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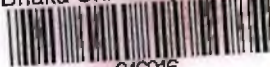
**URBAN LOCAL GOVERNMENT ADMINISTRATION IN BANGLADESH:
STUDY OF MUNICIPALITIES AND MUNICIPAL CORPORATION.**

BY

MUSLEH UDDIN AHMED



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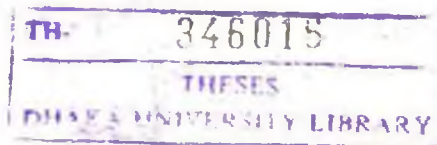
**Department of Public Administration
University of Dhaka
1993**

**URBAN LOCAL GOVERNMENT ADMINISTRATION IN BANGLADESH:
STUDY OF MUNICIPALITIES AND MUNICIPAL CORPORATIONS**

BY

MUSLEH UDDIN AHMED

A thesis submitted to the University of Dhaka,
Bangladesh for the degree of Doctor of Philosophy.



Department of Public Administration
University of Dhaka
September, 1993

Declaration

The material embodied in this thesis is original and has not been submitted in part or full for any other diploma or degree of any university.



(Musleh Uddin Ahmed)
08 September, 1993

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and

Supervisor

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Supervisor

To

The Memory of My Father Morhum Sanir Uddin Ahmad
Whose life symbolised all that is best in man



**URBAN LOCAL GOVERNMENT ADMINISTRATION IN BANGLADESH:
STUDY OF MUNICIPALITIES AND MUNICIPAL CORPORATIONS**

ABSTRACT

The Urban Local Government Administration, especially in a developing country like Bangladesh occupies an important position in efforts towards the betterment of the life of town and city dwellers. The organisational set-up of the urban local government, its nature, composition, functional jurisdiction, personnel management system, financial aspects, and forms of control and accountability as well as relationship with the government are not only interlinked with each other but also closely related to the prevailing socio-political and economic system. Rapid urbanisation and the tremendous pressures of urban life tend to render the operation of the urban local government increasingly complex. Efficient and effective performance of urban local government bodies i. e., City Corporation (formerly called Municipal Corporation) and Pourashava (formerly called Municipality) is needed to face the growing challenges of urban life.

The present study examines the problems of urban local government in Bangladesh with particular emphasis on its evolution, present administrative profile, structure, nature and composition. It also delves into the functional interface of the urban local government bodies with the government and in that context examines the personnel management set-up, financial management system and problems of accountability and transparency. The major problems and challenges facing the urban local government in the backdrop of low level of

economic development and resource shortages on the one hand and the nascent process of democratic transition on the other are particularly focused in the study. It takes some selected city corporations and pourashavas as the basic unit of study and the information generated on these units through field survey are compared with the findings of the existing relevant literature in order to indicate some general observations and suggestions.

This study is divided into two parts and eleven main chapters. Part one contains the theoretical aspects and part two covers analysis of the problems on the basis of primary data generated through field survey. The introduction provides an outline of the system of government and nature of administrative set-up as well as urban local government bodies in Bangladesh. The importance and significance of urban local government, the objectives of the study and the methodology followed are also covered in this chapter. A survey of the relevant literature is presented in the second chapter which highlights the growth, structure, function, finance and problems of urban local government in Bangladesh. The theoretical framework as well as definitions and concepts including local government, local self-government, urban local government, city corporation and pourashava used in the study are elaborated in chapter three. In chapter four, the history and existence of ancient local institutions in both urban and rural areas, some formal and legal efforts to establish and develop urban local government body during British colonial regime and Pakistan period as well as the recent evolution of the urban local government system in Bangladesh are reviewed. Chapter five discusses its general administrative profile, the nature of urban local government, its structure, forms and pattern of composition, and the standard of civic facilities and services it

provides. In this chapter, the legal and formal aspects of the city corporation and the pourashava, their powers and responsibilities, their functional jurisdiction, and the measures of control and accountability are also described.

In the chapter six, basic features and nature of the selected city corporations and pourashavas are presented. This chapter highlights the nature and pattern of representation, the inherent complexities in the process thereof, number and composition of functionaries, number and occupation of population, year of establishment, location and other related issues of selected city corporations and pourashavas on the basis of the field study. The seventh chapter presents the analysis of the different aspects of the personnel management system. It highlights the personnel and staffing pattern of the different departments, recruitment policies, promotion criteria, training facilities, scales of pay, service conditions, policies of posting and transfer, performance appraisal system and disciplinary measures.

The financial aspects on the basis of the field data pertaining to the selected city corporations and pourashavas are discussed in chapter eight. Revenue collection and government grants constitute main sources of urban local government income which include taxes, rates, fees, fines, rents etc as well as government grants like development grant, octroi compensation grant, salary compensation grant etc. But the expenditure on salary, establishment, civic facilities and development activities include general establishment and administration, salary of personnel and functionaries, conservancy, water supply, street lighting health, sanitation etc. In this chapter, the performance of the selected city corporations and pourashavas pertaining to their financial issues are analysed on the basis of three years budget from 1987-88 to 1989-90.

Chapter nine describes the forms of control and accountability and evaluates the relationship between the urban local government and the central administration. The respective statutes of the city corporations and pourashavas define the powers, functions and responsibilities of urban local bodies and also prescribe the measures of supervision and control by the government. These statutes also empower the ministry to take necessary measures to regulate their functions excepting day to day activities. This chapter evaluates the forms of control and mechanisms of accountability and also highlights the nature of functional relationship between urban local government bodies and Ministry of Local Government, Rural Development and Cooperatives (LGRDC) mainly on the basis of the views of the respondents of this survey and on the basis of the field observation. Chapter ten summarises the different problems and challenges of urban local government bodies in the light of the field survey and finally chapter eleven presents some general observations and suggestions.

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Although, many people assisted me in this study, I am solely responsible for any shortcomings and limitations that remain.

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PRINCIPAL ABBREVIATION AND ACRONYMS

ADP	Annual Development Programme
AE	Assistant Engineer
AO	Administrative Officer
BBS	Bangladesh Bureau of Statistics
BCS	Bangladesh Civil Service
CC	City Corporation
CCC	Chittogong City Corporation
CCon.O	Chief Education Officer
CDA	Chittogong Development Authority
CEd.O	Chief Education Officer
CEO	Chief Executive Officer
CHO	Chief Health Officer
Con.O	Conservancy Officer
CRO	Chief Revenue Officer
CUS	Centre for Urban Studies
DCC	Dhaka City Corporation
DPHE	Department of Public Health and Engineering
Ed.O	Education Officer
EE	Executive Engineer
GOB	Government of Bangladesh
HO	Health Officer
HSD	Housing and Settlement Directorate
KCC	Khulna City Corporation
KDA	Khulna Development Authority
Libr.	Librarian
LG	Local Government
LGD	Local Government Division
LGED	Local Government Engineering Department
LGI	Local Government Institute
LGRDC	Local Government, Rural Development and Co-Operatives
LSG	Local Self-Government
MC	Municipal Corporation
MP	Member of Parliament
NILG	National Institute of Local Government
PAC	Public Accounts Committee
PATC	Public Administration Training Centre
PDB	Power Development Board
PO	President's Order
PRO	Public Relations Officer
PWD	Public Works Department
RAJUK	Rajdhani Unnayan Kartipakka
RCC	Rajshahi City Corporation
RDA	Rajshahi Development Authority
SE	Superintendent Engineer
Sq Km	Squire Kilometre
Sq M	Squire Mile
SW&C	Social Welfare and Cultural
UDD	Urban Development Directorate
ULG	Urban Local Government
UNICEF	United Nations International Children's Emergency Fund
WASA	Water and Sewerage Authority

GLOSSARY OF TERM IN THE NATIONAL LANGUAGE

Banijja Kuti	Commercial Centre of East India Company
City Corporation	Form of Urban Local Government (Formerly called Municipal Corporation)
Jatiya Shangshad	National Parliament of Bangladesh
Khas Land	Government Land
Kotwal	Head of Urban Administration during Mughal Period
Mir Mohalla	Head of Mohalla during Mughal Period
Mohalla	Different parts of Urban Administration during Mughal Period now called 'Ward'
Muhtasib	Head of Treasury during Mughal Period
Nagar Bhavan	Office building of Dhaka City Corporation
Nagar Committee	Form of Urban Local Government just after liberation of Bangladesh in 1971 (Formerly called Municipality)
Panchayet	System of Local Government in ancient India
Pathakali Trust	Trust for education to child labour
Pourashava	Form of Urban Local Government (Formerly called Municipality and Town Committee)
Shahar Committee	Form of Urban Local Government just after liberation of Bangladesh in 1971 (Formerly called Town Committee)
Shoraikhana	Guest House during Mughal Period
Thana	Police Station
Thana Nirbahi Officer	Thana Executive Officer (Official head of Thana Administration)
Thana Parishad	Thana level Local body
Union Parishad	Village level local body
Upazila	Administrative tier now called Thana
Zila	District
Zila Parishad	District level local body



PART ONE
CHAPTER - I
INTRODUCTION

1.1 Background

Bangladesh was part of the Indian subcontinent, under British colonial rule until it became the eastern part of Pakistan in 1947. In 1971, it won its own independence after nine months of war with Pakistan. The country began with a Westminster style of parliamentary government. But it soon plunged into a series of political turmoil and a sequence of military coups. Within few years of independence, the form of government became one of the key issues in political debate and conflict. The parliamentary system was replaced by the presidential form in 1975, which soon became identified as the vehicle for autocratic concentration of power under each successive governments. When nine years of autocratic rule was ousted after an unprecedented mass movement in late 1990, one of the basic issues on which national consensus was believed to be achieved was the need for a return to parliamentary form of government. Eventually constitutional amendment was made and at present, the Constitution provides a parliamentary system where the executive authority is vested in Prime Minister and the Cabinet is responsible to the Jatiya Shangshad (Parliament) consisting of 330 members.

In accordance with the provisions of the Constitution, the function of the government is conducted by a number of ministries comprising one or more divisions responsible for the administration of a general area of government business headed by a Minister as political head and a Secretary or an Additional Secretary-in-charge (Senior Civil Servants)

as administrative or official head located in the Bangladesh Secretariat which is considered as the nerve-centre of Bangladesh Public Administration. \1/ In the Secretariat, each Ministry is composed of one or more divisions headed by a Secretary or an Additional Secretary which is further divided into one or more wings, several branches and sections, each looked after by a Joint Secretary, Deputy Secretary and Senior Assistant/Assistant Secretary respectively. Beyond the Bangladesh Secretariat, public policies are implemented by the Departments and Directorates attached to the ministries. The country's public administration structure consists of a network of the units of administration consisting of 5 Administrative Divisions, 64 Districts and 460 Thanas (formerly known as Upazilas). A division is headed by a civil servant known as the Divisional Commissioner, a district by a Deputy Commissioner (DC) and the Thana by a Thana Nirbahi Officer (TNO), each functioning as the field establishment of central administration.

Side by side, the local bodies are organised to correspond to the administrative units of the country as provided in the Constitution. \2/ There are two categories of local government bodies operating in the rural and urban areas functioning on the legal basis of their respective Ordinances and Acts. Previously, the units of rural local government were the Zila Parishad at the district, the Upazila Parishad at the Upazila now called Thana and the Union Parishad at the Union. At present, only Zila Parishad and Union Parishad are functioning. There is no local government unit at Thana level. But in the urban areas, two forms of urban local government bodies are functioning with their respective jurisdiction of area and authority i.e., four (4) City Corporations at the bigger cities which are also divisional headquarters and one hundred and eight (108) Pourashavas at the medium and smaller

urban areas which include sixty district towns and forty eight former upazila (now thana) level urban centres. At the national level, the activities of urban local bodies are coordinated by the Local Government Division of the Ministry of Local Government, Rural Development and Cooperatives (LGRDC). The administrative units and controlling authority as well as urban local government bodies are shown in the Table- 1.1. Figure- 1.1 showing locations of city corporations and pourashavas of Bangladesh in the map.

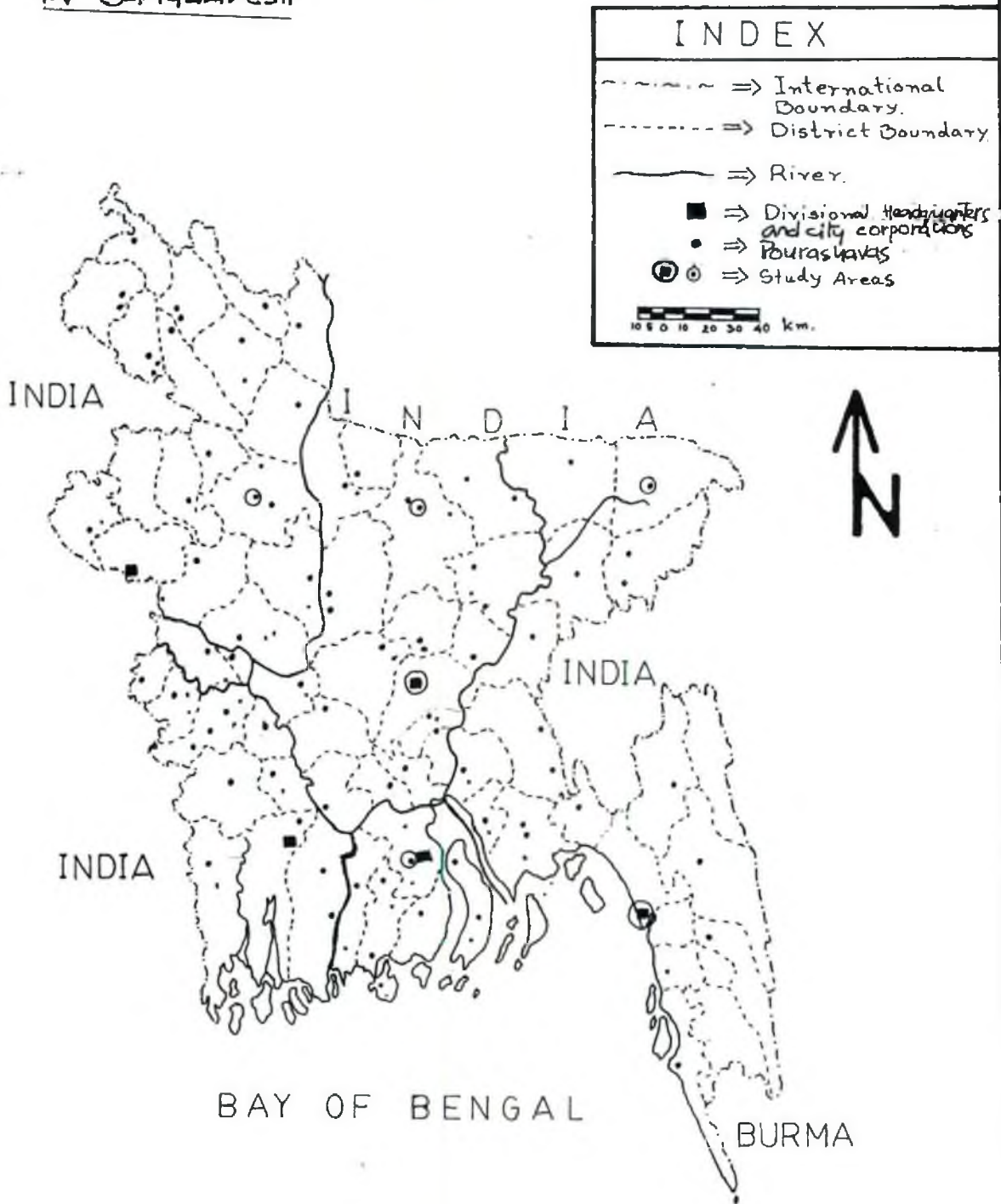
Table- 1.1: Administrative Units and Controlling Authority as well as Urban Local Government Bodies in Bangladesh

Administrative Units	No.	Controlling Authority as well as Urban Local Government Bodies	No.
National level	-	Local Government Division, Ministry of Local Government, Rural Development and Cooperatives.	-
Division	5	City Corporation	4
District	64	Pourashava	60
Thana (Formerly known as Upazila)	460	Pourashava	48

Source: Ministry of Local Government, Rural Development and Co-operatives, Government of Bangladesh.

In recent times, the urban local government has been getting increasing importance due to the rapid growth of urban areas in the country. These are also enjoying more power and are being entrusted with growing responsibility to render service to the city dwellers and hence occupying significant position to manage urban affairs. The unique characteristics is that the Mayor who is the chief executive of the City Corporation and the Chairman who is the head of the Pourashava are directly elected by the people. The execution of government policies of

FIGURE-1.1: LOCATIONS OF CITY CORPORATIONS AND POURASHAVAS IN BANGLADESH



a Ministry or a Division is carried out by the different field level tiers of administration as well as local government units. But how far the urban local government units will be successful in discharging its development function and fulfilling the people's aspiration depends to a great extent on its structural and pattern of composition, functional jurisdiction, personnel system, financial ability and its autonomy in performing day-to-day activities as well as its relationship with the government. The present study is aimed at addressing these and other related issues.

1.2 The Objective of the Study

The principal purpose of this study is to examine, analyse and assess the functioning of the urban local government system in Bangladesh after a thorough study of some selective city corporations and pourashavas. The specific objectives of the study are as follows:

- i. To study the evolution, development and expansion of urban local government system.
- ii. To review and assess the present structure, nature, role functions and personnel system of urban local government system.
- iii. To identify the sources of revenue as well as the problems and issues relating to urban local government's finances.
- iv. To examine and analyse the nature of control exercised by the central government over the urban local government and their relationship.
- v. To identify the existing administrative and financial problems of urban local government and suggest necessary changes for making it more effective and efficient institution.

1.3 Study Methodology

Several techniques have been used to obtain information. The survey of general literature on public administration, particularly local government and urban local government formed the basis of secondary data. These were complemented by review of relevant official documents, reports, acts, ordinances, rules, statutes, circular, administrative orders, instructions, statements, files etc. of the government. Particular attention has been given to unpublished official documents. Besides, published and unpublished research monographs and reports on urban local government have been consulted. Relevant journals, newspapers, periodicals, proceedings of Bangladesh Jatiya Shangshad (Parliament), various reports on urban areas as well as Census Reports and Statistical Year Books have also been consulted. Relevant official records of the concerned City Corporations and Pourashavas, annual statements of accounts, annual budgets including other financial statements such as income, expenditure and government grants, various files and documents on the working of the city corporations and pourashavas have been reviewed.

A combination of historical analysis, field survey and case studies has been the key element in the methodology of this work. Data available in the relevant files and records including personal files of the officials and staff of the selected city corporations and pourashavas have for example been of valuable help. The information so generated were very useful in identifying the problems of personnel management.

Participant-observation technique was adopted to observe and enquire into the programmes and activities that were being carried out. Visits to two city corporations and four pourashavas which included

attendance in two meetings of each unit were very useful for obtaining further primary information.

The two city corporations selected for the study were Dhaka and Chittagong while Barisal, Bogra, Mymensingh and Sylhet were the pourashavas chosen for the field study. Dhaka and Chittagong occupy very significant position as the capital and the main port city of Bangladesh respectively. These are also larger in terms of area, revenue income and population in comparison to Khulna and Rajshahi. The population of the two sampled City Corporations accounted for 40 percent of the country's urban population according to 1981 census. Established as Pourashava (then called Municipality) in 1864, during the early period of British colonial administration in this Sub-Continent, Dhaka and Chittagong are the oldest Pourashavas of the country. In terms of their revenue income and government grants also both occupy a significant position. The above facts explain the rationale for selecting Dhaka and Chittagong City Corporations for the study.

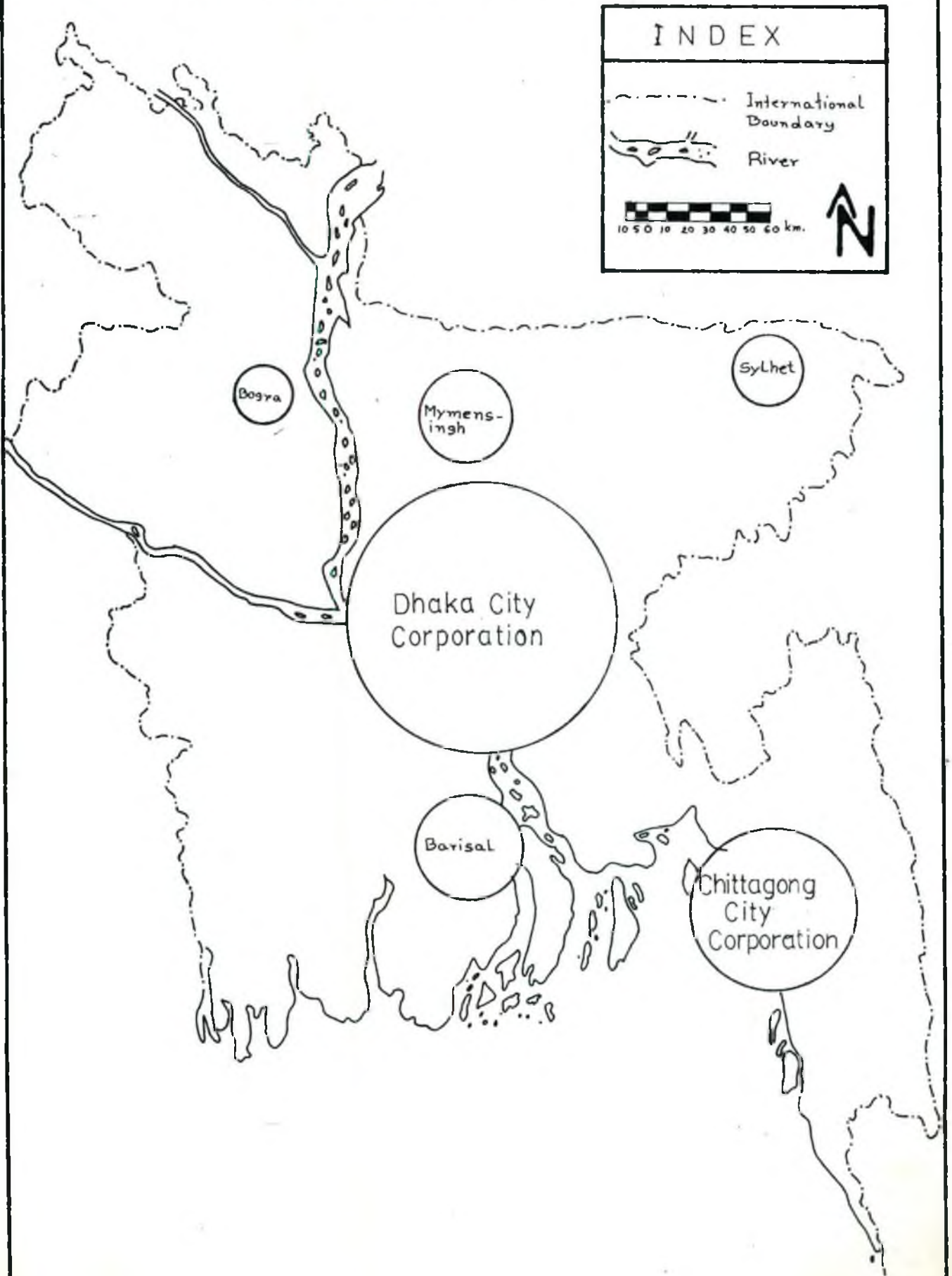
The four pourashavas selected for the study represent four administrative divisions of the country prevailing at the time of field study. But in early part of 1993, a new administrative division covering Barisal and other adjoining district has been established. Its headquarters is located in Barisal town. The logic behind selecting pourashavas for the study is as follows:

- (i) Strategic location and convenient positions in terms of communication network, trade and commerce,
- (ii) longer period of existence i. e., oldest pourashavas, and
- (iii) size of the pourashavas are larger in terms of population and/or revenue income and categorised in class-I grade.

On the basis of the above rationale, Barisal, Bogra, Mymensingh and Sylhet Pourashavas have been selected for the study. The name and number of selected city corporations and pourashavas are shown in the Table-1.2. Figure- 1.2 showing study locations in the map. For this study, a relevant data for the period 1987-88 to 1989-90, have been collected and analysed. In selecting the period between 1987-88 to 1989-90, consideration has been given to find out the position pertaining to the contemporary situation, so that the recommendation, if any, would be most relevant for future development.

A questionnaire was prepared for conducting a detailed field study. The relevant interview techniques have also been used for collecting the information. The Mayor of the selected city corporations, Chairman of the selected pourashavas, 2-3 Commissioners of the selected city corporations and pourashavas, some professionals and city elites like local political leaders, members of Jatiya Shangshad in the respective areas, lawyers, doctors, engineers, teachers, journalists have been interviewed which is shown in the Table- 1.3. A series of interviews were conducted with the higher officials and employees of the city corporations and pourashavas. These officials include Chief Executive Officer, Secretary, Chief Revenue Officer and Chief Accounts Officer of the corporations and Chief Executive Officer or Secretary, Accountant or Administrative Officer of the pourashavas which is also shown in the table- 1.3. Some higher officials of the Local Government Division of the Ministry of LGRDC who are directly involved with urban local government affairs like Secretary, Joint Secretary, Deputy Secretary and Assistant Secretary, some heads of the other urban development organisations like Rajdhani Unnayan Kartipakka (RAJUK), Chittagong Development Authority (CDA), Water and Sewerage Authority (WASA), Dhaka

FIGURE-1.2: LOCATIONS OF SELECTED CITY CORPORATIONS AND POURASHAVAS



and WASA, Chittagong are also interviewed which is also shown in the Table- 1.4.

An interview schedule was designed so that interviews would run on schedule. Repeated interviews were held with some of the respondents for clarification and to secure knowledge of rapidly changing situations. The questions selected for interviews and discussions were those relating to the city corporations and paourshavas or individual concerned. In addition, some of the officials and employees have been interviewed in order to evaluate the problems of different branches and sections in particular and the city corporations and pourashavas in general. Both structured and unstructured interviews were held. All interviews were conducted in Bangla and English. To facilitate frank answer and views, all informants were assured that their names would not be mentioned and their comments would be treated confidentially. The data so collected were then processed and analysed by using the appropriate statistical and analytical methods.

Table - 1.2: Name and Number of Selected City Corporations and Pourashavas

Forms of Urban Local Bodies	Total Number	Selected Number	Name of Selected City Corporations and Pourashavas
City Corporation	4	2	Dhaka and Chittagong
Pourashava	108	4	Barisal, Bogra, Mymensingh and Sylhet

Source: Field Study.

Table - 1.3: Nature of Respondents in Selected City Corporations and Pourashavas

Name of the Selected City and Pourashavas	Nature of Respondents				Total
	Local Politicians & City Elite	People's Representatives	Officials	Employees	
Dhaka	5	6	4	5	= 20
Chittagong	4	4	4	3	= 15
Barisal	4	4	2	5	= 15
Bogra	3	4	2	4	= 13
Hymensingh	5	3	2	4	= 14
Sylhet	3	3	2	3	= 11
Total	24	24	16	24	= 88

Source: Field Study.

Table - 1.4: Name of the Different Organisations and Nature of Respondents as well as their total Numbers

Name of the Organisations	Nature of Respondents and their Numbers
Local Government Division, Ministry of Local Government, Rural Development and Co-Operatives (LGRDC)	Secretary - 1 Joint Secretary (Development) - 1 Deputy Secretary (Corporation and Pourashava Affairs) - 1 Assistant Secretary (Do) - 1
Rajdhani Unnayan Kartipakka (Capital Development Authority)	Chairman - 1
Chittagong Development Authority	Chairman - 1
Water and Sewerage Authority, Dhaka	Chairman - 1
Water and Sewerage Authority, Chittagong	Chairman - 1
	Total = 8

Source: Field Study.

This study is divided into two parts and eleven main chapters. The part one contains the theoretical aspects and the part two covers an analysis from the practical standpoint. This introduction summarises the system of government and nature of administrative set-up as well as urban local government system in Bangladesh. The importance and significance of urban local government to be addressed, the objectives to be pursued and the methodology to be followed are also covered in this chapter 1. A survey of the relevant literature is presented in the second chapter while the theoretical framework with definitions and concepts to be used in the analysis is developed in chapter 3. Chapter 4 reviews the recent evolution of the urban local government system while chapter 5, discusses its general administrative profile. Basic features of the selected City Corporations and Pourashavas including its nature and role is presented in chapter 6. The Seventh and the Eighth chapters present the analysis of the different aspects of the personnel management and financial system respectively on the basis of data pertaining to the selected City Corporations and Pourashavas. Chapter 9 describes the forms of control and accountability, and evaluates the relationship of the urban local government with the central administration. Chapter 10 summarises the problems and challenges of urban local bodies, and finally chapter 11 presents some general observations and suggestions.

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CHAPTER - II

SURVEY OF LITERATURE

In this chapter, an attempt has been made to survey the literature which are related to growth, structure, function, finance and problems of urban local government in Bangladesh. There have been a number of studies mainly dealing with the political and national government system of Bangladesh, but only a few studies have made any attempt to analyse the post-independence development of urban local government. Studies by *Jahan* \1/ (1972), *Talukder* \2/ (1980), *Franda* \3/ (1982), *Moudud Ahmed* \4/ (1983), *Zillur R Khan* \5/ (1984) essentially deal with national, political and governmental system, and if at all, mentioned urban local government in particular. *Aminul Islam's* \6/ (1974) study paid little attention to local government bodies or at any attempt to reform the system of local government or urban local government.

2.1 General Features

The number of works on urban local government in Bangladesh is still fewer. *Rashiduzzaman* \7/ (1966) focused on the politics in local councils of East Pakistan while *A T R Rahman* (1962) and *Rehman Sobhan* \8/ (1968) studied the operation of Basic Democracy System and performance of works programme in rural areas but *Muzaffar Ahmed Chaudhuri* \9/ (1968) gave emphasis on the system of rural local government under Basic Democracy System in East Pakistan. *Najnul Abedin* \10/ (1973) included Bangladesh in his analysis of local administration

and politics in modernising societies, but his study did not cover urban local activities. *Lutful Hoq Choudhury* \11/ (1987) also studied local self-government in rural areas of Bangladesh with particular reference to Union Parishad.

During Pakistan period, adequate attention was paid to urban local government. This was reflected in the holding of two conferences on 'Problems of Municipal Administration' and 'Problems of Our Cities and Towns' by National Institute of Public Administration and the Government of East Pakistan in 1967 and 1968 respectively. Those Conferences comprehensively identified different problems of municipal administration and problems of cities and towns in East Pakistan, but their studies were not based on researches. All the papers of these two Conferences were later published in two books, edited by *M A Hussain Khan* \12/ (1968) and *Md Jainul Abedin* \13/ (1970) respectively. But the systematic study of urban local government began with a study by *Shahed Latif* \14/ (1971), which dealt on the functional and financial position of the Comilla Municipal Committee during the period from 1965 to 1970 without making any evaluation. Other two books edited by *Kamal Siddiqui* \15/ (1984 and 1991) dealt with Local Government System in Bangladesh and nature of Local Government in South Asia respectively covering both rural and urban areas from theoretical and descriptive viewpoints but none of these works have taken any initiative for analysis and evaluation.

Another study by *Nawshad Ahmed* \16/ (1986) acknowledged that there had been a little investigation and research on urban local finance and management in Bangladesh. This study maintained that urban local government in the former undivided Pakistan did not receive enough importance due to the central government's policies to give direction

from the top and local government remained only as service institution having little part to play in overall planning and administration of the local affairs. But, the study also revealed that few researches were undertaken in this field in Bangladesh to improve local power structure, tax-revenue income etc.

2.2 Development and Structure

The study by *Harno Noma and N Chowdhury* \17/ (1989) analysed the urban structure of indigenous market-oriented town of Sherpur in northern Bangladesh with the explanation of the corresponding social and economic landscape of the given time. This study also identified the reason behind the establishment of Pourashava (Municipality) in a small town of Sherpur due to its importance as the centre of business and commerce during the period of British colonial administration. It mentioned that the importance of Sherpur again flourished after the construction of national highway during Pakistan regime.

Another research \18/ (1980) identified and discussed the factors like growing commercial and industrial activities, good communication network. It also made a study of the interest of the British colonial rule and interest of the local Zaminders (Land Lord) which were the main reasons behind the development of urban areas and the establishment of Pourashavas (Municipalities) in the small commercial and industrial urban centres of Bajitpur, Nalchity and Kot Chandpur during the period from 1869 to 1884.

2.3 Services and Functions

After the independence of Bangladesh, very limited number of studies related to urban local services in particular has been undertaken. One study by *Abul Hossain* \19/ (1984) confined his findings to municipal service facilities in Tongi Municipality with special emphasis on education, public health, shopping and recreation facilities. The study aimed at bringing into light the existing level of services and their actual requirements in the municipal or urban local areas from planning viewpoint.

Other study by *M A Khandhaker* \20/ (1990) mainly described the urban local functions and services rendered by pourashavas on the basis of a field study on Narayanganj Pourashava which identified some problems related to inadequate services. According to this study, rapid increase in urban population and paucity of fund hampered the smooth functioning of the pourashava which failed to provide proper services to the city dwellers.

Another study by *Department of Public Health Engineering (DPHE)* \21/ (1985) deals with water supply provisions in Bangladesh. It studied comprehensively the various sources of water and recommended a particular standard for water supply in the urban areas but without mentioning any role of urban local bodies regarding water supply.

But *Nawshad Ahmed* \22/ (1988) in his study provided some information on street lighting in four medium sized pourashavas of Bogra, Comilla, Patuakhali and Tangail. In the study, comparison was made among the pourashavas regarding number of light posts per square mile and light posts per one thousand population. However, the study did not attempt to specify any standard on spacing of light posts or types of services in the Master Plans prepared for cities and towns.

2.4 Finance

In Bangladesh, the study on finance and financial problems of urban local government in Dhaka and Narayanganj Pourashava began in 1972. *Begum and et.al.* \23/ (1972) studied only the finance of Dhaka Pourashava, its sources and problems. The purpose of the another study by *Sagui and Begum* \24/ (1973) on finances of Narayanganj Pourashava mainly discussed the sources of finance, the expenditure pattern, the potentials for development and the need for government assistance in a limited way. The figures for a period of seven years i.e. from 1964-65 to 1970-71 was taken into consideration in this study. This study mentioned that in the past plans, the role in tackling the emerging urban problems in the housing and physical sector remained isolated due to the lack of any in-depth studies on the diverse aspects of urban local bodies and suggested the formulation of the plans and programmes of the pourashavas consistent with national development plans.

Other study by *B A Alam* \25/ (1977) exclusively on Dhaka Pourashava acknowledged that despite revenue growth in real terms, the performance of the pourashava in respect of resource mobilisation can not be considered as satisfactory and pointed out that the pourashava collected much below their projected levels of revenue. This study mainly dealt with only tax on house and rates on lighting and conservancy but did not include other sources of income.

Whereas study by *Ahmed* \26/ (1989) revealed that there had been no comprehensive research on pourashava finance after the independence of Bangladesh till 1984 and mentioned that the Taxation Enquiry Commission in 1979 worked on a very limited scale on pourashava finance. Those findings were mostly based on observations. This study also mentioned that personnel administration of pourashavas were highly centralised, as

the number of regular staff and categories of employees as well as classification of personnel were fixed by the government.

But, a study of *World Bank* \27/ (1984) devoted exclusively to urban local finance. It identified that the level of public services rendered by the urban governments in Bangladesh was low and opined that the employees were not trained in financial matters properly. It also revealed that revenue income did not rise substantially in comparison to population increase and economic activities. It also pointed out that the property based taxes were not handled properly to raise local holding tax and the penalty for non-payment of taxes was inadequate to stop or to reduce it. According to this study the grant system lacked objectivity and required modifications. It also mentioned that the urban local government with about a quarter of its resources coming from the national government provided with reasonable levels of services to the inhabitants; but despite all efforts, per capita service facilities remained inadequate in all the towns and cities of the country. The study mainly focused on three medium-sized pourashavas of Comilla, Sylhet and Jessore but lacking any in-depth and comprehensive research.

Another study by *Amirul Islam Chowdhury* \28/ (1978) took account of twenty three pourashavas including Dhaka, Chittagong, Khulna and Rajshahi city corporations and ten pourashavas situated in the district headquarters. This study mainly reviewed three year's revenue earning and expenditure pattern and identified increasing trend of government grants, decreasing trend of holding tax and property tax but did not explain any reason.

Detailed information on the sources and trend of revenue income of four pourashavas from the period 1965-70 had been reported in one study by *Saqi* \29/ (1974) which was similar to the findings of Amirul Islam,s

study. The study found different trends of income from the period 1975-66 to 1969-70, where income from different sources varied from one year to another. In this study, tax income rose from 67 percent to 71 percent between 1966-67 and 1969-70, rates in the total income varied between 19 percent and 20 percent, grants contributed as low as 9 percent in 1965-66 and as high as 28 percent in 1969-70 but the ratio between normal and works programme grants in comparison to total grants had changed from 1:25 in 1965-66 to 1:13 in 1969-70 period.

But the *World Bank* \30/ (1985) report recommended coordinating efforts for revenue collection, budgeting, accounting and auditing. This report mentioned that 75 percent of the budget was financed by local receipts, municipal taxes accounted for about 41 percent of the total receipts and 55 percent of the local receipts in Dhaka City Corporation during 1984-85. This report also argued that there had been a rapid growth in arrears from 1972-83 to 1984-85 period due to the extension of area in 1982-83 with the inclusion of Gulshan and Mirpur Pourashava into Dhaka city corporation.

Another study \31/ (1983) revealed that financial planning at the local government level in Bangladesh was not well developed. There were annual plans but no capital budgets or long-term plans for generating funds to maintain public works projects. It maintained that since local governments were heavily dependent on central government grants, their fiscal planning was almost wholly dependent on their ability to predict central grant receipts.

But *Kamal Siddiqui and et.al.* \32/ (1990) in their study sought to identify the problems of the existence of 'double taxation' in Bangladesh under the Local Government Ordinance, 1976 e.g., taxing land under the land development levied by the central government level and

again under the land and building tax levied by union parishad and pourashava. This study also suggested several measures to administer the tax collection by central government officials, to ensure uniform administration of tax collection and better performance of the tax collection personnel.

Other study conducted by *Rny Bahl* \33/ (1983) advocated that pourashavas in Bangladesh maintained more or less close liaison with different administrative tiers of government and some autonomous bodies, but did not elaborate the nature and extent of its relationship.

2.5 Problems

The other published reports and studies like *UNECAP* \34/ (1985), *CIPFA* \35/ (1985), *World Bank* \36/ (1985) and *B A Alam* \37/ (1977) identified a number of serious problems associated with urban local taxes as well as corruption of the officials. Those studies and reports mentioned that the basis of property valuation was done on "actual rent" and not "rent on the basis of market value", so that, the urban-local taxes were always under valuing and defaulting in nature. Regarding the inefficiency and corruption of tax officials, those studies identified several reasons including poor salary of the tax officials, lack of proper training and very little career prospects. ✓

Another study \38/ (1983) identified some financial problems and recommended that real per capita revenue of the pourashavas were not responsive to inflation and increased economic activities of the country but did not elaborate other reasons.

Scarcity of financial statistics on pourashavas always prevailed in Bangladesh. *Shafiqur Rahman* \39/ (1990) compiled some financial

statistics on most of 55 pourashavas from the period 1968-69 to 1972-73. It gave information on tax and non-tax revenues for such pourashavas for those five years, their demand and collection of taxes and government grants received by them. But these information lack different sources of revenue income or any analysis on urban local revenue sources. However, figures for arrear and current demand and arrear and current collection of holding tax gave idea about the collection performance of those pourashavas.

One *Project Report* \40/ (1983) identified the problems of data collection and compilation of data for urban local government's revenue and expenditure. This report also identified some problems faced by Bangladesh Bureau of Statistics in collecting data. This study mainly focused on the data collection techniques of local government with special reference to Zila Boards but not on urban local bodies.

The *Government of Bangladesh* \41/ (1990) constituted a Poura Commission to identify the problems of providing services by different city corporations and pourashavas. The Commission identified some problems on the basis of the rapid growth of urbanisation and urban development process, and recommended necessary measures. But the report of the commission were not made public by the government and shelved it as secret materials.

The present Government \42/ (1992) also set up a Commission to review the structure of local government in Bangladesh. The Commission also identified several problems and recommended some measures to reorganise the urban and rural local bodies. But the report is yet to be published officially.

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CHAPTER - III
THEORETICAL FRAMEWORK

This chapter reviews the theory underlying the present study of urban local government system. Firstly, the definition and concept of local government, local self-government, urban local government, pourashava and city corporation specific to this study are explained, and some issues arising therein are discussed. Secondly, a framework is developed for the analysis of findings for which it is necessary from the outset to define some of the basic concepts and approaches used in this study.

3.1 Definition and Concepts

Local government bodies are administrative units which enjoy authority to decide and to implement certain limited types of public policies. Their functions cover a defined range of services within a territory demarcated for these purposes by the central government. This is an essential instrument of governance which unites people of a common organisation whose functions are complimentary to those of the central government and in the interest of the local residents for the satisfaction of common community needs. So, Local Government is the means by which the residents of a local community can together accomplish what neither the national or state government nor the individual residents can accomplish efficiently. \1/ Humes and Martin have also observed that local government units can never be more than junior partners in their relationship with the central government. \2/

For a clear exposition and analysis of the study, it is necessary to define some related concepts which have been used throughout this thesis.

3.2 Local Government

The term 'Local Government' has been defined in various ways by different scholars. According to Clarke, local government is defined as "that part of government of a nation or state which deals mainly with such matters as concern the inhabitants of the particular district or place together with those matters which parliament has deemed it desirable should be administered by local authority, subordinate to the central government." \3/ Cole has defined local government as a government that serves a small area and exercises only delegated powers which are not as sovereign as the government of independent national state. \4/

According to Jennings, "Local government is commonly meant government by most important of authorities which are generally included in statutory definitions of local authorities." \5/ But Duane Lockard has defined the local government as "a public organisation authorised to decide and administer a large range of public policies within a relatively small territory which is a sub-division of a regional or national government". Local government is at the bottom of a pyramid of governmental institutions with the national government at the top and intermediate government (state, region, province) occupying the middle range. Normally, local government has general jurisdiction and it is confined to the performance of one specific function or service. \6/

Regarding the characteristics of local government, Burch and Bruchwood described that local authorities are multi-functional bodies, responsible for different public services. These bodies enjoy limited autonomy. \7/ It is a government which performs the function of a local nature, subordinate to the central government and provide services for the benefit of the community but not as a departmental agent.

Each of the unit of local government possesses a definite area, a population, an organisation and also the authority to undertake and provide public services in a particular area as well as perform public

activities. \8/ Within its territory, a local government desires to give opportunities to the people for the expression of their opinion in regard to local affairs.

Regarding the opportunities of local government, Robson has rightly remarked that the local authorities have greater opportunities today than ever before. If the powers of the central government are increasing, so are the powers of the local councils. \9/ In discussing the elements of local government, Robson has also observed that local government may be said to involve the conception of a territorial, non-government community possessing the local right and the necessary organisation to regulate its own affair with power to act independently.

\10/ Whereas, Maheshwari has pointed out five elements of local government which are as follows: \11/

- (i) its statutory status,
- (ii) its power to raise finance by taxation in the area under jurisdiction,
- (iii) participation of local community in decision-making in specified subjects and their administration,
- (iv) the freedom to act independently of central control, and
- (v) its general purpose in contrast to single purpose

Thus, we come to the conclusion that the local government is a political sub-division of a national government which performs functions that are culturally defined as being 'Local' in character, which in nearly all cases derives its legal powers from the national government but possesses some degree of discretion in reaching decisions. Also, it normally has some taxing powers. \12/

3.3 Local Government and Local Self-Government

The terms of local government, local self-government and field administration are interrelated with and originated from the conception

of decentralisation, deconcentration, delegation and devolution of authority which are generally used interchangeably in Bangladesh. Decentralisation represents local government in area whereas the authority "to decide" has been developed to a council of locally elected persons acting on their own discretion with officials they themselves appoint and discipline. \13/ But the term 'decentralisation' is also commonly used to describe the various arrangements. According to Maddick and Smith, decentralisation is viewed from devolution and deconcentration of authority. Devolution of authority is a form of political decentralisation found in local government which involves some sort of locally established assembly with usually elected members and has a substantially element of autonomy from central government but deconcentration, a form of administrative decentralisation is found in field administration which consists of officials appointed by the centre whereas posted to the field to act as central government's representatives. \14/

But Mawhood believes that 'decentralisation' can only be meaningfully used when looking at local government. \15/ He viewed 'deconcentration' is of quite a different nature involving as is does the use of centrally appointed civil servants who are posted to the field to represent the central government and defend its interest. Encyclopedia Britannica states that, "in deconcentration, functions have been developed on administration on the spot rather than from the centre but still administered through officials appointed by the centre". \16/ Decentralisation is also interpreted as the organisation of government activities outside the headquarters of the central government, either as an administrative measure involving the transfer of resources and representatives to the agents of the central government outside the headquarters or as a political arrangement involving the devolution of specific powers, functions and resources by the central government to

sub-national level units and in some countries a field administration.

\17/

In the system of decentralisation, the power and authority of decision-making is delegated or deconcentrated from national level to sub-national or field administration level. The system of decentralisation is nothing but the product of administrative process, general administrative norms and values where authority and responsibility lie with the central government. In this respect, the differences between centralisation and decentralisation are mainly quantitative but not qualitative or in categories. But, devolution refers to the system where directly elected people's representative operate at the local level institution with substantive authority and power, and responsible to the local people without direct central control. In this system, local autonomy and self government is found as opposed to the system of decentralisation where these elements are absent.

To Venkatarangaiya and Pattabhiram, the term 'Local Self-Government' is ordinarily understood as the administration of a locality - a village, a city or any other area smaller than the state - by a body representing the local inhabitants possessing a fairly large amount of autonomy with at least a part of its revenue through the local taxation and spending its income on services which are regarded as local and therefore, distinct from state and central government. \18/ According to Ali Ahmed, 'Local Self-Government' is a political system constituted by law for specified local areas, composed of the members elected by the people of the area of locality, vested with substantial powers of administration and taxation over the local area and subordinate to the national government. \19/ Generally the term local government means the local institutions with the freedom "to decide and act" whereas the local self-government possesses the power "to determine and execute" within a definite area. \20/ To use the term 'Self' perhaps lies in

emphasising the representative and more autonomous character of local government. \21/ The term is also used to refer to representative or elected bodies which serve similar purposes in a locality, although the elected bodies are often distinguished by using the term 'local self-government'. But the term local government or local state government refer the agent of central government and which perform such functions delegated by the central government under its appointed official head.

It is evident from the analysis that a unit of Local Government must exhibit three qualifications: Firstly, it must exist as an organised entity, possessing organisation and some minimum powers such as the right to enter into contracts and own property, Secondly, it must have governmental character as an agency of the public, to whom it must be accountable; Thirdly, it must possess substantial autonomy, particularly as reflected in the right to prepare a budget and raise the revenues necessary to meet it. Further more it is clear that local self-government gives more emphasis on the freedom of locality while administration of the locality is given importance in case of field administration or local government or local state government operating in a particular country.

3.4 Different Theoretical Issues of Urban Local Government

Local Government represents a system of government which is closer to the people than the central government, but it is subordinate to the latter as it depends on the central government for authority, assistance and for the very existence itself. \22/ It is a single entity like central government and shares many of the characteristics of the central administration. It is generally an accepted principle that all functions of the state cannot be run on the basis of central administration alone, especially in regard to the socio-economic and cultural development of communities. Thus, the local government system of any country forces the

local counterpart of central government in smaller areas, as they are democratically constituted bodies which are ideally suited to carry out the functions of government in their own localities with special powers and duties.

There are certain functions which can be better performed by local authorities than by central government. Local authorities are in a better position to ensure and secure people's participation in formulating plans of development particularly at the local level and also in the implementation of the same. The role of local government in the affairs of development is not the same in all countries. It is less significant in developing as well as in underdeveloped countries where the state/central government assumes a dominant position in the affairs of development. In developed countries, the role of local government is quite significant as it contributes greatly to development.

Although local government is subordinate to central government, by no means they virtually act as agents of the central government. Local authorities derive their legal power from the government Acts or Ordinances and are substantially controlled and influenced by their provisions.

Authority is delegated to local bodies through :

(a) devolution, which involves the administration of functions by the local authorities as conferred by statute, and

(b) decentralisation, which involves the framing out of duties to local authorities as representative of the state.

3.5 Urban Local, Municipal or City Government

Urban local government is theoretically a government having no sovereignty of its own. Infra-sovereign in nature, it enjoys considerable autonomy which is also required for local participation and flexibility in operation with a view to coping with the peculiar local

problems and giving the people the scope for political education through it. \23/ It means government within an area inside and smaller than the whole state. It has defined area, population, and a continuity of organisation as well as the authority and power to undertake and carry out certain public activities. \24/ Broadly speaking, urban local governments are infra-sovereign units within a sovereign nation employed for specified function in their jurisdiction. \25/

The word municipal is derived from the Latin word 'municipium' which pertains to a town or a city. \26/ The term implies two-distinct features: it pertains to a particular urban area and that its purpose is to administer and improve the civic needs of such area. A definition of some related English words vis. 'Municipal', Municipality (Pourashava in Bangladesh) and 'City Corporation' is needed here. According to Wharton's Law Lexicon, the term 'Municipal' originates from two latin words 'Munus' and 'Capio' which mean 'belonging to a corporation'. So Municipality or City Corporation' is a body of persons in a town having the powers of holding and transmitting property, and of regulating the government of the town. \27/ The term 'Municipality' in English is synonymous with the word 'Pourashava' in Bangladesh. It originally referred to a self-governing or a free city and this word still carries with the idea of local self-government in the urban areas. \28/

According to Encyclopedia of Social Sciences, 'a corporation is a form of organisation which enables a group of individuals to act under a common name in carrying on one or more related enterprises, holding and managing property and distributing the profits or beneficial interest in such enterprises or property among the associates'. Its structure is defined and sanctioned by a statute, charter or certificate granted by the state. \29/ "City Corporation" according to Tooke," is a body politic, created by the incorporation of the people of a prescribed locality and invested with the subordinate powers of legislation for the purpose of assisting the civil government of the state and of regulating

and administering its local and internal affairs." \30/ James Pate has defined the City Corporation as a complete public corporation created by law which unites people and law within a prescribed boundary into a body corporate and politic for the purposes of acting both as an agency of the state government and as an unit of local government for the satisfaction of local needs. \31/

Emphasising the needs and problems of big cities, Nizam has tried to justify the creation of City Corporation - a unit of local government under special status. To him, a City Corporation is a creature of some superior authority and can be destroyed as well as developed by the body which instituted it. \32/ It has no other power, rights and obligations except those conferred by law. But the fact is that it is given a corporate status.

According to Encyclopedia Britannica, city government is a political institution, not necessarily local, controlling municipal affairs and have varied at different times and places. \33/ The system of municipal administration is based on the needs of the cities. It sets up a representative organism for each city although the local community can speak up and its actions can help develop good neighbourliness and better civic life. Every city has an ego and it is the objective of urban local administration to preserve such ego by self-affirmation and self-realisation. The 'Municipal Administration' is the authority which determines and executes measures within an urban area inside the state. \34/ The Encyclopedia of Social Sciences describes 'Municipal Administration', as involving that conception of a non-sovereign urban community possessing the legal rights and the necessary organisation to regulate its own affairs. \35/

In the family of Social Sciences, the municipal administration is also a science which emphasises the systematic and coherent studies of civic affairs. This is related to political science, sociology and public administration. While political science is the science of state

seeking to delve deep into the phenomenon of government, the municipal administration is the science of committees seeking to investigate the phenomena of government as organised at the levels of towns and cities in a state. \36/

William Robson has stressed the functions of the municipal bodies while he says "they should properly undertake all those other things which municipal bodies can do better than the private individuals or voluntary groups or a trading corporation". \37/ Regarding the powers and functions of a local authority, which also apply to city corporation, Jackson has maintained that "a local authority can institute legal proceedings for the recovery of its property, it can sue for debt, take steps to enforce the payment of rates, to exempt penalties, or to obtain damages for breach of contract. A local authority also acts as defendant in legal proceedings. It can be sued for failure to meet its obligations as employer, landowner or purchaser". \38/

Srivastava has pointed out several characteristics of a city corporation which is called municipal corporation in India. These are as follows: \39/

- (i) A municipal corporation is set up by the statute passed by state legislature.
- (ii) In a municipal corporation, the deliberative and executive functions are separated. Generally Mayor and his Council are responsible for deliberative functions whereas the Commissioner who is the executive officer of the corporation is responsible for carrying out the executive functions,
- (iii) Mayor is the head of the municipal corporation but his position is ceremonial and he is simply a figure-head enjoying little executive powers.

(iv) State government exercise control over municipal corporations. In some states it has both the powers to supersede and dissolve municipal corporation while in others it has the powers to supersede.

In Bangladesh perspective, a Pourashava (in Bangladesh) is defined as an urban area, declared to be a pourashava under the statute. \40/ A city corporation is defined as a body corporate, having perpetual succession and a common seal with powers, subject to the provisions of that statutes and the rules, to acquire, hold and dispose of property, both movable and immovable and shall by the said name sue and be sued. \41/

Thus, it is evident from the above analysis that a municipality or pourashava and city corporation are urban local self-governing units which possesses definite area and population within the jurisdiction of a particular town or city. This being a body corporate is formally created through passing a set of laws or promulgating an act or ordinance by the government.

Two important findings appear from these observations, which can be valuable in determining the role of pourashavas and city corporations, namely; (i) They are political self-governing units with certain legal limitations having effective control in their own spheres. They are free to decide, so to speak, at least theoretically, what is to be done, who is going to do it and how it is to be done. Through political process responsibility is handed over to elected bodies, and (ii) They are legally responsible for the management of all the services within defined and demarcated urban areas. These civic administrative role can also be enforced by non-elected bodies as well as by officials.

3.6 Types of Local Government

In the context of its structure and composition, local governments are classified on the basis of general purpose or special purpose as

well as representative and non-representative institutions. General purpose local governments are those which carry out a broad range of public services and these units are generally contrasted with the special purpose or limited purpose which carry out only a few public activities in particular areas where the Chief Executive of the former is elected and that of the latter is not elected. \42/ Local representative government also differs from local non-representative government in the context of discharging their duties. But, there are also other five categories of local government. \43/ In Federal Decentralised System, all the powers of local government activities are delegated by the state and local authorities performed their functions on behalf of the state whereas local governments are autonomous entity and their powers and functions are formally assigned in the Unitary Centralised System while in the Communist System, local government employees and functionaries are directly responsible to the central government and in the Prefectural System, the local government is headed by a representative of the central administration but the Post-Colonial System prevailed in those post colonial states which subsequently achieved their independence. They practise different forms of local government or a mixture of forms or a form inherited from their previous rulers.

3.7 Development of Local Government

Development of local government is the product of political, economical, social, environmental and other factors like the country's degree of development. Some of the traditions may be indigenous; most, however, have been affected, consciously or unconsciously; by non-indigenous influences. This is especially evident in the American, Asian and African countries. The mixture of the so called traditional and imported elements is particularly apparent in many of the Asian and

African countries whose ~~(Dhaka University Institutional Repository)~~ government have undergone significant changes in the past decades. \44/ In many of the less developed countries, the traditions of authority, the illiteracy and passivity of the population, the lack of trained personnel and the inadequacy of finances have combined to curtail the development of local institution. The local organs tend to be regarded as agents for the central government by keeping the local units in a state of chronic dependence. \45/ The efficient exercise, discharge and performance of these types, categories, powers, duties and functions by local authorities depend on their financial base, which is again determined by the statute. When the financial base is not satisfactory, local authorities tend to become dependent on the central government for assistance and aid. Such dependence renders local authorities less autonomous and efficiency is weakened.

3.8 Finance as well as Central-Local Relationship

The relationship between central and local government is not a one way process although the balance of power inevitably lies with the former. Central government always tries to ensure the uniform provision of services throughout the country while the local administration is geared to stressing local differences. There are five main channels through which the relationship operates between central and local government. These are legislation, finance, administration, the government's quasi-judicial role, and informal relations. The local authorities are the creatures of statutes which set the framework within which local government operates. Once responsibility has been devolved on local level, nobody has right to interfere unless parliament has given him express permission. This allows local authorities wide room for manoeuvre.

However, there is an ^{Dhaka University Institutional Repository} increasing tendency on the part of central government to try to regulate the running of a service and sometimes to take over a function from a local authority altogether if thought necessary because more than half of the local government income comes from central government in the form of grants. For this, the central government use its control of borrowing powers of local authorities for capital projects. \46/ Sometimes, the central government imposes restriction on grant distribution to encourage local authorities to spend in accordance with national priorities.

Quasi-judicial Control means that under some statutes, central agencies have the power to act as an appeal tribunal against the decisions of a local authority. But the administrative control is very much two-way. In this regard the central agencies issue circular and give advice on aspects of service operation. Ministerial powers of inspection also may often be no more than influence-peddling since the authority will normally have discretion over the action it takes as a result of the report an inspection produces.

Finally, the informal channel is also two-way. At the political level central government is usually careful to consult local authority before it sponsors new legislation or issues advice. Side by side, a common understanding approach has developed on the provision of services due to contract that takes place between the professional at both local and central levels. Besides, other specific aspects of control mechanism, its local nature, elective basis and partial control over its own source of income give local government an air of independence. Other mechanisms of control include parliamentary questions, debates, report on accounts, different parliamentary select committees and writing to the central agencies by members of parliament.

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CHAPTER - IV

GROWTH OF URBAN LOCAL GOVERNMENT SYSTEM IN BANGLADESH

The history of modern urban local government in Bangladesh extends over more than a century. The existence of ancient local institutions in both urban and rural areas in this subcontinent was found in the writings of Charles Metcalf ^{\1/} and Megasthenes. ^{\2/} However, Britain and Pakistan, which governed this country, initiated some formal and legal efforts to establish and develop urban local government institution. In this chapter, we shall try to comprehend the growth of urban local government system in Bangladesh.

4.1 Different Stages in the Growth of Urban Local Government

The present urban local government system, like any other institutions, is the product of history. For a proper understanding of the existing system we shall try to visualise the history of urban local government in Bangladesh under the following different periods.

- 4.1.1 Mughal Period
- 4.1.2 East India Company Period (1687-1857)
- 4.1.3 Regime of British Queen's Administration (1857-1947)
- 4.1.4 Pakistan Period (1947-1971)
- 4.1.5 Bangladesh Period (1971- Onward)

None of the period is exclusive from one another and one transcends the time boundary of another such as there is no scope of separating only for the convenience of our discussions.

4.1.1 Mughal Period

The Mughals, during their long reign, brought India into a single territory and introduced altogether a new administrative system and culture. They were inherently urban people and gave momentum in developing an urban local government system. In this connection, Sir Jadunath Sarkar most aptly says:

"The Mughals were essentially an urban people in India and their most distinctive achievements in the local government were in urban administration." \3/

During the Mughal period, each town or urban area was constituted with a market in the centre which was divided into well defined wards and each ward was generally inhabited by a particular brotherhood. For every ward or Mohalla, there was a 'Mir Mohalla' who acted as the Spokesman for the people. The administration of municipal, judicial and legal matters in urban areas were the responsibility of the officials called the 'Kotwal', the 'Quazi', and the 'Muhtasib' respectively. The 'Kotwal' was responsible for many municipal functions including law and order, magisterial and fiscal matters. He was assisted by a 'Quazi' responsible for justice and a 'Mouhtasib' who was required to suppress illegal practices.

The Mughal set up an organised and efficient system of administration by creating administrative units of provinces further divided into districts which later developed into small cities or towns. Introduction of 'Kotwal' in the urban areas is generally considered as the key issue of the Mughal's interest in urban administration. \4/ The kotwal was appointed by and responsible to the emperor. Urban administration under the Mughals also received importance because several towns with costly government buildings were constructed during

their reign, roads and drainage system were considerably improved and moreover, the establishment of 'public bath' and 'Sharaikhana' under direct government sponsorship increased jurisdiction of urban local government which required systematic and proper management.

4.1.2 East India Company Period (1687-1857)

East India Company's arrival in India introduced a new dimension in urban development and urban administration which was inevitably associated with company's nature and objective. For its business purpose it had to develop trading centres from where disposal of their products and collection of Indian raw materials could easily be ensured. They established their 'Banijja Kuti' at the port city including Madras in 1687. A year later, a municipal corporation was set up in Madras headed by a President and a council with elected Mayor.

With the sour experience of low tax collection in Madras municipal corporation, further expansion of new municipal institution was halted for several years. Later, in 1726 the second Municipal Charter was issued for the establishment of municipal corporation in Bombay and Calcutta, two other important port cities of India, with an appointed Mayor rather than elected. \5/

There was also a great deal of agitation in the Indian press during that time for the extension of local self-government institutions. This inclination formed a rampant political demand by the middle class which tremendously pressurised after the permanent settlement Act of 1793. Under this Act, farmers lost their ownership of land under the authority of Zaminders and a network of exploitation flourished all over the country which induced migration of landless labour to the urban areas

that greatly expanded the urban problems. \6/ Therefore, colonial government took some steps to reconstitute the urban administrative network by establishing municipalities in those areas and renewed the company's Charter Act in 1793 through which Justices of Peace was appointed with the responsibilities of tax imposition which was an inevitable necessity rather than innovation and which lasted for many decades. \7/ But in course of time, the company found municipal institution very much potential for political use through which influential elite could be accommodated.

Later, the conservancy act of 1842 was enacted to authorise the two-thirds of the total householders of the town to form a municipal committee empowered to impose taxes on them. But it was inoperative as no such initiative came from the householders. The Municipal Act XXVI of 1850 was introduced in India to tackle the growing trend of urbanisation and urban problems in order to create municipality by the government under special circumstances. Later in 1856, another Town Police Act was passed that empowered the Magistrate to appoint a panchayet for the town with the authority of imposing taxes on the householders for the purpose of town improvement, lighting of streets and salary of town choukidars in Bengal. But this Act could not be put into practice because the 'Sepoy Mutiny' broke out in 1857. \8/

Before the capture of the total power of India by the British Queen, the urban local government systems introduced by the East India Company could not take any uniform shape and there was nothing called local government. Urban bodies in different cities were diversified in nature and in function.

4.1.3 Regime Of British Queen's Administration (1857-1947)

After the 'Sepoy Mutiny' in 1857, power was transferred from the East India Company to the British Queen and the Parliament. The take over of the state power of India by the Queen created new political realities and the British administration made every efforts to bring their subjects under the bureaucratic control. \9/ During the period, the educated elite of India were also fighting for their due position. The colonial government also took some measures with the formation of several reform commissions to face the increasing demand of Indianisation of the civil service. When these commissions failed to satisfy the demand of the educated Indians who wanted more authority and control, the fighting took a political direction that called for people's participation and representation in administration as well as in local government institution.

a. Period of Legal Framework: From 1857 to 1872

During this period, new kind of urban communities evolved as a result of the revolution in transport, the entry of India into the world market with the opening of 'Suez Canal' and the exploitation of the far eastern market which gave impetus to the development of new ports. The introduction of the large scale industry centring around the flourishing cotton industry in Bombay and jute industry in Calcutta brought new wealth to these cities. With the flourishing of jute industry and mills, quiet river villages in the Hoogly and Calcutta became urbanised, and with the influx of 'coolie' labour and the introduction of railway awakened many a quiet town into noisy life. These were the main factors behind the emergence of some new municipalities in haphazard way without

having any legislation and centralised direction during the period. But immediate stimulus to the development of local institutions in the 1860s arose out of the post-mutiny financial embracement of the Indian government which was undertaken to fight the famine that followed. Therefore, the British Indian government transferred some financial responsibilities like road maintenance and public works to the local bodies in 1861. This however induced to set up some new municipalities in urban areas.

In order to give the municipality a legal framework and centralised direction, the District Municipal Improvement Act, 1864 was enacted which empowered the government to appoint a municipal body composed of seven residents of the town and official members for any town or any other growing urban area. Those bodies were chaired by District Magistrates and had its own sources of revenue income and assigned responsibility of road maintenance, conservancy, town police etc. \10/ The act was very effective. Under this act, twenty six towns were incorporated in Bengal and municipalities were established in 1864 in Dhaka and Chittagong. Later, representation of official and non-official members in the municipality gained momentum when the Bengal Legislative Assembly passed the District Town Act VI of 1868. The Mutiny of 1857 perhaps compelled the authority to delegate police function to the municipal bodies and by this the municipalities concerned assumed more power and authority. It may be called a type of civil defence measures. Under the District Town Act of 1868, municipalities (in the name of Town Committee) were formed in Barisal and Mymensingh (formerly Nasirabad) in 1869.

b. Lord Mayo's Resolution in 1870

A small measure of reform of the policy of decentralisation was initiated by Lord Mayo through his resolution in 1870. The resolution was the first systematic attempt to make provincial governments responsible for the management of their respective local finances. \11/ The resolution describes, "the operation of the resolution in its full meaning and integrity will afford opportunities for the development of self-government, for strengthening municipal institutions and for the association of natives and Europeans to greater extent than before in the administration of local affairs". \12/

During the time several Acts were introduced to pursue this policy. However, all the previous municipal acts were consolidated and incorporated under the Municipal Act IV of 1876. Under this Act, Bogra Municipality was established in 1876, and municipalities were set up in Barisal and Mymensingh replacing previous Town Committees in 1876 and 1877 respectively. Sylhet Municipality was formed in 1878 by the Assam Provincial Government of India. In this regard, the main features of municipal government in this subcontinent reviewed by Maheshwari during the period of 1681 to 1881 are: \13/

(i) Local government institutions were introduced in India mainly for serving the interest of the British people in India rather than to promote self-government institutions.

(ii) Local government bodies were dominated by the British where participation of local people was not spontaneous.

(iii) Main motive to form local institutions was to give relief to the imperial finances.

(iv) Election as the basis of membership was introduced except in the Central province in India, and in 1881, four out of five

municipalities were wholly nominated bodies.

c. Lord Ripon's Resolution: A Parameter for Local Self-Government

With the Indian demand for the installation of local self-government both in urban and rural areas, Lord Ripon in his famous Local Self-Government Resolution on May 18, 1882 tried to work out a comprehensive local government system with representative character and to lay down "clear principle that influenced the development of local government from that time forward". \14/ The Bengal Local Self Government Act, 1885 was partially in line with this system which called for direct election by the people of the four-fifths of members and the chairman. Lord Ripon was appointed Viceroy to India by the liberal British Prime Minister Gladstone at a critical moment in 1880 for carrying out his liberal policy here. Ripon's arrival was also marked by some changes in global and sub-continental policies. The downfall of Napoleon threatened the security of British in India and the Russian advance in the central Asia caused anxiety to the British politicians. Another aspect worth noting during Ripon's arrival in India was that Indian Finance Commission in 1880 strongly recommended the justification of the establishment of local bodies for facilitating relief works.

G K Gokhle, a tireless advocate of local institutions, aptly sums up Ripon's contribution to the local government system. He observed in 1906 that "local government still remains all over the country where it was placed by Lord Ripon a quarter century ago and in some places it has even been pushed back". \15/ About Ripon's contribution, Tinker wrote, "The inauguration of an organised system of local government by the resolution of 1882 was more than an innovation, it was deliberately

designed to exercise a new and formative influence on the relation between the ruling power and the people of India". \16/

Lord Ripon came to India as a reformer and pleaded for the extension of local self-government. He brought open liberal mind through which local self-government reform achieved the greatest importance even though he could not implement this plan successfully because of opposition from the Anglo-Indian officials who were the main instruments for its implementation. \17/ Extensive bureaucratic control coupled with limited financial powers hampered the growth and operation of local self-government bodies and thus the general principles laid down by Ripon did not materialise immediately. \18/ The number of municipalities after Ripon's era remained fairly constant, the proportion of elected members remained static and there was no further remarkable extension of representative principle for another twenty years. Though municipal income doubled over the period between 1882 to 1906, there was no ostensible improvement in matters of municipal services.

d. The Royal Commission Upon Decentralisation in 1906

The Royal Commission upon Decentralisation was appointed in 1906 under Hobhouse to enquire into financial and administrative relation between the British government and the government of India as well as provincial and local government. Once again, the development of local self-government was considered as an aspect of administrative importance. \19/ During the time, a trend was observed that the big cities were rapidly expanding with the migration of population whereas small towns remained static and very often declined in population numbers. The commission submitted its report in 1909 which was

cautiously conceived in terms of administrative improvement rather than of national political aspirations. It proposed elected chairmen and members for the municipalities, and municipal power to prepare budgets, determine taxes, control over their employees as well as responsibility of primary education. But the recommendations were not implemented as the first World War (1914-1918) broke out. \20/ Later, after the World War-I, reform in national and local government became inevitable for the colonial government. \21/

e. The Government of India Act, 1919

The Government of India Act, 1919 marked the next big step towards the advancement and development of local self-government in India. It transferred the management of the municipalities to the elected ministers in the provinces with the power of establishing these urban bodies. This act also empowered executive authority to the elected chairman with a view to enabling the local bodies to enjoy greater freedom in their day-to-day operation. According to this provision the 'Diarchy' system was developed in some municipal institutions. Simon Commission observed, "In every province, while a few local bodies have discharged their responsibilities with undoubted success but others have been equally conspicuous failures, the truth lies between these extremes" \22/ In this regard, A B Keith observed, "A successful local government either of urban and rural nature necessitated two fundamental requirements such as a high sense of duty among the elected members and proper civic spirit who elect them were absent during that period." \23/ But several other reasons were also responsible for failure of local institutions during the period like lack of experiences of the elected

members, uncertain managerial performance and lack of expert guidance. These institutions had suffered a setback due to India's independent movement during 1920's and 1930's. The reason being that nationalist leaders took these institutions as the platform for their political agitation. By this time, the Montagu-Chelmsford reform in 1919 transferred the responsibility of local government both urban and rural to the elected Minister in the province. However, in 1932, the Bengal Legislative Council passed the Bengal Municipal Act with the provision of the declaration of new municipality, alterations of limits of existing ones, numbers of municipal commissioners and election procedure. This Act altered the provision of election in the municipal council and provided for the election of four-fifths of the members of Dhaka and Chittagong Municipalities and three-fourths for other Municipalities. This Act also provided for the increase of proportionate nominated commissioners in order to bring representatives from the Industry through seats reserved for minorities. It also allowed women's participation by voting and encouraged them to become commissioners. It also envisaged a provision for indirectly elected chairman and shifting of the control of municipalities to the Chairman from the District Magistrate or Divisional Commissioner. \24/

f. The Provincial Autonomy and its Impact on Municipal Bodies

In India, the provincial autonomy was granted by the Government of India Act, 1935. Under this Act, the system of 'Diarchy' was abolished, the autonomy for the provinces was implemented in April, 1937 and the local governments including municipal institutions were entrusted as provincial subjects. \25/ However, growth and development of local

governments were hampered by the outbreak of the Second World War. The phenomenon continued till the partition of India in 1947. In this regard, the Bengal Administration Enquiry Committee, formed to review the working of Bengal Administrative System from 1944 to 1945, listed the reasons for failure of municipal administration in Bengal as follows: \28/

(i) Many petty municipalities had flourished due to lack of proper conditions of the formation of municipal body.

(ii) Municipalities failed to establish themselves as effective institutions in respect of collection of taxes and rates which led to the scarcity of resources. The commissioners, fearful of losing political support, were unwilling to force the citizens to pay revenues.

(iii) Citizens were unwilling to clear up dues. They were reluctant to bear their own share of responsibility for efficient management of their respective municipalities.

(iv) The condition of municipal service was also unable to attract requisite number of competent personnel.

4.1.4 Pakistan Period (1947-1971)

Political conditions in British India deteriorated after demands for an independent Muslim state triggered violence and communal riots. Creation of a new sovereign state of Pakistan fulfilled that demand. The general atmosphere of political unrest had its effect at both the national and local levels. Development in local governments, and thus local administration, were eclipsed by governmental concern over widespread political activities and demonstrations. This situation existed until 1947, when Indian independence was declared and the state

of Pakistan was created. Although experimentation in self-rule was hindered by two world wars and internal political upheaval, this period also witnessed a change in the political consciousness of the people. The development of democratic fever in the populace of the subcontinent ultimately brought in a salutary effect on urban local government. It established a sense of the need for participation and representation in matters of governance and administration, which became the cornerstone for the future development of the urban local government system in the newly independent state of Pakistan.

a. Period of Colonial Legacy (1947-1958)

The rationale behind the demand for an independent Pakistan was the desire of the Muslims of the Subcontinent to carve out their own path of progress and prosperity without the interference of an outside power or the pressure of the non-muslim majority. But the creation of Pakistan in 1947 brought in socio-political and economic uncertainty. In Pakistan, the confusion was confounded by the large influx of Muslim from India. Political leaders and administrators were concerned only about the problems and issues of the centre or at most, down to the level of the province. The question of improvement and strengthening of local government was totally ignored. Political uncertainty and the weakness of government in the new state during the period from 1947 to 1958 led to the continuance of the political system based on the Government of India Act, 1935. The Constitution of Pakistan was introduced in 1956. It was based on the British parliamentary system. But it brought in non-political elements in the local government system. In the rural areas, Zamindars and Jaigirdars dominated the local power. In the urban areas,

the city elite controlled municipal administration. Hence, the legacy of former masters continued for the first ten years of the new state. This stagnated the growth of political and social mobilisation. The domination of bureaucracy in the local government system became widespread. As a result, urban and rural areas saw fewer developments. After independence, India and Pakistan established new objective situation for urban local government institutions primarily due to the emergence of new administrative centres. Almost all old major cities including the capital cities (established by the Mughal and the British) that fell within India and Pakistan felt serious necessity to establish new centres of administration. As an upshot, cities like Islamabad, Rawalpindi, Karachi in West Pakistan and Dhaka, Chittagong, Khulna in East Pakistan were developed. During British regime, East Pakistan, now Bangladesh, was basically dependent upon Calcutta for trading, business, politics and even for education. Those realities were not present in case of West Pakistan.

During the time, the development of urban local bodies was seriously affected by political unrest and absence of political institutions. Therefore, even after the emergence of Pakistan as an independent state in 1947, we observed a steady trend in the creation of new municipalities. Nevertheless, independence brought about a new focus of importance in this Eastern part of Bengal, particularly with regard to trade, commerce, industry and economic activities etc. Urban areas received its immediate benefit. It can therefore be said that the 1947 partition of India accelerated urban growth in a new state of Pakistan, transforming smaller towns into bigger ones and also creating some new towns.

The partition resulted in a large scale migration of refugees

mainly from the rural areas. They were compelled by circumstances to settle down generally in towns and cities. Above all, migration also took place from rural to urban areas as agriculture could not absorb the increasing population in the rural areas. The satisfactory living condition and employment opportunities in urban areas, the availability of better services in towns and certain attractions of life in cities encouraged the migration. Between August 1947 and April 1951, i.e., before the closing of India-Pakistan borders, some 14 million people moved between the two countries, Pakistan lost 6 million non-muslim to India and received 8 million Muslims in return. According to 1951 census, these 8 million immigrants constituted nearly a quarter of the population of Pakistan. The majority of them were settled in cities and towns. \27/ In 1951, Pakistan's 17 largest cities had a population of nearly 4 millions, of which more than 16 per cent were refugees from India. The refugees brought with them a varied economic and cultural background. They came from different forms of urban governments in Assam and Bengal provinces in British-India. But they were merged satisfactorily into an unified municipal administration of Pakistan. \28/ During the time of partition, the eastern part of Bengal and the district of Sylhet was incorporated in East Pakistan. In Sylhet district, there existed seven village panchayets, four municipal boards, and one town committee which were administered under Assam Municipal Act, 1923. Therefore, East Pakistan inherited the following nature of local authorities after partition: 15 District Boards, 43 Municipal Boards and 3581 Union Boards in 15 districts of former Bengal; 4 Municipal Boards in Sylhet, Maulvibazar, Habiganj and Sunamganj, one Town Committee, 4 Village authorities and 10,000 Circle Panchayets in Sylhet District of former Assam Province; 4 Local Boards (one each in

Sub-Divisional Town) in Chittagong Hill Tracts.

In urban areas, 4 Municipal Boards in Sylhet district were run by the Assam Municipal Act of 1923 and 43 Municipal Boards operated under the Bengal Municipal Act of 1932. In Pakistan, after independence in 1947 total number of municipalities were 47 but the number reduced to 45 when two municipalities were abolished due to inefficient functioning. However, the two municipalities were revived in 1954 when the United Front Government took power. The number of municipal bodies subsequently increased to 54. They were administered by the provision of Bengal Municipal Act, 1932. Side by side, the Government of Pakistan also established some Town Committees under the provision of the Assam Municipal Act of 1923, which had some differences from the Bengal Municipal Act of 1932. There were two types of urban local government on the basis of the Assam Municipal Act of 1923 i.e., municipal body for the bigger town and the town committee for the smaller one. But, under the Bengal Municipal Act of 1932, only municipal body was set up in the urban areas. Town Committee was not justified as a full-fledged municipality but they were responsible for providing some municipal services to the urban areas. The Municipality was declared by the central government but the provincial government only set up a Town Committee in a notified urban area. The Municipality and the Town Committees were constituted with both elected and government nominated members.

But the United Front Government of Pakistan brought some revolutionary changes to democratise several laws relating to local bodies in East Pakistan. It passed Act of XXII on 14 March, 1957 to restructure the municipal system by ensuring more representation of people. The new Act provided for withdrawal of nomination and

reservation of seats for minority community in municipalities, principle of election system, election of member of municipalities on the basis of universal adult franchise, appointment of Magistrates for the trial of certain offenses under the municipal laws. But it was not implemented as the Martial Law was imposed in Pakistan in October, 1958 by General Ayub Khan.

b. Period of Experimentation (1958-1971)

The new government of Ayub Khan faced two prime tasks upon coming to power. The first was the stabilisation of the socio-political and economic situation and the second was the laying of the foundation for the future progress and prosperity of the nation. Ayub's response to the first challenge was influenced by the character of his government, which was a combination of two major elements - strong government in the form of a military regime with full military support and a basic tendency towards centralism. He was successful in restoring stability to the country largely because of his powerful military authority. Further, his centralist tendency was supported by the local people, who had been frustrated and disillusioned with small and insignificant political parties dominated by self-interested leaders. \29/

Ayub's second task, i.e., laying the foundation for the progress and prosperity of the country, led to the opening of a new chapter in the history of urban local government. He viewed strong centralism as essential to stability. With this in mind, Ayub formulated a scheme for a new political system known as the system of Basic Democracies, and promulgated the Basic Democracy Order of 1959 and the Municipal Administration Ordinance of 1960. Both were designed mainly for the

purpose of local government administration. It was given special importance in Ayub's constitution of 1962. Its two basic functions were political and administrative. From the political point of view, the system was to achieve democracy through people's participation and representation. Administratively, its purpose was to achieve socio-economic development for the country. The scheme called for a pyramidal structure, whereby administration would be provided from the top down, while popular participation would come from the bottom up through representation.

During the time, Pakistan's politics and bureaucracy were mainly being dominated by privileged group of the society. To accommodate these groups, the Ayub regime firstly replaced the old system of municipal administration by the creation of two tiers of municipal bodies in the bigger cities. The Town Committees and the Municipal Committees were constituted with the population of 15,000 and above in their command areas. The Municipal Committee at the upper level and the Town Committee at the lower level satisfied both bureaucracy and elite of the society. The Union Committee was headed by an elected chairman. Such chairman would have automatically become an ex-officio member of the Municipal Committee. Thus, a Municipal committee, which used to be headed by a civil servant, functioned as an apex body of several Union committees. In contrast, the Town committees in smaller urban areas were fully an elected body with an elected Chairman. During the period, only one new Municipality was set up in Noagaon and their total number then increased to 29. Alongside this, the number of Town committees rose to 39 with the creation of eleven new Town Committees. \30/

In comparison to the British colonial regime, the urban local government system of Pakistan was considered less democratic and less

representative where bureaucratic control was strong. There was also an increase of government nominations in such bodies. But the continual use of these institutions as political springboard deterred further growth of this system and the tendency continued until Bangladesh emerged as an independent country in 1971.

4.1.5 *Bangladesh Period (1971 and Onward)*

The legacy of Mughal, British and Pakistan rule, which saw creation of a strong centralism and bureaucratic domination in local affairs, weakened the development of urban local government system. The instability of the system persisted even in post-liberation Bangladesh. The reason was that the government did not have any integrated policy to make it an institution for local affairs. This situation prevailed in the years of economic and socio-political uncertainty following independence of Bangladesh. After independence, despite the recognition of the need for development of local level institutions, urban local government remained in a state of flux until the promulgation of the Panchayat Ordinance, 1977.

a. *Period of Instability and Uncertainty (1971-1976)*

Bangladesh emerged as an independent country after a nine-month long Liberation war on 16 December, 1971. In 1972, the President issued an order (President's Order No. 7 of 1972) for repealing all the previous acts, rules and orders, regarding local self-government administration. It dissolved all the committees in this regard and declared that the urban local bodies be administered by appointed government officials

rather than elected representatives. \31/ This order also renamed Union Committee as Nagar Panchayat, Town Committee as Shahar Committee and Municipal Committee as Pourashava. But the constitution of Bangladesh declared that the local bodies be formed with elected representatives. Later, on 3 May, 1972, the Government issued a press note to the effect that the municipal bodies be run by elected representatives. However, this was never practised. \32/ In 1973, the President promulgated the Bangladesh Local Government (Union Parishads and Pourashavas) Order, 1973. The Order renamed the Union Panchayat as the Union Parishad in the rural areas and in the urban areas as Pourashava in lieu of Nagar Panchayat and Municipality. \33/ But the provision of the order did not apply to the territorial limits of Dhaka and Gulshan Pourashava comprising the city area of Dhaka.

With this order, the urban based local institution was renamed as Pourashava with the following provisions :

(i) Each Pourashava would be divided into three constituencies and three members designated as commissioners would be elected from each constituencies.

(ii) A Pourashava would have elected chairman and Vice-Chairman.

(iii) All Nagar Committee would cease to exist and the territorial limits of Nagar Panchayat would constitute as the constituency of pourashava concerned. \34/

Some exceptions were made in regard to bigger Pourashavas of Chittagong, Khulna and Narayanganj. Here, provisions were made for nomination of Chairman and Vice-Chairman although the Commissioners were to be elected. Government also maintained the power to appoint Chief Executive Officers who were asked to coordinate the activities and implement its decisions. Accordingly, other government officials were

authorised to participate in pourashava meetings, but they did not have any voting power. The Municipal Administration Ordinance, 1973 was also promulgated but the activities and the administrative provision of the pourashava remained the same as prescribed in the provision of the Municipal Administration Ordinance, 1960. \35/ Later, the Bangladesh Jatiya Shangshad passed the Bangladesh Local Government (Union Parishad and Pourashava) Act, 1973. The Dhaka Municipal Corporation Act, 1974 (Act No. LVI of 1974) was also promulgated to form Dhaka Municipal Corporation in the Dhaka Metropolitan Area. \36/ But all these Acts were not practised. When State of Emergency and Martial Law were declared in 1974 and 1975 respectively, those were put on the back shelf.

Therefore, establishment of urban local government institutions between 1971 to 1976 with elected representatives received severe setbacks. Although the growth of urban local government and its democratic and representative objectives suffered, there were three important events during the period which must be underlined as follows:

(i) In 1973, the government promulgated an act on urban local government but could not frame rules and regulations to operate its day to day activities. And it happened to follow the provision of the Municipal Administration Ordinance, 1960 enacted by the Government of Pakistan.

(ii) In 1974, the government declared state of emergency, under which all the pourashavas were brought under the administrative control of the government.

(iii) The institutional development of urban local bodies suffered further setback when Martial Law was declared in 1975.

b. Period of Legal Basis and Change (1976 and Onward)

The urban local system had no legal status or clear-cut legal policies to pursue until it was revitalised by the promulgation of the Pourashava Ordinance, 1977. It gave the Pourashava a fully representative character with directly elected Chairman and Commissioners. This ordinance abolished the post of elected Vice-Chairman and introduced one post for a Women Commissioner to be nominated by the government. The number of such nominated posts later rose to three for ensuring participation and representation of women in urban local activities. According to the ordinance, a pourashava consists of a Chairman and such number of Commissioners and nominated Women Commissioners as determined by the government. However, total number of nominated woman commissioners can not exceed one-tenth of total number of the elected commissioners and the number of elected commissioners are determined by the government on the basis of the area and population of the pourashava. According to the Section (3) of the Pourashava Ordinance, 1977, the Chairman and the Commissioner of the pourashava are elected by the people and officials cannot be nominated to the Pourashava. But a provision was later incorporated in the ordinance to the effect that the Vice Chairman could be appointed by the government from among the elected commissioners of the pourashava.

The next development on urban local government was the Pourashava (Amendment) Ordinance, 1978 which upgraded Dhaka Pourashava into Dhaka Municipal Corporation with seventy two directly elected Commissioners including indirectly elected one Mayor and two Deputy Mayors. 1977/ During 1978-79 period, the then government initiated several changes regarding the administration of Dhaka Municipal Corporation. Later, Dhaka Municipal Corporation Ordinance, 1983 was promulgated to manage

its activities properly. \38/ For further strengthening of urban local government, the government also declared Chittagong, Khulna, and Rajshahi Pourashavas into Municipal Corporations under the Chittagong Municipal Corporation Ordinance of 1982, the Khulna Municipal Corporation Ordinance of 1984 and the Rajshahi Municipal Corporation Act of 1987. These bodies were later renamed as City Corporations under their respective amendments in 1988.

Under those statutes, city corporations were composed of government appointed Mayor, indirectly elected Deputy Mayors, elected commissioners, nominated women commissioners and official members. \39/ The Mayor was the chief executive of the corporation appointed by the government but the Deputy Mayors were indirectly elected by the commissioners and government nominated women commissioners. The Deputy Mayors were elected from among the elected Commissioners of the corporation. The number of Deputy Mayor, elected Commissioner and women Commissioner was fixed by the government on the basis of area and population of their respective city corporation. The government also fixed the number of official Commissioners who were the chief executives of different urban development agencies. The commissioners were directly elected by the people from different wards of the corporation but the women commissioners were nominated from amongst the women of the respective city areas. \40/

During the period, some new Pourashavas were created after the Pourashava Ordinance of 1977 enabled the government to restructure and to reorganize the urban local bodies. After 1982, the government also gave priority to form Pourashavas in the urban areas and in the former Upazila headquarters due to its administrative importance. Therefore, Pourashavas emerged in the smaller towns of Muktagacha, Bhandaria,

Mohanganj and Bheramara. Pourashavas were also established in places where new district headquarters were set up, such as Lakshnipur, Panchagarh and Gazipur. With the creation of these Pourashavas, their total number rose to 107 in 1993. At the same time, the government also expanded the functions of urban local government bodies located in the four major metropolitan and divisional cities of Dhaka, Chittagong, Khulna and Rajshahi.

But the present government of Khaleda Zia tried to give much emphasis to make the urban local bodies more people-oriented as well as development-oriented so that they could play more important role in the national development. Therefore, the government has introduced the system of directly elected Mayor in the city corporations to make these bodies more representative and democratic institutions on the basis of the recommendation of the Local Government Structure Review Commission. The government also introduced the system of indirectly elected women commissioners instead of nomination in both city corporations and pourashavas.

It is evident from the foregoing discussion that the urban local government system in Bangladesh has come to the present shape through a gradual process, evolution and development. Urban local bodies did not emerge as an institution until the promulgation of the Pourashava Ordinance, 1977. After independence of Bangladesh in 1971, the Awami League government converted old municipalities and town committees, hitherto governed by the acts and ordinances of the former government of Pakistan, into Pourashavas. In 1977, more Pourashavas were set up by the government of President Ziaur Rahman, who took initiative to reorganise urban local system in the country. The total number went up to 83 by the year 1982. Another development was the introduction of a new system of

urban local government i.e., Dhaka Municipal Corporation. It came into being in 1978 following an amendment of the Pourashava Ordinance, 1977. This system prevailed until Ershad came to power in 1982 through another Martial Law. The government of General Ershad established four Municipal Corporations in the four big metropolitan and divisional cities under the respective ordinances and acts and also set up many new Pourashavas. The four Municipal Corporations were later renamed as City Corporations in 1988 under the amendments of their respective statutes. With these changes, the Pourashava became fully a democratic and representative body but the City Corporation was headed by a government-nominated Mayor chosen from the political party in power where people's representation was absent at the top level. But in 1993, the Pourashava Ordinance and the respective City Corporation Ordinances along with their subsequent amendments undoubtedly recognise urban local government as a primary organ in administering its urban local areas. \41/

Therefore, it can be said that the history of Bangladesh's urban local government system is unfolding. The shape of the urban network was one that reflected a process of urbanisation working through synthesis of traditional forces. The framework of Bangladesh's urban local system is largely the product of two periods of changes, one in British and another during Pakistan regime. But in the context of democratisation and people's participation, very recently it shows an optimistic trend.

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25. Vishno Bhagwan. *op. cit.*, p. 19.
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CHAPTER - V

GENERAL ADMINISTRATIVE PROFILE OF URBAN LOCAL GOVERNMENT IN BANGLADESH

The nature of urban local government system largely depends on its structure, forms and pattern of composition, and the standard of services it provides. The legal and formal aspects are described in the respective statute of the city corporation and the pourashava. Those statutes spell out in details the powers and responsibilities of these bodies, their functional jurisdiction, the mechanism of control and accountability. A significant aspect of Bangladesh's Urban Local Government (ULG) is its ever changing nature, particularly with regard to specific function and civic services. In this chapter, an attempt has been made to discuss the common general features such as structure, function, personnel, finance as well as measures of control and accountability of city corporations and pourashavas in Bangladesh.

5.1 Structure of Urban Local Government

During each inter-censal period from 1901-61 the urban population growth rate had always been below 5.5 percent. But this had increased to 6.7 percent during 1961-74 and 11 percent during 1974-81 inter-censal period. Urban population as a percentage of total population had increased from 2.39 percent in 1901 to 15.4 percent in 1983. \1/ Not only did the urban population increase but also the number of urban centres. It rose from 74 in 1961 to 108 in 1981 and to 492 in 1993. At present, urban population is estimated about 24 percent. \2/ Declaration of 460 former Upazila headquarters as urban areas led to the setting up of

many urban local government institutions. In general, urban local government bodies (municipal bodies) in Bangladesh are called Pourashavas although the four bigger urban local bodies in four divisional cities are called City Corporations. City corporations and pourashavas are constituted under their respective statutes and every corporation or pourashava is a body corporate, with perpetual succession and a common seal cover to acquire and hold property both moveable and immoveable. \3/ But before setting up a corporation or a pourashava the government must declare it as an urban area, excluding a cantonment. Under section 3 of the Pourashava Ordinance of 1977, such an area will then qualify to be a Pourashava or a Corporation. According to the Statute, an urban area must fulfil three characteristics before being declared as pourashava, such as : (i) three-fourths of the adult male population of the area must be employed mainly in non-agricultural occupations, (ii) such area must contain not less than fifteen thousand population, and (iii) the density of population should not be less than two thousand inhabitants per square mile. \4/

5.2 Nature of City Corporations and Pourashavas

Urban local government institutions occupy a very significant position for providing services to the people in the urban areas. But some other urban development organisations like Rajdhani Unnayan Kartipakka (RAJUK) in Dhaka, Chittagong Development Authority (CDA), Khulna Development Authority (KDA) and Rajshahi Development Authority (RDA) for town planning and development; Dhaka and Chittagong Water and Sewerage Authority (WASA) for ensuring water and sewerage disposal in Dhaka and Chittagong; Department of Public Health Engineering (DPHE) for

water supply and sanitation in all urban areas except Dhaka and Chittagong, and Local Government Engineering Department (LGED) for infrastructure development in the districts and former Upazila towns are also working. Among these bodies, only the city corporations and pourashavas are within the purview of the present study. These bodies perform their functions independently in their respective jurisdiction.

All the city corporations are governed by their respective statutes which is different than that of the Pourashava Ordinance of 1977. These are functioning under the legal framework of the Pourashava Ordinance of 1977, the Dhaka City Corporation (DCC) Ordinance of 1983, the Chittagong City Corporation (CCC) Ordinance of 1982, the Khulna City Corporation (KCC) Ordinance of 1984 and the Rajshahi City Corporation (RCC) Act of 1987. These statutes spell out the basic character of city corporations and pourashavas. \5/ A city corporation consists of different Wards, each is represented by an elected commissioner whereas a pourashava consists of different Wards each is represented by three elected commissioners. In both corporations and pourashavas, the number of wards are determined on the basis of their respective population and area.

The Local Government Division of the Ministry of Local Government, Rural Development and Cooperatives act as a prescribed authority both for corporations and pourashavas on the basis of their respective statutes that give it overall authority to control their activities in different ways. If the local body does not violate any law or militate against public interest, there should not be any interference by the Ministry. But if there are activities which are not strictly against the law but contrary to public interest, the ministry has power to take action under the provision of the statute. A resolution, for example, adopted by the corporations or the pourashavas may be legally valid but

the ministry can suspend the execution of such resolution if it is found to be militating against public interest. The government can allocate new function or withdraw function from local bodies, can declare a city to be city corporation, can classify pourashava into three categories and also bring major changes by declaring new statute or amending the statute. Under the respective statutes of the city corporations and pourashavas, the government may supersede any urban local bodies on grounds of inefficiency, abuse of power and public interest. While city corporations have been set up in the capital city of Dhaka and other three headquarters of administrative divisions in Chittagong, Khulna and Rajshahi because of their administrative importance, the pourashavas are set up in any urban areas declared by the government. The pourashavas have been classified into three categories in terms of their annual revenue income but no such classification has been done with regard to the four city corporations. Besides the four city corporations, the number of pourashavas, on the basis of their class are 31 in class-A, 29 in class-B and 48 in class-C categories. (See Appendix- 5.1) The level of income base of Pourashavas and their classification into classes A, B and C are presented in the Table- 5.1.

Table- 5.1: Classification, Number and Level of Income in Pourashavas

Classification	Number of Pourashavas	Level of Income
Class - A	31	Taka 60 lakhs and above (6 millions and above)
Class - B	29	Taka 25 lakhs to below 60 lakhs (2.5 millions to below 6 millions)
Class - C	48	Below Taka 25 lakhs (Below 2.5 millions)

Source: Ministry of Local Government, Rural Development and Cooperatives, Government of Bangladesh.

5.3 Composition of City Corporations and Pourashavas

The City Corporation is composed of Mayor, Commissioners, Women Commissioners and Official Commissioners. \6/ The Mayor is the chief executive of the city corporation directly elected by the people. The Commissioners are also elected by the people from different wards of the city corporation but the Women Commissioners are elected by the votes of Mayor and Commissioners. The number of seats for women commissioners are reserved for them to elect from amongst the women of the respective city corporation areas. The number of commissioner, women commissioner and total number of wards are fixed by the government on the basis of area and population of their respective city corporation. The government also fixes the number of official commissioners who are the heads of different urban development agencies in respective areas. \7/ In the absence of the Mayor, the Chief Executive Officer who is the official head of the respective corporation appointed by the government on deputation performs the functions of the Mayor. There is also a provision of removal of Mayor by an administrative order with the permission of the President of showing a particular offence and after his removal, a Mayor is nominated from among the commissioners of the city corporation by the government.

At present, a Pourashava consists of a Chairman, Commissioners and Women Commissioners. According to the Section (3) of the Pourashava Ordinance, 1977, the Chairman is the chief executive of the Pourashava who is directly elected by adult franchise. The Commissioners of the pourashavas are also directly elected and three commissioners are elected from each of the Ward of the Pourashava. The number of wards and the number of elected commissioners are determined by the government on the basis of the area and population in the respective pourashava.

However, three women commissioners are elected by the Chairman and the Commissioners of the Pourashava from their reserved seats in order to provide women's representation. \8/ Within a month of the first meeting, a panel of chairman is formed from among the commissioners. The top man of the panel acts as the head of the pourashava during the absence of the chairman. But after the removal of the Chairman, the government can nominate any commissioner to act as chairman. The nature and composition of functionaries in city corporations and pourashavas are shown in the Table- 5.2.

Table- 5.2: Nature and Composition of Functionaries in City Corporations and Pourashavas

Urban Local Bodies	Nature and Composition of Functionaries	Prescribed or Controlling Authority
City Corporation	Mayor (directly elected) Commissioners (directly elected), Women Commissioners (indirectly elected by votes of Mayor and Commissioners) and nominated Official Commissioners.	Local Government Division, Ministry of Local Government, Rural Development and Co-Operatives, Government of Bangladesh.
Pourashava	Chairman (directly elected) Commissioners (directly elected) and Women Commissioners (indirectly elected by votes of Chairman and Commissioners).	Do

Source: Statutes of City Corporations and Pourashavas.

The above table does illustrate that direct participation of official heads of the different governmental development bodies in the activities of pourashava is absent because there is no representation of government officials in the pourashava but in the city corporation, their participation is ensured. The number of the women commissioners are not fixed in the city corporation but in the pourashava their number

is fixed by the government.

However, there are some common provisions in respect of city corporations and pourashavas. For example, the Mayor and the Chairman in both the bodies are directly elected by the people and they serve a term of five years like the commissioners. And the countdown of their terms starts from the day of their first meeting after the election which must be held within thirty days of their taking oath of office. The qualifications for being elected as the Women Commissioners of the city corporations are similar to those of Women Commissioners of pourashavas. \9/ It has the power to exercise general supervision and control over them in order that their activities conform to the respective statutes. \10/ It can give direction and can frame rules and regulations. \11/ It has also power to include any area within the limits of city corporation or pourashava and exclude any area there from. If the city corporation or the pourashava fail to discharge their functions properly, the ministry may supersede them for the residual period of their term or suspend a particular department for a certain period. \12/

Interestingly, a government official performs the functions of the Mayor in his absence but a Commissioner performs such functions in the absence of the Chairman for only one month. The Mayor can be removed from the office by an administrative order after showing a specific reason but the chairman of the pourashava can only be suspended first under certain circumstances and then only be removed with assigning specific reason. Again, under Section 10(2) of the respective statutes, a Commissioner can not be removed from his office unless a resolution is passed in a special meeting of the corporation or the pourashava. For the removal of Chairman of the pourashava, it must be passed by three-fourths majority; for a commissioner, it would need two-thirds. On the

top of that, the resolution must be finally approved by the government. \13/ Before such removal, a reasonable opportunity must be given to the persons concerned. A show-cause notice has to be issued to explain his or her conduct. The government can also remove the women commissioners under Section 10(A) of the respective statutes from the office after an enquiry conducted on the same ground. Same provisions would also apply for the removal of commissioners in the corporation. No provisions were made for the removal of the official members. Another mandatory provision is that the person qualified to be elected as Commissioner or Mayor or Chairman must be a citizen of Bangladesh with the minimum age 25 years and whose name must appear in the electoral roll of any ward of the corporation or pourashava.

The Mayor is the chief executive of their respective city corporations like the Chairman of the pourashava and they are assisted by Chief Executive Officers (CEO) appointed by the government. As the chief executive of the city corporation or the pourashava, the Mayor or the Chairman enjoy all executive powers respectively and they directly or indirectly exercise their power by themselves or by the persons authorised by them. The statutory autonomous status of the city corporations and the pourashavas are organisationally self-contained and self-managed as described in their respective ordinances. The statutes define the scope of management, the powers to be exercised by the executive, disposal of business, formation of committees and sub-committees, manner of entering into contracts and manner of execution of work. They also prepare the agenda for and preside over all meetings of the corporation or pourashava and execute all committee resolutions, conduct the day-to-day administration, supervise and control the entire staff, grant all licences, sanctions and permits, assume

responsibility for the operation of the municipal fund, supervise the assessment and collection of all taxes and revenues, issues receipts for all money on behalf of the urban local committee, issues all notices, and defends all cases and suits and prosecutes all offenders of its rules and by-laws. The statutes also state the pattern of personnel and financial management. Several other provisions exist for the disposal of other business. However, all business of city corporations and pourashavas are disposed of at its meeting or at the meeting of its standing committee or by the Mayor or Chairman or the Chief Executive Officer or other authorised person in accordance with the respective statutes.

5.4 Number of Standing Committees or Sub-Committees

The respective statutes provide that every year at the first or the subsequent meeting of the city corporation or the pourashava, the following Standing Committee or Sub-Committee will be generally formed.

14/ There are also provisions in the Pourashava Ordinance of 1977 and other respective ordinances and act of the city corporations, under which city corporations and pourashava may delegate any of its function to standing or sub-committees. A Standing Committee serves as a functional body of the city corporation and the pourashava for a particular jurisdiction of function and of special interest to the inhabitants of the area. It acts in consultation with the city corporation or the pourashava. The name of the Standing Committees are as follows:

- (1) Finance and Establishment Committee
- (2) Education Committee

- (3) Health, Family Planning, Sanitation and Drainage Committee
- (4) City Planning and Development Committee
- (5) Audit and Accounts Committee
- (6) Works and Building Committee
- (7) Water and Electricity Committee
- (8) Social Welfare and Community Centres
- (9) Tender Committee
- (10) Assessment Committee, and besides these, in corporation, the following two more standing committees are also formed:
- (11) Cattle Hat Action Committee
- (12) Workshop Committee.

The above standing committees are composed of elected members, officials of the city corporation or the pourashava and nominated members from the city dwellers to perform their related functions. For the implementation of each project, the respective city corporation or pourashava nominate the project officer. He will be the chairman of the project committee which will include representatives of the various groups in the locality. But many such projects are implemented through contractors who must be selected through the Tender Committee.

5.5 Functional Jurisdiction of City Corporations and Pourashavas

According to the different statutes, the different urban local bodies i.e., City Corporation and Pourashava, in their respective areas are responsible for the promotion of public welfare and development activities and to ensure civic facilities for the urban local people. These units are also responsible for ensuring people's participation in the local nation building activities. City corporations and pourashavas

in Bangladesh are statutorily bound to undertake several functions as specified in their respective ordinances which are more or less similar in nature. \15/ According to the provision of the statutes, some services are mandatory and others are optional but sometimes become obligatory under government instruction. All the functions of city corporations and pourashavas are spelled out in their respective statutes. Under the provisions of the respective city corporation and pourashava statutes, every urban local body performs some common functions. The function of the pourashava is defined in compulsory and optional categories. But the city corporation ordinances make no such definitions although the texts of the two ordinances are otherwise the same. As a result, the function of city corporations as well as pourashavas can still be categorised as compulsory and optional. In case of city corporation functions particularly the use of the term 'shall' for some functions and 'may' for others used by both laws may be taken as a criterion for compulsory and optional functions.

The compulsory functions include the provision of sanitation facilities, removal of refuse, registration of births, deaths and marriages, prevention of infectious diseases, provision of a wholesome water supply and the control of private sources of water supply; provision of sewerage lines; construction and maintenance of slaughter houses, regulation of building activities; maintenance of lighting in public streets; regulation of traffic and public vehicles; civil defence; regulation of offensive and dangerous trades; maintenance of educational institutions and enforcement of compulsory education and regulation of fairs.

The optional functions are those which a municipal committee may wish to undertake on the basis of local circumstances and availability

of funds. \16/ Such optional functions range from the provision of various medical public health activities, social welfare, education and cultural facilities, regulation of public nuisances and undertaking commercial or business enterprises. The optional function may sometimes be performed to a city corporation or a pourashava by government instruction under special circumstances. In other words, the government may order to transfer any institution maintained by a corporation or a pourashava to a government department. Similarly, the government may also transfer to the city corporation or pourashava any service or institution held by the government. Apart from these formal functions, both city corporations and pourashavas also perform some additional functions which include issuance of birth, death and succession certificate, character and nationality certificates etc. They also settle disputes over ownership and control of land, houses and markets through discussions.

In the present system, there is a broadening of urban local horizon and local bodies have been called upon to play an increasingly important role. Therefore, the tendency is to give more and more functions to the local bodies. The city corporation and the pourashava have a substantial amount of inherent powers. Such powers extend to the management of their own budgets, taxes, services and regulation of buildings, and educational, recreational and other activities. These bodies have also a role in the conciliation of disputes of civil and criminal nature.

5.6 Personnel Management System in City Corporations and Pourashavas

Structure and different aspects of personnel management system in city corporations and pourashavas are discussed in the following.

5.6.1 Structure of Personnel Management

In Bangladesh, Local Government (LG) Division of the Ministry of Local Government, Rural Development and Cooperatives (LGRDC) is the pivotal agency for the management of local council services as well as city corporation and pourashava services in Bangladesh. Different statutes and laws framed by the government laid down the principles of personnel system of urban local government. It is responsible for the development of uniform principles and techniques in respect of personnel management in local bodies. The personnel management system which includes recruitment, appointment, promotion, salary, disciplinary measures and other service matters in respect of the urban local services are regulated by their respective statutes. In city corporations, Dhaka City Corporation is guided by the Dhaka City Corporation Employees' Services Rules, 1989 and the DCC Ordinance, 1983 whereas Chittagong City Corporation is guided by CCC Ordinance, 1982, Khulna City Corporation is guided by the KCC Ordinance, 1984 and Rajshahi City Corporation is guided by the RCC Act, 1987 as well as the provisions provided by the Bangladesh Local Councils Services Rules, 1968. The personnel system in the Pourashavas of Bangladesh are guided on the basis of the Bangladesh Local Councils Services Rules, 1968 and the provision of the Pourashava Ordinance, 1977. In Dhaka City Corporation, the Dhaka City Corporation Employees' Services Rules, 1989 came into operation on 11 May, 1989. \17/

The legal basis and the terms and conditions of the services of officials and employees in city corporations and pourashavas have been prescribed under the Section 40(1) and 41(1) of the Pourashava Ordinance of 1977, Section 54 of the DCC Ordinance of 1983, Section 53 of the CCC Ordinance of 1982, Section 53 of the KCC Ordinance of 1984 and Section

53 of the RCC Act of 1987. Under these statutes, all the city corporations and pourashavas have their own personnel set-up determined by the government. The set-up, however, varies from one city corporation to another depending on their size, population and income. But the personnel set-up varies from one pourashava to another pourashava depending on their categories from class-A to class-C, size, population and income. Under present system, there are four classes of employees which are class I, class II, class III and class IV. The class I represents senior administrative and professional posts, class II includes junior administrative and professional posts, class III indicates skilled and clerical employees and those with supervisory responsibilities for non-skilled workers, and all other lower level posts represents in class IV. By notification from time to time, the government determines the strength of the officials and employees in all grades from class-I to class-IV which includes administrative, technical and clerical staffs. The strength of personnel are generally fixed in consultation with the respective bodies keeping in view of the position of existing staff and their workload, financial position and need for services.

Furthermore, the respective statutes authorised the government to appoint a Chief Executive Officer (CEO) on deputation from the government service to all city corporations and pourashavas for a certain period and their pay scales, qualifications, job descriptions etc. are also prescribed centrally. \18/ Such officer generally assists the Mayor or the Chairman, as the case may be, in their respective matters and perform routine activities. The CEO is the custodian of city corporation and pourashava records and all other employees are subordinate to him. He also exercises some magisterial powers. The

appointment of employees to the post of exceeding one thousand Taka in salary is the responsibility of the Mayor in Dhaka City Corporation and in all others by the CEO. But approval of Mayor is required for such appointments in DCC. In other corporations, approval of Mayor is not necessary and all appointments are done by the CEO of the respective city corporation. Persons deputed from government service and other agencies or those employed out of other development fund are excluded from the Local Councils Services, Pourashava Service or City Corporation Service. \19/ All the city corporations have a very limited control over the CEOs and the Secretary who are appointed by the government from the Bangladesh Civil Service (BCS) (Administration) cadre on deputation. The Mayor of a corporation has power to report to the government from time to time on the work and conduct of the CEO and the Secretary. The CEO in a Pourashava is appointed by the government on deputation but the Secretary of the Pourashava is either appointed by the government on deputation or promoted from among the own personnel of the pourashavas. In this way, the government exercises control over the personnel affairs of the respective bodies. The city corporation and the pourashava have no authority over these appointments. The government may also exercise control over city corporation and pourashava through the CEO who can participate in meetings without any voting power and supervise the personnel affairs. The following government rules are to be observed in case of personnel administration. These are, Service rules of personnel; Qualifications of posts; Principles of recruitment; Determining security money; Leave and other facilities; and Code of conduct.

The CEO becomes the chief executive of all the officials working in the corporation or the pourashava and is responsible for all the administrative activities. Under him, there are so many departmental

heads who are administratively responsible to him for their activities and for discharging their duties. All the officials are subordinate to him. He supervises their functions, and control them under Section 53 of the DCC Ordinance of 1983 and Section 52 of the CCC Ordinance of 1982, KCC Ordinance of 1984 and RCC Act of 1987. But the overall functional supervision is the responsibility of the Mayor of the corporation. All the departments are headed by different departmental heads. The Secretary heads the General Administration and Establishment Department. Four secretaries are posted in four city corporations on deputation by the government. But the Revenue Department which is responsible for collection of revenue, its assessment and administration is headed by the Chief Revenue Officer. The Chief Accounts Officer, the Chief Health Officer, the Chief Conservancy Officer, and the Chief Engineer are the administrative heads of the Accounts, Health, Conservancy and Engineering Departments respectively.

In Pourashavas, the CEO is responsible for supervision of all activities and functions of the pourashavas. He is also the official head of the pourashava. Under him, there are three departments like General Administration and Establishment, Engineering, and Health, Family Planning and Conservancy which are headed by a Secretary, an Executive Engineer and a Health, Family Planning and Conservancy Officer respectively. The CEO supervises their activities under Section 42(2) of the Pourashava Ordinance of 1977. But the overall responsibility lies with the Chairman. The regular staff of the pourashava can be categorised from class-I to class-IV. Besides, the city corporation and the pourashava may also employ some daily basis workers on work-charge basis to meet urgent requirements generally called 'Muster Roll'(Casual) workers. Provision has also been made for part-time or temporary

appointment of class-I and class-II employees with prior permission from the government for a specific period. The class-IV service consists of about thirty categories of posts which include peon, darwan, guard etc listed in the schedule attached to the Bangladesh Local Councils Services Rules, 1968 and the Dhaka City Corporation Employees' Services Rules, 1989. The strength or number of the different categories of posts from class-I to class-III are approved by the ministry with the consultation of the city corporations and the pourashavas. But the number of class-IV posts are fixed by each city corporation and pourashava with the approval of the ministry from time to time.

5.6.2 *Different Aspects of Personnel Management*

a. Recruitment and Selection

Under the existing system there are five types of recruitment, such as, direct recruitment, recruitment by promotion, recruitment by transfer, recruitment by temporary appointment and recruitment by deputation. The procedure of recruitment is provided under specific rules which are as follows: No person is eligible for recruitment -(1) unless he is 18 years of age or less than 30 years of age. The Selection Board, however, in exceptional cases can relax upper age limit and also specify the maximum age limit for a particular position, (2) unless he is a citizen of Bangladesh, (3) unless he produces a medical certificate of physical fitness as specified by the service board and (4) unless he produces a police verification of antecedents. \20/

The respective statutes provide that the Chief Executive Officer would prepare a list of the posts for appointment which he thinks necessarily should exist in the city corporation and pourashava, and

submit the same to the city corporation and pourashava meeting for approval. They, however, would finalise the list with prior approval of the government. For the purpose of filling up existing vacancies, recruitment and selection are done by promotion from amongst the member of the service in the class-I post immediately below or holding a lower post in the same class unless otherwise directed by the service board with permission from the government. The class-II posts are filled up through selection on the basis of merit from amongst members of the service eligible for promotion or by direct recruitment and the class-III posts are filled up by direct recruitment in the same manner. A vacant post may also be filled up by a member of the service holding a similar post or comparable pay in other local council. The government also specified certain posts in those services to be filled up by government personnel on deputation. During deputation period, contribution towards leave, salary and pension are paid from its funds and their continuation is treated as a government servant.

In city corporations, a Selection Committee-I is constituted by the respective city corporation after being approved by the Local Government Division of the Ministry of Local Government, Rural Development and Cooperatives. This committee is responsible for recruiting directly and awarding promotion to the level of class-I grade officials from Class-II. The Selection Committee is formed with the: (i) Mayor of the respective city corporation as Chairman, (ii) The Deputy Secretary of the Local Government Division (responsible for city corporation and pourashava affairs) as a member, (iii) Chief Executive Officer of the corporation as a member (iv) head of the concerned appointing department as a member, and (v) Secretary of the city corporation acts as Member-Secretary of the committee. The Selection Committee-II, on the other

hand, is made up of: (i) Chief Executive Officer of the respective City Corporation as Chairman, (ii) Deputy Secretary (concerned) of the ministry as a member and (iii) Secretary of the city corporation as Member-Secretary. The responsibility of the Selection Committee-II is mainly for recruitment and promotion of the class-II (pay scale Tk.2300 and above but below From Tk.2850) and class-III pay scale below Tk.2300 but above Tk.1125 pay scale). After the selection, the recommendation of the selection committee is referred to the ministry for final approval. For the recruitment in the posts of class-IV, the responsibility lies with the city corporation which acts on the basis of approval obtained from the Ministry. Only in the case of non-sanctioned posts, the approval of the ministry is required. Such recruitment is made from among the local job seekers after interview or from among existing casual workers.

In pourashavas, there exists a Selection Committee for the recruitment and promotion of up to class-II grade officers. The Chairman of the pourashava acts as Chairman of the selection committee. The other members of the committee are the CEO, the Deputy Secretary (Corporation and Pourashava Affairs) of the Ministry and the Secretary of the Pourashava concerned. There is also another committee for the recruitment and promotion for the class-III and IV employees headed by the CEO of the concerned pourashava.

The administrative posts under the category of class-I (pay scale from Tk. 2,850 and above) are generally filled up by indirect recruitment and promotion in corporations and pourashavas i.e., Chief Revenue Officer, Chief Engineer, Executive Engineer etc. But some posts in this class are set apart for those deputed from the government service such as Chief Executive Officer, Secretary, Assistant Secretary

etc. But the post of the Secretary is also filled up by direct recruitment and through promotion within the corporation and the pourashava. The criterion of promotion is also announced through government notification from time to time. The class-II and class-III posts are filled up generally on the basis of promotion or on the basis of deputation for a certain period (not more than three years). The minimum experience is needed for promotion where main emphasis is given to seniority in service. Besides, some other posts in the Local Council Services and DCC services are filled up 50 percent by promotion and 50 percent by direct recruitment. The minimum qualifications of these posts by direct recruitment are described below :

Administrative Officer: Graduate

Law Officer: Law Graduate

Assistant Engineer: B.Sc. (Engineering)

Revenue Officer: Commerce Graduate

Accounts Officer: Commerce Graduate

Conservancy Officer: Graduate

Medical Officer: MBBS

Health Officer: MBBS (Preferably with Diploma in Public Health)

In the clerical and class-III services there is a mixed system of direct recruitment and promotion. The overwhelming majority of officers and employees are selected through promotion or direct recruitment, particularly in the posts of Assessor and Revenue and Tax Inspector. The minimum qualification for such consideration is that a candidate must be a graduate. In case of sanitary inspector, minimum qualification of a candidate is also graduation with Diploma in this field. In case of overseer and mechanic, the Diploma in engineering is needed. In most other cases, the minimum qualification of candidates is

Secondary School Certificate. For promotion purposes, the required minimum experience varies from three to seven years.

b. Transfer

Generally officials of the city corporations are not transferable from one corporation to another because their services are regulated by respective service rules of the city corporation. But under section 54(F) of the DCC Ordinance, 1983 and the DCC Employees Services Rules, 1989, the government has power to transfer the personnel of city corporations to the other local authorities whereas their pay and status remain unchanged. The personnel of pourashavas are also transferred from one to another as they are under the jurisdiction of Local Councils Services Rules, 1968. The Minister or the Secretary is to concur on any transfer of class-I and class-II officers on deputation.

The personnel in the class-III level and subordinate services are theoretically transferable under the provision of the Local Councils Services Rules, 1968. Such transfers may be effected in the same grade and category if and when considered necessary for the service. Members of class-IV service cannot be transferred from one city corporation to another corporation or one pourashava to another.

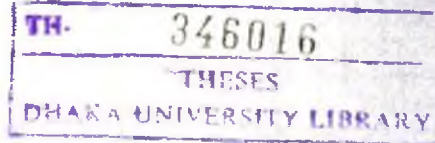
c. Promotion

Combination of seniority and merit play an important part in the promotion to the higher posts in city corporations and pourashavas in the pay scale of Tk. 3700-4825. Below this grade, promotion is given on the basis of seniority of service, service record of the personnel and

Annual Confidential Report (ACR). Some of the posts are filled up on the basis of promotion alone, but others by direct recruitment or by officials on deputation from government service. Fifty per cent of such promotions must be made from among existing incumbents and the other 50 per cent by direct recruitment or deputation from government. \21/ When selecting a candidate for promotion, his academic and technical qualifications, experiences, intellectual ability, performance, character and records of previous services are to be taken into account.

After a decision is taken about the number of posts to be filled up by promotion, the city corporation and the pourashava prepares a panel of eligible persons along with confidential report and personal files. The panel will be scrutinised and evaluated by the promotion committee before the name of a person eligible for promotion is forwarded to the secretary of the Local Government Division of the Ministry of LGRDC, who in turn will approve or disapprove the recommendation of the promotion committee. But before sending the eligible promotion cases to the secretary for final approval, the promotion committee ought to interview the candidates. After the holding of interview, the committee prepares an eligibility list of selected candidates in order of seniority in the service. The list then is referred to the Secretary of the Ministry for final approval. Recruitment by promotion in the post of clerical or subordinate service (class III) is made by a promotion board in each city corporation and pourashava where composition of members are mentioned earlier. In the present circumstances, it is almost impossible to recruit a person at the level of urban local services from outside the city corporation area, partly because such recruitment is inevitably resisted by the elected head of the city corporation or the pourashava. The elected Mayor of the corporation or the Chairman of pourashava do

not appear to reconcile to the present selection practices as they try to retain powers of recruitment and promotions of such posts.



5.6.3 Conditions of Service and Pay Grades

Conditions of service and gradation of pay scales are prescribed by the Local Council Services Rules, 1968 and the Dhaka City Corporation Employees' Services Rules, 1989 for the city corporations and pourashavas. Originally, there were 59 different pay scales for the four classes of employees which later converted to ten but the new national pay scales fixed up twenty pay grades. \22/ It has removed anomalies and also introduced certain fringe benefits, such as house allowance, medical allowance, contributory provident fund, gratuity benefits etc.

Personnel in city corporations and pourashavas are appointed with their pay, allowances and other compensations drawn from the corporation fund and not from the government fund, development budget of the government or any common fund separately constituted for the purpose. They are to subscribe to the contributory provident fund in which contribution to the city corporation or the pourashava are to make pro rata contribution as per rules laid down by the government. The attraction of any service depends on salary and other compensations as well as its prestige. As for the persons appointed in the clerical and class-IV services or for casual employments, the liability of the salary and other allowances and payment lies wholly with the respective city corporation or pourashava under section 43(1) of the Pourashava Ordinance of 1977, 51(a) of the DCC Ordinance of 1983 and 50(a) of the CCC Ordinance of 1982. The rules for contributory provident funds to all such employees are determined by the government. From time to time, the

government issues notifications describing the scales of pay applicable to all categories of urban local personnel in the local government service and the services of city corporations, as well as the subordinate and clerical services.

As per the latest fixation (as on 1st July, 1991) of pay grades, the scales of pay in different grades are as follows.

Grade I	:Tk 10,000 (Fixed)
Grade II	:Tk 8,600- 4x225-9,500
Grade III	:Tk 7,800- 6x200-9,000
Grade IV	:Tk 7,100- 8x200-8,700
Grade V	:Tk 6,300-10x175-8,050
Grade VI	:Tk 4,800-14x175-7,250
Grade VII	:Tk 4,100-16x150-6,500
Grade VIII	:Tk 3,200-16x140-5,440
Grade IX	:Tk 2,850- 7x125-3,725-EB-11x130-5,155
Grade X	:Tk 2,300- 7x115-3,405-EB-11x125-4,480
Grade XI	:Tk 1,725- 7x105-2,460-EB-11x115-3,725
Grade XII	:Tk 1,550- 7x100-2,250-EB-11x105-3,405
Grade XIII	:Tk 1,475- 7x 90-2,105-EB-11x 95-3,150
Grade XIV	:Tk 1,375- 7x 80-1,935-EB-11x 85-2,870
Grade XV	:Tk 1,300- 7x 70-1,790-EB-11x 75-2,615
Grade XVI	:Tk 1,200- 7x 60-1,620-EB-11x 65-2,335
Grade XVII	:Tk 1,125- 7x 55-1,510-EB-11x 60-2,170
Grade XVIII	:Tk 1,050- 7x 45-1,365-EB-11x 50-1,915
Grade IX	:TK 975- 7x 40-1,255-EB-11x 45-1,750
Grade X	:Tk 900- 18x35-1,530

But, on the basis of the classification of services, the following pay grades are applicable in different classes. These are,

Class - I : Tk 2,850-7x125-3,725-EB-11x130-5,155

Class - II : Tk 2,300-7x115-3,105-EB-11x125-4,480

Class - III : Tk 1,125-7x 55-1,510-EB-11x 60-2,170

Class - IV : Tk 900-18x35-1,530

All class-IV employees are entitled to pay scales from Taka 900 but some higher scales are also given to the technical hands like Driver, Carpenter, Mechanics etc.

a. Other Benefits and Allowances

The following allowances are given to the personnel of city corporations and pourashavas:

i) Dearness allowance: This allowance, primarily meant for helping persons with fixed income against rising prices has been made permissible at the municipal level at the same rate as is permissible to government employees from time to time.

ii) House rent allowances: This allowance is permissible at the same rate as applicable in the case of the government employees from time to time.

iii) Medical allowance: It is applicable to urban local personnel as per rules.

iv) Conveyance allowance: It is admissible to every corporation officers and employees on the condition of maintaining motor car or jeep, motor cycle or scooter or auto cycle and bicycle as per rules laid down by government notification, and the rate varies according to the grade enjoyed by the officer or employees.

v) Recreation Allowance: It is applicable to the urban local personnel as per the rules.

5.6.4 *Training*

The National Institute of Local Government (NILG) is the only institution for training of all categories of local government personnel and elected functionaries of city corporations and 'pourashavas' in Bangladesh. It was first established as Local Government Institute in 1969 under the Education and Training Ordinance of 1961. Later, it was renamed as National Institute of Local Government and in 1991 it was recognised as an autonomous body under the legal basis of the NILG Ordinance of 1991. \23/ In Bangladesh, practically very limited scope of training facilities for the personnel of city corporations and pourashavas exists. The NILG is the only institution of its kind. This autonomous institute arrange short courses for chairman of the pourashavas, commissioners of both city corporations and pourashavas from time to time for a week or two. The short training course covers legal, administrative, financial, as well as functional aspects of local government in Bangladesh.

To encourage urban local employees to go for such training, the NILG organised training programmes for city corporations and pourashavas in each Administrative Division. During the training period, an employee is granted extra-ordinary study leave with Travelling Allowance (TA) and Dearness Allowance (DA) by the concerned city corporation and the pourashava. The NILG also imparts training to the national government officials connected with local government affairs and other local government activities. It also provides training course for other personnel, particularly those who are related to local government activities, urban development authorities and local government officials. The Institute also conducts research on local government affairs, organise seminars, workshops, conference, symposium and publish

reports and journals on local government.

The NILG is an autonomous institution which conduct its activities under the guidance of its Board of Governors. The Board of Governors of the NILG is headed by the Minister for Local Government, Rural Development and Cooperatives. Its meeting is held almost once in six months on the average. It is administratively headed by a Director General appointed by the government on deputation from Bangladesh Civil Service (Administration) cadre. He is a senior government official equivalent to the rank of a Joint Secretary. below the Director General, there are so many Directors, Deputy Directors, Assistants Directors, Research Officers, Assistant Research Officers, Trainers and other staff in the Institute. There are three departments in the Institute each is headed by a Director. These are, Department of Administration and Coordination, Department of Research and Planning, and Department of Training and Advisory. The Department of Administration and Coordination consists of Library, Administration and Accounts Sections, Research and Planning, and Publication Sections in the Department of Research and Planning whereas the Department of Training and Advisory comprises of Training and Advisory, and Audio Visual Technical Sections. In the Institute, out of 89 officials and staff, 27 are class I, 10 are class II, 26 are class III and 26 are class IV. The NILG which caters mostly the need of people's representatives at the local level, conducted 255 courses till December 1991 which was participated by 13,637 persons. \24/ However, NILG estimated clients were 89,857 persons including people's representatives and local government officials.

There are however some other training institutes which provide specialised training, largely managerial and planning, to local government officials. These are, Bangladesh Academy for Rural

Development (BARO) in Comilla which provides management training to local government personnel and Rural Development Academy (RDA) in Bogra to provide training to local development programmes.

5.6.5 *Performance Appraisal*

Performance appraisal basically evaluates two things. These are 'competence' and 'attitude' of the personnel which are again interlinked. The purpose of performance appraisal is to provide a sound information base to the management for adopting corrective, preventive and development measures with a view to upgrading performance level of the individual employee as well as of the organisation. The Chief Executive Officer of the respective city corporation or the pourashava initiate the Annual Performance Appraisal Report which is simply called Annual Confidential Report (ACR) about the personnel of the urban local bodies which has to be countersigned by the Mayor of the City Corporation or the Chairman of the Pourashava respectively for class-I officials. But the ACR of the class-II officials and class-III employees are written by the different departmental heads of the city corporation or the pourashava and countersigned by the CEO. But the ACR of the CEO posted on deputation in city corporation is written by the Mayor of the respective City Corporation and countersigned by the Secretary of the Ministry of LGRDC. The ACR for the CEO posted in the pourashava on deputation is written by the Chairman of the respective pourashava and countersigned by the Joint Secretary (Development) of the Ministry of LGRDC. \25/ (See Appendix- 5.2)

5.6.6 Conduct and Discipline

Uniform rules of discipline applied to all categories of personnel in city corporations and pourashavas and those are guided by the Bangladesh Local Councils Servants (Efficiency and Discipline) Rules, 1968 and the DCC Employees' Services Rules, 1989. These rules contain grounds for penalisation as well as minor and major punishments. All disciplinary actions are subject to appeals to the next higher administrative level and are taken with the approval of the ministry. In the case of officers from the government service, all disciplinary control lies with the government. The grounds for penalisation are inefficiency, misconduct and subversion. Minor punishments included withholding of increment and major punishments included degradation to a lower posts, deduct salary, cut down 7 days basic salary, compulsory retirement, removal and dismissal from service. But the suspension, removal and dismissal power are lying with the appointing authority after given an opportunity of showing cause. Under those rules the employees of the local councils also enjoy all kinds of leave provided by the government for its employees.

The CEO has no authority to take any disciplinary action against any personnel, but he can only refer the cases to the ministry with his comments. \26/ The Mayor of the city corporation and the Chairman of the pourashava may be awarded minor punishments like withholding of increments but the rules required that major punishments like degradation, demotion, suspension and dismissal can be awarded by the ministry only. In case of class-IV employees, it is the urban local body concerned. In fact, the departmental heads in city corporations and pourashavas only control their staff in subordinate level by writing their ACR. But the ACR or Confidential Performance Report about the

departmental heads are written by the CEO and countersigned by the Mayor or the Chairman. The Mayor or the Chairman has little controlling authority over the officers who come on deputation to such posts.

5.6.7 Leave and Retirement Rules

The leave matters of city corporations and pourashavas are guided by the Bangladesh Local Councils Servants (Leave) Rules, 1968 and other provisions described in the respective statutes of city corporations and pourashavas. Under these rules, the employees of the respective bodies can enjoy casual, earned and extraordinary leave, leave preparatory to retirement and other kinds of leave.

In matters of retirement, the members of the service are governed by the Municipal Committee Servants (Retirement) Rules, 1968. The other conditions are more or less the same as those of government employees.

5.7 Financial Management System of City Corporations and Pourashavas

Finance plays an important rôle for the successful implementation of any development programme. Adequate finance is a prerequisite for effective functioning of any organisation required to look after the needs and welfare of the people. In Bangladesh, City Corporations and Pourashavas have certain specific functions to perform under the law and they finance these activities by internal revenue income and grants from the government. \27/ The resources of city corporations and pourashavas can be divided into three groups. These are, internally raised revenue, government grants and loans and advances. The third sources are

generally found in city corporations but very often practised in pourashavas, while the government grants constitute a significant portion of income and own sources of revenue include taxes, rates, fines, tolls and rents and profits from own property. They could also levy tax on animals, carts and carriages. These are mainly used for general establishment and administration, salary of functionaries and personnel, and civic facilities like maintenance of roads, water supply system, conservancy, sanitation and electricity for lighting the roads as well as other development activities.

Collection of taxes and rendering of local public services by urban local government bodies in this country and the right of levy of taxes was first introduced by the Town Police Act of 1856 (Act XX of 1856). \28/ About eight years later, the Bengal Council passed the District Municipal Improvement Act of 1864 for realisation of holding tax which ultimately became the main source of urban local revenue. \29/ Several successive acts amended, extended, consolidated or repealed the previous laws. The last Act under the British rule in this regard was the Bengal Municipal Act of 1932 passed by provincial legislature. \30/ This Act greatly increased the responsibilities of the then municipalities and powers of their commissioners, and also clarified about matters of levy of taxes and rates, and the utilisation of fund. The subsequent statutes during the Pakistan period (Basic Democracies Order, 1959 and Municipal Administration Ordinance, 1960) repealed all past laws relating to urban local bodies. \31/ These in no way curtailed any of the earlier responsibilities nor did it reduce revenue generation power of the urban local bodies.

Under the present system, the financial activities of the urban local bodies are constituted by collection of revenues and other fiscal

resources, spending activities and the administration of their funds. The financial activities may be classified as: (i) procedure of assessment and imposition of taxes, (ii) income from own revenue, (iii) grants from the government, (iv) expenditure in salary-establishment and development activities, (v) budgeting, (vi) accounting and (vii) auditing. But the administration of urban local government fund includes: (i) financial administration i.e., how funds are constituted and administered, (ii) revenues of urban local bodies i.e., how funds are raised and (iii) expenditure of urban local bodies i.e., how funds are spent. \32/ The financial matters are generally also looked after by the Finance Standing or Sub-Committee in the city corporations and pourashava. It is headed by Mayor or Chairman with several members including Ward Commissioners as well as Chief Accounts Officer or Accountant. The Chief Accounts Officer or the Accountant is responsible for preparing proposals regarding the sources of income and pattern of expenditure in a form of budget. In the following, we discuss the financial activities of urban local government bodies i.e., City Corporations and Pourashavas in Bangladesh.

5.7.1 Procedure of Assessment and Taxation

For the purpose of preparing the valuation list of buildings and lands, all the city corporations and pourashavas are guided by the Bangladesh Municipal Committee (Taxation) Rules of 1960 and the City Corporations (Taxation) Rules of 1986 for detailed assesment of these taxes. \33/ These rules define the basis of assessments, procedures for appeals against assessments persons liable for tax, and types of properties rates, conditions of payment arrangements for the collection

of taxes, powers to recover arrears of tax and the types of tax remission available and conditions of rebate. This rule covers almost all aspects of urban local taxation. However, the maximum rates of tax and rates are determined under Pourashava Model Tax Schedule, 1985 and City Corporation Model Tax Schedule, 1985 issued by the Local Government Division of Ministry of LGRDC. \34/ But the financial management and accounting procedures for tax administration in city corporations and pourashavas follow the rules prescribed in the Bengal Municipal Act, 1932. All the Model Tax Schedules provide the maximum rate that can be imposed for each of the holding. Under these rules, properties are assessed at the rate of 7 percent and above of the annual rental value of the holding during the time of assessment. \35/ These rules also specify that general revaluations of property should take place once every five years and delegates power to the concerned body to revalue.

In the city corporations and pourashavas, assessments are generally expressed in terms of a value per holding. In case of owner-occupancy when it is difficult to assess the rent, a value is computed from the rents of similar properties in the locality. A holding is not necessarily a single building. It is found that a single building with single use or with multiple use such as part-commercial and part-residential building. It is also sometimes a single holding comprised of a group of buildings in one location with common ownership. Under rule 25 of the Bangladesh Municipal Committee (Taxation) Rules, 1960 as well as the City Corporation (Taxation) Rules, 1986, the assessment starts with the distribution of official notice of the revaluation by the Assessor. The notice includes a form of self-declaration of property value. This form requires to be completed by the Assessee and to be returned within 7 days. After expiry of 7 days, the basic Assessor

starts a physical survey of each holding recorded and valued. Generally, information thus recorded includes holding number, description of the property, name of the Assessee, Owner or Tenant, the previous valuation, the current valuation as per self-declaration by the Assessee and valuation proposed by the Assessor. (See Appendix- 5.3)

The supervision of assessors are required to check the basic assessors' valuations and subject to satisfactory completion of these checks, the details of assessment are recorded in an assessment register. Finally, a notice is served on the assessee explaining where to examine records of the assessments and how to appeal against unsatisfactory assessments. (See Appendix-5.4) At the same time, the records of all holdings that have been revalued are held open for inspection for 30 days by the Assesseees. The field book is used to record details of the valuation, the assessment register is the principal register of valuation, the register of petitions is maintained to record all petitions against assessment of taxes and the mutations register is used to record changes of taxes.(See Appendices- 5.5 to 5.8)

To assess the effectiveness of holding tax as a major source of revenue, attempt has been made to see the extent of its coverage, the depth of assessment base, the various form of assessment of such taxes and other related problems. General holding may be classified into two categories, namely, real property and personal property. Real property may be further divided into land and improvement. It includes commercial and residential land and the personal property includes home or residents, business, building etc. But rate for industrial, commercial and residential properties differ. Some properties such as places of worship, dilapidated structure, social activities and government building are often exempted from such tax. When government buildings are

exempted from taxes, a grant, after a certain value, is paid to local bodies. Sometimes, in the places of worships, hospitals, social facilities, some sort of token money is realised from those organisations in recognition to their existence in the urban local areas.

Assessment of the holding tax is the product of valuation of the urban property multiplied by tariff rate. Tariff is expressed as a percentage rate of the valuation. Tariff is imposed by the city corporation and pourashava while the range of tariff is fixed by the government which may vary from property to property. More valuable properties may be charged with higher and progressive rate. In Bangladesh, assessment of holding tax is based on annually or rental value system which is based on the expected or national rental value of property. The residential property is assessed according to some estimate of rental value i.e., the amount on which a willing land-lord and renter would agree in a free market situation. The annual rental value is determined on the average of 10 month rental value of a building. \36/ It allows two months rental rebate to the owner for repairs and renovations. This is levied on the value of land or on the land plus building.

In Bangladesh, the tax known as 'holding tax' is levied only on the building but not on land. In Dhaka, holding tax constitute 50 percent of own revenue income. \37/ The holding tax and the specific-service rates are classified as tax and charges which is reflected in the bills served on properties. Specific service rates are generally to be paid by the beneficiaries. There are however optimum limits to such charges. \38/ One study in 1985 mentioned that the service rates were levied without regard to whether the particular services were provided in those areas.

\39/ But generally such rates are not imposed without providing services. \40/ Re-assessments of rented properties were sometimes made, particularly when actual rents had changed. All such buildings and adjacent residential and non-residential lands are supposed to be reassessed every five years. \41/ But, if the tax is not paid in time, there is a provision to impose 5 percent surcharge which is once for all penalty in the year following the year of default. Further penalty would be imposed on continuing arrears once the surcharge was levied. \42/

a. System of Appeals Against Valuation on Assessment

A standard form is used which specified under the municipal taxation rules, for submitting an appeal, which requires the petitioner to state briefly the grounds of the appeal. (See Appendix- 5.4). Appeals are heard in city corporations and pourashavas by an Assessment Review Board (ARB) comprising with three members, two of whom are ward commissioners and one is either engineer or a member of the Secretary's department headed by a commissioner. Appeals against the valuation on assessment can be lodged by the Assessee. The Assessee has the right to appeal against any assessment within 30 days of notice of the assessment served. Generally, the petitioner is asked to appear before the Board and then decision is made. If the petitioner is dissatisfied, he is entitled to lodge a further appeal with the higher authority headed by a Divisional Commissioner of the respective Administrative Division.

b. Rules of Remission, Rebate and Surcharge

Remission and rebates of taxes are also given by the city corporation and pourashava on such cases as hardship and vacant land. Application on the ground of hardship must be approved by the Mayor of the City Corporation or Chairman of the Pourashava who could reduce the tax by 15 percent of the assessed amount. (See Appendix- 5.9) But remission in vacant land or property could be granted if the property remained vacant for more than 60 days. City corporations and pourashavas also give 10 percent rebate for advance payment of total current year taxes within due date. The Table- 5.3 shows percentage of rebate and due date for tax payment.

Table - 5.3 : Percentage of Rebate and Due Date for Tax collection

Due Date for Quarter Period!	Last Date for Rebate Period!	% of Rebate
1st Quarter on 1st July	30th September	10%
2nd Quarter on 1st October	30th November	7.5%
3rd Quarter on 1st January	31st January	5%
Last Quarter on 1st April	30th April	5%

Source: GOB. Poura Commission Report, 1990. (Unpublished).

But, if the tax is not paid in time, there is a provision to impose 5 percent surcharge which is once for all penalty in the year following the year of default. No further penalty would be imposed on continuing arrears once the surcharge was levied. Interest of 5 percent was below the Bank interest rate. Therefore, this arrangement placed no financial pressure on tax payers already in arrears to clear their backlog of tax. Rates for imposition of taxes by city corporation and pourashava vary within a given range, generally fixed by the government. The range is quite wide and the respective bodies find it convenient to fix at any paying range.

5.7.2 Forms of Income and Pattern of Expenditure.

a. Forms of Own Revenue Income

The own revenue has always constituted the major portion of income in the pourashavas because they can levy taxes on 26 items. \43/ The own revenue income of the city corporations and pourashavas are mainly derived from taxes on holdings and rates on water, conservancy and lights. But the rates can not be imposed till the services are actually provided. Revenues are also drawn from the transfer of immovable property, lease money on hat-bazars, applications for the creation and erection of buildings, professional, trades and callings, amusements, vehicles, animals, advertisement, birth, marriages and feasts. Other revenues include rent and profits from own property and shops and interest from investment, fines etc.

Holding tax is a major source of revenue income for city corporations and pourashavas. It is also called property tax. It is an appropriate revenue source for financing urban services because it has a clear basis and the tax object is easily identified and is immovable. The property valuation on which the tax is based bears good relationship with the provision of urban public services. At present, holding tax is imposed on property's annual rental values and three types of rates are levied for street lighting, conservancy (waste collection and waste disposal) and water supply, generally on the basis of specific services provided to the city dwellers. All these constitute major sources of revenue income. A receipt of payment is issued to taxpayers making payment, the Paying-in Slip is called Challan which records details of taxes and rates, the tax collector also maintained personal records of tax collection and the demand and collection register records the details of revenue including the amounts due and the amounts payable to

each quarter. (See Appendices 5.10 to 5.13)

b. Forms of Government Grants

In every year, the government provides different types of grant to all the city corporations and pourashavas from the budget allocation. \44/ City corporations and pourashavas get financial base by government's development grants which is commonly known as budgetary allocation on the basis of Annual Development Programme (ADP) fund. The other government grants include octroi compensation grant, grant for special scheme like anti-mosquito eradication programme, staff salary compensation grant and subvention for dearness allowance, special project grant or development assistance grant and president's special grant. Funds available for government grants are distributed to the city corporations and the pourashavas in two separate instalments, preferably in July and January by the Local Government Division of the Ministry of Local Government, Rural Development and Cooperatives under sector wise allocations. The Ministry generally distributes different types of grants to the city corporations in terms of their size and to the pourashavas on the basis of their categories. The Ministry also follows the criteria of grants allocation to different city corporations and pourashavas on the basis of population 20 percent, area 20 percent, extent of backwardness 30 percent and performance of city corporations and pourashavas 30 percent. \45/

The income of the city corporation and the Pourashava emanate from the proceeds of all taxes, rates, tolls, fees and other charges, levied by the city corporation and pourashava under laws; rents and profits payable or accruing to the city corporation or the pourashava

from the property vested in or managed by them, all sums received by them in the performance of its functions, all receipts accruing from the trusts placed under their management, all grants provided by the government, all loans raised and all profits accrued from investments and such proceeds from such sources of income as government may direct to be placed at the disposal of city corporations and pourashavas.

c. Pattern of Expenditure

The city corporation and the pourashava established in the cities and at other urban centres are authorised to expend their funds according to the provisions of the statutes passed or amended on several occasions. \47/ The revenue expenditure also constitutes salaries and allowances of the employees of the city corporations and the pourashavas excluding the government employees posted there on deputation, charged expenditure of the government employees, general establishment and administration, investment on the nursery, poultry, fishing firms, audit expenditure, maintenance and services of the property of city corporation or pourashava and acquisition and purchasing cost of land etc. Surplus of the revenue fund after making the revenue expenditure in these sectors generally transferred to the development fund of the respective authority. The city corporation or the pourashava fund could be used for the repayment of loans, meeting their establishment charges, cost of credit and any other establishment charges maintained by government on account of their works. Those include roads, bridges, tanks, drains, water supply, sanitation, conservancy, lighting and cleaning of streets, collection or maintenance of corporation or pourashava offices and other establishment and maintenance of hospitals,

dispensaries, parks, playground promotion of vaccination, veterinary hospital and dispensaries, libraries, fire-brigade and generally to carry out the purposes in connection with the civic facilities and development activities of the city/town dwellers.

The money from time to time credited to a city corporation or a pourashava fund, required to be expended in the following order of preferences: \46/

- (i) in the payment of salaries and allowances to employees of urban local body;
- (ii) in the payment of loans;
- (iii) in meeting the expenditure charged under urban local fund under law;
- (iv) in the fulfilment of any obligation and in the discharge of any duty imposed on the local body under law;
- (v) in meeting in expenditure declared by the local body with the previous sanction of the controlling authority to be an appropriate charge on the local fund; and
- (vi) in meeting the expenditure declared by the government to be appropriate charge on the urban local fund.

5.7.3 *Other Financial Aspects*

a. Budget Preparation

Budget preparation is usually a run-of-the-mill exercise. All the major sources of income and heads of expenditure are defined in the Municipal Committee (Budget) Rules, 1960. The usual practice is to add arrear taxes and rates to the estimated revenue of the coming year to get total demand for revenue, knowing well the certain portion of the

current and arrear demand may not be realised. According to the section 49 (i) of the Pourashava Ordinance, 1977, Section 61(i) of the DCC Ordinance, 1983 and Section 60(i) of the CCC and KCC Ordinances of 1982 and 1984, and Section 60(i) of the RCC Act of 1987 respectively, every corporation or pourashava must prepare the budget at the beginning of each fiscal year (July - June period). It should contain a statement of estimated receipts and expenditure. It should then be forwarded to the prescribed authority. Such authority may within thirty days modify it and the budget so modified will be deemed to be a sanctioned budget of the corporation or pourashava. \48/ Under the rule, the city corporation or the pourashava has power to prepare budget estimates on the basis of revenue income and capital and to submit it to the prescribed authority one month before the beginning of each fiscal year i.e., Ministry of LGRDC by the 1st of June. If the budget is not prepared by the concerned bodies before 1st June, the prescribed authority has power to prepare a budget statement which the city corporations or the pourashavas will be obliged to accept as their sanctioned budget. The corporations or the pourashavas are also authorised to revise the budget any time and the procedure for the revision of the budget is the same as for the making of the original budget.

b. Accounting Procedure

Under the section 50(i) of the Pourashava Ordinance, section 62(1) of the DCC Ordinance and section 61(1) of the CCC, KCC AND RCC Ordinances, the respective corporation and pourashava must prepare and keep the accounts of receipt and expenditure. Sub-section (2) and (3) of the ordinances indicate that the annual statement of accounts must

prepare after the close of every fiscal year and forward a copy to the prescribed authority i.e., Local Government Division of the Ministry of LGRDC by 31st December of the following year. \49/ Accounts in all the city corporations and pourashavas are maintained as, per Municipal Accounts Rules, 1932. According to rules, the whole accounts of a city corporation or a pourashava may be sub-divided into three categories. These are,

- i. Taxation accounts which is relating to assessment and collection of different taxes and rates.
- ii. Accounts relating to income and expenditure.
- iii. Miscellaneous accounts relating to stores, property etc.

c. Auditing System

Under section 51(1) of the Pourashava, 63(1) of the DCC and 62(1) of the CCC and KCC Ordinances, and RCC Act all accounts of the city corporations and pourashavas are audited by the Comptroller and Auditor General of Bangladesh every year. \50/ The concerned urban local government unit can take necessary measures of remedy against any defects or irregularities and take action against the person concerned if any expenditure of the local unit is found not in conformity with law as per recommendation of the Comptroller and Auditor General. Every urban local government unit must prepare the audited annual statement within three month of its receipt and make it available for public knowledge.

5.8 Measures of Control and Accountability as well as Relationship with the Government

The respective statutes has given the Ministry of Local Government, Rural Development and Cooperatives (LGRDC) unlimited discretionary powers to control and supervise all the functions of the City Corporations and the Pourashavas. \51/ It has also empowered the Ministry to take necessary measures and directives to regulate the activities and to carry out their functions in accordance with the specific statutory powers conferred on them by the ordinances and acts. The government's powers of supervision of city corporations and pourashavas cover a number of other areas. It can call for records, conduct inspection and take regulatory measures on the basis of the inspection report. The government can also appoint any person or an enquiry committee to conduct and control the affairs of any urban local level unit. It has also power to conduct the affairs of the urban local government bodies as a prescribed authority in respect of ensuring control and accountability. However, the delegation of statutory powers does not mean that they are endowed with unlimited authority particularly in policy matters and functions. Policy making is always narrowly confined to the bounds of the statute and the government does not have any day-to-day overriding control over activities on those bodies.

5.8.1 Measures of Control and Accountability by Prescribed Authority

The control exercised by the government over the city corporations and the pourashavas are legislative, administrative, financial and

judicial. These bodies were created by statutes and they exercise only those powers which are conferred on them by respective statutes. \52/ They could not have any jurisdiction beyond the provisions of those statutes. The government controls the city corporations and the pourashavas through the provision of their respective statutes. The respective ordinances and acts empowered the government to exercise general supervision and control over the city corporation and the pourashava in order to ensure that their activities must conform to the purposes of these statutes. This control can only be exercised in the interest of law and public wellbeing. The supervision and control by the government over the urban local bodies is necessary partly because they are assuming duties to the public by the government and partly because they are benefitting from government through their loans and grants. The aim of control should not be to interfere in day-to-day activities but to ensure the strength and improvement of the urban local bodies.

The government exercises supervision and control over city corporations and pourashavas through the Local Government (LG) Division of the Ministry of LGRDC which is designated as the prescribed authority. The Local Government Division of the Ministry of LGRDC performs such functions and enjoys the powers and functions which can be discussed as follows:

i. Legislative Measures: The Ministry prepares drafts of bills and comments on bills affecting urban local government. These relate to such executive directives, administrative orders and proclamations as are necessary to carry out urban local functions and issuance of circular, notifications and memorandum intended for urban local government administration. The Minister places the urban local bills in parliament for its approval. He also answers in parliament all the

questions relating to urban local government.

ii. Administrative Measures: The ministry has controlling power over general administration and specific power over certain functions. It has power to categorise pourashayas into various classes according to their income. It also exercises general inspection and supervisory authority, which includes powers to inspect urban local properties and works and to call for records of urban local government proceedings. It is empowered to suspend urban local resolutions, orders etc. in certain instances. The ministry is also exercised limited control over certain specific functions, for example, the power to accord sanction for leasing out and removal of refuse. It has also the power to ask the urban local bodies to take action on the basis of inspection reports and to reply accordingly.

iii. Financial Measures: The ministry controls the finance and expenses of urban local bodies. It approves applications of city corporations and pourashavas for loans to public improvements, examines urban local government budgets, reviews local ordinances and regulations involving the appropriation of funds. The minister can ask the city corporations and pourashavas to levy certain taxes to improve their financial capability and likewise he can ask those bodies to realise certain taxes for the government.

As the involvement of the government in every walk of life has increased, the pressure on urban local government has also multiplied. Despite the enormous population growth, the system of urban local government in Bangladesh has not changed much. With the increase of population in city corporations and pourashavas the expenditure of urban bodies has increased. While the services provided by these bodies have expanded, their financial resources are still limited and they demand

increasing support from the government funds without taking new sources of revenue under their respective control. The government gives grants for various purposes to urban local bodies in order to provide more civic facilities and amenities to the people.

iv. Personnel Measures: Appointments of certain categories of urban local employees, promotions, integration of them in urban local government services, transfer of officials and employees in city corporations and pourashavas, hearing of cases concerning suspension or dismissal and adjudication of their claim for gratuity are done by the ministry. The ministry has the power to hear the cases of suspension or removal or restoration and to hold any enquiry against any official and non-official of city corporations and pourashavas. It has power to call personal file of any official or employee on which he can take action. It has power to recommend for the creation of posts, their extension and re-employment. The ministry also makes arrangements for training of urban local government personnel which is provided by the NILG.

v. Development Activities: The main functions of the ministry is to lay down a uniform policy for the planned development of urban areas, services for cleanliness, education, health and sanitation. Thus, it deals with all matters of general policy, matters pertaining to boundary disputes between city corporations and pourashavas, and fixing their categories and appropriation and other forms of acquisition of land for public interest and its improvement.

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PART TWO

CHAPTER - VI

BASIC FEATURES AND NATURE OF THE SELECTED
CITY CORPORATIONS AND POURASHAVAS

Basic features and nature of city corporations and pourashavas are the most important aspects. It includes historical background, nature of representation, number of functionaries, year of establishment etc. which are the important aspects affecting the functioning of urban local government system. This chapter highlights the basic features as well as inherent complexities of nature, pattern of composition, number and occupation of population, areas, location and other related issues of selected city corporations and pourashavas on the basis of our field study and observation.

6.1 Basic Features and Nature of City Corporations

The basic features and nature of selected Dhaka and Chittagong City Corporations are discussed below:

6.1.1 Dhaka City Corporation

Dhaka is the largest city and capital of Bangladesh. It is situated by the side of the river 'Buriganga'. It emerged as a centre of socio-political, cultural, commercial and economic activities under the reigns of the Buddhist kings, the Sen kings, the Sultans and the Mughals. But, Dhaka, came into the light under the Mughals and renamed as Jahangir

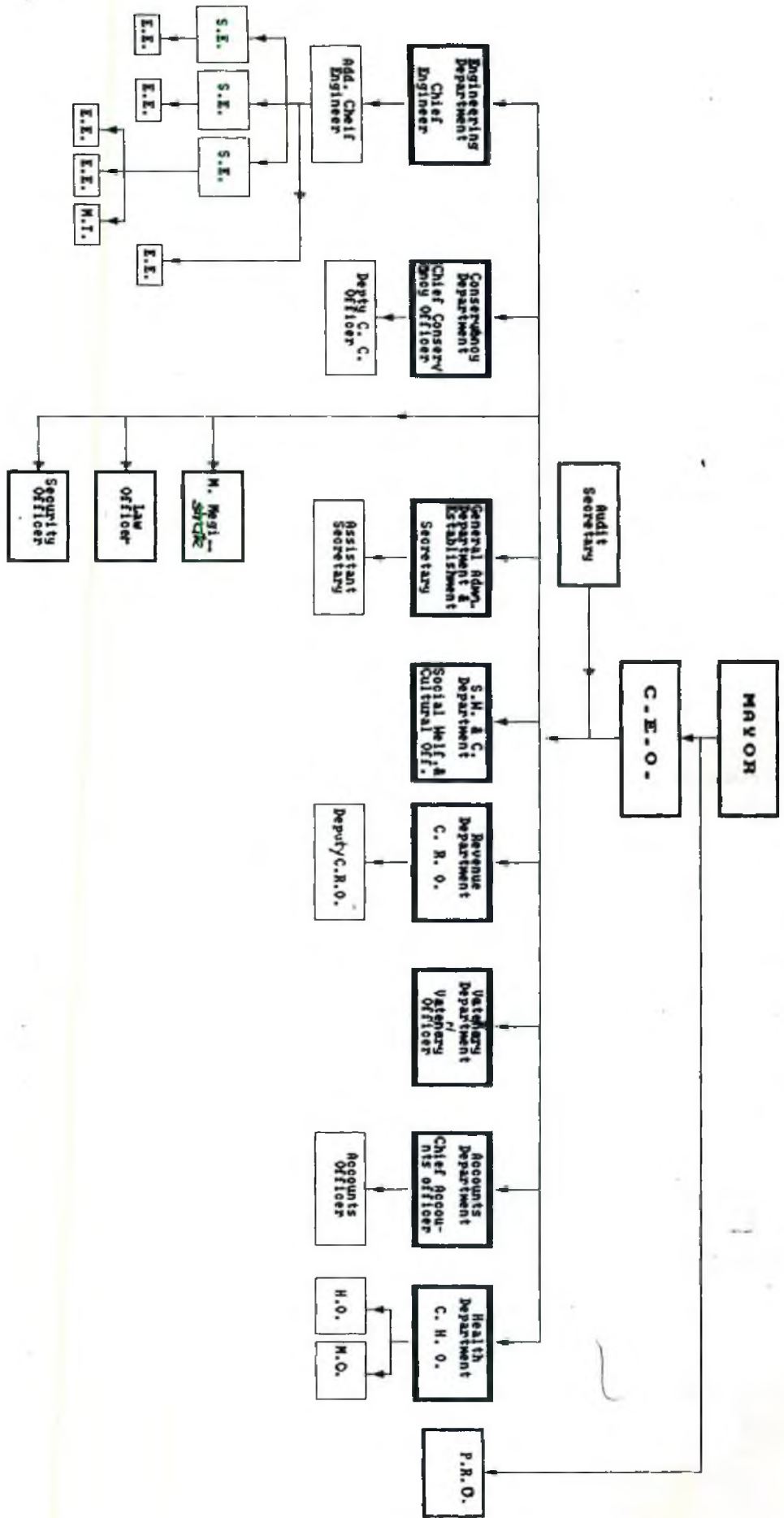
Nagar by Islam Khan in 1608 A.D. It remained the capital of Bengal, Bihar and Orissa till 1717 and district headquarters was established in Dhaka in 1722. As early as 1823, a committee was formed in Dhaka with the responsibility of sanitation and transport, and improvement of bazar-streets existed in the city which was fully an official body. This committee was abolished in 1830 and replaced by a municipal committee with the more responsibility of conservancy, drainage and cleanliness of the city. But, a Municipality (now Pourashava) was first formally established in 1864 in Dhaka city under the legal basis of the District Municipal Improvement Act, 1864 which was promulgated by the British colonial regime. Dhaka Pourashava also gained importance when it became the capital of newly created province of the Eastern Bengal and Assam after the partition of Bengal in 1905 and the enactment of the Local Self-Government Act in 1882 by Lord Ripon. At that time, the area of Dhaka Pourashava was 9.84 sq. km.(6.15 sq. mile). After the independence of Pakistan in 1947, its area was extended to 14.2 sq mile to cover a population of 0.52 million. But, when Dhaka became the capital of Bangladesh an attempt was made to reconstitute the Dhaka Pourashava as a Municipal Corporation. The Dhaka Municipal Corporation Act, 1974 was also passed in the Bangladesh Jatiya Shangshad (Parliament) with this objective. But the act was not practised and shelved due to the change of the then government in 1975. Later, the Pourashava Ordinance, 1977 was promulgated and on the basis of the Pourashava (Amendment) Ordinance of 1978, Dhaka Pourashava was upgraded into and declared as Dhaka Municipal Corporation.

In July, 1982, two adjacent pourashavas of Gulshan and Mirpur were dissolved and integrated with the then Dhaka Municipal Corporation. A separate ordinance for the constitution of Dhaka Municipal Corporation

was promulgated in 1983 which later renamed as Dhaka City Corporation (DCC) under an amendment of the ordinance in 1988. Under Section V of the DCC (Amendment) Ordinance, 1993, it is composed of an elected Mayor, 75 directly elected commissioners, 14 indirectly elected women commissioners and 5 official members. 12/ The Mayor of the city corporation is directly elected by the people and he is the elected head and the Chief Executive of the city corporation. The Mayor is assisted by a full time Chief Executive Officer deputed by the government from the civil service. The city corporation consists of 75 Wards and each of the ward is represented by one elected commissioner. The Women Commissioners are elected by the elected Mayor and Commissioners of the corporation. The five officials member are Chairman of Rajdhani Unnyan Kartipyakka (RAJUK); Chairman of Dhaka Water and Sewerage Authority (WASA); Chief Engineer of Department of Public Health Engineering (DPHE); Director General of Health Service and Chief Engineer of Bangladesh Power Development Board. The organisation chart showing different departments and heads of departments is presented in Figure-6.1.

The population of Dhaka City was 28,16,805 in an area of 141.54 sq. kilometre in 1981 census. According to 1991 census, the population of Dhaka was 61,05,160. At present, the population of the city corporation has been estimated to be 62,02,500 in an area of 442.8 sq km. The city corporation consists of 10 taxation zones with 1,35,680 numbers of holdings. The occupation of the population are 9,71,761 non-agriculture and 17,964 agriculture. In DCC, urban population growth rate between 1974 and 1981 was higher than the national average of 5.6 percent, showing an increase of 5.9 percent per annum.

Figure-6.1 : ORGANISATION CHART OF DHAKA CITY CORPORATION



6.1.2 Chittagong City Corporation

The City of Chittagong is located in the south eastern part of the country and is situated by the side of the river 'Karnaphuli'. It is the second largest city and the main port city of Bangladesh. The early historical events reveal that Chittagong was ruled by kings of different dynasties for a long time including the kings of Arakan and Tripura as well as the Mughals. It remained under the Mughal's rule until 1765 A.D. when the British East India Company took it over. Prior to this, it became the district headquarters in 1760. The British colonial administration formally set up Pourashava (then called Municipality) in Chittagong in 1864 under the District Municipal Improvement Act Of 1864. During the time, the area of the pourashava was 2.34 sq kilometre and the total number of population was 10,684 according to 1901 census. After the independence of Pakistan in 1947, its area was extended to 9.65 sq kilometre to cover a population of 1,70,438. But, when Bangladesh became an independent country in 1971, an attempt was made to reconstitute the Chittagong Pourashava. In 1978, the area of the pourashava was expanded to 98 sq kilometre (62 sq mile). Chittagong Pourashava was declared as Municipal Corporation under the Chittagong Municipal Corporation Ordinance, 1982. The Municipal Corporation was later renamed as Chittagong City Corporation (CCC) under an amendment of the ordinance in 1988. Since its inception, the Corporation was headed by a government-appointed Administrator despite a provision that elected commissioners of the corporation would eventually elect its Mayor. In 1989, the provision for elected Mayor was replaced by a new provision of government-appointed Mayor.

According to the latest amendment of the ordinance in 1993, the City Corporation consists of an elected Mayor, 41 elected commissioners,

7 indirectly elected women commissioners and 7 official members 13/ This amendment of the ordinance was passed by the Jatiya Shangshad and a new provision for the direct election of Mayor was incorporated. 14/ The corporation consists of 41 wards and each of the ward is represented by one commissioner directly elected by the city dwellers from their respective ward. The Women Commissioners are elected by the voting of the Mayor and the Commissioners of the corporation. In the corporation, the seven official members are the Chairman of the Chittagong Development Authority (CDA), the Chairman of the Chittagong Water and Sewerage Authority (WASA), the Superintending Engineer of the Department of Public Health Engineering (DPHE) in Chittagong Circle, the Superintending Engineer of the Department of Roads and Highways, Chittagong, the Chief Engineer (Distribution) of the Chittagong Power Development Board, the Deputy Director of Health Services and the Chairman of the Chittagong Port Authority. The organisation chart showing different departments and heads of departments is presented in Figure- 6.2.

The area of the Chittagong City Corporation is 549.08 sq kilometre and at present, the total number of population is 20,60,800. According to 1991 census, the population of Chittagong was 20,40,663. The number of population was 10,25,848 and the area was 105.5 sq kilometre in 1981 census. At present, the corporation has total number of 83,778 holdings and the average number of people living per holding is 14. The literacy rates in the areas of the corporation is 43.67 percent. The occupation of the population are 5,35,666 number of non-agriculture and 6,150 agriculture. The table 6.1 illustrates the basic features and nature of Dhaka and Chittagong City Corporations :

Table - 6.1: Basic Features and Nature of Selected City Corporations

Basic Features and Nature	Dhaka City Corporation	Chittagong City Corporation
Mayor	1	1
Elected Commissioner	75	41
Women Commissioner	14	7
Official Member	5	7
Year of Establishment as Pourashava	1864	1863
Area when Established	9.84 sq. km.	9.65 sq. km.
Year of Corporation set up	1978	1982
Area when Corporation set up	141.54 sq. km.	105.5 sq. km.
Population in 1981 Census	28,16,805	10,25,848
Population in 1991 Census	61,05,160	20,40,663
Present Population (Estimated)	62,02,500	20,60,800
Present Area	442.8 sq. km.	549.08 sq. km.
Number of Wards	75	41
Number of Holdings	1,35,680	83,778
Average No. of living per holding	23	14
Number of Households	6,09,000	2,56,000
Literacy Rate (1991 Census)	49.31%	43.67%
Urban Density per sq. km.	27,401	7,568
Occupation : Non-Agriculture	9,71,761	6,35,666
Agriculture	17,964	6,150

Source: Records and Files of the Selected City Corporations and the Ministry of Local Government, Rural Development and Cooperatives, and Preliminary Report, Bangladesh Population Census, 1991, Bangladesh Bureau of Statistics.

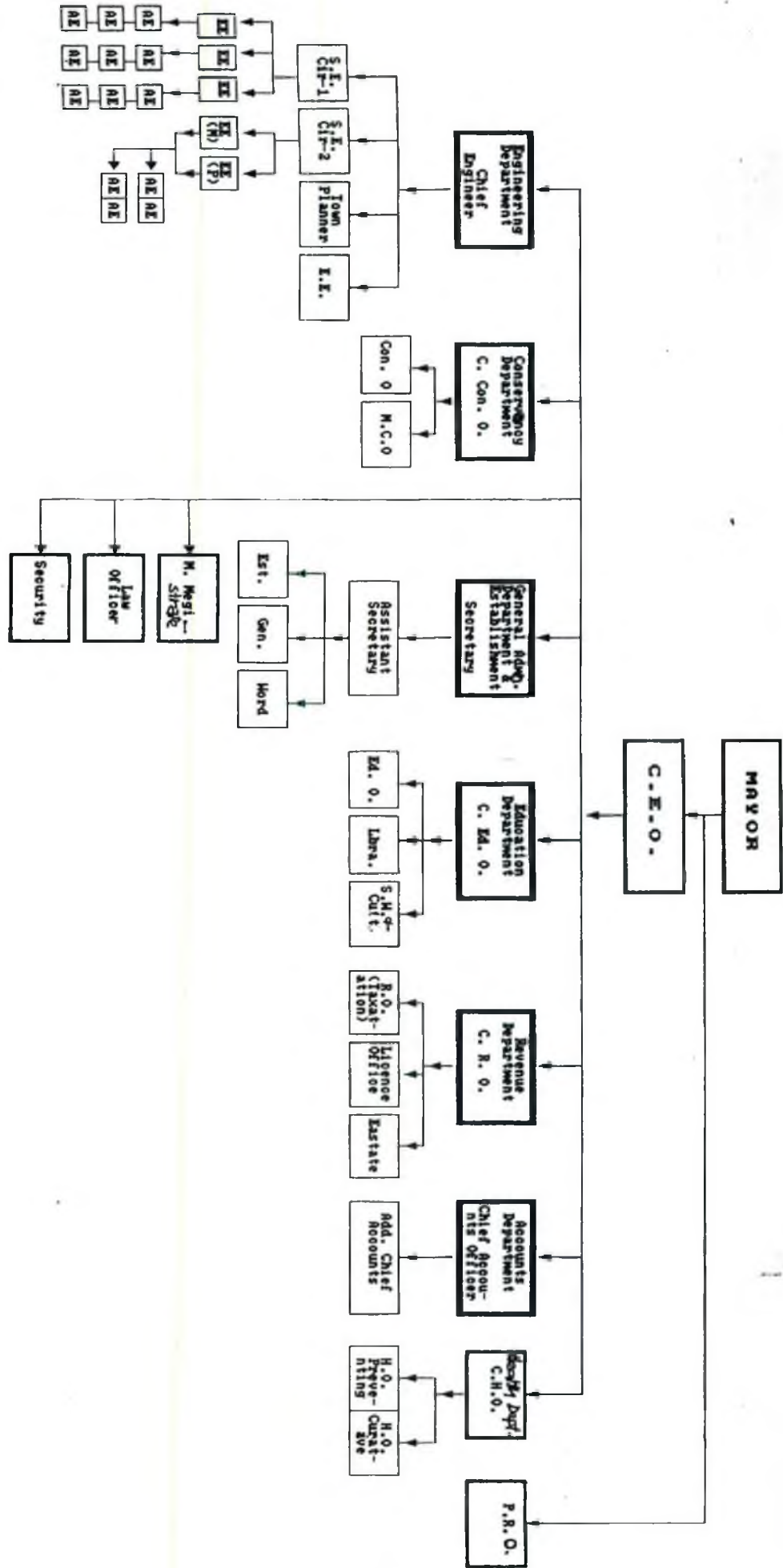
6.2 Basic Features and Nature of Pourashavas

The basic features and nature of four selected pourashavas such as Barisal, Bogra, Mymensingh and Sylhet are discussed in the following:

6.2.1 Barisal Pourashava

Barisal Pourashava (called Municipality) was legally established in 1876 under the District Municipal Improvement Act of 1864. It was previously called Bakergonj Pourashava. But, prior to this, a Town Committee was formed in Barisal in 1869 by the British and the then District Magistrate J.C. Prize acted as its chairman. Subsequently, when

FIGURE 6.2: ORGANISATION CHART OF CHITTAGONG CITY CORPORATION



Barisal Pourashava was established, the elite of the town became its members and the District Magistrate as its Chairman. An election system was later introduced and its first chairman was elected in 1885. Barisal was declared district headquarters in 1797.

Barisal is situated on the bank of the river 'Kirtankhola'. It has become Class-A grade Pourashava in 1984. The Barisal Pourashava is composed of 10 wards and each of the ward is represented by three commissioners directly elected by the people. The pourashava has one elected chairman, 30 commissioners and 3 indirectly elected women commissioners. The Chairman of the Pourashava is directly elected by the people who is the chief executive but the women Commissioners are elected by the Chairman and the commissioners of the pourashava. In 1989, the government decided to appoint one vice-chairman for the pourashava but later on it was abolished in 1993. According to 1981 census, the total number of the population in Barisal Pourashava was 1,42,098 and 9,702 number of holdings. The total number of population was 1,63,481 according to 1991 census. But, at present, the population is estimated to be 1,70,400 in an area of 15.54 sq kilometre and the number of holdings are 13,120. The literacy rate in Barisal Pourashava is 54 percent and the density of urban population is 10,543 per sq kilometre. In the pourashava areas, the occupations of population are 45,235 people non-agriculture and 1,877 for agriculture.

6.2.2 Bogra Pourashava

Bogra Pourashava (then called Municipality) was first established in 1876 which is situated by the side of the river 'Karatua'. Bogra became a district in 1821 and was placed under one Joint Magistrate. The

pourashava consists of 5 wards which is represented by 15 elected commissioners, 3 from each ward. The Chief Executive of the Pourashava is the Chairman who is directly elected by the people like 15 elected commissioners. The pourashava has also three women commissioners who are elected by the Chairman and the commissioners of the pourashava from among the women of the pourashava area.

The area of Bogra Pourashava was 5.18 sq. kilometre and the population was 68,749 according to 1981 census. In 1991 census, the population was 85,981. But, at present, the population of Bogra Pourashava is estimated to be 94,491 in an area of 1496 sq kilometre. The Pourashava which measures about 2.5 miles in length and 2 miles in width has 12,813 number of holdings. According to 1991 census the literacy rate is 65 percent which was 61 percent in 1981 census and 45.3 per cent in 1974 census. It became class-A Pourashava in 1982. The Urban density of population is 7,088 per sq. kilometre. The occupation of the people of this pourashava are mainly non-agriculture and their number is 23,360 but the population of agriculture occupation is 813. Water supply system was introduced in 1973 and two water pumps were also set up but large number of people were served by the tube-well water.

6.2.3 Mymensingh Pourashava

Mymensingh Pourashava (as Municipality) was first established in 1877 under the District Municipal Improvement Act of 1864 by the British colonial administration. Prior to this, an urban local institution in the name of 'Nasirabad Town Committee' was first set up in 1869 in Mymensingh by the British. It was declared district headquarters in 1787. Mymensingh Pourashava is situated on the bank of the river 'Old

Brahmaputra' and it became class-A category in 1986. The Pourashava is composed of one directly elected Chairman, 21 elected Commissioners and 3 indirectly elected Women Commissioners. The women Commissioners are elected by the chairman and the elected commissioners of the pourashava.

At present, the total population of the pourashava is estimated to be 2,10,815 and the area has expanded to 54.39 sq kilometre. According to 1991 census, the total number of population was 1,85,517. In 1981 census, the total area of the pourashava was 21.62 sq kilometre with the population of 98,726. It has total number of 11,491 holdings and divided into 9 wards. The last election of the pourashava was held in 1993. The density of population is 3,348 per sq kilometre in the pourashava areas. The number of non-agriculture and agriculture occupation of the pourashava population are 28,986 and 1,759 respectively.

6.2.4 Sylhet Pourashava

Sylhet pourashava is located in the headquarters of the district of Sylhet. It is a medium sized hilly town situated by the side of the river 'Surma' which is above the normal flood level. The town had been administered by a 'Municipal Committee' since 1878 with the area of 9.82 sq kilometre. The pourashava is headed by an elected Chairman, 15 elected commissioners, and three women commissioners. Sylhet Pourashava is divided into 5 wards, and three commissioners are represented from each ward. The Chairman of the pourashava and 15 commissioners are directly elected by the people who elect three women commissioners.

Sylhet Pourashava was converted into class-A grade in 1986 and according to 1991 census, the total number of population was 1,66,847. In 1981 census, the number of population was 99,538 in an area of 19.40

sq km. The present population of the pourashava is estimated about 1,86,780. At present, the area of the pourashava is 31.08 sq kilometre. The pourashava has 14,700 number of holdings and 7 holding assessment zones. The percentage of literacy rate is 52.45 among the population in pourashava areas. The urban density of population is 6,451 per sq kilometre. The occupation of the majority of the people are mainly non-agriculture and their number is 27,530 but the occupation of agriculture is only 542.

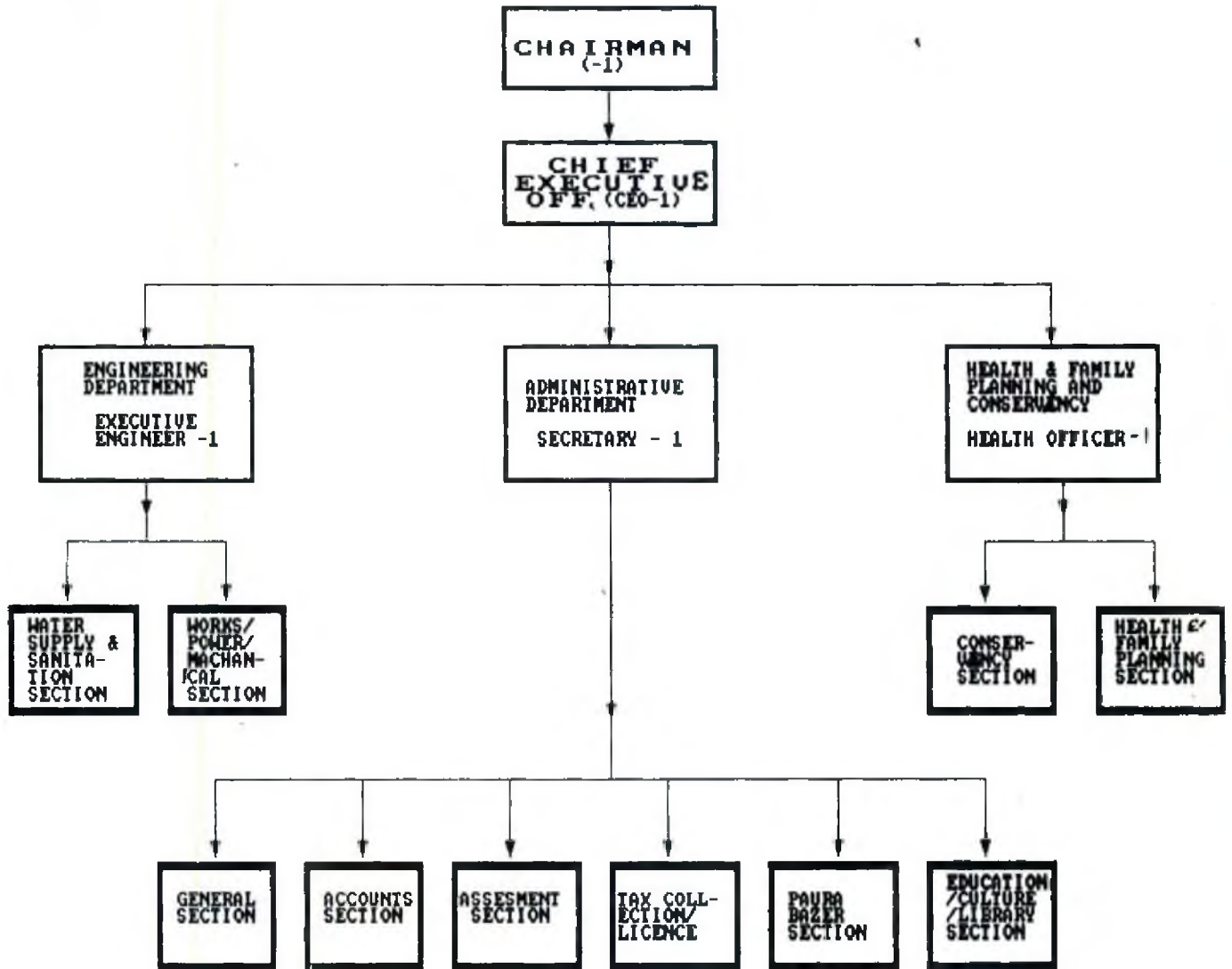
The Table- 6.2 shows the relative composition and basic features of Selected Pourashavas and the organisation chart showing different departments and heads of departments is presented in Figure- 6.3. It may be recalled that all our selected pourashavas are considered as class-A Pourashava.

Table - 6.2: Basic Features and Nature of Selected Pourashavas

Basic Features and Nature	Barisal	Bogra	Mymensingh	Sylhet
Chairman	1	1	1	1
Elected Commissioner	30	15	21	15
Women Commissioner	3	3	3	3
Year of Establishment	1876	1876	1877	1878
Area when Established (sq. km.)	6.4	5.18	8.39	9.82
Year of Class-A Pourashava	1984	1982	1986	1986
Present Area (sq. km.)	15.54	14.96	54.39	31.08
Population in 1981 Census	1,42,098	68,749	98,726	98,538
Population in 1991 Census	1,63,481	85,981	1,85,517	1,66,847
Present Population (Est.)	1,70,400	94,491	2,10,815	1,86,780
Number of Wards	10	5	7	5
Number of Holdings	13,120	12,813	12,075	14,700
Average living per holding	17	11	35	15
Number of Households	29,000	6,000	33,000	15,000
Literacy Rate (%)	54	61	45.4	52.45
Urban Density (per sq. km.)	5,543	7,088	3,348	6,451
Occupation - Agriculture	1,877	813	1,759	542
Non-Agriculture	45,235	23,360	28,986	27,530

Source: Records and Files of Selected Pourashavas and the Ministry of Local Government, Rural Development and Cooperatives, and Preliminary Report, Bangladesh Population Census, 1991, Bangladesh Bureau of Statistics..

FIGURE-6.3: ORGANISATION CHART OF CLASS-A POURASHAVA



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4. *Ibid.*

CHAPTER - VII

DIFFERENT ASPECTS OF PERSONNEL MANAGEMENT SYSTEM IN THE SELECTED CITY CORPORATIONS AND POURASHAVAS

Personnel management system is the most important feature of urban local government institutions. The quality of services depends, to a large extent, on the personnel and staffing pattern of the different departments. It is through their officers that departments implement policies and plans. Successful implementation of development programmes requires a staff who has the necessary technical expertise, is well motivated and disciplined. The proper recruitment policies, promotion criteria, training facilities, scales of pay, service conditions, policies of posting and transfer, disciplinary rules, welfare activities and retirement benefits constitute the important features of personnel management system. This chapter proposes to focus and to analyse on those different aspects as well as inherent complexities and nature of personnel system on the basis of our observation in the selected city corporations and pourashavas.

PERSONNEL MANAGEMENT SYSTEM

The personnel management system which includes recruitment, appointment, promotion, training, salary grades, performance appraisal, disciplinary measures and other issues of urban local services are regulated by personnel policies of respective city corporations and pourashavas.

7.1 Recruitment and Promotion

The field study shows that the administrative posts starting with the class-I category (Pay Grades Tk.2,850 and above) are filled up by indirect recruitment i.e., through promotion in the selected city corporations. But generally some of these posts namely Chief Executive Officer (CEO), Secretary, Assistant Secretary etc. are generally filled up through deputation from government in Dhaka City Corporation (DCC) and Chittagong City Corporation (CCC). In DCC and CCC, we found the existence of two selection committees but no recruitment was made by these committees from 1987-88 to 1989-90. Only some temporary employees were appointed on ad-hoc basis and many casual or muster roll workers were employed on daily basis during the period under study. \1/

We also found the existence of a selection committee in the pourashavas of Barisal, Bogra, Mymensingh and Sylhet for the recruitment and promotion for the officials up to class-II grades. Such committees were headed by the respective chairman of the pourashava. There was also another committee for the recruitment and promotion of class III and IV employees headed by the CEO of the concerned pourashava. In the pourashavas, recruitment to higher posts in class I grade (Tk.2850 and above) is done normally through promotion. As per general practice, the post of Chief Executive Officer in the three selected pourashavas are held by officers on deputation. But there was no CEO in Barisal Pourashavas during the study period. The post of Secretary in the selected pourashavas are filled up through promotion from the officials of the pourashava. Here again, records are not available on whether any new recruitment took place between the period 1987-88 and 1989-90. But there had been many appointments of casual workers perhaps for the purposes of city cleanliness, garbage disposal and sanitation purposes.

In Barisal Pourashava, 247 such workers were employed and in Mymensingh their number was 634.

It thus appears that recruitment is mainly dominated by temporary appointment as well as those deputed by the government to City corporations and pourashavas. Most of the employees of city corporations and pourashavas are appointed on temporary and ad-hoc basis. The tenure is invariably extended after the temporary period. But the employees are not made permanent. This creates frustration and insecurity among employees which in turn affects their performance.

The posts of chief executive officers and secretaries are generally filled up by the officers of Bangladesh Civil Service (Administration) cadres. They are deputed to these positions and they remain there for a short period of time, usually not more than three years. They generally do not concentrate on the affairs of city corporation and pourashavas and are usually occupied with serving the interest of the respective Mayor and Chairman. It was also observed that the concerned ministry was not informed of the number of vacant posts that existed in a given city corporation and pourashava at a given time. The posts were however filled up on a temporary basis. In the selected pourashavas, only CEO is posted on deputation excepting for Barisal. But in DCC, the CEO, the Secretary and two Assistant Secretaries and in CCC, the CEO and Secretary including other four officers are posted on deputation.

In our selected four pourashavas, only promotion took place from 1987-88 to 1989-90 in Barisal and Mymensingh. In Barisal Pourashava, two promotion cases were considered, one from Secretary class-II grade to the Secretary class-I grade because of the change of the gradation of Barisal Pourashava from class-II to class-I status. Another promotion in Barisal was from Assistant Assessor to the Assessor. The incumbent in

this case had joined the pourashava in 1967 as Assessment Clerk. The third case was that of a Head Assistant in Barisal Pourashava, who was promoted as Administrative Officer. He had joined the pourashava in 1962 as Assistant Clerk. But in Mymensingh Pourashava, one promotion was made in the technical post from Supervisor to Sub-Overseer on the basis of his experience, service record and length of service during 1987-88. In this promotion case, main emphasis was given to his seniority. He joined in 1974 as supervisor and his promotion came after 13 years of service. But no promotion was reported in Bogra and Sylhet Pourashavas during the period under review. \2/

The above cases indicate that most officers promoted within the pourashava had low service records. Moreover, they seemed to have developed deep local roots and therefore did not usually seek any change of service. The study of two city corporations and four pourashavas reveals that very limited number of promotion took place between 1987-88 and 1989-90. Instances of promotion from class III level to the higher ones are few and far between, although there is a considerable number of posts in the class II level. In one instance a person was promoted to the post of Secretary in Mymensingh Pourashava after seven years. This practice does tell upon the morale of the employees especially of class -II and III and this is doubtless reflected in their overall performance and activities.

It is also observed that personnel management system and other issues of urban local services are regulated by Local Councils Services Rules, 1968 in pourashavas and Chittagong City Corporation. But Dhaka City Corporation is guided by the DCC Employees Services Rules of 1989. In the case of recruitment, city corporations as well as pourashavas give much emphasis on the recruitment of class-III and class IV

personnel on the basis of temporary and ad-hoc appointment. They also prefer to recruit muster roll or casual employees on daily basis. Such kind of employees can easily be hired compared to the officers of class I and class II and by increasing the number of actual strength from the approved strength, recruiting authority of the corporations and pourashavas can direct the employees of class-III, IV and muster roll to act on their wishes. Their tenure of services depend on the pleasure of the recruitment authority. It was found that systematic and effective career planning as well as regular basis promotion system was also absent in all the selected city corporations and pourashavas.

7.2 Salary Scales and Pay Grades

Personnel appointed in DCC and CCC and other four selected pourashavas draw their pay, allowances and other benefits from the pourashava fund as well as from the compensatory salary grants allocated by the government. They also subscribe to contributory provident fund in which contribution to the city corporation or the pourashava are to make pro rata contribution as per rules laid down by the government. From time to time, the government issues notifications describing the scales of pay applicable to all categories of personnel in the local government services and the services of Dhaka and Chittagong city corporations and four selected pourashavas.

As per the latest revision of pay scales, the following scales of pay now prevailed (as on 1.07.1991): 13/

Class - I : Tk. 2850-7x125-3725 - EB-11x130-5155

Class - II : Tk. 2300-7x115-3105 - EB-11x125-4480

Class - III : Tk. 1125-7x55-1510 - EB-11x60-2170

Class - IV : Tk. 900-18x35-1530

All class-IV employees are entitled to pay scales from Taka 900 but some higher scales are also given to the technical hands like Driver, Carpenter, Electrical Mechanics etc. All of them are also entitled for other allowances including dearness, house rent medical, recreation and conveyance allowances.

7.3 Staffing Pattern in City Corporations

The personnel of city corporations are broadly categorised as officers and employees. Their ranks are defined in classes. For example, there are class-I to class-IV personnel in Dhaka and Chittagong City Corporations. Numbers however vary between the total posts sanctioned by the government and those actually working. In Dhaka City Corporation, actual number of personnel was 7,008 in 1987-88, but the number of approved posts was 6,995. In the following year, there were 7,185 personnel as against 7,162 approved posts. In 1989-90, it actually had 8,053 personnel against 8,028 approved. In Chittagong City Corporation, there were categories of full-time and part-time personnel. In 1987-88, it had 3,442 personnel in actual full-time and part-time position as against 3,181 approved posts. But in 1988-89, actual personnel was 3,470 against 3,188 approved. In 1989-90, total number of staff was 3,473 as opposed to 3,188 government sanctioned posts.

In DCC, there was no discrepancy between the number of approved and actual officials in class-I and class-II grades from 1987-88 to 1989-90. However, there was less number of class-III and class-IV level employees between 1987-88 and 1989-90 than those approved. But the number of the muster roll or casual employees was always found higher than the ones

approved by the government. In CCC, the number of approved and actual posts was the same in both class-I and class-II levels from 1987-88 to 1989-90. But only 1989-90, the number of approved posts was increased to 167. In class-III category, actual strength of full-time and part-time staff was found less than approved posts from 1987-88 to 1989-90. In class-IV, the actual number of full-time and part-time employees was higher than the approved posts sanctioned by the government in all the three years under study. In CCC, the position of the muster roll or casual employees was also found much higher than those approved on both full-time and part-time basis from 1987-88 to 1989-90 period. The strength of personnel on the basis of our survey and the classification of the posts in terms of the total approved/sanctioned posts and the actual position from class-I to class-IV from 1987-88 to 1989-90 in Dhaka and Chittagong City Corporations is shown in the Table- 7.1. The Chart- 7.1 shows graphic presentation of the actual and sanctioned personnel of DCC and CCC from 1987-88 to 1989-90.

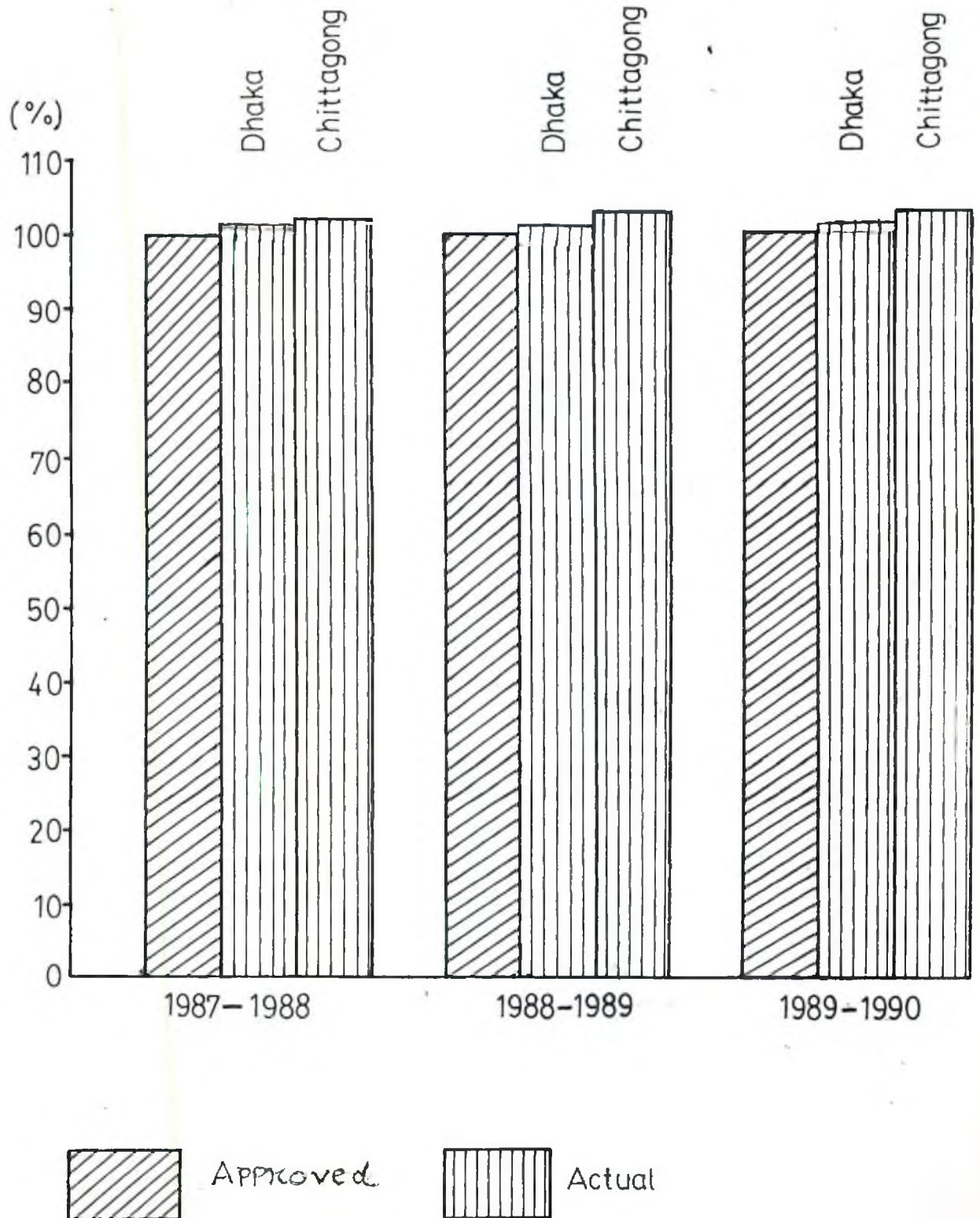
Table- 7.1: Approved and Actual Total Personnel in Dhaka and Chittagong City Corporations from 1987-88 to 1989-90

Name of City Corporations		1987- 88					1988-89					1989-90							
		Class-I	II	III	IV	C	Total	I	II	III	IV	C	Total	I	II	III	IV	C	Total
Dhaka City Corporation (DCC)	Approved	104	1	2085	1227	3558	6995	107	1	2111	1235	3708	7162	106	1	2106	1248	4569	8028
	Actual	104	1	2077	1221	3605	7008	107	1	2108	1234	3736	7185	106	1	2104	1246	4596	8053
Chittagong City Corporation (CCC)	Approved	104	162	1098	767	1150	3181	104	162	1098	767	1157	3188	118	162	1102	654	1152	3188
	Actual	76	167	706	1024	1189	3162	76	167	730	1024	1195	3192	76	167	729	524	1699	3195
	Part- Time	34	1	98	147	x	280	33	1	97	147	x	278	33	1	97	147	x	278

Source: Personnel Records and Files of DCC and CCC.

CHART - 7.1 :

ACTUAL AND APPROVED PERSONNEL OF CITY CORPORATION
FROM 1987-88 to 1989-90



7.3.1 Staff Position in Different Departments of City Corporations

The actual staff position in different departments of Dhaka and Chittagong City Corporations against the posts approved by the government on the basis of our observation from 1987-88 to 1989-90 are discussed in the following paragraphs. 14/

a. **General Administration and Establishment Department**

The head of this department is the Secretary who is assisted by Assistant Secretary, Administrative Officer, Public Relations Officer, Audit Officer and Law Officer in both DCC and CCC. In this department, twenty approved and actual posts were found in class-I grade in DCC from 1987-88 to 1989-90. In CCC, there were six incumbents against seven approved posts from 1987-88 to 1989-90 in this department. There were no class-II officials in DCC whereas only one class-II officer was posted against two approved posts in CCC. In both class-III and class-IV levels, actual strength of the staff was found less than approved posts in both DCC and CCC from 1987-88 to 1989-90. But in CCC, the position of the muster roll or casual employees was much higher in number than the approved posts.

b. **Revenue Department**

The head of the Revenue Department is the Chief Revenue Officer (CRO) who reports directly to the Chief Executive Officer (CEO) and the Mayor. Below him is a department of 485 officials and employees. In both DCC and CCC, the CRO has a small staff, and is assisted by a Deputy Chief Revenue Officer, who is also supported by a small personal staff.

Below this the Department is split into different sections, called Revenue Circles. Revenue Circles are responsible for Revenue Officers who are assisted by Taxation Officers, Deputy Taxation Officers, Assessment Officers, Estate Officers and Licence Officers. Revenue Circles are exclusively responsible for the assessment and collection of property rental based taxes and rates, market and licensing income. In this department, no gap was found between existing staff and approved posts for class-I and class-IV employees in DCC from 1987-88 to 1989-90. But in CCC, it was observed that in all the three years under study actual staff was less than those sanctioned by the government.

c. Social Welfare and Cultural Department/Education Department

In DCC, the name of the department is called Social Welfare and Cultural Department. This Department is headed by Social Welfare and Cultural Officer. But in CCC, the name of the department is called Education Department headed by Chief Education Officer. It is composed of three sections, called Education Section, Social Welfare and Cultural Section, and Library Section. But the overall responsibility lies with the Mayor and the CEO. All these posts existed in CCC. In DCC, no one was found to be employed in this department. The reason being that the schools during the periods under study were taken over by the 'Pathakali Trust'. In DCC, no record/figure for the position of class-I and class-II officials in this department was available. However, from 1987-88 to 1989-90, total number of staff was found always higher than those approved by the government. This inflation was largely due to the employment of 27 muster roll staff. In class-III and class-IV, actual and sanctioned posts were same in DCC which included teachers of

different Primary Schools run by the Corporation. But in CCC, actual personnel was less than approved staff in class-I, class-III and class-IV levels. But in class-II, there were more officials than the ones approved.

d. Accounts Department

The head of the Accounts Department is the Chief Accounts Officer who reports directly to the CEO and the Mayor. He is assisted by Additional/Deputy Chief Accounts Officer, Accounts Officer and Assistant Accounts Officer in both the DCC and CCC. Budgeting, accounting, payments and financial control are the responsibility of the Accounts Department. This Department distributes these responsibilities to the Payroll, Bill, and Budget and Miscellaneous Sections. The approved and actual staff position in DCC from class-I to class-IV was the same from the year 1987-88 to 1989-90. But in CCC, the actual staff position was found less than approved posts from class-I to class-IV during the period under review. In DCC, it was found that 44 people were working from 1987-88 to 1989-90. They include 4 class-I, 31 class-III and 9 class-IV personnel. Here also no anomaly was found between the actual and approved posts. In CCC, there were 29 people working in 1987-88 against the approved posts of 33, 28 against 33 in 1988-89, and 28 against 38 in 1989-90.

e. Health Department

The Chief Health Officer is the head of the Health Department who is directly responsible to the Chief Executive Officer and the Mayor. He

is assisted by Health Officer, Medical officer and other staff drawn from class-I to class-IV grades. Below him, there are 13 class-I and 363 class-III officials as well as 157 class-IV and 236 muster roll staff in DCC. But the number of class-I officials was higher in CCC and all the posts were mainly dominated by part-time employees. In this department, the number of actual and approved posts was the same in DCC from 1987-88 to 1989-90. In CCC, there was no allocation for part-time or casual posts, although both part-time and full-time personnel were employed. In CCC, the Veterinary Officers and Assistant Veterinary Officers were found while not such posts were actually found in DCC. But a separate department in the name of Veterinary Department is found in the organisation chart of the Dhaka City Corporation. (See Figure- 6.1)

f. Conservancy Department

In DCC, the Conservancy Department is headed by the Chief Conservancy Officer who is assisted by the Deputy Chief Conservancy Officer. But in CCC these two posts were lying vacant during the period under study and the Conservancy Officer was head the Conservancy department. In this department for all the three years under study, the actual number of personnel from class-I to class-IV grades and other casual staff was found same against approved posts. In DCC, the increasing trend was observed in casual or muster roll position from 1987-88 to 1989-90 both in approved and actual posts. But in CCC, there was a wide gap between approved posts and actual staff where muster roll or casual employees was found higher than approved by the government. In DCC, it was found that 17 Conservancy Supervising Inspectors were working. There are 75 ward Conservancy Inspectors one in each ward.

Besides these, 25 Sewerage Inspector and 2845 Sweepers were working for city cleanliness and sanitary purposes. In CCC, below the 20 Conservancy Supervising Inspector, one each for 41 ward is responsible for one Conservancy Inspector, 21 Sewerage Inspector and 1682 Sweepers for city cleanliness and sanitation purposes. In DCC, it was found that 3004, 3152 and 4010 numbers of personnel were working from 1987-88 to 1989-90 respectively. The number of actual and approved posts was found same. In CCC, 1181 actual number of personnel were working from 1987-88 to 1989-90 against the approved posts of 1771.

g. Engineering Department

The head of this department is the Chief Engineer who is assisted by a Additional Chief Engineer, Superintendent Engineers, Executive Engineers and Assistant Engineers. This Department is divided into three divisions/sections, mainly called Works, Electrical and Mechanical Divisions/Sections in both DCC and CCC. In DCC, the actual number of personnel and approved posts in this department was found same during the period under study. But in CCC actual staff was lower than approved posts of the government where employees in class-III and class-IV posts was also found lower than approved by the government.

The Table- 7.2 shows the number of actual personnel against the approved posts on the basis of our observation from 1987-88 to 1989-90 in different departments of selected Dhaka and Chittagong City Corporations.

Table- 7.2: Approved and Actual Personnel in different Departments of DCC and CCC from 1987-88 to 1989-90

Name of Departments	1987- 88						1988-89						1989-90							
	Class-I	II	III	IV	C	Total	I	II	III	IV	C	Total	I	II	III	IV	C	Total		
a. General Administration and Establishment	DCC	Approved	20	x	85	147	12	264	20	x	85	149	5	239	20	x	85	148	8	238
		Actual	20	x	77	141	12	250	20	x	82	148	5	255	20	x	83	145	8	256
	CCC	Approved	7	2	92	204	4	309	7	2	92	205	11	317	7	2	92	205	4	310
		Actual	6	1	63	190	7	267	6	1	68	189	13	277	6	1	67	189	19	282
b. Revenue	DCC	Approved	15	1	350	95	x	461	15	1	376	93	x	485	15	1	376	93	x	485
		Actual	15	1	350	95	x	461	15	1	376	93	x	485	15	1	376	93	x	485
	CCC	Approved	3	6	230	59	x	298	3	6	230	59	x	298	3	6	230	59	x	298
		Actual	2	5	143	46	x	196	2	5	163	46	x	216	2	5	163	46	x	216
c. Education, Social Welfare and Cultural	DCC	Approved	x	x	129	188	x	317	x	x	129	188	x	317	x	x	129	188	x	317
		Actual	x	x	129	188	27	344	x	x	129	188	27	344	x	x	129	188	27	344
	CCC	Approved	44	151	175	149	x	519	44	151	175	149	x	519	44	151	175	149	x	519
		Actual	41	159	124	109	x	433	41	159	124	109	x	433	41	159	124	109	x	433
d. Accounts	DCC	Approved	4	x	31	9	x	44	4	x	31	9	x	44	4	x	31	9	x	44
		Actual	4	x	31	9	x	44	4	x	31	9	x	44	4	x	31	9	x	44
	CCC	Approved	3	x	22	8	x	33	3	x	22	8	x	33	4	x	26	8	x	38
		Actual	3	x	18	8	x	29	3	x	17	8	x	28	3	x	17	8	x	28
e. Health	DCC	Approved	13	x	363	157	236	769	13	x	363	157	236	769	13	x	363	157	236	769
		Actual	13	x	363	157	236	769	13	x	363	157	236	769	13	x	363	157	236	769
	CCC	Approved	34	1	209	105	x	349	34	1	209	105	x	349	34	1	209	105	x	349
		Actual	13	1	132	30	x	176	13	1	132	30	x	176	13	1	132	30	x	176
		Part- Time	34	1	98	147	x	280	33	1	97	147	x	278	33	1	97	147	x	278
f. Conservancy	DCC	Approved	2	x	117	40	2845	3004	2	x	120	37	2993	3152	2	x	120	35	3853	4010
		Actual	2	x	117	40	2845	3004	2	x	120	37	2993	3152	2	x	120	35	3853	4010
	CCC	Approved	2	1	124	2	1052	1181	2	1	124	2	1052	1181	2	1	124	2	1052	1181
		Actual	0	1	82	6	1682	1771	0	1	82	6	1682	1771	0	1	82	6	1682	1771

g. Engineering	DCC	Approved	50	x	1010	591	485	2136	53	x	1007	602	474	2136	52	x	1002	619	472	2145
		Actual	50	x	1010	591	485	2136	53	x	1007	602	474	2136	52	x	1002	619	472	2145
	CCC	Approved	11	1	225	147	94	491	11	1	225	147	94	491	24	1	225	147	94	491
		Actual	11	x	144	39	94	288	11	x	144	39	94	288	11	x	144	39	94	288

Source: Personnel Records and Files of DCC and CCC.

7.4 Staffing Pattern in Pourashavas

Like city corporations, the personnel of pourashavas are broadly categorised into officers and employees. The Table- 7.3 shows classification of the posts from class-I to IV as approved by the government and actual personnel in our selected Barisal, Bogra, Mymensingh and Sylhet Pourashavas between 1987-1988 and 1989-1990. In Barisal Pourashava, the total number of personnel was found to be higher than those approved. The number of actual personnel was 482 against the approved posts of 243. In Bogra, the number of actual staff was 227 in 1987-88 and 245 in both 1988-89 and 1989-90 as against 157 approved posts. Actual number of personnel in Mymensingh Pourashava was 703 in 1987-88 and 825 in 1988-89 and 1989-90 compared to 209 approved posts. In Sylhet Pourashava, a total of 303 actual staff was found between 1987-88 and 1988-89 against 188 sanctioned posts. In the following year, there were 305 actual staff against 188 approved. In all the selected pourashavas, the number of actual personnel was higher than the approved posts during the study period. The actual staff position was three times higher in Mymensingh and double in Barisal than those of the approved posts as sanctioned by the government during the same period. This resulted from the employment of the highest number of people on Muster Roll or on daily basis. However, there was no authorised posts in the

category of Muster Roll employees in pourashavas.

In Barisal, actual class-I and class-II officers are less than those approved between 1987-88 and 1989-90 period. In class-III grade, actual strength of the staff was found higher than the approved posts during the same period. But the actual number of class-IV employees was less than the approved posts between 1987-88 and 1989-90. The number of muster roll or casual employees was found higher than that in Bogra and Sylhet. However, there were higher number of actual class-I grade officers in Bogra and Mymensingh Pourashavas and equal number of class-I in Sylhet during the same period. But in class-II level, highest number of actual officials were found to be 22 in Bogra as against 2 approved posts during the period under study. One reason for this disproportionate was the appointment of teachers in educational institutions. The actual number of class-III level employees between 1987-88 and 1989-90 was just as many as approved in Bogra and in class-IV level, actual strength of the staff from 1987-88 to 1989-90 was found higher than approved posts. As against that, the number of muster roll or casual employees was a negligible 20.

But in Mymensingh Pourashava, the actual number of personnel in class-I and class-III grades was always found higher than the approved posts between 1987-88 and 1989-90. In class-II grade, the number of actual personnel was less than the approved posts during the same period. In class-IV, the actual number of employees was less than the approved posts sanctioned by the government in all the three years under study. But the position of the muster roll or casual employees was also found much higher than those in other pourashavas from 1987-88 to 1989-90. Similar number of approved and actual officials was found in class-I grade in Sylhet Pourashava from 1987-88 to 1989-90. But in class-II

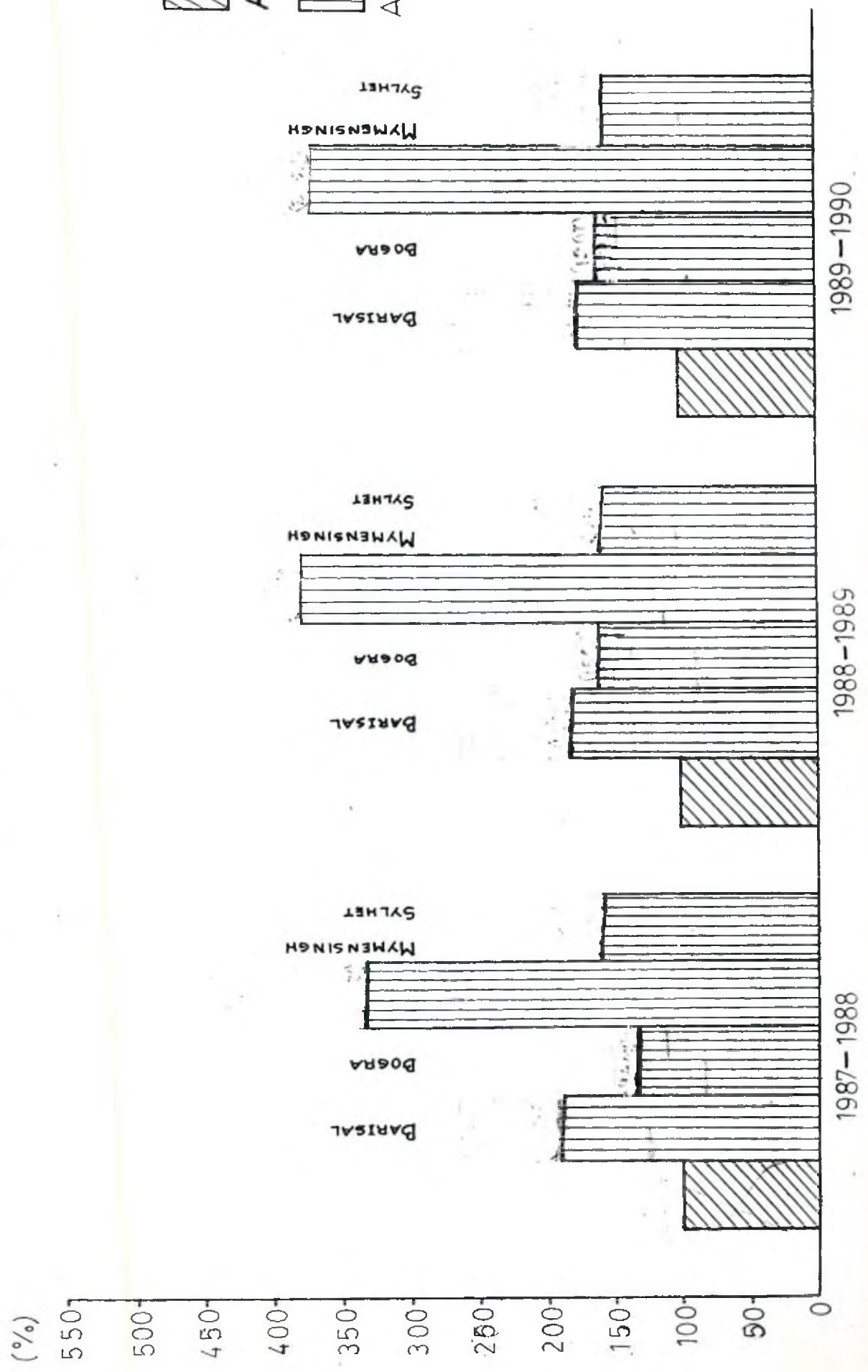
level, highest number of actual officials was found in Sylhet. There were 10 against 3 approved posts. Here again, the appointment of teachers in educational institutions contributed to this increase. In class-III category, actual strength of staff was found slightly higher than approved posts from 1987-88 to 1989-90. But in class-IV, the number of actual strength of employees was found less than the approved posts as sanctioned by the government whereas the number of the muster roll or casual employees was 130 - higher than Bogra Pourashava but less than other pourashavas. The following Table- 7.3 reflects our survey of the number of personnel from class-I to class-IV in the selected four Pourashavas during 1987-88 to 1989-90, the number of posts approved by the government vis-a-vis actual staff position. The Chart- 7.2 shows graphic presentation of actual and sanctioned personnel of selected four Pourashavas from 1987-88 to 1989-90.

Table- 7.3: Approved and Actual Total Personnel in Selected Pourashavas from 1987-88 to 1989-90

Name of Pourashavas	1987- 88						1988-89						1989-90						
	Class-I	II	III	IV	C	Total	Class-I	II	III	IV	C	Total	Class-I	II	III	IV	C	Total	
Barisal Pourashava	Approved	2	2	99	140	0	243	2	2	99	140	0	243	2	2	99	140	0	243
	Actual	1	1	101	132	247	482	1	1	101	132	247	482	1	1	101	132	247	482
Bogra Pourashava	Approved	1	2	46	108	0	157	1	2	46	108	0	157	1	2	46	108	0	157
	Actual	3	22	46	136	20	227	3	22	59	141	20	245	3	22	59	141	20	245
Mymensingh Pourashava	Approved	1	2	90	116	0	209	1	2	90	116	0	209	1	2	90	116	0	209
	Actual	3	1	93	62	544	703	3	1	111	76	634	825	3	1	111	76	634	825
Sylhet Pourashava	Approved	3	3	65	117	0	188	3	3	65	117	0	188	3	3	65	117	0	188
	Actual	3	10	68	92	130	303	3	10	68	92	130	303	3	10	68	92	132	305

Source: Personnel Records and Files of Selected Pourashavas.

CHART-7.2: ACTUAL AND APPROVED PERSONNEL OF POUROSHAVA FROM 1987-88 to 1989-90



7.4.1 Staff Position in Different Departments of Pourashavas

The actual staff position in different departments of selected four pourashavas against the approved posts as sanctioned by the government on the basis of our observation from 1987-88 to 1989-90 are to be discussed in the following paragraphs. \5/

a. Administrative Department

The head of this department is the Secretary who is assisted by an Administrative Officer in all the selected pourashavas. This department includes the sections of General, Assessment, Accounts, Tax Collection/Licence, Education/Culture/Library and Poura Market. In this department, there were 114 people working in Barisal, 98 in Bogra, 132 in Mymensingh and 47 in Sylhet against the approved posts of 79, 36, 43 and 32 respectively during the period from 1987-88 to 1989-90 under study with the exception for Sylhet in 1989-90. During 1989-90, 2 Muster Roll worker was employed in Sylhet Pourashava. During the same period, actual personnel of all the posts were found higher than approved by the government. But in comparison to Bogra and Sylhet pourashavas, Barisal and Mymensingh pourashavas employed more employees than actually approved and most of them were employed on temporary and ad-hoc basis. In Barisal, the gap between actual and approved posts were widely observed. In Mymensingh, wide gap was also found between actual and approved posts and the trend of employing casual (Muster Roll) workers was found higher than Barisal and Bogra pourashavas under study.

In this department, equal number of approved and actual posts were found in class-I and class-II grades in three pourashavas from 1987-88 to 1989-90 excepting Barisal. There were no class-I official in Barisal

against the one approved post. In class-III, there were 74 incumbents against 40 approved posts in Barisal, 19 against 7 in Bogra, 66 against 16 in Mymensingh and 22 against 16 in Sylhet during the same period. In class-IV level, actual strength of the staff was found higher than approved posts in Barisal, Mymensingh and Sylhet from 1987-88 to 1989-90. In Bogra, no gap was found between existing staff and approved posts for class-IV employees.

In the Education/Cultural/Library section of this department, only 5 approved posts were found in Barisal and Mymensingh, 11 in Bogra and 6 in Sylhet. In Barisal Pourashava, no employees were found in this Section and the same personnel was found against the approved posts in Mymensingh. But in Bogra and Sylhet, 58 and 13 number of employees were found those were mainly employed there on the basis of temporary and ad-hoc appointment. These personnel includes Librarian, Cultural Officer and Assistant Teachers of Primary and Secondary Schools.

b. Engineering Department

The Engineering Department is headed by an Executive Engineer in Barisal, Bogra and Sylhet. But in Mymensingh Pourashava, the department is headed by an Assistant Engineer during the period from 1987-88 to 1989-90 under study. During the same period, it was found that 46 personnel were working in Barisal, 55 in Bogra, 165 in Mymensingh and 4 in Sylhet in this department as against 47, 48, 73 and 81 number of approved posts respectively. This Department comprises of two Sections, called Works, Electrical and Mechanical Section, and Water Supply and Sanitation Section. In this department, high gap between approved posts and actual posts were observed in both Mymensingh and Sylhet

Pourashavas. The majority of these posts were filled up through temporary and ad-hoc basis. In Mymensingh, we found that the daily basis Muster Roll workers were higher than permanent staff in this department. The similar number of approved and actual personnel as found in class-I posts in all the pourashavas from 1987-88 to 1989-90. During the same period, actual staff was less than those sanctioned by the government in Barisal in class-III and in Mymensingh in class-IV level posts. Similar number of actual and approved employees were found in class-III level posts in Bogra, Mymensingh and Sylhet Pourashavas.

c. Health, Family Planning and Conservancy Department

The Department is headed by a Health Officer. The number of actual staff in this department was 322 in Barisal, 74 in Bogra, 416 in Mymensingh and 162 in Sylhet against the approved posts of 117, 73, 93 and 75 respectively between 1987-88 and 1989-90. This department is split into two sections called Health and Family Planning, and Conservancy Sections. In this department actual strength of the employees both in Barisal, Mymensingh and Sylhet were found higher than actually approved by the government. These posts were mainly filled up on the basis of temporary or casual appointment which increased greatly in these pourashavas from 1987-88 to 1989-90 period. Muster Roll workers were employed in higher numbers in Barisal and Mymensingh Pourashavas compared to Sylhet but no one was found to be employed in this department in Bogra. The number of actual personnel against the approved posts in different departments of selected pourashavas of Barisal, Bogra, Mymensingh and Sylhet on the basis of our observation from 1987-88 to 1989-90 is shown in the Table- 7.4.

Table- 7.4: Approved and Actual Personnel in different Departments of Selected Pourashavas from 1987-88 to 1989-90

Name of the Department	1987- 88					1988-89					1989-90									
	Class-I	II	III	IV	C Total	Class-I	II	III	IV	C Total	Class-I	II	III	IV	C Total					
a. Administrative Barisal Department	Approved	1	1	43	34	x	79	1	1	43	34	x	79	1	1	43	34	x	79	
	Actual	x	1	74	36	3	114	x	1	74	36	3	114	x	1	74	36	3	114	
	Bogra	Approved	1	1	12	22	x	36	1	1	12	22	x	36	1	1	12	22	x	36
		Actual	2	21	27	32	16	98	2	21	27	32	16	98	2	21	27	32	16	98
	Mymensingh	Approved	1	1	19	22	x	43	1	1	19	22	x	43	1	1	19	22	x	43
		Actual	1	1	69	32	19	132	1	1	69	32	19	132	1	1	69	32	19	132
Sylhet	Approved	1	2	19	10	x	32	1	2	19	10	x	32	1	2	19	10	x	32	
	Actual	1	9	25	12	x	47	1	9	25	12	x	47	1	9	25	12	2	49	
b. Engineering Barisal Department	Approved	1	1	22	23	x	47	1	1	22	23	x	47	1	1	22	23	x	47	
	Actual	1	x	19	23	3	46	1	x	19	23	3	46	1	x	19	23	3	47	
	Bogra	Approved	1	x	8	39	x	48	1	x	8	39	x	48	1	x	8	39	x	48
		Actual	1	1	8	41	4	55	1	1	8	41	4	55	1	1	8	41	4	55
	Mymensingh	Approved	1	x	22	50	x	73	1	x	22	50	x	73	1	x	22	50	x	73
		Actual	1	x	20	24	120	165	1	1	38	38	210	288	1	1	38	38	210	288
Sylhet	Approved	1	1	24	55	x	81	1	1	24	55	x	81	1	1	24	55	x	81	
	Actual	1	1	24	66	2	94	1	1	24	66	2	94	1	1	24	66	2	94	
c. Health, Family Planning and Conservancy Department	Approved	x	x	7	110	x	117	x	x	7	110	x	117	x	x	7	110	x	117	
	Actual	x	x	8	73	241	322	x	x	8	73	241	322	x	x	8	73	241	322	
	Bogra	Approved	x	x	10	63	x	73	x	x	10	63	x	73	x	x	10	63	x	73
		Actual	x	x	11	63	x	74	x	x	11	63	x	74	x	x	11	63	x	74
	Mymensingh	Approved	x	x	4	89	x	93	x	x	4	89	x	93	x	x	4	89	x	93
		Actual	1	x	4	6	405	416	1	x	4	6	405	416	1	x	4	6	405	416
Sylhet	Approved	1	x	11	63	x	75	1	x	11	63	x	75	1	x	11	63	x	75	
	Actual	1	x	19	14	128	162	1	x	19	14	128	162	1	x	19	14	128	162	

Source: Personnel Records and Files of Selected Pourashavas.

It is observed from the above tables that no proper system of government approved staffing pattern and personnel management is followed in selected city corporations and pourashavas. In the position of personnel, the actual number of officers and employees were found higher than the approved or sanctioned posts by the government in Dhaka and Chittagong city corporations as well as in all the selected pourashavas from the period 1987-88 to 1989-90 covered by our study.

In Dhaka City Corporation, the actual total officers and employees were found always higher than the approved posts by the government from 1987-88 to 1989-90. In Chittagong City Corporation, the number of actual personnel was found higher than the approved posts due to the appointment of part-time employees although there was no such provision. In the four selected pourashavas, wide gap was also observed between the actual position of the staff and the approved posts by the government. Among all the pourashavas, Barisal and Mymensingh pourashavas have higher number of actual staff than Bogra and Sylhet in comparison to approved posts by the government. It is also observed that the gap between government approved posts and the actual strength is wider in the case of class-III and class-IV posts in all the pourashavas covered by our study. In all the selected pourashavas, we found that the majority of the posts were filled up through temporary, ad-hoc or muster roll basis.

7.5 Transfer

Generally, officials of one corporation to another are not transferable though the pourashava personnel are transferable but no instances were found in practice. No records are available on such

transfer from one selected city corporation or pourashava to another. The personnel in the class-III level and subordinate services are also theoretically transferable. But no such transfer has so far been recorded. In the two city corporations and four pourashavas, no Chief Executive Officer or Secretary was ever transferred from one corporation or pourashava to another. No other officials had been transferred from one pourashava to another and there is an absence of records on such matters. 16/

7.6 Training Facilities

During the period of study from 1987-88 to 1989-90, no training was given to the personnel of any of the surveyed pourashavas. The personnel in the clerical levels are sent to the National Institute of Local Government (NILG) for training purposes on rather rare occasions. But no course is held on a regular basis. During the last three years very few personnel of the selected corporations underwent some kind of in-service training but no personnel of pourashavas attended any training course. Most of the training that the personnel received come through actual work experience in the office or in the field and through personal advises and instruction of the most experienced personnel within a department.

There was also no instance of any kind of training for the urban local bodies personnel. During the last three years from 1987-88 to 1989-90, the total number of personnel who went for in-service training has not exceeded four in two selected City Corporations studied and while the number was negligible in the four pourashavas. 17/ Lack of institutional initiatives and lack of courses provided by NILG seem to

be the factors responsible for the poor conditions of training in urban local personnel system. There was a provision for training of the directly recruited employees for a period of six months, but such practice was also very rarely materialised and was not observed between 1987-88 to 1989-90.

7.7 Performance Appraisal System

In the selected city corporations and pourashavas, we found that the Chief Executive Officer initiated the Annual Performance Appraisal Report which was simply called Annual Confidential Report (ACR) countersigned by the Mayor of the corporation or the Chairman of the pourashava respectively. But the performance appraisal report of the Chief Executive Officer or the Secretary who are posted on deputation is initiated by their concerned ministry. The Mayor or the Chairman has nothing to do with judging the performance of them. Whatever performance appraisal is done in the proforma set by the government is not related to the reality and is done in a mechanical fashion. The confidential reports are usually vague and cryptic as there is no attempt to assess the level of intelligence, devotion to work and other qualities of the employees. Neither in city corporation nor in pourashava there exists any strict job description and persons are selected without any job specification. Therefore, performance appraisal seems to have little effect.

7.8 Disciplinary Measures

The CEO has no authority to take any disciplinary action against any personnel, but he can only refer the cases to the ministry with his comments. But no such record was found. No instances were also available that the Mayor or the Chairman of the selected corporations or pourashavas would award any minor punishments like withholding of increments. No record was also found that the ministry awarded any major punishments like degradation, demotion, suspension and dismissal. 18/ No punishment record was found in case of class-IV employees given by the urban local body.

No record was found to take any disciplinary action against the employees. The personnel appointed in the clerical and in the urban local class IV service were under the control of the corporation or the pourashava concerned for their activities. The employees and workers who belong to these two categories are supposed to be dismissed, removed or otherwise punished by their appointing authority in accordance with the rules i.e., the city corporation and the pourashava with the approval of the ministry. But no such action was found during the period from 1987-88 to 1989-90.

In the context of motivation it was also observed that no adequate and properly practicable mechanism was developed to motivate personnel or workers by increasing salaries, good working environment, pension scheme, attractive fringe benefits etc. which would increase the morale of the personnel.

NOTES AND REFERENCES:

1. Files and Records of Selected City Corporations.
2. Files and Records of Selected Pourashavas.
3. Source: Selected City Corporations and Pourashavas.
4. Source: Local Government Division, Ministry of Local Government, Rural Development and Cooperatives, Government of Bangladesh.
5. *Ibid.*
6. Files and Records of the Selected City Corporations and Pourashavas.
7. Files and Records of the National Institute of Local Government (NILG), Dhaka.
8. Files and Records of Selected City Corporations and Pourashavas.

CHAPTER - VIII

FINANCIAL ASPECTS OF THE SELECTED CITY CORPORATIONS AND POURASHAVAS

Revenue collection and government grants are the main sources of urban local government income. Revenue income includes taxes, rates, fees, fines, rents, or profits from urban local properties. But the financing of expenditure on general establishment, salary of personnel, civic facilities and development activities like health and conservancy, water supply and sanitation, lighting, road construction and maintenance include the income and receipts in respect of revenue and capital accounts of the budget. In addition to these classifications, constitution of urban local fund, expenditure and income on specific schemes, special project funded by government are shown separately. In this chapter, an attempt has been made to study and analyse the financial aspects of our selected city corporations and pourashavas. The specific objective is to evaluate and analyse the performance of the selected city corporations and pourashavas on the basis of three years budget from 1987-88 to 1989-90 and also to focus on the issues based upon the practical field observation.

8.1 The System of Taxation and Assessment

In city corporations and pourashavas, different types of taxes and rates constitute the major sources of revenue income. To impose holding tax, assessment is also done on property's annual rental values. The holdings tax and the other specific service rates are classified as tax

and rates respectively and reflected in the bills served on properties. In Dhaka City Corporation (DCC), it appears that the rates are imposed without even taking into account whether the city corporation is able to provide a particular service. Officials however say that no such rates are imposed without ensuring the services. \1/

8.1.1 Process of Assessment

It is also noticed that some owners of vacant land are paying holding tax in the selected city corporations and pourashavas. But rules provide that imposition of tax on vacant land is not mandatory. In Bogra Pourashava, about 20 percent of the owners of vacant land are paying this tax. The percentage is, however, very low in the other two city corporations and three pourashavas. One official said some land holders were willingly paying tax to obtain a holding number for their premises. They also pay tax to avoid any legal tangle over the ownership of a property. Payment of tax is an evidence that the payee is the permanent owner of the land. The assessors of the city corporations and pourashavas said the local bodies were planning to impose holding taxes on the lands those were not wholly unproductive, i.e., produce crops or vegetables. Re-assessments of rented properties were sometimes made, particularly when actual rents had changed within the five years of new assessment. \2/

In all the selected city corporations and pourashavas, this rule is strictly followed. In DCC, assessment was made at different times for six taxation zones because the whole city corporation was divided into six taxation and assessment zones. In Dhaka, assessment was done on scheduled time for the three and four zone only. But, assessment was

delayed about six months to ten months for the zone one, two, five and six. One of the main reasons for this delay was a massive flood in 1988. The last/current assessment of zone one and two was due on April 1, 1988. But it was actually started from October 1, 1988. Zone three and four started on July 1, 1989. Zone five and six was scheduled to start from April 1, 1989 and July 1, 1989, but they actually started from January 1, 1990 and January 1, 1989 respectively. All the previous assessment in those zones were done between 1983 to 1984. The number of holdings had increased from 1,25,841 in 1983-84 to 1,35,680 in 1989-90. This increase in the number of holding is due to extension/expansion of city corporation area as well as due to construction of new houses.

In Chittagong City Corporation (CCC), the last assessment was done in 1989-90 fiscal which started from 22.10.89 on the basis of the circular of Local Government Division of the Ministry of Local Government, Rural Development and Cooperatives (LGRDC). The total number of holding was found to be 79,410 after the previous assessment in 1983-84. After the assessment was conducted in 1989-90, the number of holding increased to 83,778. It currently stands at 85,700. During the time of assessment, one complaint was received on the imposition of very negligible amount of tax on Agrabad Hotel when its valuation was estimated to only Tk.10,00,000.00 (Ten lakhs). But, new tax was imposed after the completion of reassessment in January, 1991 and its valuation increased to Tk.1,50,00,000.00 (One crore fifty lakh).

In Barisal, the total number of holding was 13,120 after the last/current assessment was done in 1990-91. The holding number was 9,702 during previous assessment in 1977-78. Another assessment was due in 1983-84 but had to be postponed due to a case filed in the Court. But the number was estimated to 11,120 during the period. In Bogra, the

last/current assessment was done in 1989-90 when the total number of holding was 12,813 compared to only 11,806 holding during the previous assessment in 1983-84. In Mymensingh, the last/current assessment was done in 1990-91 when the total number of holding was 12,075, but during the previous assessment in 1985-86, the total number of holding was 11,491 and during the assessment in 1982-83, the holding number was only 6,590. In Sylhet, the number of holding was 14,700 in 1989-90 and 12,679 in 1985-86. The following Table- 8.1 shows the years of assessment and the number of holdings assessed for last two assessment years.

Table- 8.1: Holding Number and Year of Assessment of Selected City Corporations and Pourashavas

Corporations and Pourashavas	Year of Previous Assessment	Year of Last/Current Assessment	Holding Number in Previous Assessment	Holding Number in Last/Current Assessment
Dhaka	Zone-I,II,IV and V = 1983 Zone-III and VI= 1984	Zone-I and II = 1988 Zone-III and IV=1989 Zone-V = 1990 Zone-VI= 1989	1,25,841	1,35,680
Chittagong	1983-84	1989-90	79,410	83,778
Barisal	1977-78	1990-91	9,702	13,120
Bogra	1983-84	1989-90	11,806	12,813
Mymensingh	1985-86	1990-91	11,491	12,075
Sylhet	1985-86	1989-90	12,679	14,700

Source: Records of Selected City Corporations and Pourashavas.

Dhaka and Chittagong City Corporations have their permanent staff for undertaking such assessment. In Barisal and Mymensingh Pourashavas, some personnel are entrusted to do the assessment works. But no such permanent staff for assessment work was found in the pourashavas of Sylhet and Bogra. Since regular assessment takes place every five year, some pourashavas do not feel the necessity of having any permanent staff

for the purpose. It was however observed that all the corporations and pourashavas carried out periodical assessment to see if any new construction took place, some more houses rented out or there had been any major changes in respect of rents of houses or shops.

8.1.2 Appeals Against New Valuation

After the last/current assessment between 1988-89 and 1990-91 period in DCC, CCC and other selected pourashavas, several appeal petitions were filed within thirty days in a standard form supplied by the respective bodies. (See Appendix- 5.3 to 5.9) The petitions also mentioned the grounds of the appeals. It was observed that all the appeal cases were discussed in DCC, CCC and other selected pourashavas by a three-member Assessment Review Board (ARB). 13/ Two of the members were Ward Commissioners and the other an official of a city corporation or a pourashava. We were informed during our study that in every appeal filed by the petitioner estimated valuation of property has been reduced by the ARB.

8.1.3 Remission, Rebates and Surcharges

It was also noticed that special attention was paid to remission and rebates of taxes for vacant land or for hardship cases. There was also a tendency on the part of the Mayor of the City Corporation or the Chairman of the Pourashava to allow reduction of tax by 15 percent. But remission of tax for vacant land or property could only be granted if the property remained vacant for more than 60 days. It also revealed that the advantage of rebate tax was taken by all and sundry.

But, if the tax is not paid in time, there is a provision to impose 5 percent surcharge which is once for all penalty in the year following the year of default. But it was observed that no further penalty would be imposed on continuing arrears once the surcharge was levied. Interest of 5 percent was below the Bank interest rate. Therefore, this arrangement placed no financial pressure on tax payers already in arrears to clear their backlog of tax. Rates for imposition of taxes by corporation and pourashava vary within a given range, generally fixed by the government. The range is quite wide and the two city corporations and four pourashavas find it convenient to fix at any paying range. In case of lighting rate, for example, while Bogra Pourashava fixed at 2.5 percent of property valuation, Barisal Pourashava fixed it at 3 percent in case of conservancy, the rate varies from 2 percent in Sylhet to 6.5 percent of property valuation in Bogra and 7 percent in Mymensingh. In case of holding tax DCC and CCC fixed at 7 percent, Barisal and Bogra at 10 percent and Mymensingh and Sylhet at 12.5 percent. Water rate is only imposed by Barisal at 6 percent and Sylhet at 4 percent. 14/ (Also See Appendix- 8.1)

There were variations in the extent of under assessments in property valuation in the pourashavas, it was observed. It was also found that all the pourashavas did not take up regular assessment due to lack of permanent assessors. Valuation position is further worsened by the system of appeals. For example, as much as 60 percent of the tax payers appealed in Mymensingh pourashava for reassessment. The decrease of valuation after appeal varied between 25 percent and 75 percent. For example, collection of holding tax, a major revenue source depends upon valuation pattern and efficiency of collection.

8.2 Types of Actual Own Revenue Income

Types of actual revenue income include holding tax, other different taxes, utility rates and government grants. The utility rates include water, conservancy and lighting rates. Holding tax or 'property tax is the predominant feature of income for the urban local bodies. The utility or service rates are paid in lieu of services provided by city corporations and pourashavas while the cinema amusement tax is a luxury taxation and therefore, not regressive in nature. The fees are to be paid in return for specific services. As for the utility rates, the total yield should be enough to meet expenses for running the urban local services like water supply, conservancy and street lighting etc. All others like tax on trade and profession and rent from shops and markets, fines for various offenses constitute a major source of income for all the selected city corporations. But such income is insignificant as far as the poursahavas are concerned. In Sylhet Pourashava, income from these sources was negligible during 1988-89 but the income from fees was much higher than collection of rates during the same period.

The Table- 8.2 shows clearly that the major portion of income for city corporations and pourashavas emanated from various types of taxes. Next in order were income from rates, fees and fines or rents and other sources. Holding tax seems to be the largest single source of income. Tax on transfer of immovable properties does not provide a very stable income. Tax on profession, trade and callings is another important source. For DCC and CCC, tax from cinema, drama, and amusement etc. appears to be an important source of income. But this is not so in pourashavas. Another significant income for the city corporation and pourashava is from tax on advertisement, animals and vehicles.

The second largest source of income is rates. Other sources are

fees, rents and fines. We see from the following table that taxes, rates, fees and fines represent main source of revenue income for city corporations and pourashavas. During the period 1987-88 to 1989-90, we notice that the major source of revenue income came from collection of taxes. In DCC, tax collection was Tk.17,30,67,885 in 1987-88. It rose to Tk.20,78,17,039 in the following year. It, however, went up again to Tk.26,06,57,053 in 1989-90, recording the highest revenue income for DCC. As for rate collection, it was again DCC which earned the highest amount in the year 1989-90. It earned Tk.14,84,65,275, compared to Tk.8,78,24,985 in 1987-88 and Tk.8,63,21,875 in 1988-89. Another source of income of DCC was collection from fees etc. In 1987-88, its income from this source was Tk.34,14,06,946. However, the collection decreased significantly during 1988-89 and again increased in 1989-90. In 1988-89, it went down to Tk.27,40,20,696 but increased to Tk.45,43,69,339 in the following year. In CCC, tax collection shows increase from year to year during the period 1987-88 to 1989-90. The collection from rates in CCC sharply increased, amounting to Tk.4,30,000 in 1988-89. But income from these sources recorded Tk.1,90,99,102 in 1987-88 to Tk.3,07,51,614 in 1989-90. In Chittagong, collection from fees and other sources increased to Tk.3,58,85,504 in 1988-89 from Tk.1,93,66,726 in 1987-88.

But among the selected pourashavas, Bogra Pourashava registered the lowest income and Mymensingh Pourashava recorded highest income from tax collection than that in Barisal and Sylhet during the period under study. Tax collection was Tk.34,36,031, Tk.35,53,658 and Tk.46,41,721 in Bogra and Tk.46,37,314, Tk.49,88,720 and Tk.51,89,301 in Mymensingh in 1987-88, 1988-89 and 1989-90 respectively. In Sylhet, Collection from tax did not show any significant increase during the three years under review. Income from rate collection increased from Tk.31,30,226 in 1987-

88 to Tk.41,09,520 in 1989-90 in Barisal. In Bogra, it increased from Tk.14,45,418 in 1987-88 to Tk.20,78,848 in 1989-90. In Mymensingh, the rate collection was Tk.18,82,394 in 1988-89, up from Tk.7,27,970 in 1987-88. The collection fell again in 1989-90 to Tk.17,27,016. But in Sylhet, rate collection increased to Tk.9,52,272 in 1989-90 from Tk.9,30,491 in 1988-89, although it was higher in 1987-88 at Tk.10,98,799. Among all the selected pourashavas, the earning from rate collection was lower in Mymensingh, which recorded a total collection of Tk.7,27,970 during 1987-88. Collection from fees, fines etc. shows a negligible earning in Mymensingh. But Barisal, Bogra and Sylhet made a satisfactory collection. In Mymensingh the actual collection from fees, fines etc. was Tk.5,46,604 in 1987-88, Tk.5,45,289 in 1988-89 and Tk.6,51,567 in 1989-90. In Barisal, income from these sources totalled Tk.29,94,476 and Tk.41,30,296 in the year 1988-89 and 1989-90 respectively. But in Sylhet, income from fees, fines etc. slightly decreased in 1988-89, amounting to Tk.61,81,282 compared to Tk.79,36,084 in 1987-88. However, the income jumped to Tk.1,55,74,536 in 1989-90.

Details of income between 1987-88 to 1989-90 in the two selected city corporations and four pourashavas are reflected in the following table. In Dhaka City Corporation, as for example, collection of fees was much less than estimated in the sources of fees, fines etc. This was mainly because the income from lease possession money called 'salami' in 1989-90 was clearly much below expectation. The amount expected to be generated from salami of shops was initially set at Tk.61,00,00,000 but was later revised to Tk.8,00,00,000. Therefore, actual collection from fees, fines etc. was only Tk.45,43,69,339 against the estimated amount of Tk.71,65,00,00 during 1989-90. In 1988-89, the money to be generated by salami was expected to be Tk.36,00,00,000. But the collection that

year totalled Tk.27,40,20,696 against the estimated amount of Tk.42,55,50,000. The income of DCC in 1987-88 showed an inflated figure because the total amount included the loan and advances it took from banks for the construction of 'Nagar Bhavan' (i.e., Dhaka City Corporation Office Building). In DCC, during 1988-89 the increase in income from imposition of fine and other sources was due to the collection of higher amount as road cutting fees and fees on slaughter house which was indicated in the budget under the head of other sources income. This was also due to initiative taken by the concerned bodies. The Table- 8.2 shows the types of revenue income of the selected city corporations and pourashavas from 1987-88 to 1989-90 period and indicates the actual income from the key sources.

Table-8.2: Types of Actual Own Revenue of City Corporations and Pourashavas from 1987-88 to 1989-90 (in Taka)

Corporations and Pourashavas	1987 - 88			1988 - 89			1989 - 90		
	Tax	Rates	Fees, Fines etc!	Tax	Rates	Fees, Fines etc!	Tax	Rates	Fees, Fines etc
Dhaka	17,30,67,865	8,78,24,985	34,14,06,946	20,78,17,039	8,63,21,875	27,40,20,696	26,06,57,053	14,84,65,275	45,43,69,339
Chittagong	3,49,25,158	1,90,99,102	1,93,66,726	5,09,70,833	3,07,51,614	3,58,85,504	6,89,77,947	4,30,00,000	4,98,47,163
Barisal	39,33,104	31,30,226	18,12,972	43,96,302	39,42,480	29,94,476	47,72,496	41,09,520	41,30,296
Bogra	34,36,031	14,45,418	13,97,171	35,53,658	18,18,903	17,30,223	46,41,721	20,78,848	29,04,707
Mymensingh	46,37,314	7,27,970	5,46,604	49,88,720	18,82,394	5,45,289	51,89,301	17,27,016	6,51,567
Sylhet	42,15,117	10,98,799	79,36,084	46,30,469	9,30,491	61,81,282	51,73,102	9,52,272	1,55,74,536

Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashavas.

8.3 Types of Actual Government Grants

The receipts of the actual government grants to city corporations and pourashavas for three consecutive years from 1987-88 to 1989-90 are presented in the Table- 8.3. They include funds for development earmarked in the Annual Development Programme (ADP), Salary Compensation in the name of Dearness Allowance (DA), Special Development Assistance for Flood, Special Grant for Mosquito Eradication Programme, Special Government Grant, President's Special Grant and Octroi Compensation Grants etc. However, no receipts from some other sources of government grants in other city corporations and pourashavas were recorded.

The government grants under budgetary allocation on the basis of Annual Development Programme (ADP) was always higher in Dhaka City Corporation in comparison to Chittagong City Corporation. In Dhaka City Corporation, government's ADP grants was six times higher in 1988-89 than 1987-88, but in Chittagong City Corporation it was twice as much in 1988-89 as in 1987-88. The actual receipts of government grants also increased for Dhaka City Corporation between 1988-89 and 1989-90, but the amount decreased for Chittagong during the same period. In Dhaka, the receipts of government ADP grants increased from Tk.37,72,75,000 to Tk.54,49,36,165 and in Chittagong it decreased from Tk.3,00,00,000 to Tk.2,25,00,000 respectively during the period mentioned above. Dhaka received special development assistance for flood damage programme during the period covered by our study, but not Chittagong did not receive any such fund. However, Chittagong received some grants under the head of Mosquito Eradication Programme.

Among the four selected pourashavas, government's disbursement of development grants decreased in Barisal, Bogra, Mymensingh and Sylhet from the fiscal year 1988-89. But the allocation of salary compensation

grant had been unchanged in all the corporations and pourashavas during the study period. Barisal and Bogra received Special Development Assistance for flood damage programme in the three consecutive years but no fund was allocated to Mymensingh and Sylhet. Special grant for Mosquito Eradication Programme was disbursed only in Bogra during 1988-89 and 1989-90. Under the head of Special Compensation Grant, no fund was allocated to Barisal and Sylhet during 1987-88 and in Bairsal, Bogra and Sylhet, no fund was sanctioned under this head from 1988-89 to 1989-90. In the three financial years under review, no fund was disbursed under the heads of Miscellaneous Grants and Government Assistance for Development Programmes to Dhaka, Chittagong and Barisal during 1987-88, Dhaka, Chittagong and Mymensingh during 1988-89 and Chittagong and Mymensingh during 1989-90. The recipients of the President's Special Grants were Barisal and Bogra during 1987-88 and Chittagong and Bogra during 1988-89. But, no fund was disbursed under this head either to any of the city corporation or the pourashava in 1989-90. No fund was received by Barisal Pourashava under the head of Octroi Compensation Grant during the study period.

Octroi Compensation Grant had commenced from the fiscal year 1981-82 to recompense the loss sustained by the suspension of octroi tax by a central decision at the recommendation of the Taxation Enquiry Commission. The amount of this compensation was fixed at a level about three-fourth of the average collection figures of individual pourashavas in 1987-88, 1988-89 and 1989-90. Till the introduction of this grant the amount under this programme remained static for three successive years up to 1990. There was a plan to increase the amount, but it could not be implemented. The result was that there was no increase in the receipt of grant under this head in many city corporations and pourashavas.

The following table shows that DCC is the major recipient of government's ADP grant which increased from year to year between 1987-88 and 1989-90. DCC is the highest recipient of grants for Flood Assistance of all other corporations and pourashavas. In DCC, government grants for Flood Assistance increased to Tk.20,00,00,000 in 1988-89 fiscal year compared to Tk.25,00,00,000 in 1987-88. This was due to increase of development activities after a massive flood struck the capital in 1988. It enabled the corporation to implement some new projects with the assistance of international donor agencies, World Bank. The development also included Environmental Protection Programme, Slum Development Project and the Project on the Installation of Sodium Light in the streets of Dhaka. Actually, the DCC received Tk 20,00,000,000 as flood rehabilitation development assistance during 1989-90. The amount came mainly from Rajdhani Unnayan Kartipyakka (RAJUK) for the development of Dhaka city damaged by flood. In CCC, maximum government grants were received under the head of ADP grant during the three years under review.

President's Special Grant is another funding given to various local bodies. Chittagong received it only once, but Barisal and Bogra twice. Among the four pourashavas, allocation of development grant was found decreasing from 1987-88 to 1988-89. But it increased in Barisal and Mymensingh during 1989-90 and decreased in Sylhet and Bogra in the same period. The Table- 8.3 shows the types of government grants of the selected city corporations and pourashavas from 1987-88 to 1989-90 period and indicates the actual receipts from the major sources.

Table-8.3: Types of Actual Government Grants of City Corporations and Pourashavas from 1987-88 to 1989-90 (in Taka)

City Corporations and Pourashavas	Govt. Annual Development (ADP)	Salary Com-pensation	Octroi Com-pensation	President's Special	Flood Assistance	Mosquito Eradication	Special Purposes	Misc.
Dhaka 1987-88	6,15,72,000	1,52,000	2,54,59,521	----	25,00,000	----	13,70,000	----
Chittagong 1987-88	3,02,52,982	1,01,000	1,71,90,250	----	----	8,90,000	42,58,855	----
Barisal 1987-88	56,69,000	1,64,400	----	10,58,780	10,58,780	----	----	----
Bogra 1987-88	33,49,000	80,000	11,36,500	2,82,348	2,08,848	----	2,38,632	67,500
Mymensingh 1987-88	78,60,406	51,000	9,92,421	----	----	----	65,000	1,26,214
Sylhet 1987-88	54,09,000	51,000	11,70,625	----	----	----	----	65,000
Dhaka 1988-89	37,72,75,000	1,52,000	2,49,92,370	----	20,00,00,000	----	15,22,000	----
Chittagong 1988-89	3,00,00,000	1,01,000	1,71,50,400	4,00,00,000	----	8,90,000	33,48,412	3,30,00,000
Barisal 1988-89	24,52,000	1,64,400	----	----	10,43,677	----	----	42,253
Bogra 1988-89	18,63,750	80,000	11,36,500	9,49,954	2,24,890	79,092	----	67,500
Mymensingh 1988-89	32,75,000	51,000	11,35,840	----	----	----	65,000	----
Sylhet 1988-89	18,48,000	51,000	11,56,250	----	----	----	----	65,000
Dhaka 1989-90	54,49,36,165	1,52,000	2,48,34,553	----	1,00,00,000	----	4,00,000	2,25,00,000
Chittagong 1989-90	2,25,00,000	1,01,000	1,70,00,500	1,00,00,000	----	----	48,00,000	1,68,55,000
Barisal 1989-90	35,10,910	1,64,400	----	----	12,17,190	25,00,000	----	25,68,897
Bogra 1989-90	18,63,750	80,000	11,36,500	26,20,000	----	79,092	----	67,500
Mymensingh 1989-90	28,09,120	51,000	10,89,601	----	----	----	65,000	----
Sylhet 1989-90	18,48,000	51,000	11,56,250	----	5,00,000	----	----	65,000

Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashavas.

B.4 Types of Income: Own Revenue and Government Grants

Looking at the gap between own revenue income and government grants in the selected city corporations and pourashavas, we see that government grants increased in Dhaka and Chittagong City Corporations proportionate to the increase of revenue income. But the picture was

different in the selected pourashavas. In Dhaka City Corporation, for example, the government grants was only Tk.9,10,53,521 in the year 1987-88 as against its own revenue income of Tk.61,21,99,796. But in the fiscal 1988-89, it received Tk.60,39,41,370 as government grants and its own revenue income was Tk.56,81,59,610. In 1989-90, income from government grants was Tk.64,28,22,710 as compared to the revenue income of Tk.64,35,69,517. But in Chittagong City Corporation, the amount of government grants increased by 240 percent in 1988-89 and revenue income increased by 15 percent only.

Table- 8.4 shows that government grants as a percentage of pourashava income was falling continuously in Barisal, Bogra and Sylhet from the fiscal 1987-88 to 1989-90. In Barisal, the amount of own revenue income and government grants was Tk.88,76,302 and Tk.79,50,960 in 1987-88 and Tk.1,13,33,258 and Tk.37,02,330 in 1988-89 respectively. But in 1989-90, both the income from own revenue and government grants increased to Tk.1,30,12,312 and Tk.99,60,997 respectively. In Sylhet and Bogra, income from own revenue and government grants was found decreasing during 1987-88 and 1988-89 but again increased in 1989-90. Revenue income decreased in Sylhet Pourashava during 1988-89 which was Tk.1,17,42,242. In Mymensingh, the amount of government grants was continuously falling from the period 1987-88 to 1988-89, though it was slightly higher in 1989-90 compared to 1988-89. Similarly, own revenue income decreased to Tk.26,47,556 in 1988-89 from Tk.59,20,879 in 1987-88 but it raised to Tk.75,67,884 in 1989-90.

The Table- 8.4 also indicates that government grants occupy a very significant position in the total income of the selected city corporations and pourashavas. We found that maximum grants was given to

DCC in comparison to CCC in the year 1989-90. In DCC, amount of grants was Tk.64,28,22,710 during 1989-90 which was close to total revenue income of Tk.64,35,69,517. But among the selected pourashavas, the Sylhet Pourashava received the minimum grants compared to other pourashavas during 1988-89 and 1989-90. In Sylhet, increasing trend was observed in the revenue income during the same period. Here the income was Tk.1,17,42,242 in 1988-89 and Tk.2,17,09,910 in 1989-90. From the following table, it is quite clear that the total amount of grants varied considerably from 1987-88 to 1989-90 period and from one city corporation to another and one pourashava to another.

8.4.1 Own Revenue Income

There was an increasing trend of revenue collection in the city corporations and pourashavas between 1987-88 to 1989-90. But in 1988-89, the collection indicate a downward trend in Dhaka City Corporation. Its actual revenue income during that period was only Tk.56,81,59,610 in 1988-89 compared to Tk.61,21,99,796 in 1987-88. One of the reasons for the decline was the floods. In Dhaka, the revenue income was again increased to Tk.64,35,69,517 in 1989-90. In the city corporations and pourashavas, no records were available on whether city/town dwellers took advantage of rebate by paying taxes in advance. Neither was any evidence found that they took action against any tax defaulters. In those city corporations and pourashavas, no record was also found on whether taxes had been realised from the occupants of rented houses against rent payable to the owners of properties. However, there were evidences that both the city corporations and pourashavas had issued demand notices to the defaulters asking them to deposit taxes within 15

days. But no action had been taken after the deadline had passed.

8.4.2 Development and Other Grants from Government

Government grants continued to be a major part of city corporation's income. They increased rapidly from 1987-88 to 1989-90 period. But the Table- 8.4 shows that the increase in grants to the CCC was disproportionately less than that to the DCC. The DCC received more grants than did CCC due to its importance, size and population. However, grants distribution in urban areas cannot proportionately relate to population and area excepting for the budgetary allocation under annual development programme and salary compensation grant. Different criteria are set for different types of grants and many do not qualify for all the grants in the same ratio. It is evident from the fact that the government grants decreased in development sectors in 1988-89 due to floods because funds are transferred to the rehabilitate people affected by floods. During the year, the share of government grants was six times higher in the Dhaka City Corporation than the previous year of 1987-88. The DCC received larger allocation for maintenance and development of infrastructure under special development assistance. This extra fund was used for various works like repair and construction of roads, culverts and drains in those areas.

It is also observed from the Table- 8.4 that amount of government grants decreased continuously from 1987-88 to 1988-89 in all the selected pourashavas. But from the fiscal 1988-89 to 1989-90 government grants again increased in all the selected pourashavas. The Table- 8.4 indicates the actual income from own revenue and government grants of city corporations and pourashavas. Chart- 8.1 and Chart- 8.2 show

graphic presentation of the actual income from own revenue and government grants of city corporations and pourashavas respectively.

Table-8.4: Actual Income of City Corporations and Pourashavas from 1987-88 to 1989-90(In Tk)

Years	1987 - 88		1988 - 89		1989 - 90	
	Own Revenue	Govt. Grants	Own Revenue	Govt. Grants	Own Revenue	Govt. Grants
Dhaka	61,21,99,796	9,10,53,521	56,81,59,610	60,39,41,370	64,35,69,517	64,28,22,710
Chittagong	7,33,90,986	5,26,93,087	11,76,07,951	12,44,89,812	18,13,26,110	7,12,55,500
Barisal	88,76,302	79,50,960	1,13,33,258	37,02,330	1,30,12,312	99,60,997
Bogra	55,78,620	53,62,828	71,02,784	44,19,666	96,25,276	58,64,842
Mymensingh	59,20,879	90,95,641	26,47,556	37,97,350	75,67,884	40,14,721
Sylhet	1,32,50,000	66,95,625	1,17,42,242	31,20,250	2,17,09,910	36,20,250

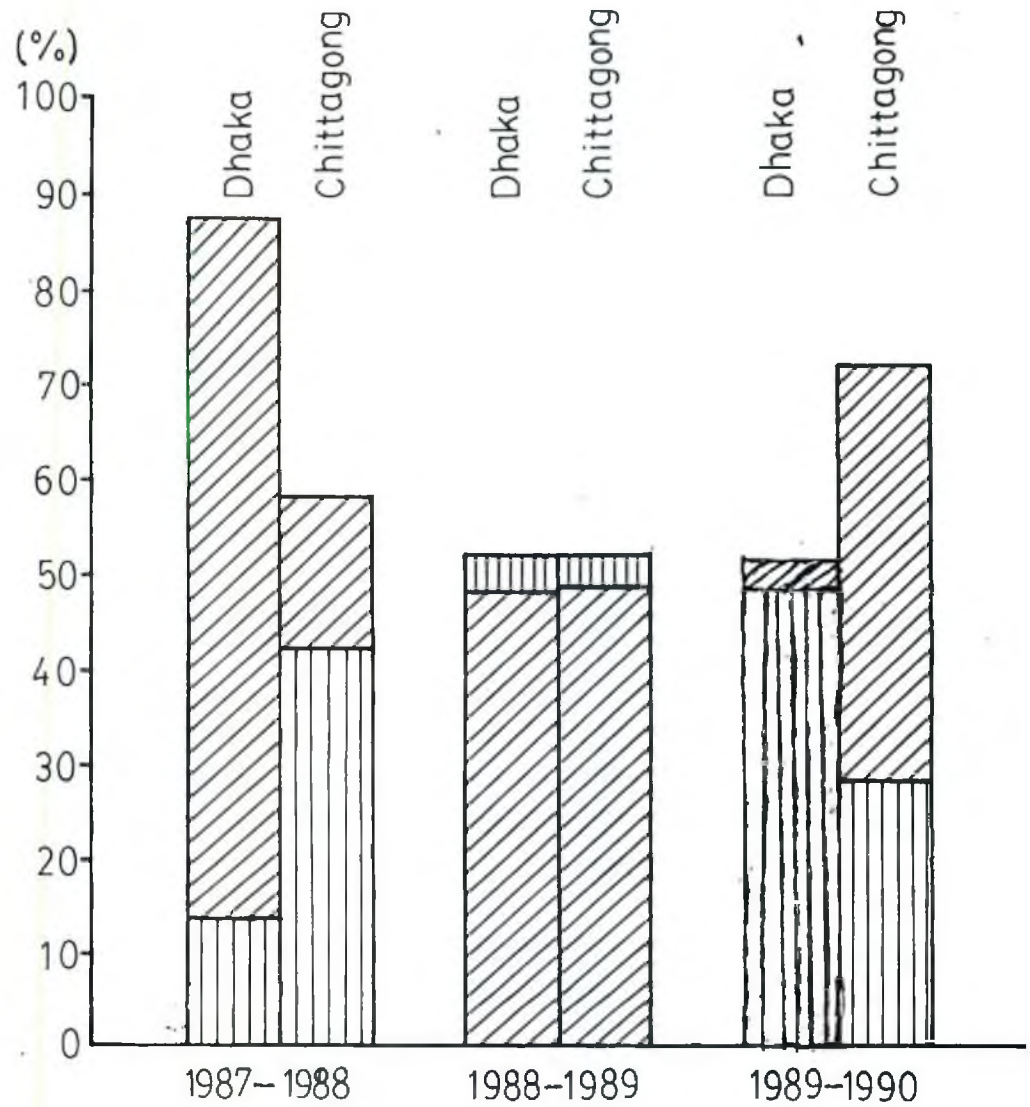
Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashavas.

8.5 Income From Own Revenue Sources: Estimated and Actual

The Table- 8.5 provides a wide gap between the estimated amount of own revenue income shown in the budget and the actual collection in our selected city corporations and pourashavas. Revenue collection was always found lower than the estimated amount in both the city corporations. From the above table it is also observed that the revenue collection in DCC and CCC is almost half of the estimated amount.

Among the pourashavas, the trend of revenue collection during the period under study also appeared to be half of their budget estimate in Barisal, Bogra and Mymensingh pourashavas excepting Sylhet. In 1989-90, the revenue collection increased to Tk.1,30,12,312 in Barisal, Tk.96,25,276 in Bogra and Tk.75,67,884 in Mymensingh than the amount of collection in 1987-88 and 1988-89. But in Sylhet Pourashava, actual

ACTUAL OWN REVENUE AND GOVERNMENT GRANTS OF CITY CORPORATIONS: 1887-88 to 1989-90

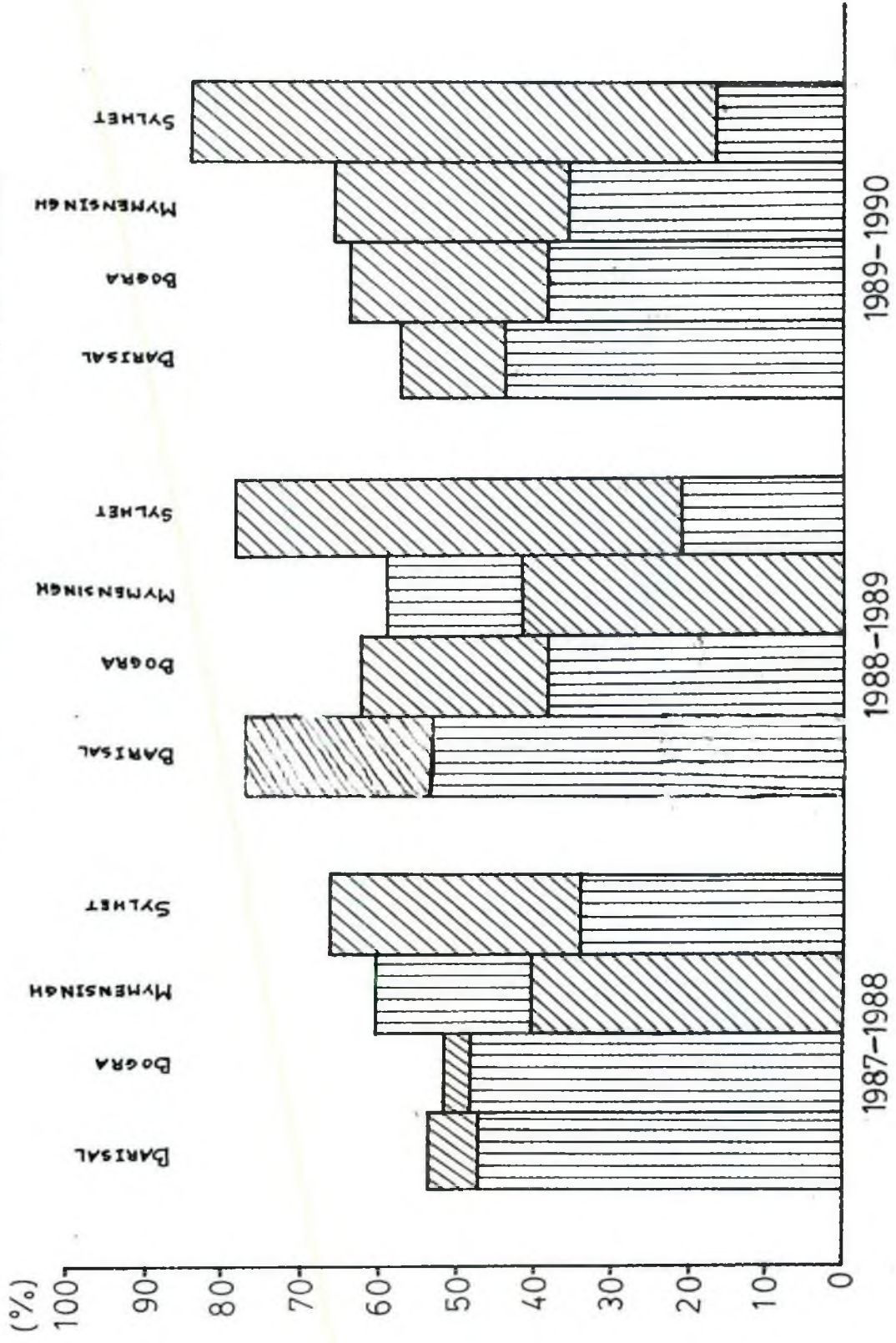


 Own Revenue  Govt. Grants

Dhaka University Institutional Repository

Own Revenue Govt. Grants

CHART-8.2 : ACTUAL OWN REVENUE AND GOVERNMENT GRANTS OF POURASHAVAS: 1887-88 to 1989-90



revenue income was higher than estimated budget in 1987-88. The actual revenue collection was Tk.1,32,50,000 compared to the estimated amount of Tk.1,14,75,000. In 1988-89 and 1989-90, revenue collection was below than the estimated amount. Therefore, a wide gap was observed in budget estimate and actual collection of revenue in city corporations and pourashavas. The estimated and actual income from own revenue of city corporations and pourashavas is shown in the Table- 8.5. Chart- 8.3 and Chart- 8.4 show graphic presentation of the estimated and actual own revenue income of city corporations and pourashavas respectively.

Table-8.5: Income from Own Revenue in City Corporations and Pourashavas: Estimated and Actual (in Tk)

Years	1987 - 88		1988 - 89		1989 - 90	
	Estimated	Actual	Estimated	Actual	Estimated	Actual
Dhaka	92,75,81,300	61,21,99,796	95,42,00,200	56,81,59,610	1,43,51,35,200	64,35,69,517
Chittagong	17,84,27,000	7,33,90,986	14,31,17,000	11,76,07,951	21,24,23,000	18,18,25,110
Barisal	2,90,22,174	88,76,302	3,22,12,174	1,13,33,258	2,66,20,000	1,30,12,312
Bogra	1,04,30,700	55,78,620	1,25,57,500	71,02,784	1,63,22,476	96,25,276
Myeansingh	1,17,05,200	59,20,879	1,45,03,268	26,47,356	1,21,50,000	75,67,884
Sylhet	1,14,75,000	1,32,50,000	1,68,55,000	1,17,42,242	2,80,80,000	2,17,09,910

Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashavas.

8.6 Grants From Government: Expected and Actual

The government grant is directly pertinent to the development activities of the city corporation and the pourashava. The amount of income from development grants by the government and its expenditure is estimated along with their sources of fund and heads of expenditure. Heads and amounts of expenditure are selected and calculated on the

CHART-8.3 :

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INCOME FROM OWN REVENUE OF CITY CORPORATIONS FROM
1887-88 to 1989-90: ESTIMATED AND ACTUAL

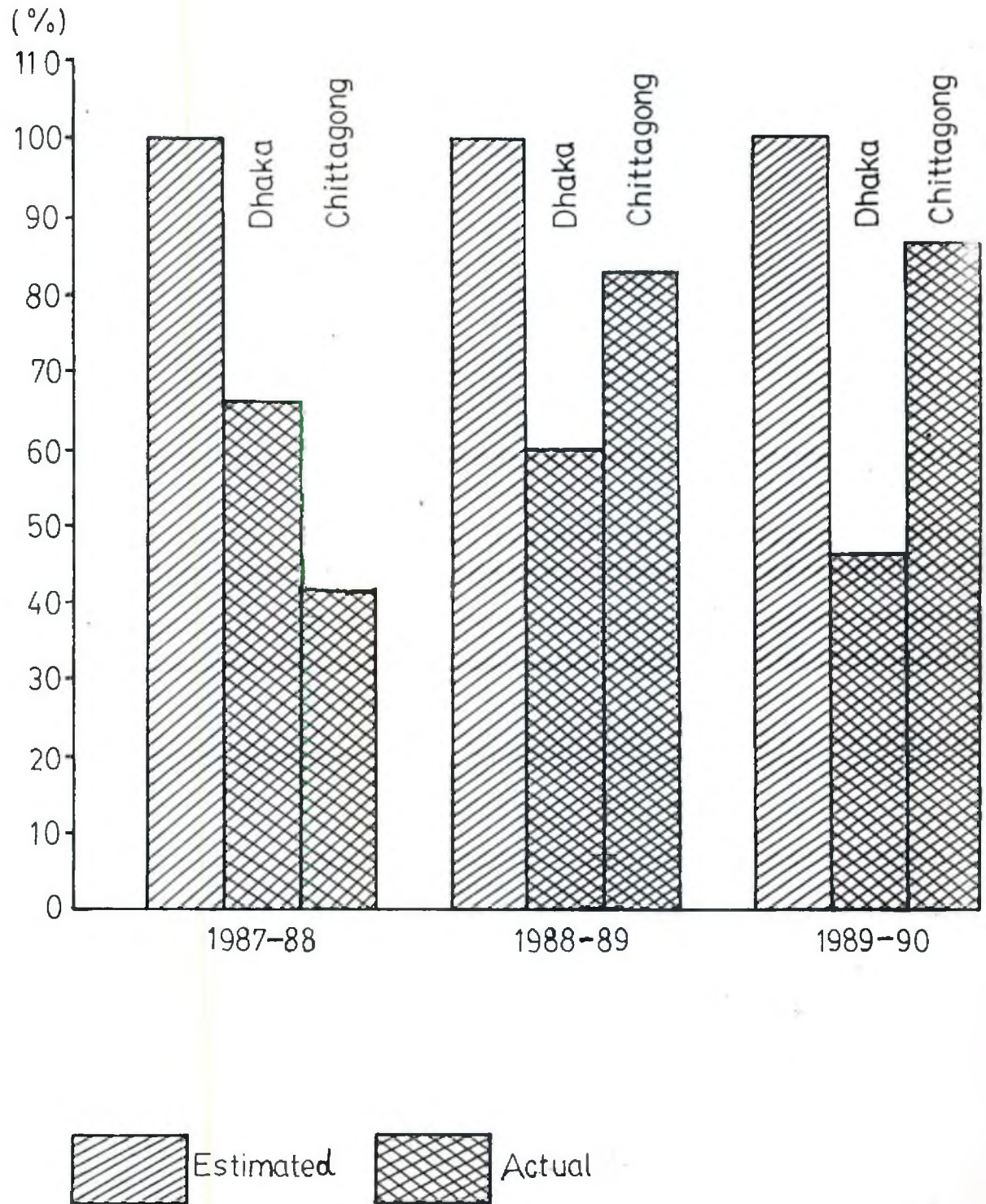
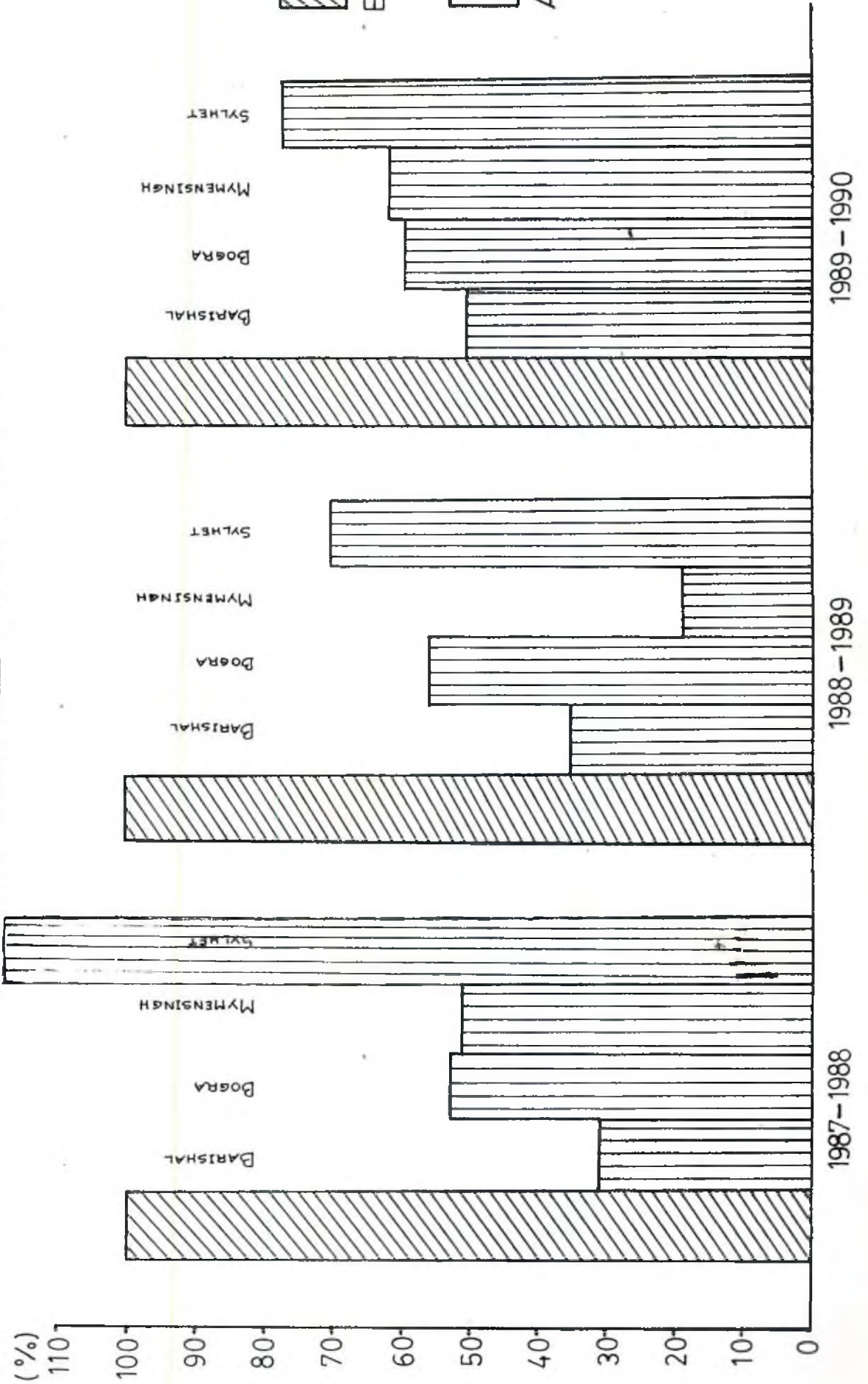


CHART-8.4 : INCOME FROM OWN REVENUE OF POURASHAVAS FROM 1987-88 to 1989-90: ESTIMATED AND ACTUAL



basis of local need though the amount of development receipt is estimated mainly on the basis of expectation specially in the case of government's development grants or any kind of government's special grants. It naturally creates a gap between the estimated amount of budget and the actual amount and also effects the development performance and authority bases of the corporation and the pourashava.

Similarly from the Table- 8.6, it is observed that actual distribution of government grants is always lower than the expected amount. But in Dhaka City Corporation, grants disbursement was higher than the expected amount in 1988-89 where actual receipt was Tk.60,39,41,370 compared to the expected amount of Tk.42,20,60,000. Perhaps more grants has been provided to DCC to meet emergency expenditure for road construction and land development arising due to sudden occurrence of flood. Among the selected pourashavas, actual disbursement of government grants was higher than expected amount in Mymensingh during 1987-88 which was Tk.90,95,641 as compared to the expected amount of Tk.74,26,300. From this table, we also found that the trend of government grants was almost decreasing between the year 1987-88 to 1988-89 excepting Dhaka. It is also observed that government grants are mainly utilised for salaries of employees as well as civic facilities and development activities of city corporations and pourashavas.

The actual receipts of the own revenue and government grants in the three fiscal years under study are far behind the estimated amount (Table-8.6). All these uphold a picture of the gap between the extent of the need of civic facilities and development activities, and functional capabilities. In case of budgetary allocation, the basic development fund for running civic facilities and development programmes at the city

corporations and the pourashavas, the picture of gap is very much alarming which has influenced the major activities in different sectors to the great extent. Thus, there is no rational linkage between the expected amount of grants and the actual receipts in the income side of city corporations and pourashavas. The Table- 8.6 presents the expected and actual government grants of city corporations and pourashavas from 1987-88 to 1989-90. Chart- 8.5 and Chart- 8.6 illustrate graphic presentation of the expected and actual government grants of city corporations and pourashavas respectively.

Table-8.6: Grants from Government in City Corporations and Pourashavas: Expected and Actual (in Taka)

Corporations and Pourashavas	1987 - 88		1988 - 89		1989 - 90	
	Expected	Actual	Expected	Actual	Expected	Actual
Dhaka	10,79,00,000	9,10,53,521	42,20,60,000	60,39,41,370	68,42,92,163	64,28,22,718
Chittagong	24,07,87,000	5,26,93,087	27,77,88,800	12,44,89,812	13,03,68,367	7,12,55,500
Barisal	1,58,00,000	79,50,960	93,24,400	37,02,330	1,32,64,000	99,60,997
Bogra	1,04,50,000	53,62,828	1,52,00,000	44,19,666	1,74,60,000	58,64,842
Myaensingh	74,26,300	90,95,641	45,26,840	37,97,350	62,51,840	40,14,721
Sylhet	77,50,000	66,95,625	77,75,000	31,20,250	68,75,000	36,20,250

Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashavas.

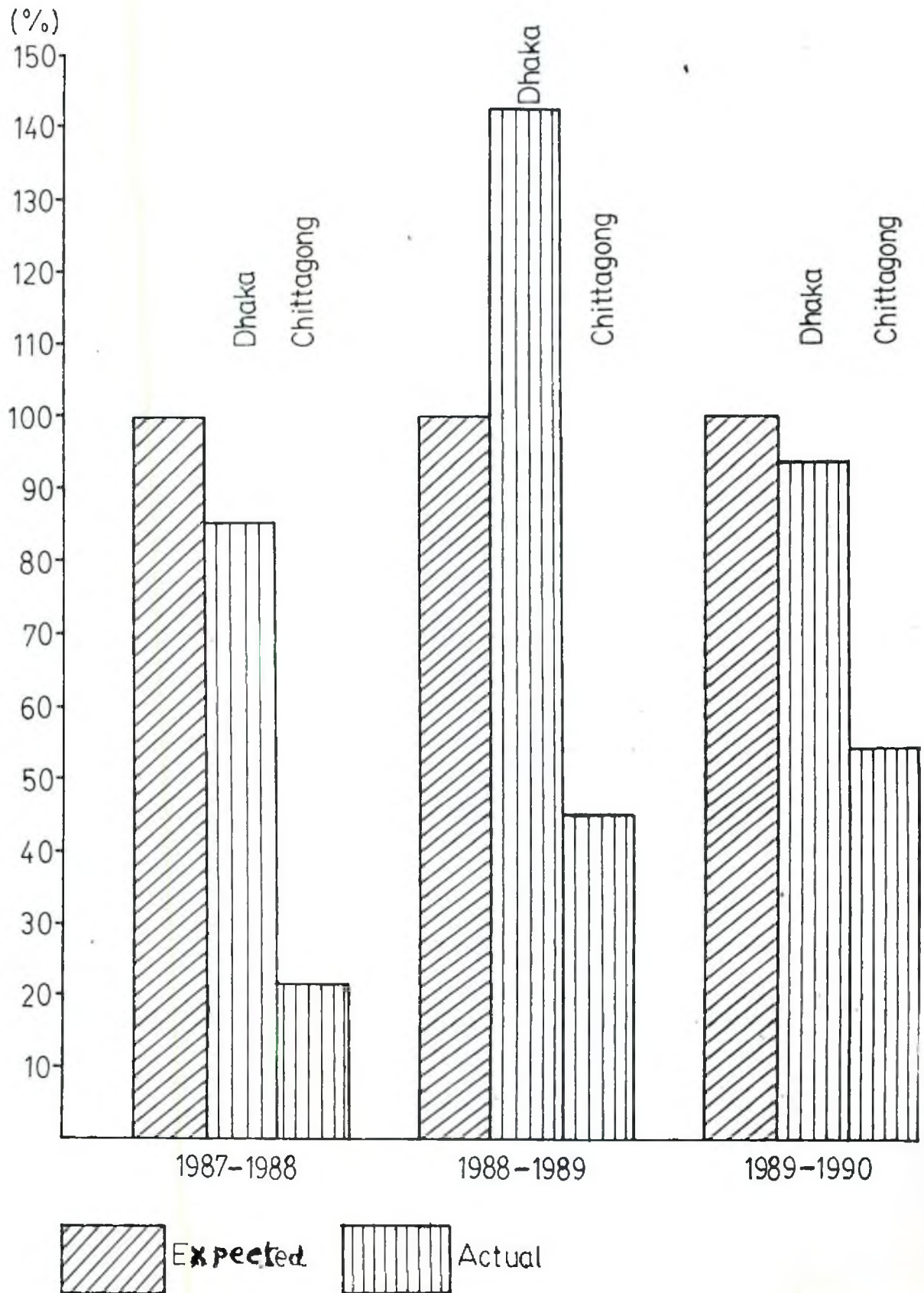
8.7 Nature of Expenditure: Establishment, Salary, Civic and Development

General establishment costs including general administration and salaries of personnel and elected functionaries constitute more than a third of the total expenditure of the city corporations and pourashavas. In Dhaka City Corporation, expenditure on general establishment and salary increased from Tk.25,15,42,981 in 1987-88 to Tk.29,69,81,458 in 1988-89. But the expenditure decreased to Tk.18,53,46,116 in 1989-90 due

CHART -8.5:

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INCOME FROM GOVERNMENT GRANTS OF CITY CORPORATIONS
FROM 1987-88 to 1989-90: EXPECTED AND ACTUAL



(%) 130
120
110
100
90
80
70
60
50
40
30
20
10
0

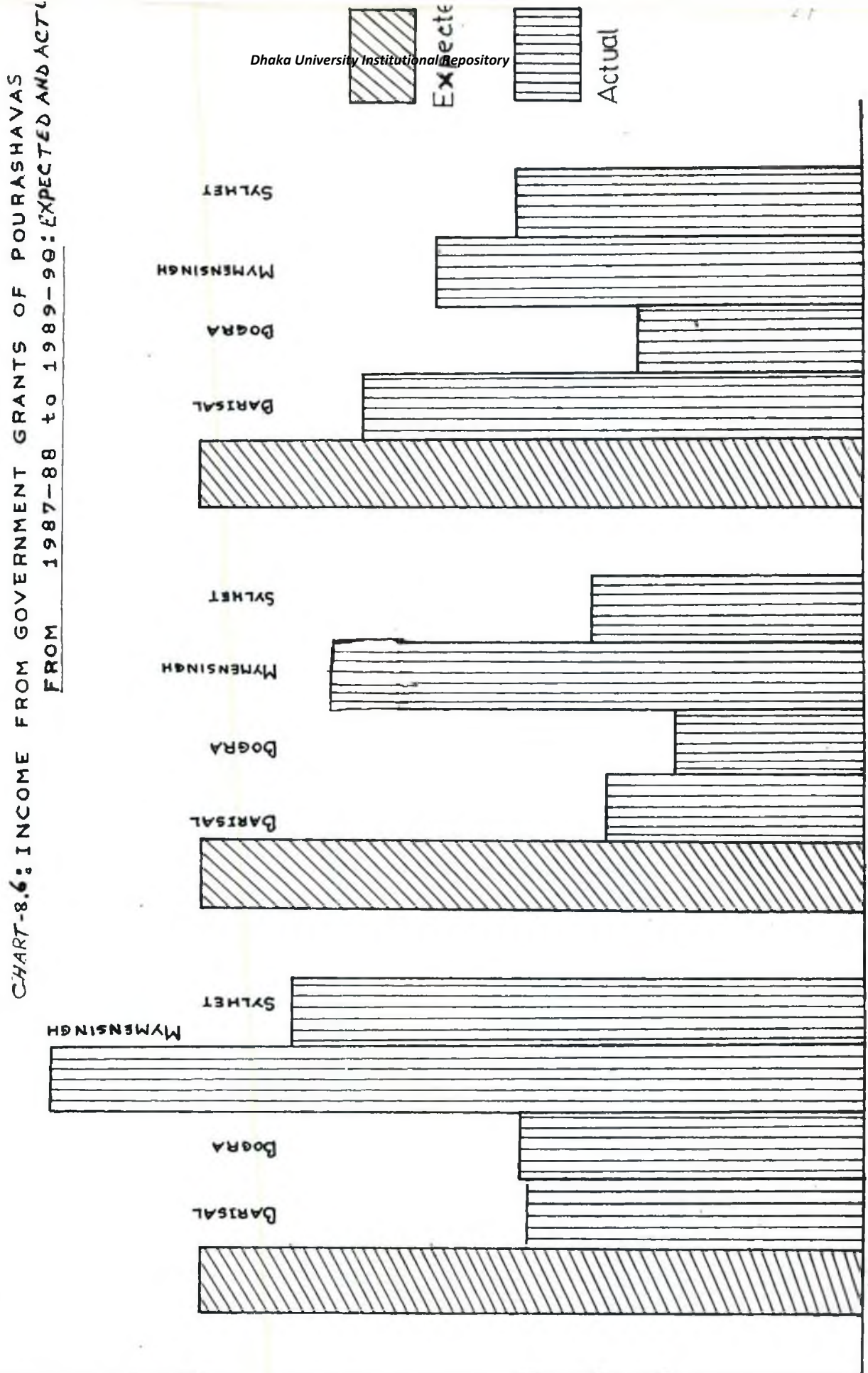


CHART-8.6: INCOME FROM GOVERNMENT GRANTS OF POURASHAVAS FROM 1987-88 to 1989-90: EXPECTED AND ACTUAL

Dhaka University Institutional Repository
 Expected
 Actual

1987-1988 1988-1989 1989-1990

to less establishment expenses. In CCC, general establishment and salary expenditure in 1987-88 was just as much as on civic facilities and development activities. But in 1988-89, expenditure on general establishment and salary overtook expenditure on civic facilities and development activities. The Table- 8.7 indicates interesting variation due to the priorities of expenditure items. In DCC, spending on general establishment and salary was less in 1989-90 than the period 1987-88 and 1988-89. In 1989-90, establishment and salary expenses was Tk.18,53,46,116 but it was Tk.25,15,42,981 and Tk.29,69,81,458 in 1987-88 and 1988-89 respectively. But the most curious item seems to be general establishment and salary for CCC. Because in CCC, expenditure on general establishment and salary increased from Tk.6,95,42,827 in 1987-88, Tk.12,17,66,480 in 1988-89 and Tk.14,32,58,350 in 1989-90. In CCC, general establishment and salary expenditure was increased in 1988-89 and 1989-90 due to more employment of casual staff in Engineering department for cleaning of public bath, streets, and also due to increase the salary of school teachers during the period.

In Barisal and Sylhet, expenditure on civic facilities and development activities was almost double the costs of general establishment and salary. But in Bogra, expenditure on general establishment and salary in 1988-89 was Tk.59,36,418 and that on civic facilities and development activities Tk.51,89,330. In Mymensingh, expenditure on civic facilities and development activities was twice as much as for general establishment and salary expenses in 1987-88 but almost at par in 1989-90. However, the expenses on civic facilities and development activities was just one-third than the expenses on general establishment and salary during 1988-89.

Expenditure on general establishment and salaries of personnel are

related to the number of employees and other office establishment costs in the city corporations and pourashavas. Those with higher number of casual staff required more expenses under this head. However, it is noticed that expenditure on salary for larger number of casual staff in lower grades is higher than the amount spent for salary for larger number of permanent employees. Dhaka City Corporation and Mymensingh Pourashava employed a comparatively much higher number of people in the lower grades and casual category than any other corporations and pourashavas did. Establishment cost also increased over the years in all the city corporations and the pourashavas in 1989-90, excepting for Dhaka which slashed all its expenses to make the maximum possible amount of money available for fighting the massive floods. The Mymensingh Pourashava also recorded a decrease in expenditure on civic facilities and development activities from 1987-88 to 1988-89. In 1988-89, it spent only Tk.22,54,817, down from Tk.95,53,479 in 1987-88.

Comparing expenditure on the general establishment and salary vis-a-vis civic facilities and development activities, it appears that the figures are somewhat lopsided in Chittagong, Barisal and Mymensingh from 1987-88 to 1989-90. In CCC, the general establishment and salary accounted for Tk.6,51,85,507 in 1987-88 and the expenditure on civic facilities and development activities was Tk.6,95,42,827. But in 1988-89, the cost on general establishment and salary was Tk.6,83,35,320 and on civic facilities and development activities was Tk.12,17,66,480. In Barisal, general establishment and salary accounted for Tk.49,17,806 and civic facilities and development activities Tk.83,23,831 during 1988-89. In Mymensingh, expenditure on civic facilities and development activities was almost one-third than the expenses on general establishment and salary during 1988-89. Here the expenditure on civic

facilities and development activities was Tk.22,54,817 and general establishment and salary was Tk.64,72,297. But during 1989-90, expenditure on civic facilities and development activities was Tk.62,67,410, which was higher than Tk.58,28,604 spent on general establishment and salary.

It is observed from the two city corporations and four pourashavas that these bodies generally meet their ordinary expenditure such as, general establishment and salary including general administration, office establishment, staff salary and other ordinary expenses substantially from their own revenue income. In other words, they depend on external assistance to meet other expenditure on civic facilities and development activities. It appears that the expenditure on general establishment constitutes the major part of Miscellaneous and ordinary staff expenses, general administration and office establishment cost, particularly those related to collection of taxes on holding, lighting, conservancy etc. Expenses, other than these, maintenance on roads, parks, graveyards, shoshanghat, libraries etc. accounted for the rest of the expenditure. But accounts for actual expenses in these sectors could not be obtained due to absence of proper record keeping.

The total expenditure incurred, for the general establishment and salary indicated upward trend during the period under review corresponding to the volume of civic facilities and development programmes. The increase expenditure on general establishment and salary was mainly due to the appointment of more staff and increase of their pay and allowances prescribed by the government rules. The Table- 8.7 shows the nature of expenditure on general establishment and salary purposes as well as civic facilities and development activities in the selected city corporations and pourashavas. Chart- 8.7 and Chart- 8.8

illustrate graphic presentation of the nature of expenditure of city corporations and pourashavas respectively.

Table-B.7: Nature of Expenditure: Establishment-Salary and Civic Facilities-Development from 1987-88 to 1989-90. (In Taka)

	1987-88		1988-89		1989-90	
	Establishment-Salary	Civic-Development	Establishment-Salary	Civic-Development	Establishment-Salary	Civic-Development
Dhaka	25,15,42,981	41,56,34,529	29,69,81,458	61,16,06,512	18,53,46,116	46,77,87,263
Chittagong	6,51,85,507	6,95,42,827	6,83,35,320	12,17,66,480	8,73,17,050	14,32,58,350
Barisal	46,84,038	1,53,28,709	49,17,806	83,23,831	48,60,510	93,36,339
Bogra	54,64,383	59,79,944	59,36,418	51,89,330	69,67,069	69,82,836
Mymensingh	47,09,078	95,53,479	64,72,297	22,54,817	58,28,604	62,67,410
Sylhet	41,92,202	1,67,17,124	40,18,668	1,15,79,225	48,80,650	1,38,50,200

Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashavas.

8.7.1 Actual Expenditure on Civic Facilities and Development Activities

It is observed from the above Table- 8.7 that a city corporation or a pourashava finance their establishment expenditure substantially from their revenue income. In other words, they depend on government grants to provide more civic facilities and development activities. Besides, some special government grants also generally provide for financing development projects and welfare activities to the city and town dwellers. In the expenditure side, we find the gap between estimated and actual expenditure like the gap between estimated and actual receipts in own revenue income and government grants (See Table-8.5 and Table-8.6). The expenditure on civic facilities and development activities include conservancy, water supply, sanitation, street lighting, road construction and maintenance, education and culture and housing, land

CHART-8.7 :

ACTUAL EXPENDITURE PATTERN : SALARY, ESTABLISHMENT, CIVIC FACILITIES AND DEVELOPMENT SECTORS OF CITY CORPORATIONS FROM 1987 - 88 TO 1989 - 90

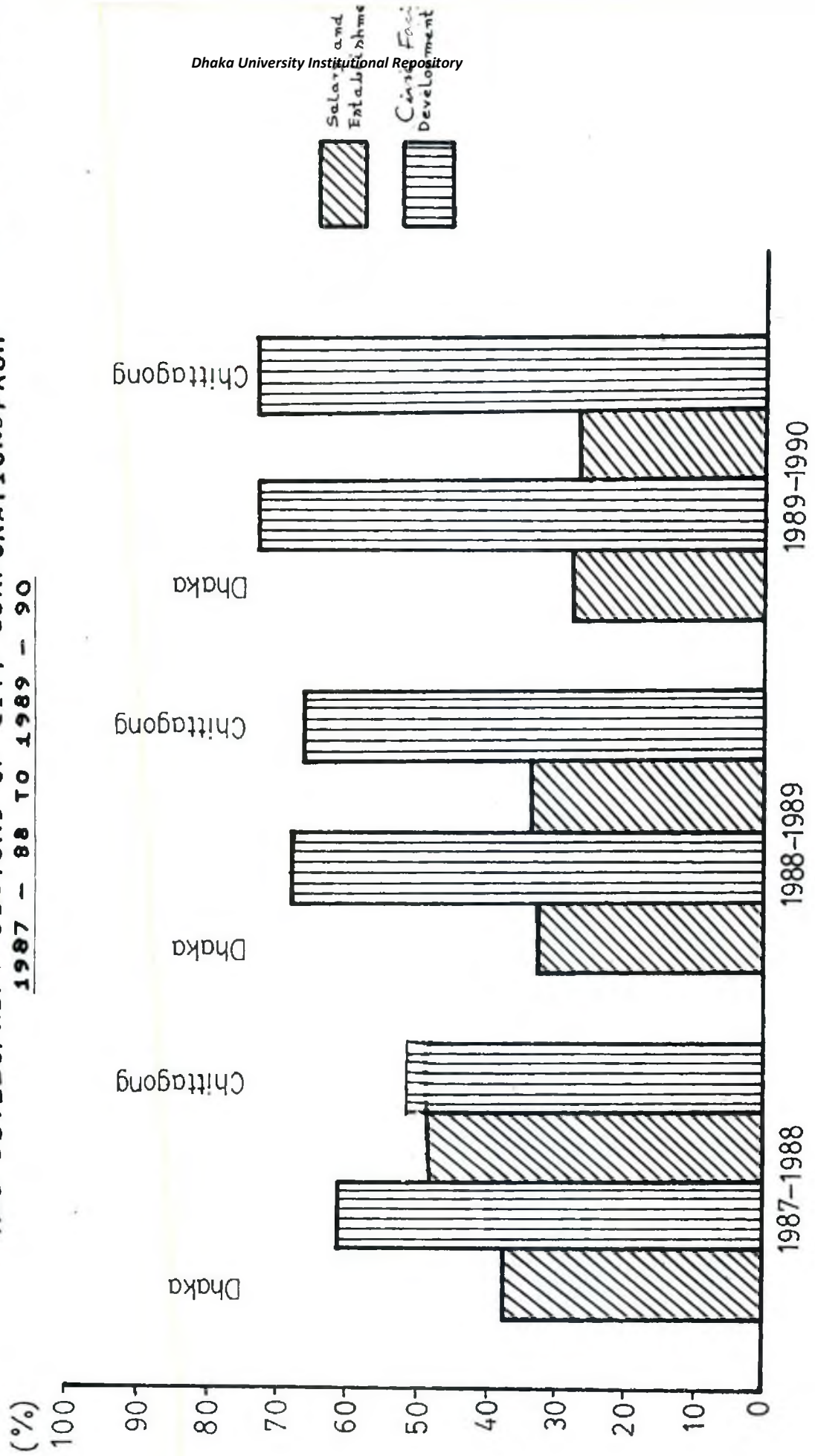
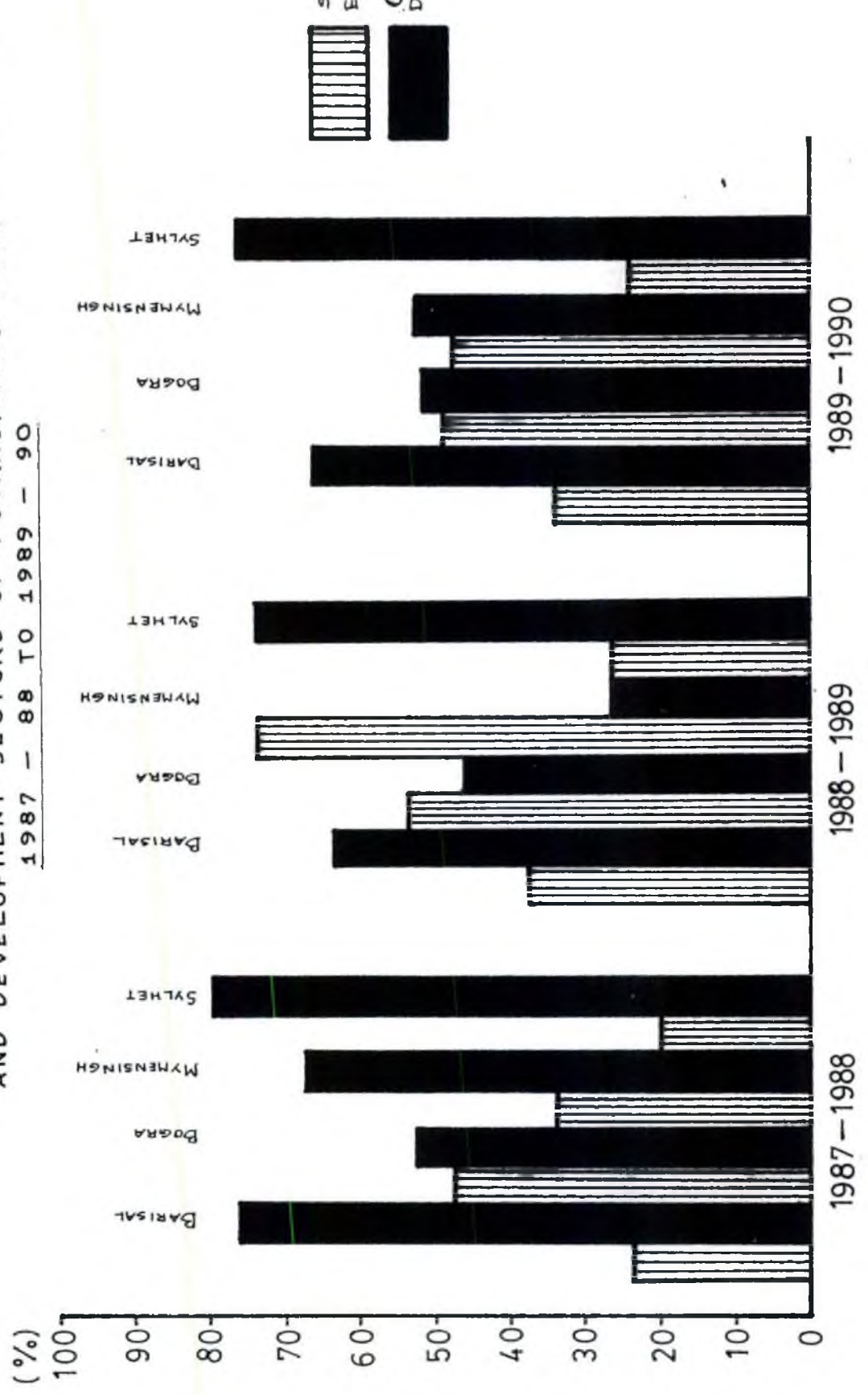


CHART-8.8:
 ACTUAL EXPENDITURE PATTERN : SALARY ESTABLISHMENT, CIVIC FACILITIES
 AND DEVELOPMENT SECTORS OF POURASHAVAS FROM
 1987 - 88 TO 1989 - 90



development, building etc. In these heads, spending on some financial years are very negligible. In Dhaka, actual expenditure on conservancy sector increased from 1987-88 to 1989-90. In both DCC and CCC, expenditure on street lighting sector showed an increasing trend during the same period. Higher expenditure on road construction and maintenance, education and culture, and housing and land development sectors was observed in DCC than CCC. In Dhaka, expenditure on education and culture was Tk.15,95,919 in 1987-88, Tk.13,92,617 in 1988-89 and Tk.33,85,071 in 1989-90 but in housing and land development it was Tk.18,06,59,352, Tk.27,42,97,482 and Tk.16,64,64,136 in the fiscal 1987-88, 1988-89 and 1989-90 respectively.

Among the pourashavas under study, no expenditure on health and conservancy in Bogra Pourashava during 1987-88, but in 1988-89 expenditure was very negligible in this sector. In Mymensingh and Sylhet, it slightly decreased in 1988-89 which again increased in 1989-90. Expenditure on water supply in Mymensingh showed an increasing trend from 1987-88 to 1989-90 fiscal years but expenditure on this head slightly decreased in Barisal, Bogra and Sylhet from 1987-88 to 1988-89 and again increased from 1988-89 to 1989-90. Expenditure on street lighting increased in Bogra Pourashava but it decreased in Barisal and Sylhet during the period under review. No expenditure for street lighting was shown in Mymensingh during the same period. Spending on road construction and maintenance was higher in Sylhet and Barisal compared to all other pourashavas. Expenditure on this head was very much negligible in Mymensingh during the period under review. In education and culture, the amount of expenditure was highest in Bogra and lowest in Mymensingh from 1987-88 to 1989-90. In Mymensingh, the amount was Tk.31,047, Tk.9,604 and Tk.31,900 during 1987-88, 1988-89 and

1989-90 respectively. In housing and land development sector, there was no expenditure shown in Bogra and Mymensingh. In this sector, expenditure was highest in Barisal during 1987-88, Bogra during 1988-89 and Sylhet during 1989-90.

It is observed that the expenditure on civic facilities and development activities vary from one city corporation to another and one pourashava to another pourashava. In Dhaka City Corporation, more emphasis was given to allocate fund for road construction and maintenance, housing and land development during 1987-88 but less importance was given to conservancy sector. During the period, actual expenditure on conservancy sector was only Tk.63,06,962 against the estimated amount of Tk.6,88,75,000 which was very negligible. But in 1988-89 and 1989-90, a huge amount of expenditure involved in DCC for the development of markets and buildings and purchase of many trucks and other cleaning materials in DCC. During the time, no money was sanctioned for the purposes of development of land for 'graveyard, and 'shoshanghat'. In CCC, a lot of amount was allocated to the road construction and maintenance but no actual money was shown in the head of street lighting during 1987-88.

Among pourashavas, substantial amount of money was shown in the expenditure on road construction and maintenance in the three years covered by our study, a minimum amount was spent on education and culture during 1987-88 and 1988-89, and some fund was allocated only to street lighting in 1989-90 in Barisal Pourashava. In Bogra, no expenditure was shown on conservancy, land development and buildings during 1987-88 and 1988-89. In Mymensingh, no amount was actually shown in the expenditure on street lighting and land development during the study period, but maximum fund was disbursed to conservancy sectors in

all the three years. In Sylhet, maximum expenditure was also shown on road construction and maintenance, and conservancy sectors from 1987-88 to 1988-89. The details are shown in Table- 8.8.

Table-8.8: Expenditure on Civic Facilities and Development in Corporations and Pourashavas from 1987-88 to 1989-90 (in Tk)

Corporation and Pourashavas	Conservancy	Water Supply	Street Lighting	Road Construction and Maintenance	Education and Culture	Housing and Land Development	Sanitation
Dhaka 1987-88	63,06,962	----	3,50,89,261	17,63,75,908	15,95,919	18,06,59,352	----
Chittagong Do	5,42,724	----	27,19,383	5,52,11,075	1,93,133	87,00,987	----
Barisal Do	5,57,120	3,88,210	2,98,582	22,66,507	98,500	24,71,141	4,18,130
Bogra Do	2,30,000	1,10,722	6,44,896	8,18,395	2,14,849	18,49,800	12,91,250
Mymensingh Do	3,80,906	5,982	----	43,391	31,047	----	----
Sylhet Do	19,700	4,00,069	10,30,463	40,91,757	2,00,407	19,26,845	3,27,191
Dhaka 1988-89	3,97,00,382	----	4,93,37,068	22,28,20,676	13,92,617	27,42,97,482	----
Chittagong Do	1,65,50,274	----	40,33,606	6,88,37,656	17,34,015	2,18,40,954	----
Barisal Do	4,76,661	3,01,209	2,37,166	17,26,341	1,75,726	7,76,500	2,34,809
Bogra Do	2,99,700	1,04,214	6,46,988	8,54,081	1,91,451	16,64,161	14,28,735
Mymensingh Do	8,22,713	19,111	----	31,075	9,604	----	16,569
Sylhet Do	42,480	3,05,902	12,01,529	21,95,467	89,617	14,73,033	5,62,268
Dhaka 1989-90	2,40,78,758	----	5,13,48,076	20,62,93,430	33,85,071	16,64,64,136	----
Chittagong Do	45,00,000	----	3,51,00,200	6,94,37,657	34,58,494	2,21,53,001	----
Barisal Do	6,03,978	6,09,501	1,36,910	26,15,008	2,05,607	12,13,413	3,00,319
Bogra Do	2,35,500	2,02,067	7,10,000	12,85,880	2,58,390	24,65,888	18,26,111
Mymensingh Do	8,91,117	20,190	----	37,101	31,900	----	52,969
Sylhet Do	1,21,500	7,31,029	14,20,500	60,20,300	3,00,200	49,32,400	3,24,271

Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashavas.

8.8 Actual Income and Actual Expenditure

The actual expenditure of DCC and CCC lagged far behind the actual income during the fiscal years under review with exception to 1987-88 for CCC. In DCC, actual expenditure was Tk.66,71,77,510 and income was Tk.70,32,53,317 in 1987-88. Thus the actual expenditure constitutes 95 percent of the total actual receipts. In 1988-89 and 1989-90, actual expenditure was also found below 78 percent and 51 percent respectively than the income. In 1988-89 and 1989-90, the income was Tk.1,17,21,00,980 and Tk.1,28,63,92,235, while the expenditure was Tk.90,85,87,970 and Tk.65,31,33,379 respectively. But in CCC, the income was Tk.12,60,84,073, Tk.24,20,97,763 and Tk.25,30,80,610, and the expenditure was Tk.13,47,28,320, Tk.19,01,01,800 and Tk.23,05,75,400 in 1987-88, 1988-89 and 1989-90 respectively. In CCC, actual expenditure was 107 percent of the actual income in 1987-88 but in 1988-89, it was only 79 percent and in 1989-90, it was 90 percent.

Among the four selected pourashavas, excepting Barisal Pourashava in 1988-89 and 1989-90 and Mymensingh in 1987-88, the actual expenditure is always shown higher than the actual income. The expenditure was higher than the actual income in Barisal and Bogra during 1987-88, in Mymensingh from 1988-89 to 1989-90 and in Sylhet from 1987-88 to 1988-89. In Barisal, the actual expenditure was Tk.2,00,12,747 and the actual income was Tk.1,68,27,262 in 1987-88, where the actual expenditure was 119 percent higher than the actual income. But the expenditure was Tk.1,32,41,637 and Tk.1,41,96,849, and the income was Tk.1,50,35,588 and Tk.2,29,73,309 in 1988-89 and 1989-90 respectively. The percentage of the expenditure is 88 and 62 in 1988-89 and 1989-90 respectively than the actual income. In Bogra, the actual expenditure was Tk.1,14,44,327 and the income was Tk.1,09,41,448 in 1987-88, i.e., expenditure was 104

percent higher than the actual receipts. In Mymensingh, the actual expenditure was Tk.87,27,115 and Tk.1,20,96,014 and the income was Tk.64,44,906 and Tk.1,15,82,605 in 1988-89 and 1989-90 respectively. Here, the expenditure was 135 and 104 percent higher than the actual income but in 1987-88, the actual income was shown higher than the actual expenditure. From 1987-88 to 1988-89, the actual expenditure was always shown more than the actual income in Sylhet Pourashava but the expenditure was less than the income during 1989-90 period, i.e., the expenditure was 104 percent, 133 percent and 74 percent of the total amount of income respectively.

The gap between actual income and actual expenditure may be explained due to the delay of the disbursement of last instalment of government grants by the Ministry of LGRDC as well as the lack of linkages between budgetary targets of revenue collection and its realisation. It was found that instalment of government grants was disbursed even in June, just before the closing of financial year. As a result, according to prescribed rule of the government, these unexpected amount was transferred to the head of opening balance of the next years budget. Another reason was that revenue surplus was transferred to the head of the next years budget. All these realities uphold the gap between financial capabilities and achievement. But the overall position of actual expenditure and actual income is compatible with the performance of any stable development process. The Table- 8.9 shows the amount of actual income and actual expenditure from 1987-88 to 1989-90 for city corporations and pourashavas. Chart- 8.9 and Chart- 8.10 indicate graphic presentation of actual income and actual expenditure for city corporations and pourashavas respectively.

Table-8.9: Actual Income and Actual Expenditure for City Corporations and Pourashavas from 1987-88 to 1989-90 (in Taka)

Corporations and Pourshavas	1987-88		1988-89		1989-90	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Dhaka	70,32,53,317	66,71,77,510 (95%)	1,17,21,00,980	90,85,87,970 (78%)	1,28,63,92,235	65,31,33,379 (51%)
Chittagong	12,60,84,073	13,47,28,320 (107%)	24,20,97,763	19,01,01,800 (79%)	25,30,80,610	23,05,75,400 (90%)
Barisal	1,68,27,262	2,00,12,747 (119%)	1,50,35,588	1,32,41,637 (88%)	2,29,73,309	1,41,96,849 (62%)
Bogra	1,09,41,448	1,14,44,327 (104%)	1,15,22,450	1,11,25,748 (95%)	1,54,90,118	1,39,49,905 (91%)
Mymensingh	1,50,16,520	1,42,62,558 (95%)	64,44,906	87,27,115 (135%)	1,15,82,605	1,20,96,014 (104%)
Sylhet	1,99,45,625	2,09,09,326 (104%)	1,17,42,242	1,55,97,893 (133%)	2,53,30,160	1,87,30,850 (74%)

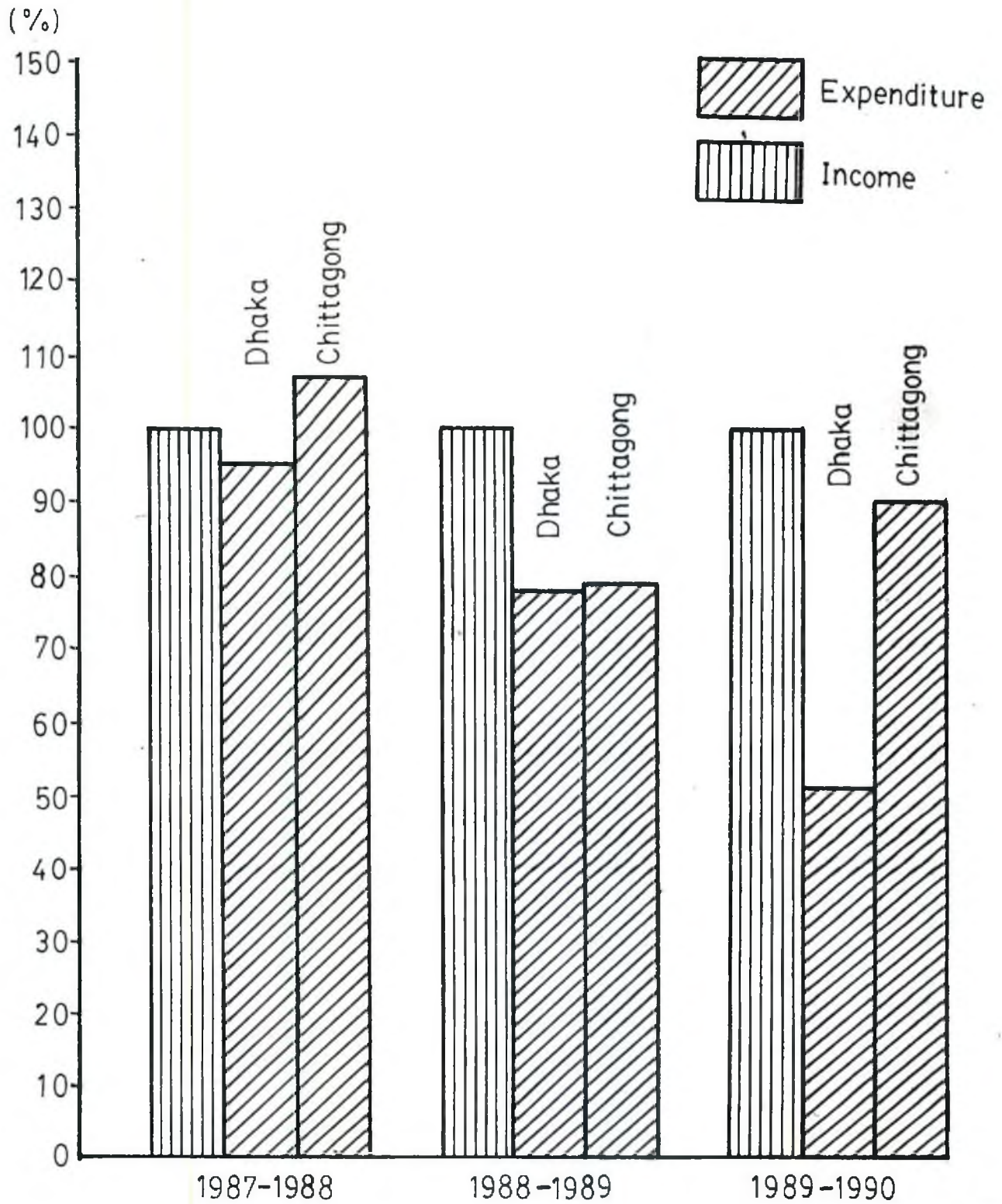
Source: Budgets, Financial statements and Accounts of City Corporations and Pourashavas.

8.9 Holding Tax: Estimated Demand and Actual Collection

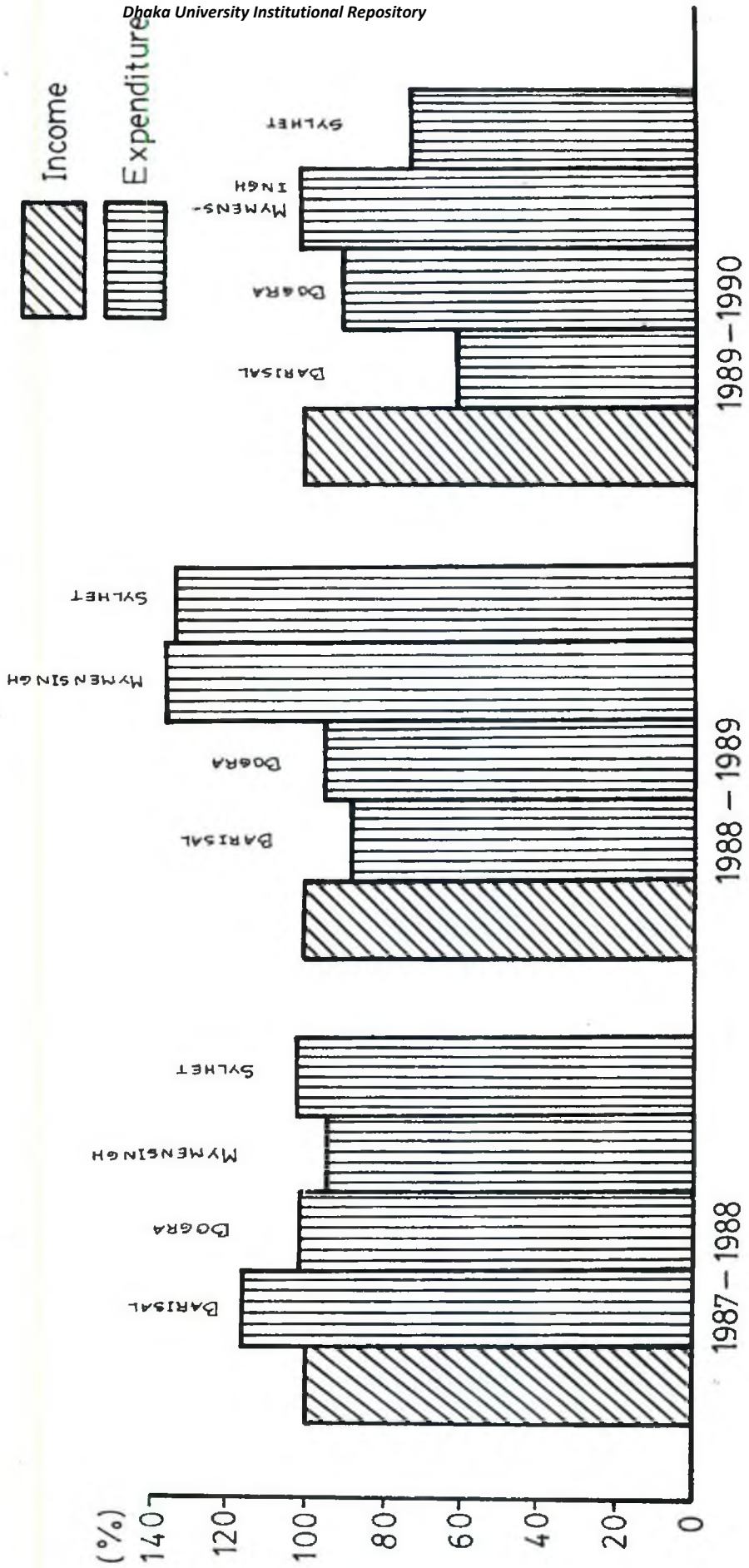
Holding tax is the largest single own-revenue source for all the selected city corporations and pourashavas. It is assessed at the rate of 7 percent of the annual rental value of any holding in the selected city corporations and at the rate of 10 percent to 12.5 percent in the selected pourashavas. The Table-8.10 shows that a huge amount of holding tax becomes arrear each year and as a result, arrear demand on account of holding tax continues to increase. As for current demand, there are two factors apparently responsible for its increase. These are the imposition of holding tax on newly constructed buildings and the increase in the annual rental value of the existing holdings. Therefore, the increase in arrear and current demand has pushed the target of holding tax collection upward. The record also shows that the number of defaulters in respect of payment of holding tax are also highest and that more than half of the tax payers keep taxes in arrear at least for a year in all the city corporations and pourashavas under review.

GRAPH-8.9 :

Dhaka University Institutional Repository
ACTUAL INCOME AND ACTUAL EXPENDITURE OF CITY
CORPORATIONS FROM 1987-88 TO 1989-90



GRAPH-8.10 :ACTUAL INCOME AND ACTUAL EXPENDITURE OF POURASHAVAS FROM 1987-88 TO 1989-90



The Table- 8.10 reflects an assessment of the performance of holding tax collection in the two selected city corporations and four pourashavas from the period 1987-88 to 1989-90 on the basis of annual demand of tax and percentage of collection. The Table also indicates that the figure for the arrear demand is always lower than that of current demand in DCC. Quite opposite is the case in CCC, where arrear demand is higher than current demand. On the question of collection, DCC recorded higher amount of current collection than arrear collection during the period under review but arrear collection was higher than the current collection in the Chittagong City Corporation with exception to 1989-90. If we look at the total collection and total demand of holding tax from the city corporations, we notice that there had been more collection of holding tax in DCC and CCC during 1988-89 and 1989-90. But in 1987-88, only 57 percent of the targetted holding tax was realised in Dhaka as against only 47 percent in Chittagong.

With the exception of Barisal, target of collection from the arrear demand of holding tax in the selected purashavas was lower than that of the current demand during the period 1987-88 to 1989-90. In Bogra, the amount of arrear and current demand was Tk.13,30,900 and Tk.20,91,800 in 1987-88 and Tk.13,30,300 and Tk.15,02,600 in 1988-89 and Tk.16,70,266 and Tk.26,77,058 during 1989-90. In Barisal, arrear demand was higher than current demand during the three years study period. Interestingly however, its current demand always showed a fixed amount but arrear demand showed an upward curve. The current demand has always been estimated to be Tk.30,00,000 each year but the arrear demand increased from Tk.35,00,000 in 1987-88 to Tk.40,00,000 in 1988-89 and to Tk.45,00,000 in 1989-90.

In the four pourashavas, the current dues collection has been

higher than the arrear dues. The exception again is Barisal pourashava, which recorded a slightly higher arrear collection of holding tax than the current dues in 1989-90. It collected Tk.12,32,690 compared to the arrear dues of Tk.13,45,470. But, all said and done, there is a wide gap between the total billing for the holding tax and their actual collection in all the four pourashavas. In Barisal, only 29 percent of the total demand was realised from the period 1987-88 to 1989-90. In Bogra, the realisation was only 51 percent of the target in 1987-88, although it showed higher collection in the following two years. In Sylhet, total collection against demand was only 39 percent in 1987-88, but it went up 64 percent in 1988-89 and 47 percent in 1989-90. The picture was even worse in Mymensingh pourashava. It collected Tk.14,86,684 against a total demand of Tk.40,08,223 in 1987-88. However, the realisation was 52 percent and 44 percent of the target in the following two years.

The above analysis shows that the total collection of holding tax in all the selected city corporations and pourashavas was not satisfactory as compared to the total collection target. The collection was at best 50 per cent of the actual demand. There was also a gap between demand and realisation in respect of current dues. One important reason for less collection of holding tax in the selected city corporations and pourashavas is the large scale defaulting practices among the tax payers. It is learnt that there is wide spread apathy among the tax payers towards payment of taxes and this is particularly rampant among the government and semi-government organisations. During the time of budget presentation in June, 1991 the Mayor of DCC declared that Tk.28 crore of tax was due to the government, semi-government, autonomous organisations and the public. Among these, Tk.18 crore was

overdue to the government, semi-government and autonomous bodies and Tk.10 crore to the general public. \5/

Lower collection of revenue is not only due to irregular payment by the tax payers, but also due to weak tax collection procedure. It is learnt that no formal adequate legal measures are taken for collection of taxes in pourashavas. It is often said that because pourashava is an elected body, there is a tendency of avoiding taking vigorous drive by the pourashava against the defaulters for fear of losing popularity. Only some distance warrant are issued to the defaulters in the pourashavas, but, they are not capable to take any action against government and semi-government organisations. This is also due to the absence of posting of Magistrate in the pourashavas. But in Dhaka and Chittagong City Corporations, some actions were taken against the defaulters after issuing distance warrant because of the availability of Magistrate in the city corporations.

Table-B.10: Holding Tax: Demand and Collection in Corporations and Pourashavas from 1987-88 to 1989-90 (in Taka)

Years	Name	Arrear Demand	Current Demand	Arrear Collection	Current Collection	Total Demand	Total Collection	%
1987-88	Dhaka	9,58,33,000	11,12,50,000	4,73,40,426	7,02,13,495	20,70,83,000	11,75,53,921	57%
	Chittagong	2,75,00,000	1,30,00,000	97,94,961	93,91,217	4,05,00,000	1,91,86,174	47%
	Barisal	35,00,000	30,00,000	7,44,656	11,87,211	65,00,000	19,31,867	29%
	Bogra	13,30,900	20,91,800	5,17,976	12,16,378	34,22,700	17,32,354	51%
	Mymensingh	18,34,539	21,73,684	6,79,798	8,06,886	40,08,223	14,86,684	37%
	Sylhet	5,50,000	9,50,000	2,13,342	2,13,342	15,00,000	5,78,753	39%
1988-89	Dhaka	8,68,06,000	14,36,11,000	5,83,33,331	9,18,75,212	20,04,17,000	15,02,08,543	75%
	Chittagong	2,25,00,000	1,30,00,000	1,41,73,246	1,08,21,713	3,55,00,000	2,49,94,959	70%
	Barisal	40,00,000	30,00,000	12,70,550	11,93,500	70,00,000	24,64,050	35%
	Bogra	13,30,300	15,02,600	7,50,236	13,03,173	28,32,900	20,53,409	72%
	Mymensingh	25,21,562	39,26,711	20,83,096	12,78,860	64,48,273	33,61,956	52%
	Sylhet	4,00,000	11,00,000	3,26,578	6,39,600	15,00,000	9,66,178	64%
1989-90	Dhaka	13,41,66,700	19,54,16,700	9,51,36,322	11,71,41,463	32,95,83,400	21,22,77,786	64%
	Chittagong	4,00,00,000	2,70,00,000	2,40,43,438	2,53,87,890	6,70,00,000	4,94,31,328	74%
	Barisal	45,00,000	30,00,000	13,45,470	12,32,690	75,00,000	25,78,160	34%
	Bogra	16,70,266	26,77,058	10,76,857	16,87,231	43,67,324	27,64,088	63%
	Mymensingh	29,14,301	38,40,703	15,79,808	13,84,432	67,55,004	29,64,240	44%
	Sylhet	9,00,000	17,00,000	4,58,102	7,71,238	26,00,000	12,29,340	47%

Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashavas.

8.10 Conservancy Sector

The following Table-8.11 and Table-8.12 show the estimated demand and actual collection as well as income and expenditure of conservancy sector respectively in selected city corporations and pourashavas. From the following Table-8.11, we also observe the picture of annual earning from the conservancy sector during the period under review.

8.10.1 Conservancy Rate: Estimated Demand and Actual Collection

The Table-8.11 shows an increasing trend in the arrear demand of conservancy rate in Dhaka City Corporation during 1987-88 and 1988-89. But the arrear demand again increased in 1989-90. In Dhaka, the total arrear demand of conservancy rate was Tk.3,55,00,000 in 1987-88 and Tk.3,83,33,300 in 1989-90 as compared to Tk.2,49,44,000 in 1988-89. But in Chittagong, the arrear demand indicates an decreasing trend from 1987-88 to 1988-89. But it again increased in 1989-90. On the other side current target was estimated higher than arrear demand of conservancy rate in Dhaka. But the current demand was estimated less than arrear demand in Chittagong from 1987-88 to 1988-89.

In Dhaka, arrear demand was estimated less than the current demand in the year 1987-88, 1988-89 and 1989-90. In CCC, arrear demand was estimated about double than the current demand of conservancy rate during the period under study. But on the collection side, it is observed in DCC that the current collection is higher than that of arrear collection and was recorded Tk.2,18,83,005 compared to Tk.1,33,64,178 in 1987-88. The current and arrear collection was Tk.2,22,83,484 and Tk.1,38,30,484 respectively in 1988-89. But in 1989-90, the current collection was Tk.3,43,31,583 compared to the arrear collection of Tk.2,48,72,630. But in CCC, the amount of current and arrear collection as compared to current and arrear demand recorded higher in 1989-90 than in 1987-88 and 1988-89 financial years.

Among the selected pourashavas, the arrear demand was estimated less than current demand from 1987-88 to 1989-90 in Mymensingh, Bogra and Sylhet Pourashavas, but, in Barisal the arrear demand was estimated higher than current demand. In Barisal, the current collection was recorded higher than the arrear collection in 1987-88 while the arrear

collection was found slightly higher than the current collection from 1988-89 to 1989-90. In the other pourashavas, the amount of current collection was found higher from 1987-88 to 1989-90 as compared to the target of arrear collection.

Among the four selected pourashavas, Barisal collected Tk.13,52,307 in 1987-88, Tk.17,24,835 in 1988-89 and Tk.17,62,802 in 1989-90 on this account. But Mymensingh collected only Tk.4,73,874 in 1987-88, Tk.12,74,626 in 1988-89 and again Tk.11,46,842 in the fiscal year 1989-90. From the period 1987-88 to 1989-90, Bogra earned Tk.11,61,231, Tk.14,77,875 and Tk.21,76,841. This shows that the income on this account increased in Sylhet, the total amount of collection suffered a slight decrease between 1987-88 and 1988-89 but again increased to Tk.8,53,206 in 1989-90 from Tk.4,40,347 in 1987-88 and Tk.3,85,284 in 1988-89.

In the selected pourashavas excepting Barisal, the current demand of lighting rate recorded higher than the arrear demand during the period. In Barisal, arrear demand was always estimated higher than the current demand in all the three financial years. However, the yield from current collection was higher than the arrear collection in all the four pourashavas in 1987-88. But Barisal recorded higher arrear collection than the current ones in 1988-89 and 1989-90. But other selected pourashavas recorded higher current collection than the arrear collection.

Table-8.11: Conservancy Rate: Demand and Collection in Corporations and Pourashavas from 1987-88 to 1989-90(in Taka)

Years	Name	Arrear Demand	Current Demand	Arrear Collection	Current Collection	Total Demand	Total Collection	%
1987-88	Dhaka	3,55,00,000	5,32,50,000	1,33,64,178	2,18,83,005	8,87,50,000	3,52,47,183	40%
	Chittagong	2,50,00,000	1,10,00,000	73,12,970	69,08,929	3,60,00,000	1,42,21,899	40%
	Barisal	24,00,000	20,75,000	5,21,259	8,31,048	44,75,000	13,52,307	30%
	Bogra	8,65,000	10,59,700	3,60,848	8,00,383	19,24,700	11,61,231	60%
	Myaensingh	4,00,000	9,00,000	2,24,734	2,45,140	13,00,000	4,73,874	36%
	Sylhet	1,90,000	3,45,000	1,65,235	2,75,112	5,35,000	4,40,347	82%
1988-89	Dhaka	2,49,44,000	4,08,89,000	1,38,30,484	2,22,83,484	6,58,33,000	3,61,14,219	55%
	Chittagong	2,10,00,000	1,10,00,000	1,39,63,818	88,99,164	3,20,00,000	2,28,62,982	71%
	Barisal	28,00,000	21,00,000	8,89,385	8,33,430	49,00,000	17,24,835	35%
	Bogra	9,02,200	10,01,500	3,35,017	9,42,858	19,03,700	14,77,875	78%
	Myaensingh	12,00,000	18,00,000	6,04,134	6,70,472	30,00,000	12,74,626	42%
	Sylhet	1,85,000	3,85,000	1,54,898	2,30,386	5,70,000	3,85,284	68%
1989-90	Dhaka	3,83,33,300	5,58,33,300	2,48,72,630	3,43,31,583	9,41,66,600	5,92,04,213	63%
	Chitagong	2,25,00,000	1,75,60,000	2,10,00,000	1,15,00,000	5,00,60,000	3,25,00,000	65%
	Barisal	29,50,000	21,20,000	9,03,835	8,58,967	50,70,000	17,62,802	35%
	Bogra	10,85,000	26,79,058	8,97,874	12,78,967	37,82,731	21,76,841	58%
	Myaensingh	8,50,000	16,50,000	5,62,090	5,84,752	25,00,000	11,46,842	46%
	Sylhet	7,00,000	13,00,000	3,68,524	4,84,682	20,00,000	8,53,206	43%

Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashavas.

B.10.2 Nature of Income and Expenditure in Conservancy Sector

We observe from the Table-8.12 that the actual income from conservancy rate was higher than the expenditure in DCC during 1987-88 and 1989-90 but the income was less than the expenditure in 1988-89. It also appears that actual income of DCC from conservancy rate was

Tk.3,52,47,183 and the expenditure Tk.63,06,962 in 1987-88, income was Tk.3,61,14,219 and expenditure Tk.3,97,00,382 in 1988-89 and the income was Tk.5,92,04,213 and expenditure Tk.2,40,78,758 in 1989-90. In CCC, income was Tk.1,42,21,899 in 1987-88, Tk.2,28,62,982 in 1988-89 and Tk.3,25,00,000 in 1989-90 but the actual expenditure was only Tk.5,42,724, Tk.64,89,403 and Tk.89,88,136 respectively. In CCC, the income was higher than the expenditure. The actual collection of conservancy rate in Barisal, Bogra and Sylhet pourashavas always recorded a third of estimated amount but in Mymensingh, it was one-fourth of the estimated amount. In Mymensingh, realisation from this head showed an increasing trend from 1987-88 to 1988-89 fiscal years. In 1987-88, the amount was Tk.4,73,873. And it increased to Tk.12,74,626 in 1988-89. In Bogra, income from conservancy rate increased in 1988-89 and in Sylhet in 1989-90. On the expenditure side, actual spending was higher than the earning in Barisal, Bogra, Mymensingh and Sylhet during the period under review. But the income-expenditure ratio is found higher in Mymensingh than the other selected pourashavas. In Mymensingh where actual expenditure was Tk.8,80,906, Tk.8,22,713 and Tk.8,91,117 compared to actual income of Tk.4,73,873, Tk.12,74,626 and Tk.11,98,300 respectively from 1987-88 to 1989-90.

The above figures suggest that income from conservancy rate is not steady though it constitutes a very significant source of revenue income for selected city corporations and pourashavas. The expenditure in conservancy sector is very much insignificant due to utilisation of this fund in Mosquito Eradication, health and other service related and welfare activities.

Table-8.12: Income and Expenditure of Conservancy Sector from 1987-88 to 1989-90 (in Taka)

Years	Name	Income from Conservancy Rate		Expenditure on Conservancy	
		Estimated	Actual	Estimated	Actual
1987-88	Dhaka	8,87,50,000	3,52,47,183	4,54,75,000	63,06,962
	Chittagong	3,60,00,000	1,42,21,899	29,00,000	5,42,724
	Barisal	44,75,000	13,52,307	8,00,000	5,57,120
	Bogra	19,24,700	11,61,231	2,00,000	2,30,000
	Mymensingh	16,60,300	4,73,873	9,52,000	8,80,906
	Sylhet	3,35,000	4,40,347	95,000	19,700
1988-89	Dhaka	6,58,33,000	3,61,14,219	9,55,00,000	3,97,00,382
	Chittagong	3,20,00,000	2,28,62,982	1,76,40,000	64,89,403
	Barisal	49,00,000	17,24,835	9,00,000	4,76,661
	Bogra	19,03,700	14,77,875	2,00,000	2,99,700
	Mymensingh	27,95,000	12,74,626	9,99,200	8,22,713
	Sylhet	5,70,000	3,85,284	1,70,000	42,840
1989-90	Dhaka	9,41,66,600	5,92,04,213	9,55,00,000	2,40,78,758
	Chitagong	5,00,60,000	3,25,00,000	1,44,00,000	89,88,136
	Barisal	50,40,000	17,77,419	12,00,000	6,03,978
	Bogra	37,82,731	11,92,079	2,00,000	2,35,001
	Mymensingh	25,00,000	11,98,300	11,58,500	8,91,117
	Sylhet	26,00,00	8,53,206	1,75,000	1,21,500

Source: Annual Budgets, Financial Statements and Accounts of Corporations and Pourashavas.

8.11 Lighting Sector

The Table- 8.13 and Table-8.14 show the estimated demand and actual collection as well as nature of income and expenditure in lighting sector respectively in the selected city corporations and pourashavas. The Table-8.13 also gives the picture of annual collection from the lighting rate during the period under review.

8.11.1 Lighting Rates: Estimated Demand and Actual Collection

Lighting rate is collected at the rate of 3 percent of the annual value of a holding. It is realised together with the holding tax. It may be mentioned that due to the extension of roads, lanes and by-lanes, the number of street lights continues to increase every year. The following Table-8.13 shows an increasing trend in the target and collection from lighting rate in DCC and CCC from 1987-88 to 1988-89. But the ratio of collection and expected target varied from 1987-88 to 1989-90. The total collection of lighting rate in DCC was Tk.4,95,40,458 in 1987-88, Tk.5,02,07,756 in 1988-89 and Tk.8,56,81,063 in 1989-90. But in Chittagong City Corporation, total collection was only Tk.48,77,203 in 1987-88, Tk.78,88,632 in 1988-89 and Tk.1,05,00,000 in 1989-90.

Among the four selected pourashavas, Barisal collected Tk.6,18,798 on this account. But Mymensingh collected only Tk.2,41,709 in 1987-88, Tk.5,80,814 in 1988-89 and again Tk.5,58,661 in the fiscal year 1989-90. From the period 1987-88 to 1989-90, Bogra earned Tk.2,84,187, Tk.3,41,028 and Tk.7,02,007 respectively. This shows that the income on this account increased from year to year during the period under review. In Sylhet, the total amount of collection suffered a slight decrease between 1987-88 and 1988-89 but again increased to Tk.5,95,068 in 1989-

90 from Tk.2,79,407 in 1987-88 and Tk.2,34,734 in 1988-89.

In Dhaka, arrear demand was estimated less than the current demand in the year 1987-88 and 1988-89, but arrear demand was estimated higher than the current demand during 1989-90. In CCC, arrear demand was estimated about double the current demand of lighting rate during the period under study. But on the collection side, it is observed in DCC that the current collection was higher than arrear collection and was recorded Tk.3,07,37,412 compared to Tk.1,88,03,046 in 1987-88. The current and arrear collection was Tk.3,02,38,752 and Tk.1,99,38,752 respectively in 1988-89. But in 1989-90 the current collection was Tk.4,85,19,678 compared to the arrear collection of Tk.3,71,61,385. In CCC, the amount of current and arrear collection as compared to current and arrear demand recorded higher in 1989-90 than in 1987-88 and 1988-89 financial years.

In the selected pourashavas excepting Barisal, the current demand of lighting rate recorded higher than the arrear demand during the period. In Barisal, arrear demand was always estimated higher than the current demand in all the three financial years. However, the yield from current collection was higher than the arrear collection in all the four pourashavas in 1987-88. But Barisal recorded higher arrear collection than the current ones in 1988-89 and 1989-90. But other selected pourashavas recorded higher current collection than the arrear collection.

Table-8.13: Lighting Rate: Demand and Collection of Corporations and Pourashayas from 1987-88 to 1989-90 (in Taka)

Years	Name	Arrear Demand	Current Demand	Arrear Collection	Current Collection	Total Demand	Total Collection	%
1987-88	Dhaka	2,36,67,000	3,55,00,000	1,88,03,046	3,07,37,412	5,55,00,000	4,95,40,458	89%
	Chittagong	70,00,000	35,00,000	25,43,360	23,33,843	1,05,00,000	48,77,203	46%
	Barisal	11,50,000	9,00,000	2,62,635	3,56,163	20,50,000	6,18,798	30%
	Bogra	1,99,600	3,13,700	1,06,260	1,77,927	5,13,300	2,84,187	55%
	Mymensingh	4,60,000	6,10,000	1,10,207	1,31,502	10,70,000	2,41,709	23%
	Sylhet	1,20,000	2,80,000	1,052	1,74,175	4,00,000	2,79,407	70%
1988-89	Dhaka	3,29,17,000	6,58,33,000	1,99,38,752	3,02,38,752	9,87,50,000	5,02,07,756	51%
	Chittagong	60,00,000	35,00,000	48,02,494	30,86,138	95,00,000	78,88,632	83%
	Barisal	12,50,000	9,00,000	3,81,165	3,58,050	21,50,000	7,39,215	34%
	Bogra	2,08,000	3,60,800	1,13,339	2,27,689	5,68,900	3,41,028	60%
	Mymensingh	4,00,000	6,00,000	2,68,354	3,12,460	10,00,000	5,80,814	58%
	Sylhet	1,40,000	2,60,000	1,09,967	1,24,767	4,00,000	2,34,734	59%
1989-90	Dhaka	5,75,00,000	5,37,50,000	3,71,61,385	4,85,19,678	11,12,50,000	8,56,81,063	77%
	Chittagong	1,15,00,000	75,00,000	65,00,000	40,00,000	1,90,00,000	1,05,00,000	55%
	Barisal	14,00,000	9,00,000	4,21,785	4,03,867	23,00,000	8,25,652	36%
	Bogra	2,50,539	11,55,882	2,93,458	4,08,549	14,06,421	7,02,007	50%
	Mymensingh	5,00,000	6,00,000	2,54,863	3,03,798	11,00,000	5,58,661	51%
	Sylhet	4,00,000	6,00,000	2,09,858	3,85,210	10,00,000	5,95,068	59%

Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashayas.

8.11.2 Nature of Income and Expenditure in Lighting Sector

The Table-8.14 shows that the actual income from lighting rate was higher than expenditure in DCC and Barisal from 1987-88 to 1989-90, in CCC during 1987-88 and 1988-89 and in Sylhet during 1988-89 financial years. The actual income of DCC from lighting rate was Tk.4,95,40,458

and the expenditure was Tk.3,50,89,261 in 1987-88, income was Tk.5,02,07,756 and expenditure was Tk.4,93,37,068 in 1988-89 and the income was Tk.8,56,81,063 and expenditure was Tk.5,13,48,076 in 1989-90. In CCC, income was Tk.48,77,203 in 1987-88, Tk.78,88,632 in 1988-89 and Tk.1,05,00,000 in 1989-90 but the actual expenditure was Tk.27,19,383, Tk.40,33,606 and Tk.3,51,33,200 respectively. In CCC, the income was only less than expenditure during 1989-90. The actual collection of lighting rate in Barisal Pourashava recorded one-third of the estimated amount but in Bogra, Mymensingh and Sylhet, it was about a half of the estimated amount. In Barisal and Bogra, realisation on this head showed increase from 1987-88 to 1989-90 fiscal years. In 1987-88, the income in Barisal was Tk.6,18,798 and the amount increased to Tk.7,47,998 in 1989-90. But in Bogra, income from lighting rate increased from Tk.2,84,187 in 1987-88 to Tk.7,02,007 in 1989-90 fiscals. In both Mymensingh and Sylhet, the amount of income from lighting rate also increased from 1987-88 to 1989-90.

All the two city corporations and four pourashavas indicated an increase in rate collection from lighting sector. Sylhet Pourashava showed decrease during 1987-88 and 1988-89 and Mymensingh Pourashava also indicated similar decrease during 1988-89 and 1989-90 financial years. In this sector, the expenditure was higher than the income in Bogra from Tk.6,44,896 in 1987-88 to Tk.7,10,000 in 1989-90. But the income was found three times higher in CCC during 1989-90 and the expenditure was found same in Sylhet during 1987-88 and 1989-90 than the other selected city corporations and pourashavas. In Sylhet, the amount of income and expenditure was Tk.2,79,407 and Tk.10,30,463 during 1987-88 and Tk.5,95,068 and Tk.14,20,000 during 1989-90. But in Barisal, expenditure recorded lower than income. No separate expenditure has been

found under this head in Mymensingh Paurahsava where expenditure in lighting sector was shown as Miscellaneous.

Table-B.14: Income and Expenditure of Lighting Sector from 1987-88 to 1989-90. (in Taka)

Years	Name	Income from Lighting Rate		Expenditure on Lighting	
		Estimated	Actual	Estimated	Actual
1987-88	Dhaka	5,91,67,000	4,95,40,458	7,30,00,000	3,50,89,261
	Chittagong	1,05,00,000	48,77,203	1,00,00,000	27,19,383
	Barisal	20,50,000	6,18,798	16,00,000	2,98,582
	Bogra	5,13,300	2,84,187	9,00,000	6,44,896
	Mymensingh	8,60,000	2,41,709	-	-
	Sylhet	4,00,000	2,79,407	12,00,000	10,30,463
1988-89	Dhaka	9,87,50,000	5,02,07,756	5,50,00,000	4,93,37,068
	Chittagong	95,00,000	78,88,632	2,00,00,000	40,33,606
	Barisal	21,50,000	7,39,215	16,50,000	2,37,116
	Bogra	5,58,900	3,41,028	7,48,000	6,46,988
	Mymensingh	11,80,000	5,80,814	-	-
	Sylhet	4,00,000	2,34,734	13,00,000	2,01,529
1989-90	Dhaka	11,12,50,000	8,56,81,063	9,25,00,000	5,13,48,076
	Chitagong	1,90,00,000	1,05,00,000	2,20,00,000	3,51,33,200
	Barisal	22,10,000	7,47,998	5,00,000	1,36,910
	Bogra	14,06,421	7,02,007	9,00,000	7,10,000
	Mymensingh	11,00,000	5,06,699	-	-
	Sylhet	12,00,000	5,95,068	19,00,000	14,20,000

Source: Annual Budgets, Financial Statements and Accounts of Corporations and Pourashavas.

8.12 Water Supply Sector

In Dhaka and Chittagong City Corporation areas, water supply is the responsibility of the Water and Sewerage Authority (WASA), Dhaka and Chittagong respectively. Therefore, the Table-8.15 and Table-8.16 show the estimated demand and actual collection as well as income and expenditure pattern of water supply sector respectively of the selected pourashavas. The Table-8.15 also gives the picture of annual earning from the water rate during the period of three years study period.

8.12.1 Water Supply Rate: Estimated Demand and Actual Collection

In the selected pourashavas, Water rate is imposed and collected by the respective pourashava. If we look into the estimated demand and collection of water supply rate in Barisal, Bogra, Mymensingh and Sylhet Puarashavas from the Table-8.15, we observe that the total collection was less than the target of demand in all the pourashavas for the last three years from 1987-88 to 1989-90. The arrear demand was higher in Barisal than the current demand but in Sylhet and Mymensingh, the current demand was higher than the arrear demand during the period under review. In the collection side, the current collection was higher than the arrear collection in Bogra, Mymensingh and Sylhet Pourashavas. But in Barisal, the arrear collection was slightly higher than the current collection from 1988-89 to 1989-90 which was Tk.7,62,330 and Tk.7,98,986 as compared to the current collection of Tk.7,16,100 and Tk.7,22,080 respectively. But no record was available to show the collection of water rate in case of Bogra Pourashava. In Bogra, it is observed that the Department of Public Health Engineering (DPHE) has taken over water supply system from the pourashava for maintenance purpose which is now

also collecting a fixed amount as service charge for supplying water to the people. Therefore, no amount was shown under this head in the budget of Bogra Pourashava.

The total demand of water rate show increase in Barisal and Sylhet during the period under review. In Barisal, the total demand of water rate was Tk.36,50,000 in 1987-88 which increased to Tk.44,80,000 in 1989-90 but in Sylhet, the total demand increased from Tk.40,000 in 1987-88 to Tk.4,00,000 in 1989-90. Sylhet Pourashava collected Tk.18,556 in 1987-88, Tk.3,10,413 in 1988-89 and Tk.9,344 in 1989-90. The total target was Tk. 40,000 in 1987-88, Tk.4,00,000 in 1988-89 and Tk.20,000 in 1989-90. In Mymensingh, the total estimated demand of water supply rate increased from Tk.4,40,000 in 1987-88 to Tk.15,00,000 in 1989-90. But Mymensingh Pourashava collected Tk.3,79,045 in 1987-88 and Tk.5,03,998 in 1989-90. In Mymensingh, slight decrease was observed in the total collection of water rate between 1987-88 and 1988-89 as compared to the amount of 1989-90.

Table-8.15: Water Supply Rate: Demand and Collection of Corporations and Pourashavas from 1987-88 to 1989-90(in Taka)

Years	Name	Arrear Demand	Current Demand	Arrear Collection	Current Collection	Total Demand	Total Collection	
1987-88	Barisal	19,00,000	17,50,000	4,46,796	7,12,327	36,50,000	11,59,121	30%
	Bogra	No Record	was found	to impose	or realise	water supply	rate	
	Mymensingh	15,00,000	2,50,000	1,68,967	2,10,078	4,40,000	3,79,045	75%
	Sylhet	1,95,000	2,45,000	6,180	12,386	40,000	18,566	45%
1988-89	Barisal	25,00,000	18,00,000	7,62,330	7,16,100	43,00,000	14,78,430	30%
	Bogra	No Record	was found	to impose	or realise	water supply	rate	
	Mymensingh	15,000	25,000	12,763	14,189	40,000	26,952	30%
	Sylhet	1,70,000	2,30,000	1,48,993	1,61,480	4,00,000	3,10,473	75%
1989-90	Barisal	26,60,000	18,20,000	7,98,986	7,22,080	44,80,000	15,21,066	35%
	Bogra	No Record	was found	to impose	or realise	water supply	rate	
	Mymensingh	8,000	12,000	2,03,873	3,00,125	15,00,000	5,03,998	30%
	Sylhet	4,00,000	11,00,000	7,992	13,521	20,000	9,344	30%

Source: Annual Budgets, Financial Statements and Accounts of City Corporations and Pourashavas.

8.12.2 Nature of Income and Expenditure in Water Supply Sector

The Table-8.16 shows that the actual income from water supply rate was higher than expenditure in Barisal Pourasava from 1987-88 to 1989-90 and in Mymensingh during 1987-88. The actual income in Barisal from water supply rate was Tk.11,59,121 and the expenditure was Tk.3,88,310 in 1987-88, income was Tk.14,78,430 and expenditure was Tk.3,01,209 in 1988-89 and the income was Tk.15,84,103 and expenditure was Tk.6,09,501 in 1989-90. In Mymensingh, income was Tk.12,386 in 1987-88, Tk.26,952 in 1988-89 and Tk.22,016 in 1989-90. In Mymensingh, very negligible amount of spending in water supply sector was found during 1987-88 but it increased to Tk.19,111 in 1988-89 and Tk.20,190 in 1989-90. In

Mymensingh, the income was less than expenditure during 1988-89 and 1989-90.

The actual expenditure on water supply sector was less than actual income in all the selected pourashavas during the period under review excepting Sylhet in 1987-88 and 1989-90. In Sylhet, the actual expenditure was Tk.4,00,069 compared to the estimated expenditure of Tk.9,50,000 in 1987-88, Tk.3,05,902 as against Tk.21,50,000 in the year 1988-89 and Tk.7,31,029 against the estimated amount of Tk.27,00,000. It may be mentioned that the expenditure on water supply in Sylhet Pourashava continues to increase due to increase of water supply lines, house connection lines and other maintenance cost.

But in Bogra, no record is available regarding income from water supply rate because it is the responsibility of the Department of Public Health Engineering (DPHE). Therefore, only expenditure on water supply is used due to salary of employees and maintenance purposes. Water rate is actually the price which the beneficiaries pay in return for specific purpose and service. But the beneficiaries do not understand that water is saleable commodity, as a result it is difficult to realise the entire payment.

Table-8.16: Income and Expenditure of Water Supply Sector from 1987-88 to 1989-90 (in Tk)

Years	Name	Income on Water Supply Rate		Expenditure on Water Supply	
		Estimated	Actual	Estimated	Actual
1987-88	Barisal	36,00,000	11,59,121	17,50,000	3,88,310
	Bogra	----	----	1,22,700	1,10,722
	Mymensingh	40,000	12,386	57,300	5,982
	Sylhet	4,40,000	3,79,045	9,50,000	4,00,069
1988-89	Barisal	43,00,000	14,78,430	43,00,000	3,01,209
	Bogra	----	----	81,000	1,04,214
	Mymensingh	65,000	26,952	57,000	19,111
	Sylhet	4,40,000	3,10,473	21,50,000	3,05,902
1989-90	Barisal	39,20,000	15,84,103	44,20,000	6,09,501
	Bogra	----	----	2,00,000	2,02,067
	Mymensingh	20,000	22,016	1,00,000	20,190
	Sylhet	37,00,000	5,03,908	27,00,000	7,31,029

Source: Annual Budgets, Financial Statements and Accounts of Corporations and Pourashavas.

8.13 The System of Budgeting in City Corporations and Pourashavas

During the period from 1987-88 to 1989-90, it is observed that the budget preparation has been done in the city corporations and pourashavas lately and not in time and they have never submitted a copy of budget to the prescribed authority before the first day of June. From 1987-88 to 1989-90 during the period under review, excepting the budget of Mymensingh and Sylhet pourashavas, no other pourashava budget was submitted to the ministry of LGRDC for approval. The budget described a statement of its estimated receipts and expenditure for the next ensuing financial year (fiscal year July to June). The prescribed authority i.e., Local Government Division of the Ministry of Local Government,

Rural Development and Cooperatives (LGRDC) has authority to sanction the budget or amend it within 30 days but no record is found to indicate that the concerned ministry has taken any action due to non-submission of budgets in due time by Barisal and Bogra Pourashavas. 16/

It is observed that the city corporations and the pourashavas start to process the budget preparation in beginning of March each year by way of requiring all their departments to submit of their budget estimate by the end of the month and the returns are sent to and coordinated by the Accounts Department in the City Corporations and Secretary's Department in the Pourashavas. 17/ The Accounts Department or Accounts Section of Secretary's Department examine, check and obtain further information to make the draft budget report. The report generally is considered by a team of city corporation or pourashava officials headed by Mayor or Chairmen, and also by the Finance Sub-Committee comprising of Ward Commissioners and finally by a full budget meeting of the respective local bodies. It is observed in the selected city corporations and pourashavas that the rule to submit the budget in due time i.e., 1st June every year by the city corporations and pourashavas to the prescribed authority, i.e., the Ministry of Local Government Rural Development and Cooperatives is not strictly followed. From the Table-8.17, we observe that DCC and CCC never submitted their budgets in time between 1987-88 and 1989-90 as like as Barisal and Bogra Pourashavas. But only exception is Sylhet and Mymensingh. It was found that Sylhet Pourashava submitted the budget for 1989-90 fiscal year and Mymensingh pourashava for 1989-90 and 1990-91 fiscal before the scheduled time.

In practice, it is observed that budget once prepared is not regularly reviewed and amended but sometimes plans changed which induced to revise the budget at the end of the financial year. Another common

practice has been observed that for a large scheme whose cost amount to more than Tk.35 lakhs for the city corporation and more than Tk.5 lakhs for the pourashava require sanction from the ministry. Generally, to avoid the ministry's approval, these schemes are incorporated under one head of account containing several programmes. The income heads are almost similar in every city corporation and pourashava. But some differences occur due to absence of some revenue sources in some city corporations and pourashavas. The same is true for expenditure side. As for example, all the three pourashavas mentioned expenditure on lighting sector but only Mymensingh Pourashava did not show any expenditure under this head. The date of budget submission and the year are shown in the Table- 8.17:

Table - 8.17: Date of Budget Submission of Selected City Corporations and Pourashavas from 1987-88 to 1989-90

Name of the Corporation and Pourashava	Year of Budget Submission	Date of Budget Submission
Dhaka City Corporation	1987-88	9th June, 1987
	1988-89	1st June, 1988
	1989-90	1st June, 1989
Chittagong City Corporation	1987-88	22nd June, 1987
	1988-89	No date was mentioned
	1989-90	Do
Barisal Pourashava	1987-88	30th June, 1987
	1988-89	Do
	1989-90	Do
Bogra Pourashava	1987-88	26th June, 1987
	1988-89	No date was mentioned
	1989-90	3rd July, 1988
Mymensingh Pourashava	1987-88	27th May, 1987
	1988-89	Do
	1989-90	25th May, 1989
Sylhet Pourashava	1987-88	No date was mentioned
	1988-89	Do
	1989-90	15th May, 1989

Source: Respective City Corporation and Pourashava Files.

8.14 The Accounting and Auditing System in Corporations and Pourashavas

In the Selected City Corporations and Pourashavas, the accounting system is based upon the information which includes date, and particulars of payments, number and amount of voucher and cheque and heads of account in abstract which initially entered in a daily cash book. The daily cash book records all receipts and payments, and details are summarised by heads of account in a monthly abstract, corresponding to individual items shown in the budget. In this regard, a series of registers are maintained which help to regulate and control payments and from which additional details about expenditure are obtained. These are bill register, establishment check register, works register and deposits and advance register which are supported by supplementary information. Payments are generally made by cheque following the preparation of a payment voucher or schedule by the accounts department/section of corporation/pourashava and its authorisation by the Mayor or the Chairman (i.e., to the Chief Executive Officer or the Secretary).

When the payment of a bill for goods received is made, the responsible officer is to certify that goods have been received and send the bill to the accounts department/section. The bill then enter into the bill register, prepare the payment voucher for authorisation, the Accounts Officer prepares a cheque, the record of the bill register marked paid, entry made in daily cash book, the cheque dispatched and the payment voucher including the bill retained in a file called a guard file.

NOTES AND REFERENCES:

1. Source: *Field Study*.
2. Government of Bangladesh. Ministry of Rural Development and Cooperatives. *Pourashava Model Tax Schedule, 1985* and *Corporation Model Tax Schedule, 1986*. Dhaka.
3. Source: GOB. *Section 21 of the City Corporation (Taxation) Rules, 1986*. Dhaka.
4. Source: *Field Study*. Also See Md. S. Rahman, et. al. *Bangladesh Pourashava (Municipal) Statistics*. Dhaka: NILG, 1988. pp. 127-130.
5. Budget Speech of the Mayor of Dhaka City Corporation, Budget, 1990-91, 27 June, 1991.
6. Source: Government of Pakistan. *The Municipal Committee (Preparation and Sanction of Budget) Rules, 1960* and *Field Study*.
7. Source: *Field Study*.

CHAPTER - IX

FORMS AND MECHANISMS OF GOVERNMENT CONTROL
AND RELATIONSHIP WITH URBAN LOCAL BODIES

In Bangladesh, urban local government bodies i.e., city corporations and pourashavas are set up by their respective statutes. These statutes defined the powers, functions and responsibilities of urban local bodies and also prescribed the measures of supervision and control by the government. The respective statute also empowered the ministry to take necessary measures to regulate their functions excepting day to day activities as well as to take action against the corporations and pourashavas. This chapter deals with the nature of relationship between urban local government bodies and Ministry of Local Government, Rural Development and Cooperatives (LGRDC). It also highlights the forms of control mechanisms and measures of accountability and focuses on the views of our respondents covered under this study regarding the above issues.

The government formally exercises control over the city corporations and the pourashavas through legislative, administrative, financial and judicial measures under the provision of their respective ordinances or acts. Let us now discuss the different measures of control and accountability from the following perspective:

- a) Parliamentary Supervision and Control,
- b) Administrative Supervision and Control,
- c) Financial Supervision and Control and
- d) Judicial Supervision and Control

During British and Pakistan regimes, the Deputy Commissioner of the District had a large say in urban local administration. From Montagu-Chelmsford reforms in 1919 to the promulgation of the Basic Democracy Order of 1959, the urban local government used to be headed by the elected chairman. But after the introduction of the Basic Democracy Order in 1959, the Deputy Commissioner became the ex-officio chairman of the then municipalities. This system existed until the emergence of Bangladesh. But at present the respective statutes authorise the Secretary of the Local Government Division of the Ministry of LGRDC to execute all powers of supervision and control over these bodies.

9.1 Parliamentary Supervision and Control

There are number of means through which the Jatiya Shangshad (Parliament) exercises supervision and control over the city corporations and pourashavas. These may be broadly classified as (1) parliamentary questions, (2) discussions and debates, (3) approval of rules, orders and ordinances and (4) expenditure control. The focus is on the parliamentary control over city corporations and pourashavas in Bangladesh with special reference to Dhaka and Chittagong City Corporations and Barisal, Bogra, Mymensingh and Sylhet Pourashavas.

9.1.1 Parliamentary Questions

Members of Bangladesh Jatiya Shangshad (Parliament) have right to put questions to the Minister concerned on different aspects of urban local activities. By this method, a member not only keeps himself abreast with the development but also extracts commitment from the

minister concerned on a particular course of action. Sometimes, however, the question hour is used by the opposition as a means to the government. A question is used as a means of redressing an individual grievance. A look at the proceedings of the Bangladesh Jatiya Shangshad shows that issues relating to composition, function, personnel, finance and mode of working of city corporations and pourashavas were very rarely discussed on the floor of the house.

Information on organisational matters pertaining to elections, appointment of administrators, suspension and removal of mayors and commissioners of the city corporation as well as chairman and commissioners of the pourashavas and grant of extension to their tenures is occasionally sought by many members of Jatiya Shangshad. Questions are also asked about the appointments and transfers of personnel of the corporation and pourashava. Besides, information are also sought on the urban local finances which are mainly about revenue income and different types of government grants. Questions are also asked on the general administration and mode of working of city corporations and pourashavas.

A few examples are cited here regarding the questions asked in the Jatiya Shangshad on different dimensions of urban local activities:

a. Election

Let us see few examples on the organisational side. Information was sought on the delayed holding of election. In 1990, one Member of Jatiya Shangshad i.e., Member of Parliament (MP) asked why election to Barisal Pourashava was delayed and wanted to know the future date of the election. The minister concerned replied that the election had to be postponed because of the absence of an updated list of voters. On 17

July 1991, a member of parliament asked about the election of Mayors of four city corporations. The Minister replied that the government had no plans to hold such elections. \1/

b. Appointment of Administrator

Questions on the appointment of administrator and scheduling of a date for election to Barisal Pourashava were also asked by one Member of Jatiya Shangsad and the concerned minister gave no clear answer beyond stating that the administrator was appointed on temporary basis.

c. Declaration of Pourashavas in Urban Areas

Questions were also asked for eliciting government views on converting urban areas to pourashavas. The Minister for LGRD and Cooperatives replied that the government was considering declaring some urban areas into pourashavas. He also mentioned that the government was actively considering to set up pourashavas in all the former upazila towns gradually. On 17 July 1991, three questions were asked by two Members named Professor Rafiqul Islam and Dr Nizamul Huq MP, about the creation of three pourashavas in Jhekargacha, Karimganj and Moralganj. The Minister replied in negative for the first two. On the pourashave in Morelganj, he referred to an enquiry on the creation of this body and said that the government would approve the creation of pourashava only if the prerequisite requirements were fulfilled. \2/

d. Extension of Areas and Upgradation of Pourashavas

Several questions on the extension of the areas of corporations and pourashavas were raised in the Shangshad by the opposition members. One member once asked whether Mymensingh and Barisal pourashavas were granted extension so long as the Chairman was a 'Jatiya Party' and a 'Awami League' leader respectively. Questions were also asked on the suspension of pourashava chairmen and commissioners and the then Minister for LGRDC replied that the term of chairman of Barisal Pourashava had expired and an Administrator had been appointed for the period until the elections were held. One question was also asked by another Member of Shangshad, Fazle Rabbi, on the possibility of upgrading class-B grade Gaibandha Pourashava into class-A grade. The Minister replied that the annual income of Gaibandha Pourashava did not justify its conversion to class-A grade pourashava. 13/

e. Transfer of Personnel

Questions about the appointments, transfers and suspensions of personnel were also raised in the Jatiya Shangshad and one Member enquired whether any transfer of personnel was done in Mymensingh Pourashava and reasons behind the removal of its Chairman. The minister denied any such transfer having taken place but added that some high officials from BCS (Administration) cadre had been deputed. He also said that the Chairman had been removed on the basis of specific charges against him.

f. Finances of City Corporations and Pourashavas

The finances of city corporation and pourashava were always considered as important issues in Jatiya Shangshad. Several issues are raised concerning their revenue income, realisation of taxes, outstanding dues, failure or delay in their recovery or grants distribution and loan sanction to the corporations and pourashavas. These were discussed because the section 49 of pourashava ordinance of 1977, section 59 of DCC ordinance of 1983 and the section 58 of CCC ordinance of 1982 stated that no payment would be made without a budget allocation. On 17 July 1989, Mustaque Ahmed, a Member of Jatiya Shangshad enquired during question hours of how the expenditure on the disposal of garbage in Dhaka city from the government officers colony was financed. The Minister replied that the garbage disposal was the responsibility of the Public Works Department (PWD) but the DCC undertook the work with expenses being borne by the PWD. Another question was asked on the amount of government grants distributed to corporations and pourashavas from 1984-85 to 1989-90. 14/

9.1.2 Discussions, Debates and Adjournment Motions

Debates, discussions and adjournment motions in parliament provide a member with opportunities to criticise the activities of urban local bodies. He can also ask for an inquiry into the activities of any urban local body. Lengthy discussions and debates took place on several occasions on the performances of city corporations and pourashavas. Such discussions revolve round the misappropriation of fund, appointment of administrators, delay in holding election, insanitary condition of the cities, suspension of chairman and municipal employees, amendment of

acts and establishment of city corporations and pourashavas. In one session in 1989, one member of Jatiya Shangshad advocated that urban local functions should not be increased without giving them adequate finances, because the institutions were not even in a position to perform their primary functions, such as cleanliness, water supply, garbage disposal, slum clearance, and lightening of roads etc.

9.1.3 Approval of Ordinances, Rules and Regulations

The Jatiya Shangshad has powers to approve the ordinances and authorise the ministry concerned to frame rules and regulations for the purpose of administration of the city corporation and the pourashava. Sometimes, ordinances were promulgated by the government for urban local bodies when the parliament was not in a session. Such ordinances were later ratified by the Shangshad. For example, the Pourashava Ordinance, 1977 was promulgated when the country was being governed under Martial Law by General Ziaur Rahman and, therefore, there was no parliament in existence. The ordinances were later ratified when a new Jatiya Shangshad came into being two years later. The jatiya shangshad also approved the 5th constitutional amendment in 1979. Two ordinances were also promulgated in 1982 and 1983 in the name of CCC and DCC ordinances respectively under the Martial Law government of General Ershad for the creation of Dhaka and Chittaging City Corporations. Both the ordinances were also later ratified by the Jatiya Shangshad under Seventh Amendment of the Constitution of Bangladesh. In 1993, the new changes in urban local bodies approved by the present Jatiya Shangshad. Under the changes, the Mayor of the city corporations are directly elected and the Women Commisioners are elected by the Mayor and the Commissioners.

9.1.4 Control Over Public Expenditure

The parliamentary supervision and control over public expenditure is exercised in two ways. Firstly, when the budget proposal containing allocation for local government are presented before the Jatiya Shangshad for approval. And secondly, after the money has been appropriated and spent through its committees, namely, Public Accounts Committee and Estimate Committee.

a. Budget Discussion

It is the Jatiya Shangshad which approves the demand for grants and budgetary allocation under Annual Development Programme (ADP) for urban local bodies. It determines the areas on which the money would be spent from the consolidated fund of the country. The Jatiya Shangshad may approve the demand for grant or refuse or reduce it. It has however no power to increase the quantum of demand. The house can express its disapproval of the policies of the ministry by proposing a cut motion. Normally a period of 15 days is allowed for budgetary discussion in the Bangladesh Jatiya Shangshad.

b. Public Accounts Committee

The Jatiya Shangshad also exercises control over finances of corporations and pourashavas through its Public Accounts Committee. The Committee has 15 members elected from all the parties of the Shangshad. The function of the committee are to see that: (i) all expenses are incurred within the scope of the demand and the grants are utilised for the purpose they have been sanctioned. (ii) the money has been spent

economically. Besides, the committee inquires about the cases of irregularities, losses and wastage of public funds. But in practice, during the period 1987-88 to 1989-90, no such evidence was found and no inquiry was conducted on corporations and pourashavas. It has however been observed that Public Accounts Committee only performed a routine work of the approval of the report on annual spending.

c. Estimates Committee

The Estimates Committee is the second committee of the Jatiya Shangshad through which it exercises supervision and control. It has 15 members. After the budget estimates for the new year is presented in the house, the committee discusses the estimates of different departments in order to (a) suggest financial improvements in the department and administrative reforms consistent with the policy; (b) examine whether the money is spent in conformity with the policy implied in the estimates; and (c) suggest the form in which the estimates are to be presented before the house. The Estimate Committee has powers to review all the records and files of the departments and can ask the concerned civil servants to explain the notes or items recorded in the files.

Our study reveals that the Shangshad keeps itself abreast with the activities of the city corporations and pourashavas through a number of means. The Shangshad delegates a large number of its functions to formulate rules and regulations to the administration. Due to the technical nature of some subjects, the members are being unable to deal with them in the short sessions which greatly increased the actual amount of delegated legislations by the administration. A reference to this limitation does not imply that the Shangshad has no control over

city corporations and pourashavas. In fact, it has many ways of checking the functioning of these institutions and it can even appoint a special Committee to investigate their working and functioning. The fear of painful investigation keeps these bodies cautious about taking any irrational decisions. The Jatiya Shangshad so far has not yet appointed any committee to go into the details of working of urban local bodies and no such record was found. Such control over these bodies are necessary to check the urban local bureaucracy and to curtail administrative inefficiency.

The above mechanism of control reveals that the Jatiya Shangshad keeps itself involved with the activities of the corporation and the pourashava in many ways. However, except for the change in the urban local acts and rule making, the control is not effective and substantial. The other media of control like parliamentary questions, debates, discussions, appropriation of finances are generally routine activities which has less impact. In short, the parliamentary control mechanism is not properly used to make the urban local administration accountable.

9.2 Administrative Supervision and Control

Administrative supervision and control over city corporations and pourashavas involve both policy implementation and its administration by the government. It includes the power to prevent the implementation of such decisions which is contrary to the specific goals of urban local bodies and interest of city/town dwellers. Analytically, administrative control can be divided into two parts: (i) Organisational supervision and control and (ii) Administrative and operative supervision and

control. These may overlap in details but broadly the former stands for the controls that are exercised with a view to keeping the frame intact in form and structure, while the later stands for the control that are exercised in administering the urban local bodies in operation of both in normal as well as special situation.

9.2.1 *Organisational Supervision and Control*

All important measures of organisational supervision and control are specifically mentioned in the statute. These measures are exercised by the executive wing of the government. Thus, decisions regarding the exercise of this form of control are taken at the highest policy making level of the government. The major dimensions of organisational supervision and control over city corporations and pourashavas are: (a) Area, establishment and classification, (b) Strength, composition and conduct of elections, (c) Functions, (d) Personnel and (e) Documents, disputes etc.

a. Area, Creation and Classification of Urban Local Bodies

All the city corporations and pourashavas are created by their respective statutes enacted by the parliament. But it is up to the government to extend or modify their territorial jurisdictions. Acts or Ordinances provide the controlling authority, i.e., Ministry of LGRDC, with considerable powers to create and demarcate areas.

(i) Areas

The areas of corporations and pourashavas are extended to increase

revenue income of the respective bodies and to provide services to the people. But in our study in Barisal, Sylhet and Mymensingh pourashavas we have found that the town dwellers are generally reluctant to include their areas into pourashavas for fear that it may invite imposition of new taxes.

(ii) *Declaration of City Corporations and Classification of Pourashavas*

No objective criteria spelled out in law with regard to declaration of a Pourashava as a City Corporation. The pourashavas are classified into three grades by the government. The basis of it is the income of the pourashavas. The government has powers to transfer a pourashava from one class to another on this basis.

b. *Strength, Composition and Conduct of Election*

The government exercises control over the strength and composition and the mode of elections. The concerned statutes did not specify the strength of the functionaries and empowered the government to determine the actual size on the basis of population which further authorised the government to decide about the number of elected seats and seats to be reserved for women members. As for example, the DCC has 75 elected commissioners from 75 wards, 14 women commissioners and 5 official commissioners whereas CCC has 41 elected commissioners, 7 women commissioners and 7 official commissioners but the composition of pourashavas are determined on the basis of their size, area, number of wards and population whereas the number of 3 women commissioners are fixed by the government. The government has also power to determine the

number of electoral wards and can increase its numbers.

c. Functional Aspects

The functions of the Dhaka and Chittagong City Corporations and all other selected parashavas are defined in their respective ordinances. These ordinances also authorised the government to change its functions or exempt any corporation or pourashava from discharging certain specific functions. For example, the right to levy octroi tax was taken back by the government from urban local bodies in 1982. Besides, many other functions of local nature are being performed by the government.

d. Personnel Management System

The respective ordinance prescribed a large number of provisions which gave power to the government to exercise control over the total strength, salary and service condition of the personnel of city corporations and pourashavas. The statute has empowered the government to control the strength, salary and service condition even of those employees who are recruited by urban local bodies. The government has also power to fix up the total strength of the municipal staff in a particular class from time to time. In some cases where the urban local bodies can appoint employees, but their pay scales and other service conditions are prescribed by the government. Another form of government control over the urban local organisational structure is the power of the government to send its officials on deputation. The government makes rules and regulations and also ensures the terms and condition of the government servants who are deputed to local bodies. The number of

deputation personnel is much lower in pourashavas than in city corporation. Because, only in the class-I and class-II pourashavas, government appoint a Chief Executive Officer from the government service on deputation but in the city corporation, the percentage of deputed officials is higher.

e. Documents and Disputes

Section 39 of the Pourashava Ordinance of 1977, Section 42 of the DCC Ordinance of 1983 and Section 41 of the CCC Ordinance of 1982 enable the government to keep a check on papers, documents, records, properties of Dhaka and Chittagong City Corporations and other four selected pourashavas and to settle disputes which arise from two or more urban local bodies. Such types of control are exercised in many ways which include the powers of the government (i) to call for any extract from the proceedings of pourashavas and corporations and any book or document in their possession, (ii) to authorise its officials to enter and inspect the urban local office and properties and (iii) to call for reports on specified activity. Beside, under section 34 (IV & V) of the Pourashava Ordinance, 1977, minutes of every proceeding of the pourashava must be recorded in a book and reported to the prescribed authority within 14 days of the meeting. But under section 38 (II and III) and section 37 (I and II) of the DCC and CCC ordinances, the minutes of the proceedings of the meeting must be recorded and sent to the government within 10 days of the holding of meeting. But these are only routine work, it is observed.

9.2.2 Administrative and Operative Supervision and Control

Powers of supervision and control are needed to administer the corporation and the pourashava. They are derived from the statutes but their exercises depend upon the time and need. These are: (a) power to suspend or supersede an Urban local body, (b) power to approve by-laws, (c) power to sanction specific scheme, (d) power to prescribe service standard, procedural norms and formalities, (e) power to hear appeals, (f) power of inspection, and (g) power of inquiry.

a. Power to Suspend or Supersede an Urban Local Body

The respective ordinances also empower the government to suspend or supersede an urban local body on specific ground and conduct any inquiry against any matters contrary to the rules of the government.

b. Power to Approve By-Laws

The effective operation of the statutes depend on the quality of by-laws framed by city corporations and pourashavas. These bodies have powers to frame necessary by-laws according to local needs. But these are subordinate legislation and therefore not compatible with the statutes. By-laws cannot be enforced without the approval of the government. So, by approving by-laws the government can control urban local activities to a considerable extent. The rules and regulations for controlling expenditure and accounts are also framed by the government. Similarly, all statutory rules for construction and reconstruction of buildings, enforcement of compulsory education, preparation of town planning schemes are to be issued by the government. For example, in DCC

and CCC and other pourashavas the bye-laws regarding town planning and construction of buildings are framed by the government. But, these laws are mainly followed in DCC and CCC areas, but not so much in the selected pourashavas.

c. Power to Approve or Sanction of Schemes

The various schemes of public works require the approval of the government. This provides an opportunity to the government to scrutinise these schemes and control expenditure. The government has the power to sanction certain schemes for Taka five lakh and above for pourashavas and Taka 35 lakh and above for the corporation. But it is observed that the tendency of the selected city corporations and pourashavas have developed to take scheme below Taka 5 lakh and 35 lakh respectively to by-pass government approval. This tendency has developed due to delay in approval of schemes. Thus, our study reveals that the power of approval and sanctioning of schemes delayed the implementation of many programmes.

d. Power to Prescribe Service Standards and Procedural Norms

The ordinances empower the government to prescribe the service standards and procedural norms and day-to-day administration of city corporations and pourashavas. The departments which are related to the functioning of corporations and pourashavas communicate to them about their forms, formalities and procedures.

e. Power to Hear Appeals

The respective ordinances also empower the government to hear appeals from corporation and pourashava personnel who may have been discharged, dismissed or removed from services. Appeals for tax assessment upon the annual rental value of houses can be made to the government or to its representative appointed for this purpose by the government.

f. Power of Inspection

Inspection needs to look into the affairs officially. It is one of the methods to achieve the objectives of administration. Our study attempts to examine the system of inspection as an administrative device employed by the government to fulfill the requirement of supervision, guidance and control over corporations and pourashavas. The ordinances authorised the government to inspect the offices, properties and works of urban local bodies. The government has designed a format of inspection to ensure that supervision and control over the working of urban local bodies from administrative and financial matters in proper way. Inspection for the purpose of administrative control are carried out by the Ministry of LGRDC of the government. Inspection for the purpose of financial supervision and control are carried out by government's audit department and other agencies or officials specified by the government. These inspections are of two kinds - fixed and casual. The fixed are held according to fixed programme in a prescribed manner whereas the casual can be made by competent authority whenever it is required. The fixed inspections are detailed and generally take one or two days while the coverage and duration of casual inspection differ

from one another. Both types of inspections were observed in the selected city corporations and pourashavas.

(i) *Authorities for Inspection*

Generally, the Secretary of the Local Government Division of the Ministry of LGRDC inspect the city corporations and pourashavas on an occasional basis. The Ministry can also authorise any of its officials or Divisional Commissioner or Deputy Commissioner to inspect the city corporation and pourashava.

(ii) *The Content of the Inspection Report*

The inspection report starts from the date of last inspection which comprises the period of inspection, financial position, position of advance money, position of cash balance, general administration, other achievements and review of all works and suggestions.

The study of inspection report reveals that no serious attention is paid to the regularity of inspection and it generally takes place after long intervals, sometimes after a gap of 3-5 years. There is an acute shortage of personnel in the ministry who are busy with the departmental work. The main reason for this appears to be that elected bodies give very little attention to the objection raised in the inspection report.

g. *Power of Inquiry*

The respective ordinances also empower the government to conduct any inquiry into any matters which concern with the administration of city corporation and pourashava. Generally, the power of administrative control through inquiry includes, (i) removal of office bearers and

members, (ii) matters related to no confidence motions, (iii) cancellation or suspension of resolutions, and (iv) supervision and dissolution of any activity or any department.

9.3 Financial Supervision and Control

Financial supervision and control are largely interrelated with the financial efficiency and performance of the city corporations and pourashavas. There are certain important measures imposed by the Ministry of LGRDC for exercising financial control over these bodies. These measures stress the need for sound financial system of urban local bodies. The Pourashava Ordinance of 1977, the DCC Ordinance of 1983 and the CCC Ordinance of 1982 stipulate the supervision and control mechanisms. The principal measures prescribed in those ordinances are: (1) control over expenditure and budget, (2) regulation of income from various sources including taxes, loans and grants, (3) maintenance of accounts, and (4) audit. These measures are discussed below in the light of our observation in the selected city corporations and pourashavas.

9.3.1 Control Over Expenditure and Budget

There are many ways for the Ministry to exercise control over the expenditure of city corporations and pourashavas. The heavy dependence on financial grants from the government does give the ministry an automatic say over the spending of corporations and pourashavas. There are also laws which allow the government to retain adequate degree of control over the budget and accounts. In respect of the budget, the law requires the submission of budget to the ministry within the scheduled

time and the government has power to modify it within the thirty days of the date of receipt of the proposals from the city corporation and the pourashava. If nothing is done within the period of thirty days, the budget submitted by a city corporation or pourashava is accepted as approved.

9.3.2 Regulation of Income From Various Sources

The jurisdiction of the city corporations and pourashavas for imposing taxes, rates and fees are specified by the government. The range of imposition is specified in the Pourashava Model Tax Schedule of 1985 and the City Corporation Model Tax Schedule of 1985. The pourashavas and the city corporations are also empowered to derive income from several other specified sources. Thus the financial resources could be divided into two categories: tax revenue and non-tax revenue. Tax revenue is the levy without reference to a particular service to the payee while non-tax revenue implies payment in return of service. The ordinances also classify taxes into obligatory taxes and other taxes. In the selected corporations and pourashavas, it is observed that they have imposed obligatory and other taxes as per direction of the government. No record was found which violated the government's instruction regarding rate collection. Obligatory taxes prescribed in the statute include tax on annual letting value of building or land or both situated within urban local limits and tax on profession and vocation. Holding tax is imposed in every holding of the city corporation or pourashava. Since the government did not take any step to penalise a defaulting pourashava, many of them lost initiative to realise this tax. Many officials of city corporations and pourashavas

also opined that tax assessment and collection machinery are too inadequate to take necessary measures to realise this tax. As regards tax on profession and vocation, it is observed that selected city corporations and pourashavas are taking such taxes from a large portion of city/town dwellers. Here to, the local drive is absent because those to be taxed are political important and they wield influence during the time of elections. The government also controls the amount of taxes on vehicles, electricity, water etc. imposed by the city corporations and pourashavas. Sanction and approval of the government is also required for any types of tax the local bodies propose to impose. The government can also withhold its approval and may ask the authority to amend the tax proposal or cut them down altogether. But our study reveals that it has been rarely practised.

9.3.3 Maintenance of Accounts

Another means of exercising government supervision and control over finance is to provide the mode of maintenance of accounts. It enables the government officials to examine and check expenditure and carry out internal audit of accounts. According to rules, a statement is to be prepared showing progressive income and expenditure of the city corporation or the pourashava at the end of the month. Similarly, at the end of the each year, the annual statement of accounts is to be prepared and displayed before the general meeting of the city corporation or pourashava. The accounts of Dhaka and Chittagong City Corporations and other four selected Pourashavas are maintained by the Chief Accounts Officers, Accounts Officers and Accounts Assistants. Collections of taxes and fees are duly entered in the general cash book and collection

registers and registers of the movable and immovable property. These are also preserved under the supervision and control of the Chief Executive Officer.

It is observed in practice that the accounts officers and other employees of city corporations and pourashavas rarely follow the rules and regulation concerning the accounting system. One reason being the political interference by urban local members and mayor or chairman who never take any action on discrepancies reported to them. It was found that the system of maintaining urban local accounts varied from one pourashava to another and one city corporation to another. Generally inefficiency is all pervading. It makes it infinitely difficult to determine the total annual expenditure incurred by a city corporation or a pourashava. Our study shows that no updated audit reports showing legality, integrity and uniformity of accounts are available.

9.3.4 Audit of Accounts

The audit of accounts is the most important means of financial supervision and control. Audit ensures a check against any attempts at misappropriation of funds. Its importance lies in the fact that the executives of a given pourashava can rectify irregularities committed in the previous year if they study the audit reports and the objections that may have been raised therein. There are rules which empower the government's audit department to check the accounts book and other papers related to the financial transaction of the urban local body at the end of a financial year. But we observed that it was not practised each year. Instances are also rare when irregularities identified by the audit department were taken serious notice of or measures to rectify the

lapses undertaken by the concerned urban local body.

The data available from our field observation support the finding that audit has not been an effective means of supervision and control. It was observed that audit objections were generally not cleared and reports were not at all sent back with rectification within the prescribed time limits and no record was found to show that the selected city corporations and pourashavas took actions in this behalf during 1987-88 and 1989-90. It was also observed that audit only detected the misuse of funds but did not stop such recourse. Since post audit is only a test audit, there is every possibility that many transactions may have escaped scrutiny altogether. But in practice, no audit reports were available in DCC and CCC offices since 1986. Audit reports were however found in the pourashava offices which were sent to them by the ministry. But no record was available which show that the porashavas resubmitted their financial statements to the ministry after corrections along the suggested lines.

9.4 Judicial Supervision and Control

Judicial supervision occupies an important place in the control mechanism of urban local bodies. Because of its impartial and impersonal image, judicial review acts as a sort of touchstone where individuals can test their litigations against the urban local bodies or the government. Such opportunities are not available in the executive and legislative spheres of governance. In Bangladesh or elsewhere in the world, there is an universal complaint against bureaucratic high-handedness where rights of people are trampled. Judicial supervision is the only means to challenge such tendency. Urban local bodies have a

wide range of powers and these are increasing with the rapid rise of urban population. It is up to the judiciary to examine whether the urban local bodies have done what they ought to have done and have not done something the wrong way. Urban authorities currently enjoy much powers which they can use for the wellbeing of urban people. Bulk of the matters they deal with are supposed to be of utmost importance. A good number of their decisions are binding on the people in a given area. It is therefore essential that there should be an independent authority like the judiciary to see that law is properly interpreted and individuals are protected against possible whims of urban local authorities. Judiciary thus acts as a bulwark against the injustice and ensures rule of law.

There are however certain defined jurisdiction within which the judicial control is to be exercised in a given urban area. Those are interpretation of the provisions of the all acts, ordinances including the Pourashava Ordinance of 1977, the DCC Ordinance of 1983 and CCC Ordinance of 1982, the Local Government Employees' Services Rules of 1968, the DCC Employees Service Rules of 1989, etc.. Judiciary can also examine the implementation process of the various laws and by-laws according to the rules and procedures laid down by the statutes. It can also hear appeals against the orders of the government concerning city corporations and pourashavas.

9.4.1 Interpretation of Acts, Statutes and By-Laws

Acts, statutes and by-laws on city corporations and pourashavas can be questioned in the Court. In 1987-88 period, a city dweller filed a case in the court against the imposition of higher taxes by Chittagong

City Corporation. The court's verdict however went in favour of the city corporation.

9.4.2 Examination of the Implementation Process

City corporations and pourashavas in Bangladesh derived their powers from the Jatiya Shangshad. But in our selected pourashavas and corporations all powers stem from the ordinances proclaimed by the President and later ratified by the Jatiya Shangshad. The Judicial Courts have to examine the actions of these bodies in accordance with the powers given to them and intention of the legislature as expressed in the statutes. The courts prevent these bodies from misinterpreting their powers and functions. If the respective bodies contravene the statutes by straying from stated policy of imposing taxes or other measures, the court could declare it as ultra-vires and of no legal effect. If the urban local bodies increase taxes without issuing advance public notice, their actions can very well be challenged in the court. The Court can also take action on grounds of irregularities in the conduct of election if anyone files a petition to that effect.

9.4.3 Court Hearing and Appeals

Ordinances or Acts regarding urban local bodies is framed in a manner that the jurisdiction of court is restricted in certain cases. But it was their responsibility to prove that the Acts or Ordinances was framed in good faith and that there was no encroachment upon the fundamental rights of the people. The court has also right to hear appeals against arbitrary decisions of the government on urban affairs.

No such cases were found in the two city corporations and four pourashavas under study during the period under review i.e., 1987-88 to 1989-90. But in Mymensingh, the pourashava was superseded in 1987 by the then government on charges of misuse of authority and specific provisions of the statute and its chairman Matiur Rahman was dismissed. Matiur Rahman later challenged the decision in the court but failed.

9.4.4 Means of Judicial Control

Judicial control over city corporations and pourashavas are exercised through two kinds of legal procedures, i.e., ordinary and extra-ordinary or prerogatives. Ordinary legal remedies include injunction, declaration and damage. But extra-ordinary remedies are certiorary prohibition and mandamus.

a. Injunction

Injunction is a judicial process. It is an order designed to refrain a person or party from violating the law. It is a flexible remedy which can command action as well as demand action. Declaration is simply a statement made by the court concerning the rights of the petitioner who merely asked the court to declare what the law is. Whenever an urban authority injures a person or party performing its mandatory functions, the person or party may file a suit against the urban local body claiming the damages done to him, i.e., done when its action causes injury in the legal sense. There was no such evidence of injunction found in our selected city corporations and pourashavas between 1987-88 to 1989-90.

b. Certiorario and Prohibition

It is an order which removes a case from a subordinate court and passes it to the superior one, so that the proceedings of the case may be scrutinised properly. Mandamus is an order from the High Court which compels any urban local body to discharge its statutory duties, where no other remedy is convenient. No such evidence was available.

IMPACT OF JUDICIAL CONTROL

It is clear from the above analysis that the legality of any action or proposed action of city corporations and pourashavas may be tested in the court. But Judicial Control has some limitations because it never takes action on its own accord. The interested citizens must take initiative to file a case. The Judicial Control is mostly in expensive and time-consuming. It has often prevented an authority from doing something good for the locality or community. There are instances that such a situation has hindered the development works undertaken by the urban bodies. It is mostly used against possible excesses committed by an urban local body but it has never compelled the body to exercise power.

9.5 Views and Opinions of the People and the Officials towards Government Control

We have drawn a questionnaire and interview schedule to know the views of local politicians and elite of the city, people's representatives of the city corporations and pourashavas, high officials of the ministry, urban development bodies as well as city corporations and pourashavas and employees of the city corporations and pourashavas

regarding control and accountability issues. Details of the study methodology on this issue are already described in the methodology section of chapter-I. Our findings based on the views and opinions of the respondents relating to this subject are given below, While conducting the field survey, we asked the respondents whether in their view the Ministry of LGRDC was providing directions to the city corporations and pourashavas in an efficient manner and in time. The responses received are tabulated in the following table.

Table - 9.1: Respondents' Views about the Functioning of the Ministry of Local Government, Rural Development and Co-Operatives regarding issuance of Directions and Guidelines

Type of Responses	Type of Respondents				Total
	Elites and Politicians	People's Representatives	Officials	Employees	
Timely	13 (55%)	13 (55%)	15 (63%)	14 (59%)	55 (57%)
Not timely	11 (45%)	11 (45%)	9 (37%)	10 (41%)	41 (43%)
Total	24 (100)	24 (100)	24 (100)	24 (100)	96 (100)

Source : Field Study.

The above table reveals that 57 percent of the total respondents felt that the Ministry was not providing directions and guidelines timely and 43 percent opined that the ministry was frequently providing directions and guidelines not timely. But, the percentage of people's representatives is higher on the opinion that the guidance was not being received in time, whereas the higher officials and employees of the ministry felt that the ministry delayed only occasionally in that exercise.

We also asked the respondents to give their opinions regarding increasing the power of the Ministry of LGRDC and the creation of a new

supervisory body. The responses have been classified in the table-9.2 which shows that all the respondents are overwhelmingly in favour of a new supervisory body and thus also held the view that the powers of the ministry should be strengthened. The table-9.2 further shows that officials and employees are in favour of increasing the power of the ministry while the elites, politicians and people's representatives are in favour of less interference by the bureaucrats.

Table - 9.2: Respondents' Opinions about the Ministry as Controlling Authority and Creation of New Supervisory Body

Type of Responses	Type of Respondents				
	Elites and Politicians	People's Representatives	Officials	Employees	Total
a) Set up a new supervisory body	11 (46%)	14 (58%)	10 (42%)	14 (59%)	49 (51%)
b) Increase the power of the Ministry of LGRDC	3 (12%)	4 (17%)	12 (49%)	9 (37%)	28 (29%)
c) Less interference by the bureaucrats	10 (42%)	6 (25%)	2 (9%)	1 (4%)	19 (20%)
Total	24 (100)	24 (100)	24 (100)	24 (100)	96 (100)

Source : Field Study.

The above table shows that 51 percent of the respondents felt that there should be a new supervisory body for overall supervision and control of urban local government institutions, 29 percent opined that the present system should be allowed to continue while 19 percent argued in favour of less interference by bureaucrats in the day to day activities of the urban local government. One of the respondents from the group of people's representative pointed out that a new supervisory body was necessary to avoid delay in urban local activities, but another respondent who was a higher official of the Ministry opined that the

ministry could do better work for city corporation and pourashava under the present structure. He also opined that the Secretary's direct access to the Minister enables speedy sanction of municipal grants directly. Such practice minimises delay and facilitates coordination.

We asked our respondents whether the power of supervision and control over city corporations and pourashavas by the Ministry of LGRDC as prescribed authority should continue or not. Table-9.3 indicates that 57 percent replied in favour and 43 percent against. Table-9.3 further shows that 71 percent of city elite and local politicians are not in favour of urban local supervision and control in the present form, while 46 percent of peoples' representatives, 46 percent of higher officials and 50 percent of staff also think so.

Table - 9.3: Respondents' Views about Continuity of the Ministry of LGRDC Working as Prescribed Authority

Type of Responses	Type of Respondents				Total
	Elites and Politicians	People's Representatives	Officials	Employees	
Should Continue	7 (29%)	13 (54%)	13 (54%)	12 (50%)	55 (57%)
Should not continue	17 (71%)	11 (46%)	11 (46%)	12 (50%)	41 (43%)
Total	24 (100)	24 (100)	24 (100)	24 (100)	96 (100)

Source : Field Study.

In our selected city corporations and pourashavas our respondents were asked about the effectiveness of parliamentary control over these bodies. 79 percent respondents thought that the control was not very much effective because of the non-existence of effective Jatiya Shangshad since 1971, due to lack of strong opposition group and also

due to the fact that maximum power was lying with the administration (ministry) in the past, furthermore the parliamentary control was not effective because the parliamentarians did not get enough time to discuss the urban local affairs in detail as shown in table-9.4 and 9.5 respectively.

Table-9.4: Respondents' Views about the Nature of Parliamentary Control

Type of Responses	Type of Respondents				Total
	Elites and Politicians	People's Representatives	Officials	Employees	
Effective	7 (29%)	3 (14%)	4 (17%)	6 (25%)	20 (21%)
Not Effective	17 (71%)	21 (86%)	20 (83%)	18 (75%)	76 (79%)
Total	24 (100)	24 (100)	24 (100)	24 (100)	96 (100)

Source: Field Study.

Table - 9.5: Respondents' Views about Why Parliamentary Control is Not Effective ?

Type of Responses	Type of Respondents				Total
	Elites and Politicians	People's Representatives	Officials	Employees	
a) Power lying with the Ministry (bureaucrats)	10 (42%)	15 (63%)	8 (34%)	14 (59%)	47 (49%)
b) Lack of Political Institution (Parliamentary Committee)	8 (33%)	5 (21%)	7 (29%)	2 (8%)	22 (23%)
c) Little time to discuss in the Shangshad	4 (17%)	2 (8%)	7 (29%)	5 (20%)	18 (19%)
d) Non-functioning of Jatiya Shangshad	2 (8%)	2 (8%)	2 (8%)	3 (13%)	9 (9%)
Total	24 (100)	24 (100)	24 (100)	24 (100)	96 (100)

Source: Field Study.

We asked our respondents whether the approval and sanction of schemes by the government were useful devices of control. 49 percent replied in positive and 51 percent in negative. The following table-9.6, clearly shows that 46 percent of the city elite and local politicians and 63 percent of peoples' representatives are opposed to the powers residing in the government for approval of schemes. But 42 percent of higher officials of the ministry as well as corporations and pourashavas and 54 percent employees are in favour of this practice. However, majority of the employees want that such powers should lie with the respective bodies.

Table - 9.6: Respondents' Opinions about Approval and Sanction of Schemes by the Government

Type of Responses	Type of Respondents				Total
	Elites and Politicians	People's Representatives	Officials	Employees	
Yes	13 (54%)	9 (37%)	14 (58%)	11 (46%)	47 (49%)
No	11 (46%)	15 (63%)	10 (42%)	13 (54%)	49 (51%)
Total	24 (100)	24 (100)	24 (100)	24 (100)	96 (100)

Source: Field Study.

Furthermore, we asked our respondents whether inspections were an effective means of administrative supervision and control. 44 percent of the total respondents said yes, but 56 percent said no as shown in table-9.7. Thus the majority of the respondents expressed the view that the inspection was not an effective media of administrative control.

Table - 9.7: Respondents' Views on the Effectiveness of Inspection

Type of Responses	Type of Respondents				Total
	Elites and Politicians	People's Representatives	Officials	Employees	
Yes	9 (37%)	8 (33%)	12 (50%)	13 (54%)	42 (44%)
No	15 (63%)	16 (67%)	12 (50%)	11 (46%)	54 (56%)
Total	24 (100)	24 (100)	24 (100)	24 (100)	96 (100)

Source: Field Study.

In our field study we asked our respondents' whether the present system of audit was an effective instrument for financial supervision and control. Sixty two percent of the total respondents said it was not effective and the rest felt it was. From the table-9.8, it is observed that majority of respondents in all the four categories felt that the audit is not an effective means of financial supervision and control. Comparatively higher percentage of officials and employees opined that there must be strict rules and regulations. It is also observed that this device is very rarely practised.

Table - 9.8: Respondents' Opinions about Audit as a Device of Control

Type of Responses	Type of Respondents				Total
	Elites and Politicians	People's Representatives	Officials	Employees	
Yes	2 (8%)	1 (4%)	2 (8%)	5 (21%)	10 (11%)
Some what	5 (21%)	3 (13%)	10 (42%)	8 (33%)	26 (27%)
No	17 (71%)	20 (83%)	12 (80%)	11 (46%)	60 (62%)
Total	24 (100)	24 (100)	24 (100)	24 (100)	96 (100)

Source: Field Study.

We asked our respondents about the effectiveness of Judicial Control over urban local authorities. The majority of them i.e., 76 percent of the total respondents replied that such a control was not an effective measure and rest of them felt it was effective. The outcome of the answers of the respondents with their views reveals that a majority of respondents of all the four categories felt that the Judicial Control was not an effective mechanism of control as presented in the Table-9.9.

Table - 9.9: Respondents' Views about Effectiveness of Judicial Control

Type of Responses	Type of Respondents				Total
	Elites and Politicians	People's Representatives	Officials	Employees	
Effective	6 (25%)	1 (4%)	7 (29%)	9 (29%)	23 (24%)
Not Effective	18 (75%)	23 (96%)	17 (71%)	15 (63%)	73 (76%)

Source: Field Study.

NOTES AND REFERENCES:

1. *Proceedings of the Bangladesh Jatiya Shangshad. 17 July, 1991.*
2. *Ibid.*
3. *Ibid.*
4. *Ibid.*

CHAPTER - X

PROBLEMS AND CHALLENGES OF URBAN LOCAL BODIES

Urban local government bodies are responsible for providing services to the city/town dwellers. But their present framework and performance are far too inadequate to allow the bodies to do their job properly. \1/ One author has remarked that the lack of proper organisation and integration of various agencies, among others, have spawned various socio-physical problems in the city. \2/ The Pourashava Ordinance, 1977, the Dhaka City Corporation Ordinance, 1983 and the Chittagong City Corporation Ordinance, 1982 empowered the city corporations and pourashavas to prepare master plan and site development schemes in their respective areas. But the urban local bodies have never touched these responsibilities with the pair of tongs. \3/ In this chapter, we will discuss the different problems and challenges of urban local government system in the light of our field observation and experience.

ORGANISATIONAL, ADMINISTRATIVE AND OPERATIONAL PROBLEMS

In Bangladesh, the government delegates principal civic functions to the city corporations and pourashavas. But the proper functioning of these bodies is hampered by a surfeit of problems. Political interference and financial constraints are just some of them. There are then problems of representation, overlapping of functional jurisdiction and lack of coordination with other organisations in performing their activities. These problems call for immediate action if quality of urban

life is to be improved and proper urban development achieved. In the following, some of the organisational, administrative and operational problems as well as anomalies are discussed.

10.1 Organisational and Structural Problems

The very composition of the urban local bodies are not structurally sound. The scope for political interference remains to a large extent. The Mayor of a Corporation and the Chairman of a Pourashava are representatives of the people. So also all the commissioners of the urban local bodies who are directly elected by the people for a term of five years. But the ministry has power to dismiss or suspend any commissioner, Chairman or even Mayor with just the stroke of a pen. Reasons cited for such dismissal are trite. There are unspecified charges of abuse of power or criminal offenses. The government can also supersede a city corporation or a pourashava on the grounds of inefficiency and abuse of power. And all this it can do in the name of public interest. The government tends to use this lever against the Mayor or the Chairman who belongs to opposition political parties. As for example, the government dismissed the elected chairmen of Rangpur and Bhola Pourashavas in 1988 on the same grounds. Another weapon in the government's armoury to influence the course of urban local bodies is a provision for indirect election of women commissioners. Ingratiated as they are, the women commissioners always toe the government line and vote for the government when controversy arises over a certain policy in a given urban local body.

10.2 Administrative Problems

Like any other developing country, urban areas in Bangladesh expand with the influx of people in increasing numbers from the rural areas. Urbanisation is expanded but not the level of urban services and quality of urban management. As a consequence, they face a number of administrative obstacles to the delivery of civic services. Limited financial resources and acute shortage of trained personnel make the problems worse. Another major impediment is the weakness in the existing urban local laws. The functional jurisdiction of other urban development bodies and urban local bodies overlaps most of the time. There is no proper planning strategy for urban areas in local and national levels.

According to the respective statutes, city corporation and pourashava has responsibility to formulate and implement development plans and programmes with the prior approval of the government in their respective jurisdiction. Such responsibilities are also entrusted to the Rajdhani Unnayan Kartipakk (RAJUK) in Dhaka, Chittagong Development Authority (CDA) in Chittagong, Khulna Development Authority (KDA) in Khulna, Rajshahi Development Authority (RDA) in Rajshahi and Urban Development Directorate (UDD) in other pourashava areas. However, there are no evidences to suggest that the city corporations and pourashavas ever took any development plans in connection with the national plan and in coordination with other development agencies. Neither is there any umbrella organisation to supervise their activities nor any system whereby cooperation among them could be achieved. Although the city corporations and pourashavas are responsible for ensuring civic facilities to the urban people, they still do not have any direct linkages with other development agencies of the government responsible for the implementation of development programmes. There is no clear-cut

policy to determine their relative stands. This, therefore, causes reckless use of development fund, mainly by those who has stronger political influence in a given area. The result is obvious and a haphazard, unplanned and uncoordinated delivery of services. In short, the existing legal framework is complex, ambiguous and conflicting.

10.2.1 Problems of Inter-Departmental Coordination and Overlapping of Functions

The city corporations and pourashavas are the local self-government bodies in urban areas. Side by side, there also exist some other urban development and services organisations like Rajdhani Unnayan Kartipakka (RAJUK), Chittagong Development Authority (CDA), Khulna Development Authority (KDA), Rajshahi Development Authority (RDA), Water and Sewerage Authority (WASA), Department of Public Health Engineering (DPHE), Housing and Settlement Directorate (HSD) and Urban Development Directorate (UDD) for performing certain specialised functions. So, proper urban services require combination of well organised efforts by various urban bodies.

Expansion of urban areas and population growth have increased the involvement of the government in a large number of development activities. But due to the lack of a long term development programme and lack of people's participation, informal employment sector has increased often without proper direction which has induced the people to get some unauthorised services. The UDD and the HSD deal with all matters relating to the preparation or adoption of new urban housing plan and development of housing schemes for urban areas as well as construction of housing flats in private sector. But both the directorates are under

the control of the Ministry of Works whereas all the urban local bodies are administratively controlled by the Ministry of Local Government, Rural Development and Cooperatives (LGRDC). It results in clashes among the departments and encourages the central authority to intervene. The government's avowed policy of decentralisation becomes the ultimate victim of the circumstances. So, different 'Parasitic' organisations work for the benefit of urban people but these can not perform the function properly due to the absence of well coordinated and integrated efforts. Lack of proper consultation, cooperation and coordination between the urban local bodies and the other urban development organisations have further aggravated the existing problem. The existing laws and institutional set-up are not suitable for tackling these problems. There is a room for confusion on the role of urban local government and urban development bodies. The corporations and the pourashavas have been assigned with main administrative functions of urban areas, but they have no control over other urban development organisations and departments of the government working for urban wellbeing within their jurisdiction.

In the existing system, the duties of the urban local government include providing various urban services including construction and maintenance of roads, power supply, transportation, education facilities etc. The responsibility of urban planning and development are delegated to different development bodies. But different statutes give powers to different national and local government agencies to deal with the same aspects of town planning. RAJUK has a mandatory responsibility for preparing 'Master plan' for Dhaka city and for Narayanganj, which is also included in the Dhaka Master Plan area. Confusion on operational responsibilities of different organisations caused difficulties which

resulted in delay in performing the work.

The functions of city corporations and pourashavas are almost identical in nature. They are empowered to perform a variety of socio-economic and civic functions. In practice, however, all of these functions can hardly be carried out within the same 'time-limit. Even greater responsibilities were sometimes entrusted to them merely by administrative order. For example, Dhaka WASA and Chittagong WASA are responsible for water supply and sanitation in Dhaka and Chittagong but in Rajshahi and Khulna City Corporation areas, those responsibilities are lying with the respective city corporations with technical cooperation of DPHE. But in the pourashavas, DPHE is responsible for technical expertise. In practice, pourashava has no rules in housing, transportation, planning and development in true sense but it has been entrusted with such functions. Basically, pourashava is busy performing the jobs of public health activities, water supply, sanitation and sewerage but the responsibility is not clearly and unambiguously spelled out. The involvement of different development and special purpose bodies in the city corporations like RAJUK, WASA, CDA, DPHE in the performance of various responsibilities in Dhaka and Chittagong city corporation areas have resulted in gross overlapping of functions and create coordination problems. Their uncoordinated planning in the name of development goes in all directions. Table- 10.1 distributes different urban local functions and nature of sharing by many government, semi-government and autonomous urban bodies. The number of bodies involved in urban land development and housing, town and city planning have higher overlapping of functional bodies than other activities have.

Table - 10.1: Urban Local Functions and Nature of Sharing by Different Government, Semi-Autonomous and Autonomous Urban Bodies

Functions	City Corporation and Pourashava	Government Bodies	Semi-Autonomous/ Autonomous Bodies
Public Health	Medical facilities and run charitable dispensaries and hospitals	Public health services including maintenance of hospital and institutions	Nil
Refuse and Garbage	Collection and disposal of refuse and garbage	Nil	Nil
Water Supply, Sanitation and Drainage	Operation and maintenance of water supply and provide adequate system of public drains and sanitation facilities	DPHE undertakes development of water supply and sewerage other than Dhaka and Chittagong cities and also run it in some Pourashavas	WASA in Dhaka city and WASA in Chittagong city to build and operate water supply and maintain sewerage system
Education	Adult education, offer scholarship to meritorious students and if possible maintains and runs educational institutions	All types-primary to college level education and special types of education and infrastructure development	higher education through universities and other specialised institutions
Planning and Development	Very limited scope	Large scale urban development through its agencies like UDD, HSD, PWD etc.	Urban development in divisional cities through RAJUK, CDA, KDA and RDA
Housing	Highly limited scope	For government servants by PWD and few limited housing for private use by HSD	Provide plots mostly for upper income group and very limited for others by RAJUK, CDA, KDA & RDA
Transport	Licensing of non-motorised vehicles establishment and maintenance of bus, rickshaw or other transport stand etc.	Licensing of all types of motor vehicles and control of traffic as well as railway way network	Road transport in major areas by BRTC, air traffic by Biman & water by IWTC & IWTA

Source: Information gathered from different urban bodies.

The above table also shows the functional role of institutions in various activities. On an average, there are two functional roles played by each institutions. However, RAJUK and DCC followed by CDA and CCC have most functional roles than other organisations. The distribution of functional role suggests that the institutions belonging to the Ministry of Works and Ministry of LGRDC play dominant roles in the urban development and in providing services to the city corporations and the pourashavas.

The multi-institutional framework for the development of city corporations and pourashavas generate overlapping of functional roles by agencies and this is due to the absence of strong coordinating agencies. Alam (1979) in one study identified four types of problems that crop up from pluralistic approach to development involving multiple organisations for Dhaka City Corporation area. There is lack of coordination at the level of (a) decision making, (b) planning, (c) implementation and (d) maintenance of services. The activities of agencies are related to specific areas of the problem. There is also lack of coordination at the level of planning since most planning has been undertaken by the sectoral development agencies, and planning become fragmented and sporadic. As the planning and decision making are pluralistic and non-comprehensive, there is also lack of coordination in the implementation of the plans. The example of non-coordinated development in Dhaka city areas like Green Road, New Elephant Road and Mirpur Road, testifies to this aspect of lack of coordination. Coordination and integrated efforts also lack in the field of maintenance. There is an overlapping of authority that result in inordinate delays in implementing a given programme. The scarce resources of the country are thus tragically wasted. The payment of road

cutting fees to DCC and CCC by Dhaka WASA and Chittagong WASA in their respective areas can be cited as stark evidence of this wastage. These examples are just few of the showing gap between coordination of various agencies at different levels of planning and development in Dhaka and Chittagong corporation areas. These problems are also noticed in other pourashavas and government and semi-government agencies.

10.2.2 Problein of Personnel Management System

The personnel management system in the Urban Local Government of Bangladesh suffers from the legacy of the past. There have been practically no attempts to introduce a system whereby persons who are competent, dedicated and readily responsive to the needs of urban local administration can be recruited and trained. Failure to pick up right man for the right job has by and large turned into the failure of urban local government to build up a positive image of itself. Within urban local administration there are practical constraints, for example, managing a high number of unskilled and casual personnel. These employees ask for unauthorised leave and extra-wages on a variety of grounds. This is an experience common to urban local personnel management in both city corporations and pourashavas. The urban local officers are sometime hard put to tackle these personnel by way of persuasion or veiled revoke.

But tensions build up within urban local government when it comes to internal promotion and transfer of personnel from one department to another. Employees posted in taxation and licence departments are normally reluctant to shift to any other branch or section. The top management have to live with this kind of tensions generating from

within urban local institution and such tensions are very often linked with local politics. However, the real tension in the urban local management revolves round the generalist-specialist relation. As opposed to a generalist administrator, specialists like Engineers and Medical Officers enjoy better scales of pay. They have not been clearly put under the administrative control of Chief Executive Officer (CEO). The specialists invariably resent any attempt of the generalist administrator to check the payments sanctioned by them or estimates of expenditure prepared by them. Because of their technical expertise, Engineers consider themselves as more important and influential officials in urban local government and seek to resist any supervision by the generalist officer like the CEO. Secondly, Engineers and Medical Officers claim that their specialisation cannot be comprehended by generalist officers. Hence, they never want to accept any suggestion which might be offered by the generalist officer.

The present study revealed that there had been occasions when an Engineer flatly refused to accept any direction, even of administrative nature, from the CEO. The generalist officers have mentioned that they are entrusted with the responsibility to look after the interest of urban local activities in general. Hence, they are competent to scrutinise the bills for payments submitted by the Engineering or Health Department. Moreover, the control over finance is traditionally regarded as part of general administration. This kind of specialist-generalist tussle is common to almost all the corporations and pourashavas. It is observed that the rules and regulations make it fully clear that the CEO, usually a generalist, is the head of the entire hierarchy of urban local government under the Pourashava Ordinance of 1977, the DCC Ordinance of 1983 and the CCC Ordinance of 1982. Therefore, there cannot

be any question of a technical officer's overstepping the CEO and getting away with whatever he tries to do. The CEO and other government deputed officers normally serve a particular corporation or pourashava for a certain period of time. They understand the local people and local situation as do any other people concerned with urban local administration. Hence, the officers generally prefer to avoid administrative tension among themselves.

Tension reflects the atmosphere of the organisation concerned. But there had been conflicts within the urban local bodies between the administrative personnel and elected leadership. First, conflict invariably surfaces when the elected local leadership wants to win over urban local officers for the purpose of sanctioning building plans, assessing valuation of house property, collecting arrear taxes, or extending facilities in matters of road-repair, drainage, street lighting or domestic water-supply beyond rules. Heads of urban local departments and the Mayor and Commissioners of the city corporations or the Chairman and the Commissioners of the pourashavas go on collision courses on these issues. Another issue of conflict found to be common in both city corporations and pourashavas is the appointment of lower grade and class-IV employees in all the organisations. Such recruitment are done locally and there are some natural tendencies on the part of elected local leadership to induct as many of their own people in urban local service as possible. Another issue of possible conflict is lease or sale of urban local lands. Experience shows that elected leadership in the urban local body and in the standing committee invariably press for lease or sale of urban local land to particular person and conflicts arise whenever such pressures are resisted by the CEO. Tensions also occur due to temporary appointments in some of the departments and

recruitment of casual employees against the sanctioned posts.

No urban local plan or programme can be made more effective than the employees who help to device and execute it. Any administration, for its success depends largely on the quality of the personnel managing the organisation. Lack of proper training of this personnel is one of the key problems confronting the city corporations and pourashavas. The main problem of NILG which provides training to local government officials is the dearth of motivated trainers who would like to build up career in training. The reasons are the absence of adequate career opportunities and incentives. A professional man often finds himself in the same position for much larger period than a non professional. In NILG, a professional Trainer retired without any decision in respect of Leave Prior to Retirement on pension, because the Institute could not finalise its recruitment and service rules in 1980s.

We have observed that only very senior officers have received formal training. With some exceptions, training has been provided by local bodies but some courses have only been of two to three weeks duration. It was also observed in city corporations and pourashavas that very few of the senior staff in the Department/Section of Accounts and Revenue had received formal training and no regular formal training programme was operated. Only day to day training of staff in their duties by supervising officers exists. In the absence of regular training programmes there is some evidence that a gradual lowering of standard of urban local services is taking place as temporary shortcuts and other expedients become accepted as standard practice. This trend may continue unless proper procedures are fully documented in operational manuals, and training courses organised, to teach best practice.

10.2.3 Problem of Financial Management System

The success of urban local government is dependent largely on adequate finance. Almost all the successive governments have therefore given particular thought and attention to the strengthening of local finances so as to enable the urban local authorities to play their part in national development. Theoretically, financial resources can be generated by central government or local government or by a close cooperation between these two governments.

a. Collection of Taxes and Rates

The Urban local bodies of Bangladesh can generate their internal resources through taxes, rates, tolls, fees etc. The performance in terms of collection of taxes are of poor standard. A huge amount of taxes remained unrealised for years together. Actual per capita revenue for the city corporations and the pourashavas are not growing as revenue sources are not responsive to inflation and increased economic activities. Our field study reveals that in every urban local body collection of taxes are lower in the year of election and the year preceding it. The elected representatives generally do not exert adequate pressures on the residents regarding collection of taxes because they fear loss of popularity. The performance of tax collection of Dhaka, Chittagong, Rajshahi and Khulna City Corporations were 57.44 percent, 32.99 percent, 18.46 percent and 18.33 percent respectively during 1989-90 period under study. Such a situation obviously causes enormous difficulties to urban local bodies in providing essential public services and even in paying salaries to their own employees. It is observed from our study that the collection of taxes in Dhaka and

Chittagong City Corporations has shown increasing trend from 1987-88 to 1989-90 period under study. But in the selected pourashavas, the realisation from this source was not significant because of the lack of tax collection drive and defective tax rebate provisions, and in view of very little legal action taken against the tax defaulters.

It is observed that realisation and trend of tax income and also its rise and fall was not related to population growth, inflation, economic activities and proportion of government grants. Due to lack of regular tax assessment, insufficient assessment staff, inexperienced assessors, haphazard holding number, untimely implementation and settlement of appeals against assessment delayed the realisation of taxes. Besides, taxes on the government departments and autonomous organisations are not timely paid due to lack of budget allocation by the government.

b. Collection of Rates

Besides from taxes, income from rates for specific service constitutes an important part of local revenue income. Owing to the absence of proper costing procedures for urban local services, the prices charged for such services as water supply in pourashavas, conservancy, sanitation, lighting etc. rendered by urban local bodies have little relation to the cost of these services. This happens in spite of the fact that the urban local bodies usually enjoy monopolistic power in respect of urban local services. Lack of cost consciousness has more often than led to the financial bankruptcy of urban local bodies and gradual deterioration of its standard. Due to these, services provided to the city/town dwellers are hampered. Imposition of 1 percent

surcharge from city corporation and pourashava property and 3 percent of income from land property transfer fees are realised but income from fees on different profession is very negligible due to lack of local initiative for collection.

The government generally mentioned the range of holding tax imposition and limits of rate fixation in the respective Model Tax Schedules of city corporations and pourashavas but never considered its effectiveness. Therefore, tax imposition and its realisation are not properly managed which tend to weaken the financial base of these bodies. It was observed in all the studied city corporations and pourashavas that the market stalls were leased to vendors on a monthly basis. In a broader sense, holding tax is a benefit-based levy since this was collected against the services provided by a city corporation or a pourashava. But, since this tax is not strictly in accordance with the 'benefit' principle of taxation, it can be termed more correctly as a land and building tax. In the two City Corporations and four Pourashavas surveyed, no relationship was found between specific services provided and rates levied. In practice, they are like natural additions to the building property and no matter whether the services are provided or not.

c. Distribution of Government Grants

Grants from the government to local bodies are substantial. Generally the former have more elastic financial resources but considerable functional responsibilities devolve on the later. The disparity between local functional responsibility and financial resources are sought to be remedied by the grant system. At present,

although the grants constitute a significant portion of the source of income of urban local bodies but still then these grants are inadequate for the large range of development activities they perform.

Moreover, the city corporation or pourashava does not know the exact amount of development grants before its disbursement from the central government. So the budget of the local bodies is generally revised on the basis of the actual receipt of government grants. Grant is neither supplementary to the own income of the corporation or the pourashava nor is it disbursed timely. The government in general disburse the grant to respective bodies in four instalments. But in some case, the last instalment is received even after the ending of financial year. Problems with the existing grant system are: non adherence to the criteria for allocation of various types of grants, delay in receipt of grant money in off-seasons. The political power groups often take advantage of this heavy dependence on government and the ministry often influence local bodies to undertake a particular scheme sometimes using threats to reduce the grants. During the field study it has been observed that political affiliations and party loyalty play a big role in obtaining some special grants of government like special compensation, special projects and president's special grants.

d. Voluntary Contribution and Loan.

At present voluntary contribution is in the least significant. This is because people in general are reluctant to contribute either in cash or in kind for community development in urban local bodies. Donation under voluntary contribution is one of the sources of income but no such contribution is found in any of the selected city corporations and

pourashavas. Though local bodies are allowed to receive loans from other organisations or individuals, in practice such loans are rarely taken. One reason for this is that most urban local bodies do not have sufficient credibility as a borrower. The existing rules for taking loans by the local bodies are very much complex and time consuming.

e. Budgeting, Accounting and Auditing

The budget of the urban local bodies theoretically cannot be implemented unless it is approved by the government. But in practice, it is observed that the budget of the city corporations and pourashavas are submitted after the commencement of the financial year. Under the respective statutes, a copy of the annual statement of accounts is placed at a conspicuous place in the office of the city corporation or pourashava for public inspection. All objections or suggestions concerning such accounts are received from the public. But it is observed that public inspection on annual statement of accounts is merely a provision which is very rarely followed. It is also observed in the corporations and the pourashavas that system of accounting, record maintaining, etc., are not practised properly. Accounts of the respective urban local bodies are not regularly and properly maintained.

According to the provision of the respective statutes, the audit of the accounts of the corporation and the pourashava is done by the office of the government's audit department in December every year. But in practice, audit is not done regularly and timely. The city corporation or the pourashava is required to take remedial measures on any kind of default or irregularity if pointed out. The Audit Report should contain cases of embezzlement, loss, waste or misappropriation of fund, other

irregularities in the maintenance of accounts and the names of persons who are directly or indirectly responsible. On the basis of the recommendation of the yearly Audit Report, the corporation or the pourashava must take remedial measures informing the same to the government. During our study, we have found a number of audit objections raised by the government auditors in their audit reports regarding Dhaka and Chittagong City Corporations and other selected pourashavas. But these urban local bodies did not take remedial or follow up actions in relation to audit objection raised in the audit report. The government also did not take any action in this respect.

f. Other Financial Matters

The government controls urban local government spending through loan sanction and associated devices on capital expenditure, and through cost control. According to the DCC Ordinance of 1983 and CCC Ordinance of 1982, a previous permission must be obtained from the government to sell, mortgage or lease any property or land of the city corporation. But in Dhaka City Corporation, it is observed that the property of the corporation are often transferred or sold only after a resolution of the city corporation meeting without taking any previous sanction of the government. It is also observed that the city corporation generally seek approval of the government after selling or transferring the property or land of the corporation by violating section 65(2)C of the DCC ordinance and section 64(2)C of the CCC Ordinance. The same practice is observed in the selected pourashavas as well.

From the above discussion, the following problems in the financial management system of city corporations and pourashavas may be

particularly highlighted.

- i) The urban local bodies do not try to make the most of the tax bases authorised to them.
- ii) The urban local bodies for their income are overwhelmingly depended on grants and subventions from the national government. This makes them financially dependent.
- iii) By and large, management of financial matters in urban local bodies is weak and inefficient, and the tax base particularly in case of pourashavas is narrow and limited.
- iv) The value of properties taxable by the local bodies increased considerably due to inflation, but the actual yield of local government taxation did not increase much as the tax rates were not increased proportionately.

10.3 Operational Problems

10.3.1 Water Supply System

Water supply in Dhaka and Chittagong city corporation areas are the responsibilities of Dhaka and Chittagong WASA. But in the selected pourashavas, the responsibility of water supply is lying with the respective pourashava authorities. And this they perform with the active help from the DPHE. Government policy requires the DPHE to ensure water supply and sanitation in pourashava areas. This responsibility was to be formally transferred in its entirety to the pourashava concerned. But this is yet to happen. At present, out of 67 areas under water supply and sanitation coverage, only 23 areas are under the management of corporation and pourashava concerned, 2 under Dhaka and Chittagong WASA and 42 under directly by DPHE. It is observed that the pourashavas have

not yet taken the management of water supply and sanitation in the remaining areas due to lack of technical manpower, expertise and adequate finance. In Dhaka,, the normal daily requirement of water supply was about 160 million gallons. But the Dhaka WASA supplied only 93.55 million gallons of water during the year 1989-90. \5/ Both consumers and the government are to be blamed for wastage of water i.e., the consumers for the lack of civic consciousness about the importance of conserving water and the government for not giving specific advice on how to save water and the seriousness of water shortage. A study of DPHE \6/ (1989) shows that due to lack of maintenance efforts and lack of awareness, wastage of water costs Taka six lakh every month, and that 40 percent of the water is wasted was due to open water pipe, water tanks without float-valves etc. From the following tables, we will observe the goal and achievement of water supply and sanitation and its serviced population in the urban areas of Bangladesh.

Table - 10:2: Target and Achievement of Water Supply and Sanitation in the Urban Areas of Bangladesh (% of Population)

	Target	Achievement
Water Supply	58%	52%
Sanitation	50%	40%

Source: DPHE (1989)

Table - 10.3: Water Supply in Serviced Population of Five Important Urban Areas (% of Population)

Name of the Urban Area: ! City Corporations/ Pourashavas/ Other Thana Towns	Serviceable Population Under Different Technical System (% of Population)			
	By Domestic Connection	Street Hydrant	Hand Tube-well	Others
Dhaka City Corporation	50%	5%	2%	43%
Chittagong City Corporation	45%	18%	2%	37%
Pourashavas in the District Towns	30%	8%	20%	59%
Pourashavas in the Thana Towns	9%	6%	13%	72%
Other Thana Towns	5%	-	19%	76%
National Average (Urban Areas)=	25%	7%	11%	57%

Source: DPHE (1989)

In Dhaka and Chittagong, the Chairman of Dhaka and Chittagong WASA are the members of DCC and CCC respectively. Therefore, within DCC and CCC area, any problem regarding water supply can be directly solved by WASA, but in the other four pourashavas it was observed that there was no representation from Department of Public Health Engineering (DPHE). But, all the technical aspects of water supply in the pourashavas are lying with the DPHE. So, whenever any problem arises regarding water supply system, it takes a lengthy process to solve. Because there is a lack of clear cut relation between the DPHE and the pourashava and the pourashava has no authority to link itself with the DPHE without consulting the Ministry of LGRDC for the settlement of any problem.

Several short and long term measures are taken to solve the water supply problem but it is uncertain whether the water crisis will be solved immediately. The expenditure on water supply was also increased in the areas of Dhaka and Chittagong City Corporations. But among the

four pourashavas, expenditure on water supply in Barisal showed a decreasing trend whereas in Bogra and Sylhet, recorded small increase. In Mymensingh Pourashava, expenditure on water supply sharply decreased during the period from 1987-88 to 1989-90.

10.3.2 Sanitation System and Sewerage Disposal

Proper sewerage disposal system is an indispensable requisite of modern city and town life. It also protects and improves health standard of city dwellers. The responsibility of sewerage disposal is mainly lying with the WASA and the DPHE in Dhaka and Chittagong City Corporations. In the pourashava areas, it is the responsibility of pourashava administration with technical cooperation from DPHE, but no proper system of sewerage disposal has been developed. The system is still far from adequate and comprehensive plan is absent in the selected pourashavas. The majority of the people are served by septic tanks, together with the salty water sipping through from road side drainage. The poorer people also use less satisfactory method of sewerage disposal, such as, 'Night soil bucket' and 'Pit-latrines' in the pourashavas and even in corporation areas. These methods are a hazard to health, and may spread diseases such as cholera, dysentery, typhoid and gastroenteritis. These also cause aesthetic nuisance. Water pollution occurs when waste-waters are not properly disposed off but discharged into the drainage system. The provision of a sewerage service incurs very heavy capital investment, which is one of the main reasons why sewerage has been given low priority by corporations and pourashavas.

Dhaka's water-borne sewerage system dates back to 1922 and for about 40 years investments were limited to small extensions within the

city corporation. The level of sewerage service is much below that of water supply services in terms of population served, proportions of the capacity of sewerage collection, conveyance and treatment facilities. The principal aim of the water supply and sanitation sector is to improve the health condition of the people. In view of water borne diseases prevalent in the urban areas, the need for potable water supply to corporations and pourashavas in Bangladesh is of prime importance.

The disposal of garbage and sewerage also pose serious threat to the environment which is linked with the fast growth of existing urban population. The Chittagong City Corporation Water and Sanitation Project jointly sponsored by DPHE and UNICEF commenced in August, 1985 for the installation of 300 tube-wells and 20,000 low cost latrines for low income population in the slums and fringe areas of the corporation. This project was successful in pioneering low cost sanitation in Chittagong and making tube-wells and latrines available to low income group. By February, 1988, 131 tube-wells and 3,234 latrines were installed. Although these figures were less than the targets. \7/

The Chittagong WASA was set up in 1983 under a statute for undertaking the functions of water supply, sanitation and sewerage to the city dwellers. The present source of water is off the ground from Kalurghat well field and city tube-wells. The total volume of water available is 12.5 million gallons per day and total consumer connection was for about 20,000 in 1990. The domestic need was 25.8 million gallons per day (mgd.) in 1982 which raised to 33.5 mgd in 1990. The industrial water demand was 13.33 mgd. in 1982 which increased to 25 mgd. in 1990. \8/ Sewerage project compete with other socio-economic projects for the limited financial resources not only within Dhaka and Chittagong but also in other pourashavas of the country. In Dhaka and Chittagong, some

projects have been completed and some are in advance stage with the involvement of the World Bank finance and Japanese assistance.

Table-10.4: Sanitation System and its % of Serviced Population

	Service Under Different Technical System (% Rate)				
	Sewerage System	Septic Tank	Pit Latrine	Hand Tube-Well	Others
Dhaka City Corporation	15%	35%	12%	--	38%
Chittagong City Corporation	--	31%	15%	12%	42%
Pourashavas in District Towns	--	11%	18%	22%	49%
Pourashavas in Thana Towns	--	21%	11%	26%	39%
Other Thana Towns	--	10%	18%	--	74%
National Average (Urban Areas)=	3%	22%	15%	12%	48%

Source: DPHE (1989).

10.3.3 Refuse Collection and Disposal

Refuse collection and disposal is one of the traditional urban local services in Bangladesh. The main problems are to finance, to plan, and to carry it out efficiently. The services incur heavy expenditure. The rapid rate of development and rapid population increase have multiplied the refuse volume in urban areas. This increase has qualitatively decreased the standard of services due to inadequate staffs and shortage of labour forces. However, efforts have been made to re-enforce them. The fleet of refuse trucks, for example, has more than doubled in number since 1987-88 to 1989-90 in Dhaka and Chittagong city corporations. But in the four pourashavas only one truck each was given for the refuse collection during 1989-90. The regular schedule for refuse collection is once a day in the Dhaka and Chittagong city

corporation and in other four pourashavas. Because of the shortage of refuse trucks, and required fund allocation, this objective is not often achieved. The result is that the refuse overflows the streets and produces offensive situation in Dhaka and Chittagong city corporations, particularly in the selected pourashavas. Refuse collection and disposal service is done by respective commissioner of the pourashavas through the 'Master Roll' labour. Earlier the responsibility of refuse disposal was lying with health and conservancy department of the pourashavas. Many people have complained that the system of refuse collection has deteriorated chiefly because of the poor quality of labour engaged by the commissioner. In many cases, the collection was done only once in a week.

In this sector when we looked into the expenditure side in the three year's budgets from 1987-88 to 1989-90 period under study, we observed that the amount of expenditure increased from 1987-88 to 1989-90 and the highest expenditure was found in DCC budget. Among the selected pourashavas highest expenditure was found in Mymensingh which was followed by Barisal but very little fund was allocated in this sector in Sylhet whereas a very negligible amount was spent in Bogra pourashava.

Besides other functions, the responsibility of waste collection and garbage disposal lies with the city corporations and pourashavas including Dhaka and Chittagong. The present practice of collection, transport (push-carts, trucks, vans, baskets) and disposal (in ditches, open grounds or drains) of garbage is not very systematic. Open dumping continues to be a potential threat to the surrounding environment. The pourashavas are also entrusted with the realisation of water taxes (excluding Dhaka and Chittagong). According to DPHE \9/ (May, 1985) Sub-

Working Group Report, the level of service to the consumers, the standards of operation, management and the recovery of revenues by the pourashavas were very poor. Compared to the fast increases of population in Dhaka, civic facilities are quite inadequate specially in the suburban areas, though programmes were undertaken to the conversion of thousands of service latrines in the old city areas into sanitary latrines during Second and Third Five Year Plan Periods (from 1980-85 to 1985-90).

10.3.4 Cleanliness of Cities and Towns

Like refuse collection and disposal, Street and drainage cleaning is also one of the integral parts of operation to keep the city clean. The roads are fairly tidy but the conditions of many drains are unsatisfactory, particularly those in the vicinity of markets and roadside stalls. Urban expansions make street cleaning more difficult as it needs more fund to increase the labour force and more vehicles to cover wider areas. Another major problem is lack of civic sense and consciousness among the people. Responsibility for keeping the city clean is vested in Commissioners of respective pourashavas through the 'Muster Roll' (casual daily basis) workers. Earlier the 'Muster Roll' workers were appointed by the health department of the pourashava on daily basis who were directly responsible for refuse disposal and city cleaning. But at present health department is working at the wish of the commissioners of respective corporations and pourashavas.

10.3.5 Public Health Activities

The preservation and improvement of public health standard is a major challenge for the corporations and pourashavas. It has received importance due to rapid increase of urbanisation and population growth so that widespread development has taken place especially in public health activities. This importance of public health calls for an intensification in the inspection of food, markets and shops to prevent the spreading of infectious diseases which requires more manpower. The presence of a large number of squatters and slums, aggravates these problems. High incidence of communicable diseases is observed in the squatter and slum areas where the drainage system is inadequate.

In comparison to working doctors to look after health facilities in DCC and CCC, it was observed that CCC employed more medical officers than DCC. But Mymensingh and Sylhet Pourashavas have a three members medical teams whereas Barisal and Bogra Pourashavas have been performing their health activities without having any full-time Medical Officers since 1987-88. They are entrusted with a lot of responsibility but they do not have the personnel strength to provide these services.

10.4 Socio-Economic Problems

10.4.1 Rapid Growth of Population and Migration

Rapid growth of population in urban areas particularly under the city corporation and pourashava areas has aggravated socio-economic problems. A considerable proportion of the population growth is attributed to immigration from rural and other smaller urban areas. The metropolitan cities of Dhaka and Chittagong and other four major areas of selected pourashavas take their share of burden. Urban population in

Dhaka and Chittagong between 1974 and 1981 census more than doubled whereas Barisal, Bogra, Mymensingh and Sylhet experienced an increase between 50 percent to 80 percent. It was found in these cities/towns that rapid population growth impeded the growth of service because there was a growing lack of coordination for the overall development of the city. No real efforts have yet been made to obtain information on various aspects of population and its growth rate for comprehensive planning purposes.

Although there was no official data available, the precise population growth rate for Dhaka is definitely higher than the national rate of 2.17 percent per annum. The rate of population growth in other pourashavas are also higher. Large numbers of people from rural and smaller urban areas migrate to the cities, promoted by both 'push' and 'pull' factors. In general, the rural and smaller urban areas have not developed fast enough to retain their population. On the other hand, big towns and cities, particularly Dhaka and Chittagong have developed rapidly and have drawn people from other areas. These cities witnessed an impressive expansion in institutional, educational, political, economic and social programmes. They were supported by strong economic and commercial activities by the private sector in Dhaka and Chittagong. This created many employment opportunities and attracted 'pull' migrants to the city. Besides limited employment opportunities, large population with a higher rate of growth cause many problems for urban settlements such as unsanitary dwellings, poverty, lack of social services and amenities with consequent social and psychological stress.

10.4.2 Slums and Squatters

One direct result of the wave of migration is the cluster of slums around the big cities. In Dhaka and Chittagong squatters have grown steadily since independence of Bangladesh. A survey conducted by Kamal Siddiqui, et. al. \10/ (1988) indicated that there were about 1,125 sub-human slums and squatters in Dhaka city. Another study by Centre for Urban Studies \11/ (1988) showed that about one-fourth of the city dwellers live in those sub-standard places. The Dhaka Metropolitan Area Integrated Development Project \12/ (1981) has estimated that the total number of slum dwellers and squatters was around 8.5 lakh in 1980 which was about 25-30 percent of the city population at that time. According to World Bank estimate of 1981, this percentage was even higher and stood at 46 percent. According to a survey carried out by UNICEF \13/, 50 to 70 percent of the population in the third world cities live in slum and squatters. About 7.38 lakh population are living in the slums in Dhaka city and the total area covered by the squatters are about 800 acres of urban local areas. \14/

The presence of a large number of squatters create many problems, which are simultaneously social, economic and political. Squatters inhibit economic growth as the occupied land could be utilised for more profitable purpose. The government loses revenue in the form of assessment rates. As the number of squatters increases, their influence and resistance to eviction grow. The government finds it difficult to move them. The efforts of the government in maintaining law and order is thus compromised. The predominance of squatters in Dhaka and Chittagong particularly near the city centre, reduces its image as national capital and on many occasions causes embarrassment to the government.

Politically, the squatters have a considerable power of their own.

There are many instances where the squatter communities are strong supporters of certain political parties, especially those in power. This gives them direct contact with political leaders, who they think can help them to attain 'legal' status. There are politicians who have tried to help or promise to help, either to get votes or to advocate social justice. Squatter settlements are mainly located on unused land along the river banks, railway lines and unused government 'khash' lands etc. In the present situation, the government clearly recognises the gravity of the squatter problems in Dhaka and Chittagong. Besides genuine squatters, there are opportunists who become slum dwellers when they come to know that the government has plans to rehabilitate the squatters. The worst type of them are squatter developers who put up squatter's huts for renting or selling purpose. Squatter removal is being conducted at an increasingly slow pace and the problem is further complicated by a government policy which requires that squatter-holders must be given alternative place to live before they are removed from an area.

10.4.3 *Housing*

In Bangladesh, during the period of 1981-74, urban population increased by 138 percent while the number of residential houses increased by 129 percent. In 1974-81, the urban population increased by 110.85 percent while the housing facilities increased only by 70 to 80 percent. The imbalance between output of houses and population growth has led to acute problem of housing.

10.4.4 *Pollution*

Pollution is the corollary of indiscriminate industrialisation and it has aptly been described as the inevitable outcome of urbanisation. Dhaka, Chittagong and Bogra suffer from both water and air pollution which have contributed to the deterioration of quality of overall environment. Industrial activity has inflicted significant damage to the environment and the river system surrounding these industrialised areas have also been affected. In Dhaka, Chittagong and Bogra, many industries are located in or around the residential areas, which have a hazardous effect on the health of those who live there.

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CHAPTER - XI

GENERAL OBSERVATIONS AND SUGGESTIONS

Ever since the British period, there have been many reform attempts relating to the urban local government bodies in the area now known as Bangladesh. These reforms brought about little changes in the functional jurisdiction, personnel management system and financial ability of the local bodies and their relationship with the government. This means that the basic problem experienced during the British Raj still continues. The elected functionaries of urban local government bodies are people's representatives, but they are often controlled and supervised by the senior officials of the government. Respective statutes empowered the government i.e., the Ministry of Local Government, Rural Development and Co-Operatives (LGRDC) to exercise general supervision and control over city corporations and pourashavas in order to ensure that their activities are in conformity with the law. For this purpose there exists the concept of 'Prescribed Authority'. The ministry has the power to suspend any committee or any department or section of the pourashavas or even dissolve the committee if its functions are not found satisfactory. The ministry can do likewise in case of city corporations, the only difference being that such action must be preceded by a show cause notice on them. The scope and nature of such control and supervision should be clearly defined and minimised.

The government's clout of supervision over the urban local bodies extends to a number of other areas. Those include calling for records, inspection, giving direction on certain matters, supersession and suspension. In this regard, the power of prescribed authority should be

clear-cut and definite.

The urban local government has a positive role to play in the country's overall framework of administration. But in order to be effective, these local bodies must have systematic personnel system, independent and sufficient financial base, and a properly framed relationship with the government. For ensuring efficient personnel system, job description and work distribution for all classes of officials and staff must be clearly defined. To achieve higher administrative efficiency, importance of ensuring supervision and control by the immediate supervisor in each level must be realised. The administration of personnel matters is seen as a major impediment for the efficiency in the services of city corporations and pourashavas. It is considered necessary to delegate more powers to these units. These should include disciplinary actions, transfer and posting, sanction of leave and pensions, and incentives connected with efficient collection of taxes.

Under the present arrangement, all powers for taking formal disciplinary action against the officers lie with the ministry. This is a gross anomaly because the officers are posted in city corporations and pourashavas and they draw their salaries and fringe benefits from these bodies. Ministry has also the power to sanction pension of all officers posted in these bodies. City corporations and pourashavas have no power in this regard which weakens their authority over the officers. Officials in these bodies do not often know who is responsible for doing what and there is a lack of supervision and follow up to ensure accountability of officials responsible for a specific job.

The foremost pre-requisite for such accountability is a clear and comprehensive job description. The personnel should clearly understand

the responsibilities entrusted to them and the various tasks they have to perform. There should also be clear system of inter-departmental assignment of responsibility. The Ministry is responsible for monitoring policy implementation, reviewing progress and changing policies if and when necessary. But this job of monitoring should be carried out by periodic visits to the field, not by interfering with the details of implementation. Progress reports should be received on a monthly or quarterly basis and should focus on deviations from planned targets. Effective supervision is essential for monitoring work and for achieving improved accountability. Greater emphasis needs to be placed on the use of supervisory capability as a key criterion in making promotions.

The departments and their staff are the key elements in the execution of the programmes of city corporations and pourashavas. Without well-trained and well-motivated personnel, implementation of programmes will continuously fall short of expectations. As a result, the development of professionalism and technical expertise has lagged behind. One shortcoming in the existing system is that there is no officer specifically assigned for the purpose of training. Sometimes heads of departments can not spare their personnel for training. A recommended solution of this problem is the creation of a training reserve posts in the important job categories in each department. Another weakness is the lack of sufficient skilled trainers in the training institute. It requires a high degree of skill to organise practical, troubleshooting types of training.

The personnel problems need to be solved if we aim for a desired level of efficiency for the urban local bodies. For tapping of local resources, the services of qualified and necessary staff are essential. Plans or programmes can be effective only when the concerned employees

are capable and motivated. Introduction of a separate or integrated cadre service is one way of solving such problems. It will certainly attract better and qualified persons, and strengthen the personnel system of urban local government in Bangladesh.

Government control and intervention have a dichotomic impact. It facilitates raising of revenues on the one hand and acts as an impediment on the other because it restricts responsibility of the local authority. The point at issue is the attitude of the national authorities, their role vis-a-vis local authorities. Experience shows that the local government has improved its own resources even under a restricted parameter in areas where it received support from the higher administration. Gradual and step-by-step adjustment of the existing structure for a more desirable achievement should start immediately. Within the present structure, an elaborate financial inspection system should be introduced. Financial sustainment and self-sufficiency can be improved through rigorous revenue raising activities of the city corporations and pourashavas. The tax base of urban local bodies has to be sufficiently expanded. The rate of taxes on non-income based items should be increased in proportion to the rate of inflation. Some of the tax items such as land registration tax yielding substantial amount of revenue may be transferred from the centre to the local bodies. The present stagnation in local resources can be overcome if urban local finance is given access to more elastic resource base available with the centre.

It is necessary to introduce a good grant system which will be both simple and equitable. The local administration and government officials should know why and how the grants are distributed. The procedures for the allocation of annual financial grants for local

bodies should include sanctions for performance of the previous year that did not conform to the criteria and procedures laid down earlier. Experience shows that funds were not used for the purpose they had been allocated for. Such performance will result in a reduction of funds to be allocated in the following year, which may help to promote the responsible and accountable use of funds. Moreover, the criteria for grant disbursement should be clearly spelled out with its specific objectives. The system should reflect the demand of the particular locality and should also help stimulate local resource generation. For an increase in revenue the required mechanisms are, improvement of financial management, effective use of revenue income in productive sectors, steps to realise arrear tax and a curb on the imposition of new taxes. Before taking any decision in this regard, a proper evaluation is required to reform tax structure. The government should increasingly delegate more powers and functions to the local governments and transfer more resources to them in order to help boost their ability to govern. Side by side, there should develop a large measure of financial autonomy so that the local bodies may not have to depend on the external sources.

Accountability in city corporations and pourashavas depend upon an independent and effective audit system. Someone from outside the hierarchy needs to check on progress to see how well work has come along. There is no substitute for this type of outside view to ensure that officials of city corporations and pourashavas are accountable to a broader sense of public purpose. The professional integrity and the competence of audit staff are crucial to this process. Therefore, audit should be carried out on a timely basis, audit report must be reviewed promptly by the Public Accounts Committee, audit objections should be settled promptly by the city corporation or the pourashava and priority

should be given to develop a management audit capability to check on the achievement and performance. These measures will improve proper audit system which will ensure accountability.

There is an inherent weakness in our administrative structure. Still following the attitude of the former colonial authorities, the central government tend to have little respect for urban local bodies and little disposition to provide them autonomy. This implies endless delay before the central authorities act on local projects. Undefined constitutional base and unbalanced government patronage have added to the structural anomalies.

Another important point in urban local government is that all urban local orders of the government come in the form of ordinances. This implies that the chief executive makes rules from time to time to accommodate certain people in some posts or to bring about some changes to suit their needs. The extension of functional jurisdiction and structural enlargement may have resulted in some improvements, but they are not always done for the sake of improvement. The government did nothing to bring about positive changes in the local government bodies. The urban problems are being multiplied day by day but the local government institution do not have necessary manpower, finance or a proper administrative system to encounter these problems. In order to improve the quality of urban life and to ensure better and essential civic services, these problems have to be resolved.

It was pointed out that very often the city corporations and the pourashavas have to depend on such technical agencies like Water and Sewerage Authority (WASA) in Dhaka and Chittagong, Department of Public Health Engineering (DPHE), Health Directorate etc. for dealing with water-supply, sanitation and medical services respectively. The

corporation and the pourashava not only require technical assistance from these agencies but also depend on them for the execution of schemes. Thus a relationship between the ministry and these technical agencies as well as city corporation and pourashava is necessary and the ministry works as a catalyst between these bodies and the technical bodies. The general practice is that the city corporation and the pourashava submit their technical schemes and plans to the ministry which examines them from the administrative and financial point of view and then asks all the other technical departments to cooperate with them, if they want.

Lack of coordination between urban local bodies and various other government/development organisations operating in the urban areas, resulting delay, communication gap, confusion about operational responsibilities of different organisations, overlapping jurisdiction and functions of different organisations. All these causes influence both time and cost overrun in the developmental projects undertaken for delivering civic services. A new strategy need to be introduced which will overcome the existing deficiencies, complexities and inconsistencies. There should be a central coordination committee to coordinate all the inter-ministerial agencies working for urban welfare and development, and Ministry of LGRDC should take initiative in this respect.

It needs to be emphasised that the primary reason for the maladies in urban local bodies is the lack of clarity about their role. These bodies are rarely treated as an important level in the overall government set-up with the necessary functional autonomy, powers and resources. It is necessary that there should be some sort of central control over the activities of city corporations and pourashavas. The

question is about the nature and extent of their control. The existing type of central control and its frequent exercises undermine the confidence of the people in both central as well as the local bodies. Control should be aimed at rendering guidance and advice to these bodies. The power to supersede should not be used arbitrarily and too often but sparingly and control should not be exercised in partisan manner in the interest of the political party in power. The urban local government bodies should be politically responsible units and within the sphere of their activity they should be fairly autonomous. The increased responsibility should be accompanied by freedom in decision-making.

It is incontrovertible that the interference of local and regional politics cannot be wholly avoided. Nevertheless it is also true that the interest of the urban residents should not be jeopardised merely for political reasons. Unless the political parties sincerely adhere to the principles and practices of democratic functioning, these bodies would never succeed in achieving the desired objectives.

Cities are the nerve-centre of political, economic, educational, developmental and recreation activities and the urban local bodies are charged with the responsibility of providing an efficient civic and administrative assistance suited to the local needs, assuring planned development and utilisation of local resources to the best advantages of the community. For the welfare of the respective areas as well as for the socio-political development of the whole country, the existing problems of urban local bodies need to be resolved and they should emerge as autonomous but accountable and financially solvent local self-governing bodies.

An effective system of urban local government, financially independent, free from administrative and political interference, having

sound personnel policies, operational autonomy and well-defined relation with other urban development agencies and autonomous bodies as well as government will enhance the quality of civic facilities and development activities rendered towards urban welfare and development.

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LIST OF CITY CORPORATIONS AND POURASHAVAS IN BANGLADESHLIST OF CITY CORPORATIONS IN BANGLADESH

1. DHAKA CITY CORPORATION
2. CHITTAGONG CITY CORPORATION
3. RAJSHAHI CITY CORPORATION
4. KHULNA CITY CORPORATION

LIST OF POURASHAVAS IN BANGLADESH WITH CATEGORIESCLASS - A

- | | | | |
|------------------|----------------|----------------|---------------|
| 1. MYMENSINGH | 2. TONGI | 3. GAZIPUR | 4. TANGAIL |
| 5. NARAYANGONJ | 6. FARIDPUR | 7. RAJBARI | 8. SYLHET |
| 9. NOAKHALI | 10. CHOUMUHANI | 11. COMILLA | 12. CHANDPUR |
| 13. BRAHMANBARIA | 14. HABIGONJ | 15. BOGRA | 16. NOWGAON |
| 17. PABNA | 18. ISHARDI | 19. SIRAJGANJ | 20. NABABGANJ |
| 21. JOIPURHAT | 22. RANGPUR | 23. DINAJPUR | 24. BARISAL |
| 25. BHOLA | 26. PIROWJPUR | 27. PATUAKHALI | 28. JESSORE |
| 29. JENAI DAHA | 30. KUSHTIA | 31. BAGERHAT | = TOTAL 31 |

CLASS - B

- | | | | |
|---------------|------------------|----------------|------------------|
| 1. NARSHINGDI | 2. MUNSHIGANJ | 3. KISHOREGANJ | 4. BHAIKAB |
| 5. NETROKUNA | 6. JAMALPUR | 7. SHERPUR | 8. GUPALGANJ |
| 9. MADARIPUR | 10. COX'S BAZAR | 11. RANGAMATI | 12. FENI |
| 13. LAKSHIPUR | 14. MOULVI BAZAR | 15. SUNAMGANJ | 16. NATORE |
| 17. GAIBANDHA | 18. SHERPUR | 19. SYEDPUR | 20. TAKURGAON |
| 21. SATKHIRA | 22. JALOKATI | 23. HONGLAPOUR | 24. NORAIL |
| 25. MAGURA | 26. KUMARKHALI | 27. CHUADANGA | 28. KOT CHANDPUR |
| 29. MEHERPUR | = TOTAL 29 | | |

CLASS - C

- | | | | |
|-----------------|----------------|----------------|-----------------|
| 1. MANIKGANJ | 2. SAVAR | 3. MUKTAGACHA | 4. GOURIPUR |
| 5. BAJETPUR | 6. MOHANGANJ | 7. SHARISABARI | 8. GUPALPUR |
| 9. SHARIATPUR | 10. PANGSHA | 11. BANDARBAN | 12. KHAGRACHARI |
| 13. BASHURHAT | 14. RAMGANJ | 15. HAJIGANJ | 16. LAKSHAM |
| 17. POTLA | 18. SRIMANGAL | 19. BERA | 20. GURUDASHPUR |
| 21. SHAHJADPUR | 22. SANTAHAR | 23. HARAGACHA | 24. LALMONIRHAT |
| 25. KURIGRAM | 26. NILEFAMARI | 27. PARBOTIPUR | 28. FULBARI |
| 29. PIRGANJ | 30. PANCHAGARI | 31. SHIBGANJ | 32. BORGUNA |
| 33. PATHORGHATA | 34. NOECTY | 35. BAKERGANJ | 36. BANARIPARA |
| 37. CHARFASHION | 38. LALMOHAN | 39. KOLOROWA | 40. KALIA |
| 41. MOHESHPUR | 42. KALIGONJ | 43. SHOLLOKUPA | 44. ALAMDANGA |
| 45. DORSHANA | 46. BIHERAMARA | 47. MOTBARIA | 48. KADAM RASUL |

=TOTAL 48

GRAND TOTAL = 108.

গোপন প্রতিবেদন ফর্ম
১ম ও ২য় শ্রেণী অফিসারদের জন্য

FORM OF ANNUAL CONFIDENTIAL REPORT
FOR
CITY CORPORATION AND POURASHAVA

সিটি কর্পোরেশন/পৌরসভা

প্রশাসন

বিভাগ/অফিস

বার্ষিক প্রতিবেদন ২-৩-২১

১৯২১

সহিত ৩৬-৬-২১ ১৯২১

১ম পৃষ্ঠা

১। নাম (কল্যাণকরে)	১। মোঃ হুমায়ুন জাকের
২। শিক্ষাগত যোগ্যতা	১। বি.এ. (ফোর্ড স্ক. শাল)
৩। পদবী	১। ইন্সপেক্টর
৪। জন্ম তারিখ	১। ০১-৬-১৯২২খ।
৫। চাকুরীতে প্রবেশের তারিখ	১। ২৪-১০-১৯৭৫।
৬। বর্তমান পদে নিয়োগের তারিখ	১। ২২-১১-১৯৭৫।
৭। বেতনের গ্রেড	১। ১০০০-৭০-১৫৫০-ইউ-১০-২২৬০।
৮। কোল, কোল, ডাচা বা অন্য নামে	১। বাফলা ও ইং. কোল।
৯। বিশেষ প্রশিক্ষণ, যদি থাকে	১। ১৯৬৬ সনে ইন্স. অফ. ম্যানেজ. ও প্রশিক্ষণ দিষ্ট।
১০। শিক্ষানবীস/সাময়িক/স্থায়ী	১। স্থায়ী।

আলোচ্য সময়ের যে পদে বহাল ছিলেন

পদ	সময়	বেতন ও বেতনের স্কেল
ইন্সপেক্টর	ইন্সপেক্টর	১০০০-৭০-১৫৫০-ইউ-১০-২২৬০।

সমগ্র পৃষ্ঠা বাক এই ক্রমের ১৩-ক পৃষ্ঠায় বিশেষ গাণিত্য দেখানো

(স্বাক্ষর পৃষ্ঠায় জট করা)

প্রোগ্রামার

স্বাক্ষর

তারিখ

অনুমোদন

অফিস

অফিস

তারিখ

সিটি কর্পোরেশন/পৌরসভা

সঠিক ছকে অনুষ্ঠানের দ্বারা মূল্যায়ন লিপিবদ্ধ করতে হবে।

অক্ষর দ্বারা যে মূল্যায়ন মান প্রকাশ করা হইল তাহা নিম্নরূপ :-

'ক-১' কঠিন, 'ক' উচ্চ, 'খ' সাধারণ, 'গ' সাধারণের নিম্নে, 'ঘ' নিকটে।

	ক-১	ক	খ	গ	ঘ	মন্তব্য
১। বুদ্ধিমত্তা ও মানসিক সতর্কতা...	৬ম					
২। কর্মজ্ঞান	৬ম					
৩। প্রকাশ ক্ষমতা	৬ম					
৪। উদ্যোগ	৬ম					
(ক) সিদ্ধি ...	৬ম					
(খ) বাচন ...	৬ম					
৫। কাজের মান ও পরিমাণ	৬ম					
৬। সহযোগিতা ও বিবেকগত	৬ম					
৭। অধ্যবসায় ও কঠোরানিষ্ঠা	৬ম					
৮। অধীনস্থদিগকে পরিচালনা ও প্রশিক্ষণ- দানের ক্ষমতা	৬ম					
৯। দায়িত্বজ্ঞান (ক) সাধারণ (খ) আর্থিক বিষয়ে	৬ম					
১০। সততা : (ক) ব্যক্তি ব্যক্তি (খ) দৈনিক	৬ম					
১১। ব্যক্তির	৬ম					
১২। সনাতন	৬ম					
**১০। উপস্থিতি	৬ম					
**১৪। আদেশ পালনে তৎপরতা (শৃংখলা)	৬ম					
**১৫।						
**১৬।						
**১৭।						

*১৮। সমাজকল্যাণ আগ্রহ	সমাজকল্যাণ কার্যবিধিতে আগ্রহী	৬ম	তাঁহার কর্তব্যের এই দিকটিকে রুটিনমাসিক দায়িত্ব হিসাবে গণ্য করার প্রবণতা রহিয়াছে	
*১৯। অর্থনৈতিক উন্নয়নে আগ্রহ	উন্নয়ন প্রকল্পসমূহের পরিকল্পনা প্রণয়ন ও কার্যকরীকরণে আগ্রহী	৬ম	তাঁহার কর্তব্যের এই দিকটিকে রুটিনমাসিক দায়িত্ব হিসাবে গণ্য করার প্রবণতা রহিয়াছে	
*২০। জনসাধারণের সহিত ব্যবহার	বিনয়ী ও সহায়ক	৬ম	উদ্ধৃতির প্রবণতা রহিয়াছে	
*২১। জীবনযাত্রার মান	আয়ের জাত সামর্থের মধ্যে জীবিকা নির্বাহ করেন	৬ম	আয়ের জাত সামর্থের বাহিরে জীবিকা নির্বাহের রিপোর্ট রহিয়াছে	
*২২। নিরাপত্তা বিধি প্রতিপালন	ব্যতিক্রমগতভাবে সতর্কতামূলক ব্যবস্থা গ্রহণ করেন	৬ম	অবহেলার প্রবণতা রহিয়াছে	
*২৩। সময়নিষ্ঠা	সময়নিষ্ঠ	৬ম	সময়নিষ্ঠ নহেন	
*২৪। চমন	শৃঙ্খলিত ও স্বাভাবিক	৬ম	অপর্যাপ্ত বা স্বাভাবিক	

*কেবলমাত্র প্রযোজ্য ক্ষেত্রেই প্রযুক্ত হইবে।

**চতুর্থ পৃষ্ঠার ক-১ নির্দেশ

সম্প্রদায়িক অন্যান্য অফিসারের সঙ্গে তুলনামূলক নিম্নের সঠিক কলামে অনুসন্ধান করিয়া এই অফিসার সম্পর্কে আপনাদের সাধারণ মূল্যায়ন লিপিবদ্ধ করুন :-

Dhaka University Institutional Repository

অতিউত্তম	উত্তম	সাধারণ	সাধারণের নিম্নে।	নিকৃষ্ট	বিশেষ প্রবনতা থাকিলে উহার উপর মন্তব্য যেমন :-সচিবালয়, প্রশাসন, বিচার বিভাগ, উন্নয়ন বা কূটনীতি সম্পর্কিত কার্য।
Am					

পদোন্নতির যোগ্যতা
(নিম্নের সঠিক বাজে অনুসন্ধান করুন)

প্রত্য পদোন্নতির সুপারিশ করা হইল ...	...	...	...	Am
পদোন্নতির যোগ্য	...	...	...
সংশ্রুতি পদোন্নতি হইয়াছে, আরো পদোন্নতি সম্পর্কে মূল্যায়নের সময় হয় নাই	...	...	...
এখনও পদোন্নতির যোগ্য নহেন, কিন্তু, কালক্রমে যোগ্য হইতে পারেন	...	...	...
আরো পদোন্নতির যোগ্যতা, সংশ্লিষ্ট সীমার পৌঁছিয়াছেন	...	...	...

লেখ চিত্র

তারিখ.....১৯৮.....।

Signature
তারিখ ১৯/১০/৮০
রিপোর্ট প্রদানকারী
সদস্য
৩

৪র্থ খণ্ড
প্রতিস্থাপককারী অফিসারের মন্তব্য

স্বামি মনে করি যে, রিপোর্ট প্রদানকারী অফিসারের মূল্যায়ন অতিউত্তম/বৃষ্টি সংগতভাবে উত্তম/কঠোর/নমনীয়/ পক্ষপাতহীন।
অন্যকর্তৃ, নিম্নের অন্যায় মন্তব্য যোগ করিতেছি :

তারিখ.....১৯৮.....।

সদস্য

*সদস্যদের নীচে রিপোর্ট প্রদানকারী/প্রতিস্থাপককারী অফিসারের নাম ও পদবী টাইপ করিতে বা স্পষ্টাকারে লিখিতে হইবে কিংবা রাবার স্ট্যাম্পের ছাপ মাঝিতে হইবে।
*অপ্রযোজ্য মূল্যায়ন অংশগুলি কাটরা দিন।

১। কোন আফিসারের মৌলিক গুণাবলী লিপিবদ্ধ করার জন্য এই ফরমটি তৈরী করা হইয়াছে। বিশেষজ্ঞ পদার্থের চাকুরীর অথবা বিশেষ ধরনের স্বত্বাধীন নিয়ন্ত্রণ কোন আফিসারের জন্য অন্যান্য প্রয়োজনীয় গুণাবলী সম্পর্কে প্রয়োজনবোধে, ২য় খণ্ডের ১৫ হইতে ১৭ খণ্ডের শর্তাবলীতে মন্তব্য লিপিবদ্ধ করিতে হইবে। গোপন রিপোর্ট সম্বন্ধে কোন বিশেষ চাকুরীর বা পদের জন্য প্রয়োজনীয় নির্দিষ্ট গুণাবলীর বিশেষ উল্লেখের প্রয়োজনের ক্ষেত্রে মন্ত্রণালয়/বিভাগসমূহ তাহাদের অভিনব রিপোর্ট প্রদানকারী আফিসারগণকে উক্তসংক্রান্ত প্রাথমিক বিশেষ প্রদান করিবেন। যখন এই ফরম এক এক জন আফিসারের জন্য আফিসে প্রথমতঃ তৈয়ার করা হয়, তখন ১৫ হইতে ১৭ খণ্ডের শর্তাবলীতে এইসংক্রান্ত গুণাবলী সম্পর্কে উপযুক্ত শিরোনামসমূহ টাইপ করিতে হইবে।

২। পরবর্তী উৎখন আফিসার এই রিপোর্ট অনুসন্ধান করিবেন এবং রিপোর্ট প্রদানকারী আফিসারের উপরন্তু আফিসার, উহাতে প্রতিসন্ধান করিবেন। যে আফিসার সম্পর্কে রিপোর্ট প্রদান করা হইয়াছে তাহার ক্রমের সঠিক উল্লেখকই সংক্রান্ত হইতে হইবে। উদাহরণস্বরূপ :-

যে আফিসার সম্পর্কে রিপোর্ট প্রদত্ত হইবে।	রিপোর্ট প্রদানকারী আফিসার।	প্রতিসন্ধানকারী আফিসার।
১। ১ম শ্রেণীর আফিসার	প্রধান কার্যালয়/বিভাগ	মেয়র
২। ২য় শ্রেণীর আফিসার	সংশ্লিষ্ট বিভাগীয় প্রধান।	প্রধান কার্যালয়/বিভাগ
৩। ৩য় শ্রেণীর আফিসার	সংশ্লিষ্ট বিভাগীয় প্রধান।	প্রধান কার্যালয়/বিভাগ

৩। যদি কোন আফিসারের গোপন রিপোর্ট বিরূপ মন্তব্য করা হয়, তবে যথাযথ সন্দেহ এবং যে কোন ক্ষেত্রে, রিপোর্ট প্রতিসন্ধানকৃত হওয়ার তারিখ হইতে ১ মাসের মধ্যে ডি, ও, ডিটিসহ সম্পূর্ণ রিপোর্টের কপি তাহার নিকট সরবরাহ করিতে হইবে। তিনি রিপোর্ট প্রাপ্তি সন্ধানকারী স্বত্বাধীন ডি, ও, ডিটিতে সন্ধান করিয়া ফেরত দিবেন। যে আফিসার সম্পর্কে রিপোর্ট প্রদত্ত হইয়াছে, তাহার নিকট বিরূপ মন্তব্য সম্বলিত রিপোর্টের অনুলিপি সরবরাহ করিতে সংক্রান্ত কর্মকর্তা নানা উদ্দেশ্যে তৎসহ মন্ত্রণালয়/বিভাগে প্রেরণ করিতে হইবে।

৪। রিপোর্ট প্রদানকারী ও প্রতিসন্ধানকারী আফিসারগণের পৃথক পৃথক অভিমত অনুসারী রিপোর্ট তৈয়ার করা হইলে, প্রতিসন্ধানকারী আফিসার উৎখন কর্তৃপক্ষ কতৃৎপূর্ণ হইতে অভিমত প্রদান করিবেন।

৫। যে আফিসার সম্পর্কে রিপোর্ট প্রদত্ত হইয়াছে, তিনি পূর্ববর্তী বৎসরে তৎসম্পর্কে উল্লিখিত মোসত্বে প্রতিকারের জন্য ব্যবস্থা অবলম্বন করিয়াছেন কিনা এই সম্বন্ধে কোন মন্তব্য থাকিলে তাহাও জানাইতে হইবে।

৬। প্রথমশ্রেণীর আফিসারদের ক্ষেত্রে পরিদপ্তর/অফিস প্রদান এবং অন্যান্য আফিসারদের ক্ষেত্রে, সংস্থাপন সংক্রান্ত বিষয়ের জরুরী সিদ্ধির আফিসার নিরূপ মন্তব্যসমূহ জানাইবেন।

৭। বিরূপ মন্তব্যসমূহ লিপিবদ্ধকারে সংক্রান্ত অভিসন্দেহ না জানানো পর্যন্ত এবং তাহার কোন নিবেদন থাকিলে তৎসম্পর্কে সিদ্ধান্ত গৃহীত না হওয়া পর্যন্ত, বিরূপ মন্তব্য সম্বলিত গোপন রিপোর্ট বিবেচনার জন্য গৃহীত হইবে না। বিরূপ মন্তব্যের বিরুদ্ধে যে কোন নিবেদন অবশ্যই দুই প্রক্ষেপ হইতে হইবে।

(ক) কর্মচারিত সম্পর্কিত গোপন রিপোর্ট হেফাজতের জন্য দায়ী আফিসারগণের জন্য নির্দেশ।

১। আয়তনীয় আফিসারের মাঝামাঝি সময়ে রিপোর্টসমূহ পেশ করিবার জন্য রিপোর্ট প্রদানকারী আফিসারগণকে প্রতি বৎসর তিস্তমাস মাসে মরণ করাইয়া দিবে। প্রতিসন্ধানকারী আফিসারগণকেও একই সঙ্গে জানাইয়া দিতে হইবে।

২। কোন বিরূপ মন্তব্য আছে কিনা তাহা দেখিবার জন্য প্রত্যেক রিপোর্ট সত্যতার সহিত পড়ুন। যদি থাকে, তাহা হইলে সংক্রান্ত আফিসারকে উক্ত রিপোর্টের অনুলিপি বাহাতে অবিলম্বে প্রেরিত হইতে তাহার ব্যবস্থা গ্রহণ করুন এবং তাহার কোন নিবেদন থাকিলে তৎসহ মন্তব্য প্রাপ্তির এক পক্ষকালের মধ্যে তাহা পেশ করার জন্য নির্দেশ দিন।

৩। ফোন্ডারের ঐ কলাম পূর্ণ করুন এবং নিবেদন প্রাপ্তির প্রতি লক্ষ্য রাখুন। কোন নিবেদন থাকিলে তৎসম্পর্কে সিদ্ধান্ত গ্রহণের ব্যবস্থা অবলম্বন করুন এবং এক মাসের মধ্যে সংক্রান্ত আফিসারকে উক্ত সিদ্ধান্ত অবগত করান। সিদ্ধান্তের অনুলিপি দলিলগূহের মধ্যে রাখুন।

৪। প্রথম শ্রেণীর আফিসারদের ক্ষেত্রে, গোপন রিপোর্টের অনুলিপি সংস্থাপন বিভাগে প্রেরণ করুন, যদিও এই আফিসার যে চাকুরী করেন তাহার সহিত এই বিভাগ সংক্রান্ত নহেন। অন্যান্য ক্ষেত্রেও আফিসারদের ক্ষেত্রে, গোপন রিপোর্টের অনুলিপি সমূহ সংক্রান্ত প্রশাসনিক পরিদপ্তরে প্রেরণ করুন। যদি আফিসার ঐ পরিদপ্তরে চাকুরী করেন, তাহা হইলে মূল ও অনুলিপি আপনাব নিজেই আফিসে রাখুন।

৫। রিপোর্ট, ফোন্ডারে রাখুন এবং উহাতে প্রয়োজনীয় বিমর্শনীয় লিপিবদ্ধ করুন। ফোন্ডারটি নামের মধ্যে রাখুন এবং নামের উপরে কলামগুলিতে প্রয়োজনীয় বিমর্শনীয় লিপিবদ্ধ করুন। দলিলগূহ বাহারে পাঠাইবার সময় আপনি নামের সংক্রান্ত কলামগুলি পূর্ণ করিয়া নামটি আপনার নিকট রাখুন।

৬। যদি কোন আফিসার উপরন্তু দুই বৎসর খরিয়া একই রিপোর্ট প্রদানকারী আফিসারের নিকট হইতে বিরূপ মন্তব্য পাইতে থাকেন, তাহা হইলে তাহাকে অন্য একজন রিপোর্ট প্রদানকারী আফিসারের অধীনে ন্যস্ত করার বিষয়টি উত্থাপন করুন।

(গ) রিপোর্ট প্রদানকারী আফিসারের জন্য নির্দেশ।

১। আপনার অধীনস্থদের সম্পর্কে রিপোর্ট লিখিবার সময় :-
(ক) মতামত প্রদান হইবে। (গ) "বাদ্য" বা কোলসে এড়াইয়া যাওয়ার মত মন্তব্য না করিয়া স্পষ্ট ও সরাসরি মন্তব্য করুন।

(খ) মতামত সত্যতা অবলম্বন করুন। (ঘ) অতিরিক্ত এবং স্বল্প বিবৃতি পরিহার করুন।

২। সংক্রান্ত আফিসারদের বাদ্যতা ও দুর্বলতা দুইটিগোচর হওয়া মত উভয় তাহাদের দুইটিগোচর করুন এবং তাহাদের বাদ্যিক কর্মচারিতে তাহা লিপিবদ্ধ করার পূর্বে সংশ্লিষ্টদের জন্য তাহাদিগকে এইভাবে সংযোগ দিন।

৩। মূল ফরম ও অনুলিপির সংক্রান্ত বাস্তবায়নে অস্বাক্ষর করিয়া এই ফরম দুই প্রক্ষেপ করুন। প্রয়োজনীয়ের লেখচিত্রের নীচে আপনার মতামত টাইপ করিয়া দিতে পারেন, কিন্তু সেই ক্ষেত্রে লেখচিত্রের শেষে আপনাকে স্বাক্ষর করিতে হইবে।

৪। যে আফিসার সম্পর্কে রিপোর্ট প্রদত্ত হইয়াছে তৎসম্পর্কিত লেখচিত্রের জন্য নির্দিষ্ট স্থান পূর্ণ করিবার হেলার, তাহার উন্নতি সাধনের জন্য কোন প্রস্তাব থাকিলে তৎসহ তাহার সলল ও দুর্বল দিকগুলির উল্লেখ করুন-বাহাতে সংক্রান্ত আফিসারের গতি, কার্যাবলী এবং চরিত্রের সম্বন্ধে যে ফুটিয়া উঠে।

৫। দুই বা ততোধিক গুণাবলী ২য় খণ্ডে একসঙ্গে উল্লেখিত হইয়াছে অথচ সংক্রান্ত আফিসার কেবল উহাদের একটি গুণের অধিকারী-সেই ক্ষেত্রে 'মন্তব্য' কলামে এই বিষয়টি উল্লেখ করুন, অর্থাৎ যদি কোন আফিসার সহযোগিতা পরায়ন হন কিন্তু, বিচক্ষণ নহেন তবে তাহা লিখুন।

৬। এই রিপোর্টের ২য় ও ৩য় খণ্ড পূরণ করার পর ফরমখানা প্রতিস্বাক্ষরকারী আফিসারের নিকট প্রেরণ করুন।

৭। আপনার অধীনে ন্যস্তম তিন মাসকাল চাকুরী করিয়াছেন এমন প্রত্যেক আফিসারের রিপোর্ট পেশ করুন।
(ঘ) প্রতিস্বাক্ষরকারী আফিসারের জন্য নির্দেশ।

১। যে আফিসার সম্পর্কে রিপোর্ট প্রদত্ত হইয়াছে তৎসম্পর্কে আপনার ব্যক্তিগত জ্ঞানের আলোকে রিপোর্ট প্রদানকারী আফিসারের মন্তব্যসমূহের মূল্যায়ন করুন। অত্যন্ত ঐচ্ছিকভাবে আপনার নিজস্ব মন্তব্য লিখুন।

২। যদি আপনি মনে করেন, যে রিপোর্ট প্রদানকারী আফিসারের কোন একটি বিশেষ মন্তব্য সঠিক নহে এবং তাহা মূর্খতা ফেলা বহুকার তাহা হইলে লাল কালিতে তাহা কাটিয়া অনুস্বাক্ষর করুন এবং আপনার বিবেচনার সঠিক অন্য কোন মন্তব্য থাকিলে তাহা উহাতে সমিবেশিত করুন। যদি আপনি কোন মন্তব্য সম্পর্কে পূর্ণপ্রাপ্তির একমত না হন, তাহা হইলে ২য় খণ্ডের 'মন্তব্য' কলামে প্রাসংগিক লিপিবদ্ধ বিষয়ের পাশে অথবা ঐচ্ছিকভাবে 'প্রতিস্বাক্ষরকারী আফিসারের মন্তব্যের' নীচে আপনার নিজের মন্তব্য লিখুন।

৩। যে মন্তব্য আপনি বিরূপ বলিয়া বিবেচনা করেন তাহার নীচে লাল রেখা টানিয়া দিন।

৪। ফরম প্রতিস্বাক্ষর করার পর গোপন রিপোর্ট হেফাজতের জন্য দায়ী আফিসারের নিকট উহা ফেরত দিন।
(ঙ) সংস্থাপন বিভাগের জন্য নির্দেশ।

১। মূল রিপোর্ট সমেত কোন দলিলগূহ হারাইয়া যাওয়ার অথবা ভুলপত্র অন্যান্য কারণে বাহা হওয়ার জন্য বাহাতে এগুলি পাওয়া যায়, তৎক্ষণা ১ম শ্রেণীর আফিসারদের দলিলগূহের অনুলিপি সত্যতার সহিত রাখুন।

২। প্রতি বৎসর মার্চের প্রথম সপ্তাহে সংক্রান্ত আফিসার সম্পর্কে মনোনিবেশিত রিপোর্ট পাওয়া গিয়াছে কিনা তাহা দেখিবার জন্য প্রত্যেক দলিলগূহ পরীক্ষা করুন। যদি পাওয়া না যায় তবে সংক্রান্ত মন্ত্রণালয়/বিভাগ/পরিদপ্তর/অফিসারকে মরণ করাইয়া দিন।

৩। দলিলগূহ পরিপূর্ণ আকারে পাওয়া গেলে, সব্বশেষ রিপোর্টটি পড়িয়া দেখুন, উহাতে কোন বিরূপ মন্তব্য থাকিলে তাহা সংক্রান্ত আফিসারকে অবহিত করা হইয়াছে কিনা, এবং সে বিষয়ে তাহার কোন নিবেদন থাকিলে তৎসম্পর্কে কোন সিদ্ধান্ত গৃহীত হইয়াছে কিনা তাহা দেখুন। অন্যথায় প্রয়োজনীয় কার্য নিৰূপণ করিবার জন্য সংক্রান্ত মন্ত্রণালয়/বিভাগ/পরিদপ্তরকে মরণ করাইয়া দিন।

৪। চাকুরী জীবনের গতিধারা সম্পর্কে পরিকল্পনা গ্রহণের দুইটিফর্ম হইতে সম্পূর্ণভাবে পাওয়া দলিলগূহ পরীক্ষা করুন এবং সংক্রান্ত আফিসারের ভবিষ্যত সভাবনাকে প্রভাবিত করিতে পারে তৎসম্পর্কে মূল্যায়নের বা তাহার চারিত্রিক বৈশিষ্ট্যের এমন কোন আকর্ষক পরিবর্তনের তথ্য পাওয়া গেলে সেই সম্পর্কে উপযুক্ত ব্যবস্থা গ্রহণ করুন।

Notice of a Revaluation

FORM A

.....

Notice under rule 25 of the Bangladesh Municipal Committee (Taxation) Rules, 1960

No

.....

.....

For the purpose of preparing the (revised) valuation list of buildings and lands, take notice that under rule 25 of the Bangladesh Municipal Committee (Taxation) Rules, 1960, you are hereby required to furnish to the undersigned within seven days from the receipt of this notice a true and correct return of the rent or annual value of your buildings and lands and true and correct description of the same in Form B attached hereto.

In case of default you shall be liable to a fine which may extend to ten rupees, and a further daily fine of not exceeding five rupees for each day during which you shall fail to furnish the return.

..... Dhaka Municipal Corporation

..... 196

Declaration of Value

FORM B

Dhaka Municipal Corporation

Return of rent or annual value of buildings and lands and true and correct description of buildings and lands for the purpose of assessment or revision of assessment or Municipal taxes.

[To be filled up by the owner or occupier]

1. Name of Subzone
2. Name of Mahalla/Road/Street
3. Present number of building and land (holding) in the assessment list.
4. (a) Name(s) of owner(s) with father's or husband's name(s)
(b) Name(s) of occupier(s) with father(s) or husband(s) name(s)
5. Area covered by buildings and land -
 - (a) by buildings
 - (i) Masonry buildings.....
 - (ii) Semi-pucca
 - (iii) Kutcha
 - (iv) Total
 - (b) by vacant lands
 - (i) Tanks/Ditches
 - (ii) Khal
 - (iii) Garden
 - (iv) Kutcha privy
 - (v) Other uses

6. Description of ~~books~~ ^{Digital University Institutional Repository} be furnished as per details on the reverse).

.....

(Signature of person making the return)

(Continuation of Form B)

Description of Buildings

	Nature of construction whether a masonry building, kutcha, pucca framed or a hut whether flat terraced or tiled roof or hōgla or thatched corrugated tin shed or pitched, etc.	Age and condition of buildings	Number of storeys	Number, dimension and description of -				Total floor space	Present value/ Annual rental of building and adjacent lands in owner's/ occupier's possession.	Remarks
				Rooms	Verandah (open or closed)	Bath-rooms	Steps			
1	2	3	4	5	6	7	8	9	10	11
Occupier's possession residential buildings.										
Occupier's possession - residential buildings										
Occupier's possession - residential buildings										
Occupier's possession - residential buildings										

GL3AAD

[To be filled up by the Assessor]

7. New number, if any,
allotted to the building
and land (holding).

8. Annual value determined
by the Assessor -

Residential buildings	Godown/ Work- shop	Vacant land (if separately assessed).	Total.
--------------------------	--------------------------	--	--------

(a) Owner's possession ..

(b) Occupier's possession ..

Total ..

Assessor's remarks showing the basis
of determination of annual value
together with brief reasons why the
assessment differs, if it does, from
the assessment of similar property in
the same area or street.

Application for review of assessment

1. Date of petition
2. Petitioner's name
3. Number of the building and name of the street
4. Annual valuation-
 - (a) Existing
 - (b) Revised
5. Grounds of remission to be stated in brief by the applicant
.....
6. Office certificate as to the correctness of columns 1 to 5
7. Opinion of the member representing the Union or the officer enquiring
.....
8. Appeal sub-committee's order with regard to each building-
 - (a) Purport of the order
 - (b) Annual valuation finally fixed
9. Initial of the members of the Appeal Sub-Committee
10. Remarks as to any arrears due from the petitioner and the quarter from which the order is to take effect
.....

The Field Book

1. The field book is used to record details of the valuation of a property, and is compiled by basic assessors based on their survey of the property, following receipt of the declaration of value form (Form B) described in Appendix 3.2. The description of the property contained in the book is detailed, and if a holding comprises several buildings or units, details of each will be entered in the field book.
2. The headings of the field book are:
 - . Old holding number;
 - . Description of property;
 - . Name of assessee;
 - . Name of tenant;
 - . Old valuation;
 - . Annual valuation as per assessee's return;
 - . New holding number if different from old;
 - . New valuation; and
 - . Comments.

The Assessment Register

1. The Assessment Register is the principal register of the valuation and the quarterly tax due from a holding. Entries in this register are therefore strictly controlled.
2. A new Assessment Register is compiled following each general revaluation, entries being made from the field books prepared during the course of the revaluation. In one Assessment Register of a particular DMC taxation subzone, a statement was included indicating the name of the officer compiling the Register from the Field Book, the name of the (different) officer responsible for the details in the Field Book, and the name of the (different) officer responsible for comparing the details in the Field Book and the details in the Register, a comparison which is made holding by holding.
3. Amendments to the Assessment Register are effected via the Mutation Register (see Appendix 3.6) and require the authorization of an officer of at least Taxation Officer status.
4. The Headings in the Assessment Register are:
 - . Serial Number;
 - . Name of Road/Locality;
 - . Holding Number;
 - . Description of Property;
 - . Assessed Value;
 - . Name of Owner;
 - . Quarterly demand - holdings tax
 - conservancy rate
 - water rate
 - lighting rate;
 - . Total annual demand;
 - . Total quarterly demand;
 - . Effective date of assessment; and
 - . Remarks.

The Register of Petitions

1. The purpose of this register is to record all petitions against assessment of taxes. The information contained in the register can be segmented into three parts:
 - . Information describing the holding which is the subject of the petition;
 - . Information about the petition itself; and
 - . Information about the decision on the petition.

2. In practice, in DMC the details required to identify the holding and the date of submission of the petition are recorded in the Register. Details of the petition and of the decision taken are then maintained in separate petition files, one for each petition; these are entered in the Register later but, in the one Petition Register inspected, entry of these details was at least a year in arrears.

3. The Register has the following headings:
 - . Serial Number;
 - . Name of Petitioner or Assessee;
 - . Holding to which the petition relates - Subzone,
 - Road or locality,
 - Holding number;
 - . Date of Receipt of Petition;
 - . Grounds on which relief is sought;
 - . Date of Passing the Petition to the Enquiry Officer;
 - . Name of Officer Making Enquiries;
 - . Result of Enquiries;
 - . Decision of the Assessment Review Board
 - Date and purpose of order,
 - Assessment arrived at;
 - . Cross-reference to Remission or Mutation Register; and
 - . Initial of Authorizing Officer.

The Mutations Register

1. The Mutations Register is used to record changes in the details of a holding which lead to a permanent change in the details of assessment of the holding. Thus the effects of assessing additional value following construction of an extra floor on a holding would be entered in the Mutation Register, for example, whereas the effects on tax dues of a holding being temporarily vacant would not.

Entries in the Register are initialled by the Taxation Officer, because this register is used to record alterations to the main register of tax demand, the Assessment Register.

2. The headings in the Mutation Register are:
 - . Serial Number;
 - . Date of Order;
 - . Sub-zone;
 - . Holding number (and locality);
 - . Name of assessee;
 - . Original Amount of Quarterly Tax - Holding Tax, Conservancy Rate, Water Rate, Lighting Rate;
 - . Effect on Quarterly Demand - Increase in Holding Tax, Conservancy Rate, Lighting Rate;
 - Decrease in Holding Tax, Conservancy Rate, Water Rate, Lighting Rate;
 - . Date of Effect;
 - . Remarks; and
 - . Initial of Assessor.

The Remission Register

The Remission Register is used to record remissions of tax awarded after the full amount of the tax originally due has been recorded in the taxation registers.

Thus it records reductions in dues following, for example, the granting of appeals against property assessments effective from some earlier date, or the granting of remission on grounds of hardship after a tax bill has been served.

The information recorded is the amount of the remission and the type of tax and the period which the remission applies to.

Each entry in the Register refers to the authority for the remission, is signed by the bill clerk and countersigned by the Deputy Taxation Officer responsible.

The headings in the Register are:

- . Date of Order;
- . Number of Holding;
- . Street/Locality;
- . Owners Name;
- . Original Assessment: Holdings tax
Conservancy Rate
Water Rate
Lighting Rate.
- . Remission of Old Arrears: Holdings tax, etc.
- . Remission of Previous Year's Arrears:
Bill Number
1st Quarter - Holdings Tax, etc.

Bill Number
2nd Quarter - Holdings Tax, etc.
- . Remission of Current Year's Demand:
Bill Number
1st Quarter - Holdings Tax, etc.
- . Initials of Vice Chairman
- . Remarks.

The Receipt of Payment of Property Tax

A receipt of payment is issued to taxpayers making payment to a DW Sarkar or to the 'indoor counter' of a tax office. It contains details other than the amount paid because it is used by collectors to compile bank paying-in slips, which require details of type of tax or charge, etc.

Receipts are issued to collectors in bound books, and are completed by collectors in duplicate (using carbon paper), the top copy being given to the taxpayer and the duplicate retained by the collector to be used by bill clerks to verify details of bankings.

The receipt contains the following details:

- . Receipt number (pre-printed);
- . Book number (pre-printed);
- . Circle (sub-zone) number;

Separately for holding tax, conservancy rate, water rate, lighting rate, and total amount

- . Amount realised for Old Arrears;
- . Amount realised for previous year - quarter 1
- quarter 2
etc;
- . Amount realised for current year - quarter 1
- quarter 2
etc;
- . Total Realised; and
- . Date.

Additionally, collectors show rebate granted on the gross total realised. This is written on the receipt as appropriate.

The Challan (Paying-in Slip)

The challan is a paying-in slip which records details of bankings of house to house collections made by DW Sarkars. Challans are completed in triplicate (using carbon paper) and although each challan has space for recording details of collections from five holdings, in practice often a separate challan is completed for each transaction.

The challan is used as

- . a record of the bankings made by collectors, and a means of checking the detail of these bankings.
- . a means for the bank to analyse collections between current year dues and arrears, and between tax and each of the various rates. These are summarised, together with details of direct payments to banks, in a bank statement, the daily total of which is used to post the cash book; and
- . a record from which to post the Demand and Collection Register.

It contains the following headings:

- . Challan number (preprinted)
- . Taxation Zone;
- . Name of D.W. Sarkar,
- . Taxation Sub-zone;
- . Date of Collection;
- . Name of road/locality;
- . Holding number;
- . Name of assessee;
- . Receipt number;

By holding, and in total,

- . Arrears - number of quarters,
- amount realised - holdings tax,
- conservancy rate,
- water rate,
- lighting rate,
- surcharge;
- . Current year, 1st quarter - holding tax,
- conservancy rate,
- lighting rate;
- . Current year, 2nd quarter - holdings tax,
etc;
- . Current year, 3rd quarter - holdings tax,
etc;
etc;
- . Total amount realised for current year
- holdings tax
etc;

- . Total amount realised for arrears and current year
 - holding tax,
 - conservancy rate,
 - water rate,
 - lighting rate,
 - surcharge;
- . Gross collection;
- . Warrant fee;
- . Rebate;
- . Total realised (collection plus fee less rebate);
- . Signature of DW Sarkar and date;
- . Verification of details checked, signed by Bill Clerk;
- . Signature of Deputy Taxation officer; and
- . Total amount banked, signed by Bank Clerk.

Additionally, the collector indicates whether the collection is cash or cheque.

The Bakiyat

1. The bakiyat is a personal record maintained by each tax collector showing the details of tax collection for each of the properties on the collection round. Individual property entries are reconciled with office registers (the DCR) each quarter.
2. The information in a bakiyat is maintained in road or locality order, a separate page or set of pages being used for each road/locality. The detailed headings shown are
 - . Year of Bakiyat;
 - . Sub Zone Number;
 - . Name of Road/Locality;
 - . Holding Number;
 - . Name of Assessee;
 - . Collection 1st Quarter-
 - Holding Tax,
 - Conservancy Rate,
 - Lighting Rate,
 - Surcharge,
 - Total,
 - Receipt Number and Date;
 - . Collection 2nd Quarter-
 - Holding Tax
 - etc;
 - . Collection 3rd Quarter
 - Holding tax
 - etc;
 - . Collection 4th Quarter-
 - Holding tax,
 - etc.

The Demand and Collection Register

The Demand and Collection Register (DCR) records the details of taxation transactions property by property. It shows the amounts due and the amounts satisfied for each quarter.

A new DCR is compiled following a revaluation, once entries have been made in the Assessment Register (See Appendix 3.4). Entries are made in road/locality and holding number order, and each entry is made leaving sufficient space to record five years' 'quarterly transactions. In practice this means that one page is required for each holding, unless significant arrears exist; these are copied quarter by quarter from the previous DCR and so two pages are required to accommodate both the arrears and leave space for the coming five years' transactions.

Entries for tax and charges due each quarter are made from the details in the assessment register, and these entries in the DCR are used to compile the bill books sent to taxpayers annually.

Entries for satisfaction of demand by payment are recorded in the DCR, taking details from the copy bills or the copy paying-in slips (challans) returned as vouchers to support the bank statement.

Entries for satisfaction of demand by remission are recorded with reference to the appropriate authorisation in the Remission Register.

About 30% of the entries of collection are checked by the Deputy Taxation Officer in charge of the bill clerk responsible for maintaining the DCR.

Collectors reportedly reconcile details of collection in their personal records (Bakiyats - see Appendix 3.9) with the entries in the DCR each quarter.

The headings in the DCR, which are specific to an individual holding and which are completed for each quarter, including quarters from previous DCRs which are outstanding when compilation of a new DCR takes place, are:

- . Period - year and quarter;
- . Demand - holding tax,
 - conservancy rate,
 - lighting rate,
 - surcharge
 - total;
- . Closing date of rebate period;
- . Collection - Receipt number and date,
 - Challan/bill number and date,
 - Amount Realised: Holding tax,
 - Conservancy rate,
 - Lighting rate,
 - Surcharge;
 - Warrant fee;
 - Rebate;

- Remission - Date of allowing remission,
 - Amount remitted: Holding tax,
Conservancy rate,
Lighting rate,
Surcharge;
- Countersignature of Deputy Taxation Officer; and
- Comments.

Personnel in different Departments of Selected City Corporations

Personnel and staffing pattern constitute very vital factor in the overall administration of city corporation. It was found that the government approved the strength of officials and employees in Dhaka City Corporation (DCC) and Chittagong City Corporation (CCC). By notifications from time to time, the government also fixes the strength of the administrative, technical, clerical, unskilled and other staffs in all grades from class-I to class-IV. In DCC and CCC, the Chief Executive Officer (CEO) is the official head of all the officials working in the corporation. Below the Chief Executive Officer, there are many departmental heads who are subordinate to him. These officials are administratively responsible to the CEO for discharging their duties and day to day activities. But the overall functional supervision is the responsibility of the Mayor who is the chief executive in the city corporation. All the departments are headed by different departmental heads. The Secretary, posted in Dhaka and Chittagong on deputation by the government heads the General Administration department. The Revenue department which is responsible for collection of revenue and assessment of taxes is headed by the Chief Revenue Officer. The Chief Accounts Officer, the Chief Health Officer, the Chief Conservancy Officer, and the Chief Engineer are the administrative heads of the Accounts, Health, Conservancy and Engineering departments respectively. In Dhaka and Chittagong City Corporations, different categories of personnel are engaged in the seven functional departments and seventeen sections. We found the following officials in class-I and class-II services in DCC and CCC:

- I. General Administration Department - Headed by Secretary.
 - a. General Administration - Assistant Secretary, Administrative Officer.
 - b. Establishment - Assistant Secretary, Administrative Officer.
 - c. Information and Complaint - Information Officer.
 - d. Public Relations and Protocol - Public Relations and Protocol Officer.
 - e. Audit - Audit Officer, Assistant Audit Officer.
 - f. Law - Law Officer.
 - g. Security - Security Officer.
 - h. Store and Purchase - Store Officer, Purchase Officer.
- II. Revenue Department - Headed by Chief Revenue Officer.
 - a. Revenue - Revenue Officer, Assistant Revenue Officer.
 - b. Taxation - Taxation Officer, Assistant Taxation Officer.
 - c. Licence - Licence Officer, Trade Officer.
 - d. Estate and Misc.- Estate Officer, Assistant Estate Officer.
- III. Education, Social Welfare and Cultural Department -
Headed by Education, Social Welfare and Cultural Officer.
Other officials are Education Officer and Assistant Teachers.
- IV. Accounts Department - Headed by Chief Accounts Officer.
Other officials are Deputy Chief Accounts Officer, Accounts Officer and Assistant Accounts Officer.
- V. Health Department - Headed by Chief Health Officer.
Other officials are Health Officer and Medical Officer.
- VI. Conservancy Department - Headed by Chief Conservancy Officer.
Other officials are Deputy Chief Conservancy officer and Conservancy Officer.
- VII. Engineering Department - Headed by Chief Engineer.
Other officials are Additional Chief Engineer, Superintendent

Engineer, Executive Engineer and Assistant Engineer.

On the other hand, the class III services of the selected DCC and CCC consist of the following categories of posts: Upper Division Clerk, Lower Division Clerk, Stenographer, Steno-typist, Auditor in General Administration and Establishment; Tax and Revenue Assessor, Assistant Assessor in Revenue department; Garage Superintendent, Electrician, Mechanics, Light Inspector, Assistant Light Inspector, Assistant Fire-Fighting Officer, Tyndall, Leading Fireman and Fireman in Engineering; Sanitary and Food Inspector, Assistant Inspector, Head Vaccinator, Compounder, Health Inspector, Junior Nurse and Mid Wife in Health; Conservancy Supervising Inspector, Conservancy Inspector and Assistant Conservancy Inspector in Conservancy department; Accountant, Accounts Assistant in Accounts; Assistant Teacher in Education, Social Welfare and Cultural departments. But the class IV service consists of about thirty categories of posts which include the posts of Peon, Darwan, Chowkidar, Security Guard, Night Guard, Gardener, Carpenter, Mason, Farrash, Jamadar, Sweeper etc. The strength of the different categories of posts in the class IV service is fixed by each corporation with the approval of the concerned Ministry from time to time.

Personnel in different Departments of Selected Pourashavas

In the Selected Pourashavas, the CEO is responsible for overall supervision of all functions of the pourashavas. He is also the official head of the pourashava and is responsible for all the administrative activities. But in Barisal, the post of CEO fall vacant and no CEO had been posted there since its inception as class-I pourashava in 1986. Below him, there are three departments like General Administration, Engineering, and Health and Conservancy which are headed by a Secretary, an Executive Engineer and a Health and Conservancy Officer respectively. The CEO supervises their activities but the overall responsibility lies with the Chairman of the respective pourashava. The regular staff of the pourashava can be categorised from class I to class IV. There are also some 'Muster Roll' (Casual) employees. But in the four selected pourashavas, the following personnel are engaged in three functional departments and eleven sections. The personnel belong to class I, II and III grades in selected pourashavas are as follows:

- I. General Administration Department - headed by Secretary.
 - a. General section - Administrative Officer and Head Assistant.
 - b. Revenue, Assessment and Estate - Tax Assessor and Tax Collector
 - c. Accounts- Accounts Officer, Assistant Accounts Officer, Cashier
 - d. Licence - Licence Inspector, Trade Inspector.
 - e. Education, Culture and Library - Education and Cultural Officer, Librarian, Teacher.
 - f. Bazar - Marketing Officer, Assistant Marketing Officer.

- II. Engineering Department - headed by Executive Engineer.
 - a. Works, Electricity and Mechanical - Assistant Engineer, Sub-Assistant Engineer, Overseer, Mechanics.
 - b. Water Supply and Sanitation - Inspector, Superintendent.
- III. Health, Family Planning and Conservancy Department - headed by Health and Family Planning Officer.
 - a. Health - Health Officer, Medical Officer.
 - b. Conservancy - Conservancy Officer, Sanitary and Food Inspector, Supervisor.

The class IV service consists of about thirty categories of posts which includes the posts of Peon, Darwan, Chowkidar, Security Guard, Night Guard, Gardener, Carpenter, Mason, Farrash, Jamadar, Sweeper etc. The strength of the different categories of posts in the class IV service is fixed by each pourashava with the approval of the concerned Ministry from time to time. Besides, the respective bodies also employ some daily basis workers generally called 'Muster Roll' (Casual) employees.

Percentage of Taxes and Rates under different Heads of Selected
City Corporations and Pourashavas

City Corporations and Pourashavas	! Holding ! Tax	! Conservancy ! Rate	! Lighting ! Rate	! Water ! Rate
Dhaka City Corporation	! 7%	! 2%	! 3%	! --
Chittagong City Corporation	! 7%	! 7%	! 3%	! --
Barisal Pourashava	! 10%	! 7%	! 3%	! 6%
Bogra Pourashava	! 10%	! 6.5%	! 2.5%	! --
Mymensingh Pourashava	! 12.5%	! 7%	! 6%	! --
Sylhet Pourashava	! 12.5%	! 5%	! 3%	! 4%

Source: Field Survey.

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