FINANCE FOR LOCAL GOVERNMENT: AN ELUSIVE AGENDA

Preliminary Findings From a Field Level Exercise

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1. Introduction
A. Local Government in Bangladesh: Current Status

- Local governments in Bangladesh continue to have a poor record of being an efficient, accountable and responsive provider of public services at local level.

- The extent of fiscal powers accorded to various tiers of local governments is very limited.

- No macro level clarity regarding the aggregate amount of resources available to different tiers LGIs.
1. Introduction
A. Local Government in Bangladesh: Current Status

- The local government structure is complex and it is primarily deconcentrated rather than devolved.

- The number of local government tiers is high on international standards.

- From a fiscal perspective, Bangladesh can be considered as a highly centralized state.
1. Introduction
A. Local Government in Bangladesh: Current Status

- The extent of fiscal powers accorded to various tiers of local governments is very limited.

- No macro level clarity regarding the aggregate amount of resources available to different tiers LGIs.
1. Introduction
A. Local Government in Bangladesh: Current Status

- Each local government tier generally has a long list of potential revenue instruments comprising of various taxes, fees, and other income sources.

- In reality, many of these can generate little revenue.

- They tend to depend heavily on the national government’s transfers. This forces the LGIs to compromise on their autonomy to an extent.
1. Introduction
B. Rationale of the Study

- “There was a time when Bangladesh used to be known as a big village” -- it is no longer the case today.

- An increasing rate of urbanization.

- More and more of people are opting to live in the urban centers.

- Therefore, the resident’s demands for urban services from the urban local government are increasing rapidly.
1. Introduction

B. Rationale of the Study

- For many years, the focus of local government studies has mostly been on Union Parishad (UP). Numerous studies have also focused on different aspects of Upazila Parishad.

- A few studies can also be found on City Corporations.

- But Pourashavas have received astoundingly low attention of the national and international researchers.

- Which is why we wanted to focus mainly on “Pourashavas”
1. Introduction

C. Objectives of the Study

- To update the state of knowledge on the contemporary local government issues in general and local government finance in particular in the context of Bangladesh.

- To assess the nature and extent of devolution of power (fiscal and financial in particular).

- To map the flow of funds and revenue & expenditure composition of Pourashava and City Corporations.

- To examine the existing mechanisms of accountability of Pourashava and City Corporation in general and financial accountability in particular.
2. Design and Methodology of the Study

Sequence of Research

• Conceptualization- Preparation of Concept Note

• Desk Research- Literature Review (National and Global)

• Expert Group Meeting

• Preparation of Survey Design

• Survey- Field Testing
  Sample Survey of Various Respondents

• Focus Group Discussions

• Validation- Today’s Meeting
## 2. Design and Methodology of the Study
Sampled Pourashavas & City Corporations

<table>
<thead>
<tr>
<th>SL</th>
<th>Pourashava</th>
<th>District</th>
<th>Division</th>
<th>Class</th>
<th>Year of Est.</th>
<th>Population</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Bajitpur</td>
<td>Kishoreganj</td>
<td>Dhaka</td>
<td>B</td>
<td>1869</td>
<td>34898</td>
<td>Old but having large population still in B class</td>
</tr>
<tr>
<td>2.</td>
<td>Tarabo</td>
<td>Narayanganj</td>
<td>Dhaka</td>
<td>B</td>
<td>2002</td>
<td>150709</td>
<td>Newly established, with a medium population progressed very quickly from C to B class</td>
</tr>
<tr>
<td>3.</td>
<td>Kasba</td>
<td>Brahmanbaria</td>
<td>Chittagong</td>
<td>C</td>
<td>1999</td>
<td>40416</td>
<td>Having a large population &amp; established in 1999 but still in C class</td>
</tr>
<tr>
<td>4.</td>
<td>Kumarkhali</td>
<td>Kushtia</td>
<td>Khulna</td>
<td>A</td>
<td>2000</td>
<td>21914</td>
<td>Having small population size compared to others it is in A class</td>
</tr>
<tr>
<td>5.</td>
<td>Nabiganj</td>
<td>Habiganj</td>
<td>Sylhet</td>
<td>B</td>
<td>1997</td>
<td>23989</td>
<td>Having large population Compared to other A class Pourashavas established in the same year, it is still in Class B</td>
</tr>
</tbody>
</table>
### 2. Design and Methodology of the Study

#### Sampled Pourashavas & City Corporations

<table>
<thead>
<tr>
<th>SL</th>
<th>Pourashava</th>
<th>District</th>
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<th>Class</th>
<th>Year of Est.</th>
<th>Population</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>Dhunat</td>
<td>Bogra</td>
<td>Rajshahi</td>
<td>C</td>
<td>1901</td>
<td>14206</td>
<td>Still in Class C among 31 Pourashavas established before 1947</td>
</tr>
<tr>
<td>7.</td>
<td>Arani</td>
<td>Rajshahi</td>
<td>Rajshahi</td>
<td>B</td>
<td>2006</td>
<td>16550</td>
<td>Established newly and having small population among others it progressed quickly and in Class B now</td>
</tr>
<tr>
<td>8.</td>
<td>Mathbaria</td>
<td>Pirojpur</td>
<td>Barisal</td>
<td>A</td>
<td>1993</td>
<td>18375</td>
<td>Small population, recently established quickly progressed to class A</td>
</tr>
<tr>
<td>9.</td>
<td>Haragach</td>
<td>Rangpur</td>
<td>Rangpur</td>
<td>C</td>
<td>1989</td>
<td>61425</td>
<td>Oldest among 9 C class pourashava having the largest population size among those</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SL</th>
<th>City Corporation</th>
<th>District</th>
<th>Division</th>
<th>Established</th>
<th>Population</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
<td>Narayanganj City Corporation</td>
<td>Narayanganj</td>
<td>Dhaka</td>
<td>2011</td>
<td>220000</td>
<td>Newly established</td>
</tr>
<tr>
<td>11.</td>
<td>Khulna City Corporation</td>
<td>Khulna</td>
<td>Khulna</td>
<td>1990</td>
<td>1400689</td>
<td>Old</td>
</tr>
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### 2. Design and Methodology of the Study

#### Type of Respondents

<table>
<thead>
<tr>
<th>Type of Respondents</th>
<th>Total Number</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pourashava and City Corporation Mayor</td>
<td>11</td>
<td>One from each sample</td>
</tr>
<tr>
<td>Chief Executive Officer</td>
<td>2</td>
<td>One each from two sample City Corporation</td>
</tr>
<tr>
<td>Secretary</td>
<td>9</td>
<td>One each from nine sample Pourashava</td>
</tr>
<tr>
<td>Councillors</td>
<td>44</td>
<td>Four from each sample</td>
</tr>
<tr>
<td>Accounts Officer/Tax Collector</td>
<td>11</td>
<td>One from each sample</td>
</tr>
<tr>
<td>Residents</td>
<td>110</td>
<td>Ten from each sample</td>
</tr>
</tbody>
</table>
2. Design and Methodology of the Study

Major Research Questions

• Do Paurashavas have adequate legal framework, human capacity and financial resources to carry out their mandated functions?

• How much autonomy the Paurashavas enjoy in fiscal, financial and personnel management?

• What are the factors impeding devolution of greater fiscal autonomy to the Paurashavas?

• What are the factors affecting upstream and downstream accountability of the Paurashavas?
3. Preliminary Findings

A. Institutional and Governance Aspects

- The Pourashavas and City Corporations are vested with a long list of functions delegated to them by the central government under the Pourashava and City Corporation Act 2009.

These functions broadly relate to-

- **Public health** (includes water supply, sewerage and sanitation, etc)
- **Welfare** (includes public facilities such as education, recreation, etc)
- **Regulatory functions** (Includes enforcing building bye-laws, encroachments on public land etc.)
- **Public safety** (includes fire protection, street lighting, etc)
- **Public works** (includes construction and maintenance of roads, culverts and drainage etc;
- **Development activities** (Includes town planning and development of commercial markets etc.)
3. Preliminary Findings (contd..)

**A. Institutional and Governance Aspects**

- Pourashavas are facing a peculiar situation where the demand for services has been rising due to urbanization and urban growth, but on the supply side, the local resource base has been declining in some extreme cases.

- The Pourashavas and City Corporations are statutorily responsible for the provision and maintenance of basic infrastructure and services in cities and towns.

- Our study revealed that 7 (78%) out of 9 sampled Pourashavas were experiencing tremendous fiscal stress even to operate and maintain the existing services at satisfactory levels.
3. Preliminary Findings (contd.)

A. Institutional and Governance Aspects

- Monthly meetings are held on a regular basis in all the sampled Pourashavas and City Corporations but these are dominated by Mayors (in 7 out of 9 Pourashavas).

- Pourashava Councillors are mostly unaware of important Pourashava affairs and developments (80 Percent). The Pourashava Councilors were not even aware of their rights and obligations. In case of City Corporation a somewhat opposite picture was found.

- All the Female Councillors were found to have a very little knowledge about the Pourashava affairs and also about their responsibilities and rights. 20 (91%) out of 22 female Councilors informed that their voices were not generally heard.
3. Preliminary Findings (contd..)

A. Institutional and Governance Aspects

- By law, Pourashavas are supposed to form number of Standing Committees for ensuring effective governance and accountability.

  - All Pourashavas were found to have formed the Standing Committees, but none was found to have made them functional.

- For ensuring residents participation and for public oversight of the development projects and activities and greater coordination, by law, the Pourashavas are supposed to form Ward-Level Coordination Committee (WLCC) and Town-Level Coordination Committees (TLCC).

  - No Pourashava was found to have WLCC and TLCC
3. Preliminary Findings (contd..)

A. Institutional and Governance Aspects

- The Pourashavas are not fully autonomous for hiring and firing their staff. 1st 2nd class officials get appointed by the ministry but the 3rd and 4th class employees only get appointed by the Pourashavas and City Corporations.

- By law, an employee selection board is supposed to be formed by the Pourashava for considering the appointment of 3rd and 4th class employees. Mayor acts as the chair the Board, but the MPs and DCs informally tend to influence the recruitment process [8 (88.9%) out of 9 Pourashava Mayor].

- Out of 11 sample Pourashavas and City Corporations 6 (54.5%) were reportedly overstaffed and 4 (36.3%) were understaffed. In one of the sample areas 600 employees were working on master roll and the total yearly salary bill was 18 crore BDT). While in other areas, 3 were significantly under staffed and not having important at least one or more important officials such as secretary, tax collectors, tax assessors and also accountant.
3. Preliminary Findings (contd..)

A. Institutional and Governance Aspects

- Training is not given any importance in any of the Pourashava or City Corporation visited. No Councillors had any training at all. Only the mayors received a short orientation training after taking office.

- No initiative was found to be taken to improve limited administrative capacity of tax collection through training of tax assessors and other personnel and through computerizing tax collection system. Only in 2 (22.2%) out of 9 Pourashavas, officials attended some training programmes which they did not find very useful and relevant to their need.

- The GOB provisions permits the Pourashavas to sack any employee for poor or unsatisfactory performances. The Mayor can exercise his/her authority for firing the employees recruited by any Pourashava. But no Pourashava or City Corporation Mayor has done this.
3. Preliminary Findings (Cont..)

B. State of Finance and Financial Management

- Own source revenue (OSR) of Pourashava and City Corporations includes
  
  a) Property-based revenue
  
b) Activity-based revenue
  
c) Revenue from own property

- Property based revenue is the major source of Pourashava and City Corporation revenue and it includes tax and rates. The tax is imposed on residential and commercial properties and rates are collected for providing street lighting, conservancy and water supply.

- There is another property based tax known as Immovable Property Transfer Tax (IPTT) which is collected directly by the government at the time of transfer of property and 2 percent (of the value of every deed of transfer) of this revenue is shared with the Pourashava and City Corporations.

- There are several “activity or benefit based revenue” sources. These are, tax on profession, trades and callings, tax on the application for erection and re-erection of buildings, taxes on advertisement, amusement, vehicles, fees on shops and licenses, and tolls on ferries, bus stands and sand deposits.
3. Preliminary Findings (Cont..)

B. State of Finance and Financial Management

- **Pourashava’s own source revenue mobilization is generally poor.**

- In 5 (55.6%) out 9 sampled Pourashavas, they can only pay the salary bills with the own source revenue.

- In 2 (22.2%) ‘C’ category Pourashavas employees have remained unpaid for 11 months and in another for 7 months and this leading to frustration and low morale of the employees.

- Only in 2 (22.2%) – (both in ‘A’ and ‘B’ category) out of 9 sampled Pourashavas had managed to mobilize surplus resources after paying the salary bills of the employees.

- **When asked, why residents do not want to pay tax? The Mayor ranked the reasons in the following order:**
  1. Residents are not used to pay tax
  2. Low level of income of the residents
  3. Poor service quality of the LGs
  4. Unwillingness of the public representatives to collect tax
3. Preliminary Findings (Cont..)

B. State of Finance and Financial Management

- **Problems associated with assessment of holding tax**
  - **Ownership identification**: Ownership identification for imposition of property tax is the major reason for the problem of determining annual rental value.

- **Irregularity of assessment**: In case of record keeping during reassessment, the assessor cannot keep complete record when an addition to a building is made and rent value is increased.

- **Collusion between Tax Payer and Assessor**

- **Lack of Commitment**: One of the fundamental reasons that hinder regular assessment is fear of adversely affecting the popularity of the elected officials of the Pourashavas

- **Lack of Assessors**: The most striking feature of the current assessment regime is severe deficiency in human resources. The quality and quantity of assessment resources of the Pourashavas are simply inadequate to perform the job. The assessors need proper training.
3. Preliminary Findings (Cont..)

B. State of Finance and Financial Management

- Problems associated with collection holding tax
  - Irregularity of billing: In the study areas, tax collectors deliver the tax bills from door to door. During our interviews and FGDs with the residents it was informed that that tax bills were not regularly handed over to the tax payers. From the field survey it was revealed that about 48% people did not get the bills on time. They get the bill 2 or 3 months after the preparation of the assessment list.

- Attitudes and Ignorance of the Residents: Most of the people were found to be unaware of rate of the holding tax and the collection procedure of the holding tax. From the field survey it was revealed that only about 30 percent of the sample residents of Pourashava had ideas about holding tax rate. One the other hand, only about 15 percent respondents had moderate knowledge about the holding tax collection procedure.

- Unfavorable collection procedure: Collection procedure is followed by both manually and through bank in the study areas. In case of manual dealings, there is scope for corruption, especially tax evasion, which occur because of the illicit collusion between tax payer and collectors.

- Lack of political will of the Pourashavas to enforce penalties
High dependence on Central Grant

Central grant is primarily provided to undertake development and maintenance activities in the shape of ADP “block grant” and “special block grant”.

Mayors and Councilors informed that “special block grant” is a discretionary grant and quite often than not, is allocated upon political considerations.

8 (72.7%) out of 11 Pourashava and City Corporation Mayors informed that their dependence on central grant is adversely affecting their fiscal autonomy and capacity to carrying out their mandated functions.
Most Pourashavas and City Corporations under the purview of this study, show a heavy dependence on central government transfers, for Pourashavas this constitutes between 50% and 70% of total revenues.
3. Preliminary Findings (Cont..)

B. State of Finance and Financial Management

- **Pourashava and City Corporation Borrowing**
  
  By dint of the local Authorities Loans Act, 1914, a Pourashava can borrow money from the banks. But as the advance approval required from the government for this, the Pourashavas do not opt for loan. No Pourashava under our sample borrowed any money from the banks or any other financial institutions.

- There is a World Bank supported GoB project known as “Bangladesh Municipal Development Fund” (BMDF) under which a Pourashava can borrow money from this fund for undertaking important development works. These loans are to be paid back in easy installments. 2 (22.2%) out of 9 sampled Pourashavas have received grants under BMDF.

- Pourashavas and City Corporations which have been able to demonstrate increasingly higher level of own source revenue generation can claim to have additional financial resources from the “Urban Governance and Infrastructural Improvement Project” (UGIIP). 2 City Corporations under consideration have received grants under UGIIP.
However, major Revenue Expenditures heads include establishment cost, Others, Health. Education is a low priority in Pourashava expenditure.

The major Development Expenditures include infrastructure development, infrastructure maintenance, others and followed by donor funded projects.
3. Preliminary Findings (Cont..) 

B. State of Finance and Financial Management

Trends of Major Areas of Revenue Expenditure (Three Years) of the Sample Pourashavas & City Corporations

Establishment expenses covers: Honorarium of Mayor/Councilors Salaries of Officers and staff Wages of daily labours and sweepers Purchase of cars and maintenance of vehicles, Fuel of vehicles, Telephone bills, Electricity bills, Purchase of furniture, Purchase and maintenance of computer s, Travel allowances, News paper bill Etc.

The others expenditure in revenue covers mostly: Expenditure in social and religious institutions, Land Development, Audit expenditures, Expenditure for cases, cost of observing national days, Sports and cultural activities, Emergency relief, Purchase of electric goods for roads lightning, Meeting expenditures.

The others expenditure in development covers mostly: Street light Education Sports Public health Development of environment Animal resources Renovation of bus terminal etc.
3. Preliminary Findings (Cont..)

B. State of Finance and Financial Management

Distribution of Major Areas of Development Expenditure (2010-11) of the Sample Pourashavas & City Corporations (in %)

- Infrastructure Development
- Infrastructure Maintenance
- Donor Funded Projects
- Others

Tarabo, Dunat, Kasba, Bajitpur, Haragach, Arani, NCC, Kumarkhali, Mathbaria
3. Preliminary Findings (Cont..)

B. State of Finance and Financial Management

- **Budget and budgetary process**

  Pourashavas treat budgets more as a legal exercise than as a control (efficiency, transparency and accountability) tool. Pourashava end up using the budget as an instrument for obtaining government funds.

  Budget preparation is a very routine exercise and done in a simplistic manner. The account section in discussion with the Pourashava Mayor and Councilors selects project and allocates fund. The revenue estimates are prepared by totaling arrears and current demand for taxes and increasing other revenue by a certain percentages.

  Pourashavas are legally required to have a balanced budget. The municipal expenditures are thus conditioned by the level of resources available. In the pourashsvas where the receipts are very low, the expenditures are also low. These low expenditures have a crucial impact on the quality and nature of services provided by the municipality.
3. Preliminary Findings (Cont..)

B. State of Finance and Financial Management

- **Budget and budgetary process**

- In most Pourashavas a good part of arrears taxes remain unrealized and therefore the actual revenue falls short of the budgeted revenue by a big margin. Only about one third of the budgeted property, taxes and rates are realized annually. The estimates for government grants are made on the expected amount depending on previous year’s receipts.

- The budget is divided into three basic categories. These are “current”, “capital” and special fund account. Due to absence of proper definition of these three categories of accounts, Pourashava mainly use the first category. However, the items are not separated according to salaries, capital expenditure and recurrent expenditure properly.
3. Preliminary Findings (Cont..)

B. State of Finance and Financial Management

- **Auditing Practice**
  - Audit is carried out every year in Pourashava.
  - There was no provision of internal audit in the sample Pourashavas.
  - External auditors come from local revenue audit department of the office of the Accountant General of Bangladesh.
  - In general, two auditors take about ten days to complete auditing. Audit report concentrate on the accuracy of financial records and do not look into the financial management aspects such as realistic budgeting, tax collection performance, cash management, earning interest from bank deposit etc.
3. Preliminary Findings (Cont..)

B. State of Finance and Financial Management

❖ Financial Accountability and Transparency

❖ Open budget meetings are held where the budget is shared with the citizenry. Only the local influential people are invited. Common people of Pourashava have no idea about this practice.

❖ Councillors are not aware about the audit report or objections. Copy of the audit report, annual financial statement, tax assessment or annual budget are not displayed or shared with wider population of the Pourashavas.

❖ The current accounting system, which is used in Pourashava, is single entry accounting system. The activities of Pourashava authority lack transparency and accountability. For lack of monitoring, general people have no idea about budget allocation system, implementation of development and maintenance activities, income and expenditure of the Pourashava.

❖ In 50% of sampled Pourashavas had computerized system of tax record maintenance.
3. Preliminary Findings (Cont..)

C. Residents Perceptions about Pourashava and City Corporations

- 60 Percent of the sampled residents were not satisfied with the quality of services being provided by the Pourashavas and City Corporations.

- 59 percent of the sampled residents did not lodge any complaint about the poor quality service as they knew “nothing would change”.

- 74 Percent of the sampled residents feels that they can not meaningfully participate in development project identification process.

- 45 percent of the sampled residents “heard” about corrupt practices in Pourashava led development projects

- 55 percent residents informed that creation of Paurashava contributed to the stopping of some social safety net interventions such as VGD, female students scholarship and therefore hardcore poor have been heavily hit.

- 40 Percent of the sampled residents opined that Pourashava officials were corrupt and inefficient.

- Many residents (both poor and rich) of 2 Pourashavas under study were advocating for reverting back to the old system (UP).
4. Policy Perspectives on Finance for LGs

Does Population Size Matter?

- Large population in Pourashava does not necessarily help mobilizing more own source revenue

- A Pourashava with relatively small population may be better positioned to mobilize more own source revenues provided

- We have also found poor performing Pourashavas either having both large and small population.

- Population size is not perhaps linked with Pourashava’s better financial management capacity, autonomy and accountability.
Does the strong economic base of the Pourashava matter?

- A Pourashava having less population but a strong economic base is generally in a position to raise its own source revenue but it does not necessarily mean it will have a flawless financial management system, effective accountability mechanism in place or enjoy more autonomy.

- **Strong economic base contributes for better autonomy of the Pourashava.**

- Strong economic base might contribute to more finance but it alone might not help ensuring better financial accountability.

- **Attitudes and education of the Mayor and elected people are also necessary prerequisite**
Does political affiliation (of elected functionaries) matter?

Political affiliation of the Mayor and councilors was found not to have any negative impact on the working relationships among functionaries. But political affiliation has had the following impact:

If the Mayor belong to the ruling party then
- It becomes easier for the Pourashava to get funds.
- The Mayor is less accountable to the community for the quality and quantity of services
- The Pourashava enjoys relative autonomy as checks and balance mechanism is relaxed.
- The local administration becomes more supportive to the mayor.

If the Mayor belong to opposition party supporter
- The Pourashava hardly gets any special block grants
- The Mayor needs to be more accountable for his services to the community
- The Pourashava enjoys less autonomy, local MP and the local political leaders get upper hands in Pourashava’s activities.
- The local administration is less supportive to the Mayor

If the Mayor and MPs are from the same political party and the Mayor has the political ambition, then the local MP tends to dominate ultimately leading to conflict and chaos. We have found an instance in one of the sampled Pourashavas.
Does the location of Pourashava matter?

• Remote Pourashava having a strong administrative and other financial management capacity, interestingly however, in our sampled Pourashava there was another pretty remotely located Pourashava and its financial management and accountability practices were found to be weak.

• On the other hand, there was a Pourashava relatively closer to Dhaka and the district town but its administrative capacity was found to be weak.

➤ Location (remoteness from capital) does not matter.
4. Policy Perspectives on Finance for LGs (contd..)

Does year of establishment of Pourashava matter?

- Establishment year of pourashava has no effect on proper financial management, strong accountability and relative autonomy.

Does the category of Pourashava (such as A B C ) matter?

Category of PS has an effect on financial management, accountability and autonomy.

The A category Pourashavas’ financial management, accountability and autonomy was better than B and C category Pourashavas. While Two C category Pourashavas in our sample had very poor financial management, accountability practices.
4. Policy Perspectives on Finance for LGs (contd.)

Does the size of revenue generated matter?

- Size of the revenue generated was associated with proper financial management, strong accountability and relative autonomy.

- The bigger the size of revenue, the greater the observed level of accountability, autonomy and proper financial management.

Example: In Pourashavas where revenue size was larger and they had a relatively proper financial management, a strong accountability system in place. On the contrary; the In Pourashavas having smaller revenue size had weak financial management and accountability practices.
4. Policy Perspectives on Finance for LGs (contd..)

- For Pourashavas and City Corporations to perform effectively and efficiently what we need is:
  - All above will require systematic capacity building initiatives for the Pourashavas and City Corporations.
    - Proper office and financial management
    - Service quality improvement
    - Efficient tax assessment and collection,
    - Computerization of tax and accounting system
    - Training should be given priority (both elected representatives and officials)

- Now the question is who can or will do it?
  - MoLGRD?

- Need to have a Local (Finance) Government Commission. All categories of respondents of our study were in favour of it.
Thank You for Your Attention