000/-	16260/-	18638/-	20694/-	-	12800/-	21796/-	33,000/-	16500/-	CG
07.	Grants for village police	5,195/-	10576/-	10569/-	23,222/-	-	11700/-	-	-	-	-	CG
08.	Compensation grant	-	1,448/-	-	-	-	-	-	-	-	-	CG
09.	Trade license fees levied	1763/-	1170/-	-	-	-	-	-	2930/-	-	2,960/-	UP
10.	Work program	-	-	10040/-	9430/-	-	14086/-	-	-	-	-	CG & UP
11.	License fees from vehicle owners	1595/-	1,450/-	5350/-	5890/-	5594/-	6094/-	6400/-	4880/-	8,730/-	5110/-	UP
12.	Case fee	725/-	400/-	-	673/-	227/-	708/-	980/-	800/-	760/-	96/-	UP
13.	House rent	-	-	3250/-	-	-	-	7,457/-	-	-	3,000/-	UP
14.	Pound auction money	-	670/-	500/-	-	-	2,700/-	2100/-	1200/-	1800/-	-	UP
15.	Ferry ghat	-	-	500/-	-	300/-	708/-	-	11000/-	1500/-	15,520/-	UP
16.	Loan receive	-	-	-	-	13176/-	13,140/-	16,680/-	-	-	6000/-	UP
17.	Budget deficit	2,069/-	-	-	-	-	-	-	-	-	-	UP
18.	Development grants	822/-	-	-	-	-	9,628/-	-	-	-	-	CG & UP
19.	Bank interest	-	952/-	-	13,725/-	-	-	-	-	-	-	CG
20.	Receipts from camers	-	2,139/-	2377/-	3,033/-	-	2310/-	2729/-	-	2544/-	-	UP
21.	Miscellaneous	-	-	310/-	1500/-	-	6475/-	200/-	500/-	12,763/-	1578/-	UP
22.	Total	230,157/-	251802/-	267144/-	312093/-	296738/-	232810/-	154010/-	390202/-	327677/-	444,860/-	

Source: Union parishad office Deorgach, upazila Chunarughat, Habigonj (collected by Ruhul Amin)

Table-12: Disbursement made by Deorgach union Parishad in the consecutive ten financial years 1987-88 to 1996-97  
Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01	Pay of employees	50,785/-	67,207/-	61,908/-	83,850/-	78,420/-	56,948/-	65,120/-	118,142/-	70,548/-	94,212/-	CG
02	Honoraria to members	16,700/-	37,200/-	27,000/-	40,950/-	24,630/-	23,300/-	22,600/-	44,396/-	52,400/-	105,712/-	CG & UP
03	Service charges	-	5,865/-	4,496/-	28,325/-	29,338/-	2,205/-	3,340/-	1,335/-	4,655/-	7,260/-	UP
04	Observance of national day	4,289/-	837/-	-	7,000/-	6,500/-	5,179/-	2,602/-	7,001/-	3,077/-	88,870/-	UP
05	Refreshment/entertainment	479/-	500/-	1,717/-	13,389/-	1,798/-	1,933/-	1,818/-	2,552/-	1,725/-	3,397/-	UP
06	Relief distribution	3,000/-	4,850/-	6,800/-	13,975/-	4,250/-	5,000/-	5,072/-	10,100/-	-	13,970/-	UP
07	Repair and maintenance	61,000/-	7,287/-	3,300/-	20,000/-	43,000/-	76,246/-	3,000/-	39,222/-	15,900/-	-	UP
08	Eye camp & Matching funds	9,276/-	-	-	-	-	-	-	-	-	12,410/-	CG & UP
09	Fuel & maintenance of motorcycle	3,500/-	44,000/-	10,201/-	12,812/-	6,852/-	17,146/-	2,568/-	32,950/-	12,305/-	14,252/-	CG & UP
10	Purchase of sports equipments	14,320/-	4,640/-	-	-	6,584/-	-	-	10,650/-	-	320/-	CG & UP
11	Furniture	4,862/-	16,441/-	-	-	6,584/-	-	-	10,650/-	-	320/-	CG & UP
12	Bill payment (electricity)	2,968/-	1,000/-	3,787/-	23,391/-	2,762/-	18,281/-	2,457/-	3,508/-	2,681/-	14,781/-	UP
13	Income tax payment	6,019/-	265/-	193/-	212/-	120/-	-	185/-	-	-	-	UP
14	Deposit to education fund	-	-	-	-	-	-	-	-	-	37,000/-	UP
15	Deposit to hat bazaar/ ferry ghat fund	-	-	-	-	-	-	-	-	-	1,420/-	UP
16	Case pursuing cost	-	-	-	-	-	-	-	1,500/-	-	-	UP
17	Traveling allowance for chairman	510/-	660/-	2,085/-	3,100/-	-	2,160/-	-	480/-	-	550/-	UP
18	Loan repayment	-	-	-	26,800/-	13,176/-	10,000/-	16,380/-	3,470/-	-	6,000/-	UP
19	Bank charge	-	-	-	-	-	150/-	-	-	-	218/-	UP
20	Ring purchase and fixing	-	650/-	-	5,660/-	17,070/-	-	3,200/-	62,375/-	-	24,335/-	UP
21	Advertisement (using mike)	-	-	-	-	-	-	-	-	-	17,425/-	UP
22	Donation to institutions/persons	6,500/-	1,000/-	-	3,925/-	2,200/-	-	3,000/-	4,500/-	1,000/-	-	UP
23	Rural maintenance program/tube well	13,800/-	54,000/-	-	-	13,176/-	13,140/-	15,430/-	15,330/-	10,418/-	16,000/-	CG & UP
24	Office contingency/ miscellaneous	3,756/-	-	8,129/-	7,423/-	8,485/-	16,073/-	6,944/-	26,300/-	10,208/-	23,022/-	UP
25	Total	1,95,768/-	2,51,801/-	1,37,086/-	3,22,630/-	2,69,624/-	2,31,405/-	1,54,011/-	3,90,202/-	3,27,677/-	3,40,340/-	-

Source: Union parishad office Deorgach, upazila Chunarughat, Habigonj (collected by Ruhul Amin)



## RAJSHAHI DIVISION

Table-13: Amount received Muladoli union Parishad in the consecutive ten financial years 1987-88 to 1996-97  
Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Local tax/cess	200,000/-	200000/-	205000/-	205000/-	210000/-	212000/-	215000/-	217000/-	220000/-	225,000/-	UP
02.	Lease money received against Hat/Bazaar	-	-	-	-	-	-	55,000/-	30000/-	40000/-	265,000/-	CG & UP
03.	Lease money received against union property	1,200/-	1500/-	1900/-	2200/-	2500/-	3300/-	4000/-	5500/-	7500/-	8,010/-	UP
04.	Grants received from government	4,500/-	5800/-	6900/-	8500/-	10000/-	15000/-	17500/-	18700/-	20000/-	25,000/-	CG
05.	License fees levied from traders	-	-	-	-	4,800/-	5000/-	6500/-	7100/-	7800/-	8,000/-	UP
06.	License fees levied from vehicle owners	1,200/-	1500/-	1800/-	2100/-	2700/-	2900/-	2950/-	3200/-	3300/-	4,200/-	UP
07.	Money received from Brick field owners, Business men, Contractors, Service men	5,300/-	7200/-	7900/-	8200/-	8800/-	10200/-	10800/-	12000/-	15500/-	20,500/-	UP
08.	Total	212,200/-	216000/-	223500/-	226000/-	238800/-	248400/-	311750/-	293500/-	307350/-	555,710/-	

Source: Union parishad office Muladoli, Iswardi, Pabna (Collector Ruhul Amin).

Table-14: Disbursement made by Muladoli union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Pay of employees	26,280/-	31620/-	40880/-	45472/-	46390/-	50220/-	60900/-	65900/-	71200/-	79,500/-	CG
02.	Honoraria to members	19100/-	20200/-	20900/-	11,467/-	19121/-	19559/-	27120/-	25575/-	42300/-	44,450/-	CG
03.	Development fund	-	-	-	13,140/-	13176/-	13140/-	15330/-	15330/-	15372/-	18,615/-	CG & UP
04.	Matching funds	500/-	1000/-	2800/-	2000/-	800/-	1000/-	500/-	1200/-	1000/-	2,500/-	UP
05.	Repair and maintenance of union property	-	-	-	-	-	-	80,000/-	95000/-	100000/-	210,380/-	UP
06.	Donation to poor students	30,000/-	30000/-	30750/-	30750/-	31500/-	31800/-	32250/-	32550/-	33000/-	33,750/-	UP
07.	Miscellaneous	136320/-	131180/-	128165/-	14,297/-	118813/-	132608/-	95,600/-	58145/-	33228/-	166,565/-	UP
08.	Total	212200/-	214000/-	223495/-	117,126/-	229800/-	248327/-	311700/-				

Source: Union parishad office Muladoli, Iswardi, Pabna (Collector Ruhul Amin).



Table-15: Amount received by Dasuria union Parishad in the consecutive ten financial years 1987-88 to 1996-97  
Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Local tax/cess	8,015/-	11991/-	8172/-	23718/-	13296/-	25677/-	39783/-	55,775/-	30735/-	30475/-	UP
02.	Lease money received against Hat/Bazaar	-	-	-	-	-	-	30475/-	14,522/-	17571/-	332,279/-	CG & UP
03.	Lease money received against union property	-	-	-	1200/-	2000/-	600/-	-	-	2600/-	4,870/-	UP
04.	Grants received from government	27,892/-	26025/-	16050/-	13140/-	1,875/-	2835/-	-	2202/-	-	-	CG
05.	License fees levied from traders	3830/-	4675/-	3108/-	3711/-	3,091/-	8940/-	8390/-	14,710/-	12290/-	11020/-	UP
06.	License fees levied from vehicle owners	1,224/-	1551/-	1936/-	2947/-	2298/-	7040/-	6292/-	5402/-	6866/-	9,012/-	UP
07.	Receipts from Brick field owners, Business men, etc.											
08.	Total	53583/-	49198/-	36,609/-	59217/-	43155/-	58341/-	109349/-	155415/-	169332/-	404,089/-	

Source: Union parishad office Dasuria, Iswardi, Pabna (Collector Ruhul Amin).

Table-16: Disbursement made by Dasuria union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Pay of employees	19235/-	29299/-	18665/-	22840/-	14,500/-	21660/-	21240/-	28495/-	28235/-	33,773/-	CG & UP
02.	Honoraria to members	22,367/-	11999/-	12402/-	4267/-	4,833/-	-	6800/-	15332/-	-	-	CG & UP
03.	Development fund	8,784/-	-	-	13140/-	13176/-	13140/-	15330/-	15330/-	15372/-	18,615/-	CG
04.	Repair and maintenance of union property	634/-	130/-	100/-	105/-	-	500/-	-	-	1,000/-	-	UP
05.	Maintenance of Hat bazaar, Water-ways, Ferry ghat etc.	-	-	-	-	-	-	-	115,385/-	95,301/-	114020/-	UP
06.	Donation to poor students	736/-	1779/-	1227/-	4740/-	2465/-	3694/-	7995/-	10,073/-	5450/-	5087/-	UP
07.	Miscellaneous	16485/-	5017/-	4083/-	3,231/-	5123/-	6843/-	11305/-	29032/-	21141/-	36,495/-	UP
08.	Total	68241/-	46624/-	35,377/-	48323/-	40697/-	45387/-	62715/-	213,647/-	166499/-	207990/-	

Source: Union parishad office Dasuria, Iswardi, Pabna (Collector Ruhul Amin).

## KHULNA DIVISION

Table-17: Amount received by Jagannathpur union Parishad in the consecutive ten financial years 1987-88 to 1996-97  
Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Local tax/cess	10,790/-	16775/-	17990/-	26697/-	18251/-	26558/-	27816/-	13185/-	13281/-	15872/-	UP
02.	Lease money received against Hat/Bazaar	-	-	-	-	-	-	35,000/-	32,202/-	34500/-	33000/-	UP
03.	Lease money received against union property	300/-	200/-	100/-	9000/-	10,000/-	12400/-	900/-	6100/-	-	-	CG & UP
04.	Grants received from government	35,898/-	38305/-	54085/-	41823/-	66162/-	70,792/-	54509/-	57975/-	87012/-	70110/-	CG
05.	License fees levied from government	35,898/-	38305/-	54085/-	41823/-	66162/-	70,792/-	54509/-	57975/-	87012/-	70110/-	UP
06.	License fees levied from vehicle owners	1,130/-	1205/-	1225/-	1300/-	1870/-	2945/-	3000/-	5115/-	5830/-	6,280/-	UP
07.	Money received from Brick field owners, Business men, Contractors, Service rps/othrs	-	-	-	-	6500/-	300/-	4434/-	16,000/-	7750/-	-	UP
08.	Total	48,434/-	56987/-	73950/-	79250/-	103174/-	113715/-	126789/-	132542/-	148,713/-	126022/-	

Source: Union parishad office document Jagannathpur Kumarkhali Kustia (Data collector Ruhul Amin)



**Table-18: Disbursement made by Jagannathpur union Parishad in the consecutive ten financial years 1987-88 to 1996-97**  
Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Pay of employees	27,693/-	32530/-	46309/-	48472/-	52317/-	77855/-	50764/-	64195/-	65885/-	79,152/-	CG
02.	Honoraria to members	19100/-	20208/-	20905/-	11,461/-	19121/-	17559/-	27120/-	25575/-	42300/-	44,450/-	CH&UP
03.	Development fund	-	-	-	13,140/-	13140/-	15300/-	-	-	15,300/-	-	UP
04.	Repair and maintenance of union property	-	-	-	1,700/-	1400/-	-	5,800/-	-	-	-	UP
05.	Main expense of Hat bazaar, Water ways, Party sat etc.	-	-	-	-	-	-	21000/-	4,830/-	30,152/-	-	CH & UP
06.	Donation to poor students	1,750/-	2505/-	2847/-	3464/-	2240/-	3464/-	4,172/-	2805/-	1965/-	3332/-	UP
07.	Miscellaneous	1597/-	1200/-	957/-	950/-	7768/-	960/-	1285/-	2175/-	370/-	2,407/-	UP
08.	Total	50,140/-	56443/-	71018/-	79187/-	95986/-	114871/-	110141/-	99580/-	155,972/-	129341/-	

Source: Union parishad office document Jagannathpur Kumarkhali Kustia (Data collector Ruhul Amin).



Table-19: Amount received by Shelaidaha union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Local tax/cess	13015/-	12948/-	10,964 /-	23423/-	32196/-	26308/-	31033/-	14525/-	15136/-	37,035/-	UP
02.	Lease money received against Hat/Bazaar	-	-	-	-	6,000/-	-	-	30,325/-	9832/-	8750/-	UP
03.	Lease money received against union property	13525/-	15325/-	16854/-	13912/-	26590/-	12,217/-	21216/-	14955/-	23,710/-	20860/-	UP
04.	Grants received from government	33976/-	27,098 /-	43049/-	68755/-	50438/-	68363/-	68000/-	69196/-	93,942/-	90,885/-	CG
05.	License fees levied from traders	500/-	1,280/-	350/-	700/-	960/-	-	550/-	1080/-	750/-	400/-	UP
06.	License fees levied from vehicle owners	1180/-	820/-	835/-	890/-	500/-	1750/-	1350/-	1920/-	1155/-	4,000/-	UP
07.	Total	62187/-	57,471 /-	72052/-	107680/-	116684/-	108638/-	122149/-	132001/-	144525/-	161,930 /-	

Source: Union parishad office document Shelaidaha Kumarkhali Kustia (Data collector Ruhul Amin)

Table-20: Disbursement made by Shelaidaha union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97	
01.	Pay of employees	24,915/-	35899/-	27160/-	52941/-	38775/-	65065/-	71926/-	78625/-	84120/-	91,595/-	CG & UP
02.	Honoraria to members	6,600/-	28646/-	14600/-	22393/-	31250/-	19542/-	31660/-	24421/-	42572/-	48,003/-	CG & UP
03.	Development fund (RMP)	6,552/-	13140/-	13140/-	13176/-	13176/-	13140/-	15,300/-	15,300/-	10248/-	-	UP
04.	Repair and maintenance of union property	2,000/-	2,000/-	-	-	-	-	-	-	-	-	
05.	Donation to poor students	1891/-	2276/-	2296/-	1,775/-	3511/-	4336/-	6035/-	3265/-	3066/-	4,100/-	UP
06.	Miscellaneous	8352/-	9717/-	3766/-	3,282/-	4522/-	5911/-	9,003/-	5715/-	4326/-	4006/-	UP
07.	Total	50,310/-	68893/-	60962/-	93567/-	91234/-	107994/-	133924/-	127326/-	144332/-	147,704/-	

Source: Office document of Shelaidaha union parishad, Kumarkhali, Kustia (Data collector Ruhul Amin).

## BARISAL DIVISION

Table-21: Amount received by Chawara union Parishad in the consecutive ten financial years 1987-88 to 1996-97  
Amount in Taka

Sl. No.	Head of accounts	Financial year										Management
		88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97		
01.	Balance brought forward	605/-	15026/-	148/-	1585/-	07/-	1190/-	918/-	2235/-	55,850/-		UP
02.	Local tax/cess	39802/-	28,092/-	51916/-	94760/-	70506/-	54266/-	55635/-	64885/-	107,762/-		UP
03.	Honorarium for chairman, member	12,800/-	16523/-	14400/-	13613/-	19,200/-	15300/-	16500/-	16500/-	-		CG & UP
04.	Salary for village police, secretary	23834/-	36099/-	30540/-	48695/-	22339/-	49036/-	54,071/-	35339/-	14,701/-		CG & UP
05.	Amount received from election budget	-	-	-	8,000/-	-	-	-	-	-		CG
06.	Lease money received from canal and	925/-	7,100/-	-	-	-	6100/-	-	1551/-	600/-		UP
07.	Amount received for civil works	8296/-	-	-	-	-	-	-	-	-		CG
08.	Lease money received against Hat/Bazaar	-	-	-	-	-	47382/-	21,360/-	166088/-	100,687/-		CG & UP
09.	Trade license	-	-	-	-	-	-	-	-	420/-		UP
10.	Loan received	-	19,000/-	2216/-	111500/-	15300/-	-	500/-	-	-		UP
11.	Deficit budget	-	-	-	3,120/-	-	-	-	-	-		CG & UP
12.	Rural works program	-	1,460/-	1,739/-	1739/-	-	-	-	-	-		CG & UP
13.	Rural maintenance program	-	-	13,146/-	-	-	-	-	-	-		CG & UP
14.	License fees levied from traders	1,000/-	-	-	-	-	-	-	-	-		UP
15.	Land transfer tax received from sub-registry office	-	-	-	-	-	-	-	-	28,838/-		CG
16.	Money received from Brick field owners, Business men, Contractors, Service men and others	-	2100/-	2,850/-	-	-	-	-	-	-		UP
17.	Total	87,266/-	142450/-	116955/-	183007/-	175801/-	173274/-	148982/-	286597/-	309,309/-		

Source: Union parishad office Chawara upazilla Aamtoli, Barguna. (Collector Sajal Kumar Roy)



Table-22: Disbursement made by Chawra union Parishad in the consecutive ten financial years 1987-88 to 1996-97  
Amount in Taka

Sl. No.	Head of accounts	Financial year.										Management
		88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97		
01.	Pay of employees	40,332/-	90770/-	59076/-	121720/-	117970/-	89215/-	104896/-	60365/-	155,552/-		CG & UP
02.	Honoraria to members	12,800/-	28521/-	14500/-	14713/-	31918/-	20380/-	18800/-	46,700/-	20700/-		CG & UP
03.	Service charge	3,675/-		7403/-	9472/-	6966/-	5424/-	5563/-	4060/-	9,955/-		UP
04.	Deposited to revenue head				-	-	1,411/-	-	-	26,518/-		UP
05.	Test relief grant				4,369/-							CG
06.	Training allowance			350/-								CG
07.	Repair and maintenance of union property	4060/-	1,460/-	1739/-	4,386/-	-		1810/-	-	-		UP
08.	Rural maintenance program		13340/-	13146/-	13140/-	15300/-	25,330/-	10,248/-	12410/-	13505/-		UP
09.	Deposited to hat bazaar account				-	-		810/-	644/-			UP
10.	Development of Hat-Bazaar, Water-ways, Ferry ghat etc.				-	-	24,861/-	-	95,908/-	24922/-		UP
11.	Bill payment electricity				-	-		426/-	1577/-	5,702/-		UP
12.	Purchase of furniture & electric materials				1,413/-	-	3,337/-					UP
13.	Loan repayment		7000/-	12,000/-	2,900/-	-	9000/-	-	6800/-			UP
14.	Donation to private persons	100/-			-	-		-	-	-		UP
15.	Office expenditure	2971/-	1,261/-	7156/-	4144/-	2457/-	3480/-	4,194/-	2284/-			UP
16.	Total	87,266/-	142352/-	115369/-	182999/-	174611/-	172358/-	146747/-	230747/-	258,478/-		

Source: Union parishad office Chawara upazilla Aamtoli, Barguna. (Collector Sejal Kumar Roy)



Table-23: Receipts of Aamtoli union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Sl. No	Head of accounts	Financial year										Management
		90-91	91-92	92-93	93-94	94-95	95-96	96-97				
01.	Balance brought forward	873/-	4789/-	873/-	2868/-	290/-	53,862/-	290/-				UP
02.	Pay and allowance	71314/-	56118/-	51314/-	27223/-	76329/-	24,893/-	76,329/-				CG
03.	Local Tax/cess	96111/-	114,376/-	86111/-	76552/-	69,255/-	45015/-	69,255/-				UP
04.	Arrear pay and allowance		50,000/-									CG & UP
05.	Lease money received against Hat/Bazaar	3,000/-		3,000/-	111152/-	264973/-	208800/-	294,973/-				CG & UP
06.	Lease money received from water ways, pond, canal etc	5,100/-		100/-			2303/-					UP
07.	Ferry ghat		100/-				7,750/-					UP
08.	Sale proceeds of tender form					650/-					650/-	UP
09.	Election proceed		16,500/-									CG & UP
10.	Budget deficit		6,220/-									CG & UP
11.	Grants received from government										5,824/-	CG
12.	License fees levied from traders	3,520/-	740/-	2520/-	2220/-	2000/-	960/-	2000/-				UP
13.	Case fee	08/-		08/-								UP
14.	Levy from pound	700/-	300/-	700/-		650/-					650/-	UP
15.	House rent	12000/-		12,000/-	6,000/-	6000/-	6000/-	6000/-			6000/-	UP
16.	Loan receive	26,500/-	13,140/-	16500/-	28,900/-		1425/-					UP
17.	Extended development receipt		2,640/-								8,130/-	CG
18.	Civil work program		2,613/-									CG
19.	Land transfer tax received from sub-registry office										15,021/-	CG
20.	Miscellaneous	490/-	100/-									CG
21.	Total	219,118/-	268,026/-	173,226/-	254,915/-	420,146/-	424,159/-	455,971/-				

Source: Union parishad office Aamtoli upazila Aamtoli, Barguna. (Collector Sajal Kumar Roy).

Table-24: Disbursement made by Aamtoli union Parishad in the consecutive ten financial years 1987-88 to 1996-97

Sl. No	Head of accounts	Financial year										Management
		91-92	92-93	93-94	94-95	95-96	96-97					
01	Balance brought forward	96,194/-	194,311/-	96194/-	94419/-	104029/-	92420/-	CG & UP				
02	Honoraria to members		7,967/-		33,657/-	8004/-	22806/-	CG & UP				
03	Service charges	8613/-	16,871/-	8613/-	11085/-	3,840/-	4497/-	UP				
04	Culvert construction	6269/-	3575/-	6269/-	9060/-	10,417/-	7957/-	CG				
05	Deposited to government fund from lease money	15000/-	11050/-	15,000/-	10545/-	7567/-	2,845/-	UP				
06	Bill payment FFW		970/-					UP				
07	Bill payment electricity & paper					10,186/-	1,959/-	UP				
08	Office maintenance		620/-					UP				
09	Office expenditure	3375/-		3375/-	2,624/-	6313/-	7,774/-	UP				
10	Loan repayment	20000/-		20,000/-		38,570/-		UP				
11	Lease money					104,028/-	208,800/-	CG & UP				
12	Block allotment for budget					10,000/-	2,000/-	CG				
13	Repair and maintenance of union property		5,110/-					UP				
14	Rural maintenance program (RMP)	15330/-	13140/-	15,330/-	15330/-	10,248/-	12410/-	CG & UP				
15	Development of Hat-Bazaar, Water-ways, Ferry ghat etc				75,812/-			CG & UP				
16	Miscellaneous	5575/-		5,575/-	1,250/-	2050/-		UP				
17	Total	170,357/-	249,014/-	170,357/-	253,782/-	315,252/-	363,468/-					

Source: Union parishad office Aamtoli upazilla Aamtoli, Barguna. (Collector Sajal Kumar Roy).



Table-25: Amount received by twelve union parishad under research in the financial year 1987-88 to 1996-97

Sl. No.	Name of the union parishad	Financial year												Comments
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97			
01.	Bansgar, Kalkini, Madariput	33,773/-	53,479/-	18,138/-	30,798/-	36,820/-	72,138/-	20,235/-	123,804/-	-	69,854/-		Rise & fall	
02.	% increased or decreased		58.35%	(66.08%)	69.80%	19.55%	95.92%	(71.95%)	511.83%	-	(43.58%)		Rise & fall	
	Nobogram, Kalkini,	33,080/-	33,970/-	32,856/-	50,901/-	37,860/-	68,320/-	56,837/-	172,696/-	-	132,929/-		Rise & fall	
	% increased or decreased		02.69%	(03.28%)	54.92%	(25.62%)	80.45%	(16.81%)	203.84%	-	(23.03%)		Increase slowly	
03.	Chandraghona, Chittagong	60,681/-	75,222/-	75,427/-	72,879/-	78,665/-	81,302/-	96,670/-	113,013	117,487/-	125,284/-		Gradual increase	
	% increased or decreased		23.97%	00.27%	(03.38%)	07.94%	03.35%	18.90%	16.90%	03.96%	06.63%		Rise-fall & rise	
04.	Mariamnagar,	50,544/-	57,659/-	55,091/-	64,675/-	63,051/-	64,093/-	65,850/-	68,484/-	68,484/-	73,705/-		Rise-fall & increase	
	% increased or decreased		14.08%	(04.45%)	17.40%	(02.51%)	01.65%	02.74%	04.00%	--	07.62%		Rise-fall & increase	
05.	Chunarughat, Habigonj	47,672/-	63,818/-	91,563/-	103,805/-	95,392/-	118,273/-	118,906/-	135,865/-	173,292/-	164,573/-		Rise-fall & increase	
	% increased or decreased		33.87%	43.48%	13.37%	(08.10%)	23.99%	00.53%	14.26%	27.55%	(05.03%)		Rise-fall & increase	
06.	Deorgach, Chunarughat,	230,157/-	251,802/-	267,144/-	312,093/-	296,738/-	232,810/-	154,010/-	390,202/-	327,677/-	444,860/-		Gradually increase	
	% increased or decreased		09.40%	06.09%	16.83%	(04.92%)	(21.92%)	(33.84%)	153.36%	(16.02%)	35.76%		Fairrise & increase	
07.	Muladoli, Iswardi,	212,200/-	216,000/-	223,500/-	226,000/-	238,800/-	248,400/-	311,750/-	293,500/-	307,350/-	555,710/-		Increase & decrease	
	% increased or decreased		01.79%	03.47%	01.11%	05.66%	04.02%	25.50%	(05.85%)	04.71%	80.81%		Smooth increase	
08.	Dasuriya, Iswardi,	53,583/-	49,198/-	36,609/-	59,217/-	43,155/-	58,341/-	109,349/-	155,415/-	169,332/-	404,089/-		Rise-fall & rise	
	% increased or decreased		(08.18%)	(25.59%)	61.76%	(27.12%)	35.19%	87.43%	42.13%	08.94%	138.64%		Gradual increase	
09.	Jagannathpur, Kustia	48,434/-	56,987/-	73,950/-	79,250/-	103,174/-	113,715/-	126,789/-	132,542/-	148,713/-	126,022/-		Rise-fall & rise	
	% increased or decreased		17.66%	29.77%	07.17%	30.19%	10.22%	11.50%	04.54%	12.20%	(15.26%)		Gradual increase	
10.	Shelaidaha, Kustia	62,187/-	57,471/-	72,052/-	107,680/-	116,684/-	108,638/-	122,149/-	132,001/-	144,525/-	161,930/-		Rise-fall & rise	
	% increased or decreased		(07.58%)	25.37%	49.45%	08.36%	(06.90%)	12.44%	08.07%	09.49%	12.04%		Gradual increase	
11.	Chawara, Aamtoli,	-	87,266/-	142,351/-	116,955/-	183,007/-	175,801/-	173,274/-	148,982/-	286,597/-	309,309/-		Rise-fall & rise	
	% increased or decreased		-	63.12%	(17.84%)	56.48%	(03.94%)	(01.43%)	(14.02%)	92.37%	07.92%		Gradual increase	
12.	Aamtoli, Aamtoli, Barguna	-	-	-	219,118/-	268,026/-	173,226/-	254,915/-	420,146/-	424,159/-	455,971/-		Rise-fall & rise	
	% increased or decreased		-	-	-	22.32%	35.37%	47.16%	64.82%	00.96%	07.50%		Rise-fall & rise	
13.	Total	832,311/-	1,002,872/-	2,37,830/-	1,443,371/-	1,561,372/-	1,515,057/-	1,970,162/-	2,283,746/-	2,167,616	3,436,400		Rise-fall & rise	
	% increased or decrease		20.49%	136.40%	(39.12%)	08.18%	(02.97%)	30.04%	15.92%	(05.09%)	58.53%			

Source: Office documents of 12 union parishad under research (collected by research assistants in the months from January to March 2007)



Table-26: Amount disbursed by twelve union parishad under research in the financial year 1987-88 to 1996-97

Sl. No.	Name of the union parishad	Financial year												Comments
		87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97			
01.	Bansgar, Kalkini, Madanput	33,773/-	53,479/-	18,138/-	18,430/-	36,820/-	72,133/-	20,235/-	123,767/-	-	69,741/-			Irregular disbursement
02.	% increased or decreased	33,853/-	58.35%	(66.08%)	01.61%	99.79%	95.91%	(71.95%)	511.65%	-	(43.65%)			Irregular fall and rise
	Nobogram, Kalkini,	33,853/-	52,847/-	93,671/-	30,779/-	50,267/-	53,007/-	21,883/-	64,624/-	66,650/-	76,956/-			
	% increased or decreased	56.11%	56.11%	(77.25%)	(67.14%)	63.31%	05.45%	(58.72%)	195.32%	03.14%	15.46%			
03.	Chandraghona, Ctg.	60,681/-	75,412/-	75,426/-	72,879/-	78,665/-	81,302/-	96,670/-	112,988/-	117,487/-	125,284/-			Steady increase
	% increased or decreased	50,544/-	24.28%	00.02%	03.38%	07.94%	03.35%	18.90%	16.88%	03.98%	06.64%			
04.	Mariamnagar, Ctg.	50,544/-	57,659/-	55,091/-	60,095/-	63,051/-	63,193/-	63,478/-	62,708/-	68,484/-	73,705/-			Smooth disbursement
	% increased or decreased	47,348/-	14.08%	(04.45%)	09.08%	04.92%	00.22%	00.45%	(01.21%)	09.21%	07.62%			
05.	Chunarughat, Habigonj	47,348/-	60,748/-	89,837/-	102,814/-	94,447/-	112,979/-	118,293/-	135,027/-	171,327/-	163,641/-			Increasing slope
	% increased or decreased	195,768/-	28.20%	47.83%	14.45%	(08.14%)	19.62%	04.70%	14.14%	26.88%	(04.49%)			
06.	Deorgach, Chunarughat,	195,768/-	251,801/-	137,086/-	322,630/-	269,624/-	231,405/-	154,011/-	390,202/-	327,677/-	340,340/-			Irregular rise and fall
	% increased or decreased	212,200/-	28.62%	(45.56%)	135.49%	(16.43%)	(14.17%)	(33.45%)	153.36%	(16.02%)	03.86%			
07.	Muladoli, Iswardi, Pabna	212,200/-	214,000/-	223,495/-	117,126/-	229,800/-	248,327/-	311,700/-	293,600/-	296,100/-	555,760/-			Irregular rise and fall
	% increased or decreased	68,241/-	00.85%	04.43%	(47.60%)	96.20%	08.06%	25.52%	(05.80%)	00.85%	87.69%			
08.	Dasuriya, Iswardi, Pabna	68,241/-	46,624/-	35,377/-	48,323/-	40,697/-	45,387/-	62,715/-	213,647/-	166,499/-	207,990/-			Steep at the end years
	% increased or decreased	50,140/-	(31.68%)	(24.12%)	36.59%	(09.04%)	11.52%	38.18%	240.66%	(22.07%)	24.92%			
09.	Jagannathpur, Kustia	50,140/-	56,443/-	71,018/-	79,187/-	95,986/-	114,871/-	110,141/-	99,580/-	155,972/-	129,341/-			Slope increasing
	% increased or decreased	50,310/-	12.57%	25.82%	11.50%	21.21%	19.67%	(04.12%)	(09.56%)	56.63%	(17.07%)			
10.	Shelaidaha, Kustia	50,310/-	68,893/-	60,962/-	93,567/-	91,234/-	107,994/-	133,924/-	127,326/-	144,332/-	147,704/-			Steep at last three years
	% increased or decreased	87,266/-	36.94%	(11.51%)	53.48%	(02.49%)	18.37%	24.10%	(04.93%)	13.36%	02.34%			
11.	Chawara, Barguna	87,266/-	87,266/-	142,351/-	115,369/-	182,999/-	174,611/-	172,358/-	146,747/-	230,747/-	258,478/-			Slope increasing
	% increased or decreased	-	-	63.12%	(19.00%)	58.62%	(04.58%)	(01.29%)	(14.86%)	57.24%	12.02%			
12.	Aamtoli, Barguna	-	-	-	-	170,357/-	249,014/-	170,357/-	253,782/-	315,252/-	363,468/-			Steep at last three years
	% increased or decreased	802,858/-	1,025,172/-	1,002,453/-	1,061,199/-	1,406,947/-	1,623,223/-	1,435,765/-	2,023,998/-	2,060,518/-	2,512,372/-			Gradually increasing
13.	Total	802,858/-	1,025,172/-	1,002,453/-	1,061,199/-	1,406,947/-	1,623,223/-	1,435,765/-	2,023,998/-	2,060,518/-	2,512,372/-			
	% increased or decrease	27,69%	27.69%	(02.22%)	05.86%	32.58%	15.37%	(11.55%)	40.97%	01.80%	21.93%			

Source: Office documents of 12 union parishad under research (collected by research assistants in the months from January to March 2007).