

## Financial Management of Union Parishad: A Case Study on Sadia Chandpur Union Parishad, Chauhali Upazila, Sirajganj District, Bangladesh.

<sup>1</sup>.Dr. Md. Rajaul Karim, <sup>2</sup>. Mahadi Hasan Romel, <sup>3</sup>.Rozifa Akhtar, <sup>4</sup>.Md. Atiqul Islam, <sup>5</sup>. Md. Rubel Hossain,

<sup>1</sup>Assistant Professor Bangladesh Studies  
Khwaja Yunus Ali University, Sirajganj-6751 Bangladesh  
Email ID:mdrezaulkarim801@gmail.com

<sup>2</sup>Assistant Professor Department of Law  
Khwaja Yunus Ali University, Sirajganj-6751 Bangladesh

<sup>3</sup>Assistant Professor Department of Library and Information Science  
Khwaja Yunus Ali University, Sirajganj-6751 Bangladesh

<sup>4</sup>Assistant Professor Department of Islamic Studies  
Khwaja Yunus Ali University, Sirajganj-6751 Bangladesh

<sup>5</sup>Assistant Professor Department of Library and Information Science  
Khwaja Yunus Ali University, Sirajganj-6751 Bangladesh

### Corresponding Author:

Rozifa Akther  
Assistant Professor  
Department of Library and Information Science  
Khwaja Yunus Ali University,  
Sirajganj-6751 Bangladesh

### Abstract

*Bangladesh is a developing country in South Asia. The main instrument of local development in this country is the Union Parishad. There are about 4500 Union Parishads in Bangladesh for the purpose of local development. This study has tried to see how these Union Parishads manage finances for the purpose of local development. Therefore, we have analyzed the documents of Sadia Chandpur Union Parishad in order to see the financial management of the Union Parishad.*

**Keywords:** Financial, Management, Development, Budget, Local Government, Union Parishad.

### Introduction

The trend in developing countries around the world is to strengthen local government and use it to create economic stimulus. This is not out of the realm of possibility in Bangladesh either. But the sad thing is that even today, this country has not been able to stand on the foundation of a strong local government. The

currently active and participatory local government and administrative level of the village headman and rural people of Bangladesh is the Union Parishad, where the participation of democratically elected public representatives is ensured. Although the Union Parishad was established in the then Indian subcontinent in 1885 through the Bengal Local Self-government Act-III, this level

of local government has not been free from problems and in many cases is not able to function properly according to the rules. In the current situation, a major reason for the ineffectiveness of the Union Parishads in the country is the financial weakness of these institutions. The own sources of income of the Union Parishads are gradually decreasing. Due to their dependence on government grants, the backbone of local government is not being strengthened. In particular, the Union Parishad is in a very deplorable condition. Tax collection for the financing of the Union Parishad is not being done properly in all unions. The sincerity of the chairman members and the lack of awareness of the people are largely responsible for this. In addition, the current tax collection system of the Union Parishad through commission agents has been considered a complete failure. Looking at the tax collection of the Union Parishad, we see that the first Union Parishad tax rules were made in 1960 and the Union Parishad is still running officially through it. It is also necessary to examine how useful the tax rules made in 1960 are in 2024. In preparing the budget, the current Union Parishad has to follow how many rules according to the Budget Preparation and Approval Rules-1960. It is also necessary to see how useful the budget preparation policy is in the current context. The income and expenditure of the Union Parishad, grants, tax collection, account maintenance, audit, etc. are all major conditions of its financial management. In order to examine the effectiveness of the financial management of the Union Parishad, it is important to research the applicability of its existing rules and regulations and the problems and possibilities.

### **Study purposes**

The present study presents a picture of the financial management of Jamtail Union. For

this, special attention has been paid to the following topics. For example:

- 1.To know the current nature of the financial management of the Union Parishad.
- 2.To analyze the practical aspects of financial management in the Union Parishads of Bangladesh selected for the study.
- 3.To examine the problems and possibilities of developing the Union Parishad's own financial activities and financial sector.

### **Rationale of the research**

Looking at local autonomy in Bangladesh, it can be understood that although many structural changes and enhancements have been achieved, the local governance system at the union level has not yet achieved much economic benefits. It can be seen that the issue of public participation is related to the financial management of the local government. Again, public participation is essential for both democracy and development. But so far, the Union Parishads of Bangladesh have not been able to play any effective role in these matters. Separate studies have been conducted on the taxation system, grants, accounting and auditing, financing, etc. of the Union Parishads in Bangladesh. But there has been no comprehensive study on the financial management of the Union Parishads. Considering this, it can be said that there is a need for comprehensive research on the financial management of the Union Parishads as a local government. It is also necessary to know to what extent and how the Union Parishads are fulfilling their financial management responsibilities as per the laws and ordinances issued by the government. Considering this, we have decided to select a case study on the subject of the present study - Financial Management of the Union Parishad: Sadia Chandpur Union Parishad, Bangladesh.

### Literature review

Several studies have been conducted on local government, decentralization, etc. in Bangladesh. These research books and articles provide some insight into local government in Bangladesh and its decentralization as well as financial management. In addition, the concept of local government is taken from research books on local government in other countries outside Bangladesh. The following books and articles helped in gathering primary data for the present research work.

Kamal Siddiqui has published a total of 25 articles in 5 chapters of his book "Local Governance in Bangladesh Leading Issues and Major Challenges". In this, he discusses the history of local administration, rationality at different levels, decentralization of primary education administration, informal local administration, etc. In the second chapter of the book "Local Government Finance in Bangladesh: Making the Best of the Situation", while talking about the problem of local government finance, he says that public representatives are not sincere in collecting taxes for fear of losing their public support and power. As a result, local development becomes dependent only on conditional grants or donor assistance. In this situation, he emphasizes on creating local government's own financial fund.<sup>1</sup>

Md. Maksudar Rahman, a researcher on local government in Bangladesh, has written a book titled "Politics and Development of Local Autonomy in Bangladesh". In the first chapter of this book, he discusses the evolution of local autonomy and the scope of its work. In the second chapter, he critically evaluates the theoretical aspects of local autonomy, decentralization of power and the independent role of local governments as a means of decentralization. In the third chapter, he compares the local government

structures and functions of England, France, the United States and India and proposes an effective model for developing countries. In the fourth chapter, he outlines the institutional basis of local autonomy and also provides guidelines for the independent role of local governments. In the fifth chapter, he examines the role of post-independence governments in Bangladesh in promoting local autonomy. In the sixth chapter, he identifies the challenges of effective local governance and decentralization of power. However, the book does not specifically discuss the role of the Union Parishad in financial implementation of development projects.<sup>2</sup>

Dr. Syed Javed Salehuddin has written a book on Union Parishad: Problems and Prospects. The first chapter of the book examines the history of the evolution of local autonomy in Bangladesh, the second chapter examines the nature of economic growth in rural Bangladesh, and the government's development strategy, and the third chapter examines the backward nature of the rural economy of Bangladesh and the government's development strategy. In this chapter, the author emphasizes the important role of the Union Parishad, the representative body of the government in rural areas, in managing and advancing the development sector. The fourth chapter explores the problems and solutions of union-based development. This chapter also discusses strategies for achieving rural economic self-reliance through rural infrastructure development, agricultural extension, and medium-sized industries. While the researcher reviews various government initiatives for socio-economic development and their implementation, the financial management of the Union Parishad in adopting and implementing these development projects is not discussed.<sup>3</sup>

Abdun Noor is writing a book on social Justice and Human Development. In it, he assesses

the role of the Union Parishad in rural development, good governance and social justice. The author emphasizes the importance of good governance and social justice in the first chapter. In the second chapter, he examines how good governance contributes to rural development by focusing on whether the rent and tax money paid by rural residents is being used effectively. He also discusses the role of the Union Parishad in programs, infrastructure development and food programs as part of social security. The third chapter discusses the sources of finance under different governments, financial management, the authority and role of the Union Parishad, the influence of the central government on their development decisions and the challenges of decentralization. In the last chapter, the author identifies indicators of human development and highlights the supervisory role of the Union Parishad in ensuring education and healthcare for rural communities. In the book, the researcher tries to look at the issue of financial management in a very limited way while discussing the involvement of the Union Parishad in human development activities. But more research was needed on the financial management of the Union Parishad for the purpose of adopting and implementing development projects.<sup>4</sup>

A.M.M. Shawkat Ali has written a book on field Administration and Rural Development in Bangladesh. The main objective of the book is to assess the role of administrative agencies at the field level in rural development. It covers the scope of field administration and rural development, the multi-faceted action plan for rural development of the central government and the rural support programmers implemented by the field administration. The author also explores in detail the functional relationship between the field administration and the local councils in

adopting and implementing rural development programmers. Although the researcher briefly sheds light on the conflicts and disagreements between the field administration in adopting and implementing rural development initiatives, the book does not discuss the financial management of the union councils in initiating and implementing development projects at the local level.<sup>5</sup>

A.H.M. Aminur Rahman has written a book on The Politics of Rural Local Autonomy in Bangladesh. The first chapter of the book explores the scope of the local government system, development planning and its implementation in rural society, the second chapter explores the nature of rural socio-economic development, challenges and the government's goals and plans for managing rural economy and development strategies, the third chapter explores the history of the development of local rural society and the origins of its administration, the fourth chapter explores the socio-economic status of the elected chairmen and members of the union council at the grassroots level of local government, the fifth chapter explores the unbalanced relationship between local government, political parties and local administration, and the sixth chapter analyzes the relationship between the union council and the central government in the absence of decentralization of power. Finally, the book presents the results of the research. However, the book does not discuss the financial management of the union council as an institution of local autonomy.<sup>6</sup>

The book Local Autonomy and Its Reorganization in Bangladesh by Lutful Haque Chowdhury, the author explores the subject across seven chapters. The first chapter of the book covers the objectives and research methodology, the second chapter covers the beginning of the historical development of local autonomy, the evolution of local

autonomy from the Mughal period to independent Bangladesh, the third chapter covers the lowest level of local government, the Union Parishad, which includes aspects such as its organizational structure, public participation in decision-making and project implementation, the role of non-governmental development organizations, financial management, the dynamic nature of rural leadership, and the tension between national and local politics. The fourth chapter deals with the functional relationship of field administration with the Union Parishad, the fifth chapter presents the social position of local elite union representatives based on observations, and the sixth and seventh chapters provide several recommendations for strengthening the Union Parishad at the grassroots level of administration. Only in the third chapter of the book, the researcher discusses the financial management of the Union Parishad in a very brief manner, where a more detailed discussion was needed.<sup>7</sup>

M. Shayrul Mashreq has written the book "Politics, Governance and Participation: An Empirical Profile of Rural Bangladesh". In this book, he explores the political system of rural society, social organization, local public administration, patterns of public participation, the presence of conflict in rural politics and its impact on society, the evolution of local government, and the role of democracy in the electoral process. He identifies upazila and union parishads as positive aspects of decentralization. However, while analyzing the impact of rural politics on the local government system, he elaborates on how political conflicts, patronage relationships, and the dominance of local elites negatively affect the functioning of local government. However, the book does not discuss the financial management of project adoption and implementation processes in union parishads in Bangladesh.<sup>8</sup>

Peter Bartocchi Examines rural social systems, leadership, power structures, rural politics, and informal justice systems in his book "The Politics of Community and Culture in Bangladesh", with a particular focus on the role of the peasant community. He also explores the impact of rural politics on the marriage system and how the authoritarian political system contributed to rural socio-economic and infrastructural development in the 1980s. Bartocchi uses the Chittagong Hill Tracts as a case study to discuss the impact of rural politics on ethnic conflict and its relationship to rural culture. However, Bartocchi does not address the issue of financial management in the adoption and implementation of Union Parishad projects.<sup>9</sup>

In W.A. Robson's book "Local Government in Crisis" (1977), the author discusses the role of city-centred local governments, including the management of roads, hospitals and public resources, ensuring their optimum use and encouraging the development of local government in rural areas. He also examines society and its power structures. Robson criticizes the challenges faced by city-centred local governments, especially in terms of coordinating joint action with different government agencies. He suggests increasing the financial and decision-making power of local government agencies to improve the effectiveness of city-centred services. The author also explores the involvement of social organizations in socio-economic development initiatives undertaken by local governments. He identifies the limitations of the authority's power in managing local economic affairs and stresses the importance of strengthening the authority of the Union Council to improve service delivery in rural areas. However, he does not focus on the financial management of the Union Council.<sup>10</sup>

The book "Issues of Governance in Bangladesh" by A.M.A. Muhith is divided into

nine chapters. The first chapter discusses governance and good governance in the context of Bangladesh. The second chapter sheds light on the structure of government, the third chapter examines the role of local government in the twenty-first century. The fourth chapter highlights the position of national administration in the same era. The fifth chapter highlights reform-oriented planning and budgeting to accelerate local and national development. The sixth chapter explores the rationale behind land management and development-oriented planning. The seventh chapter discusses the electoral process involved in the formation of national and local governments. In chapters eight and nine, the author provides recommendations for promoting good governance through local autonomy, which aims to integrate local and national development into a comprehensive action plan for the twenty-first century. Although good governance is a central theme of the book, it does not address the issue of financial management in implementing the project approval and implementation processes of the Union Parishad.<sup>11</sup>

### **Research Methodology**

The current research is mainly qualitative and empirical. Two types of data, primary and secondary, have been used in the research method. First: As secondary data, various books, research articles, various websites from the internet and government laws, documents and ordinances related to Union Parishad have been reviewed. Second: As primary data, opinions have been collected from local government experts, relevant government officials, development experts, NGO representatives, current and former public representatives of elected unions, UP secretaries, eminent persons and the general public (taxpayers) through filling out prescribed questionnaires and group

discussions. To prove the validity of the research, personal observations and survey questionnaire data have been analyzed. In addition, necessary documents have been collected from Sadia Chandpur Union Parishad.

### **Research Material**

#### **Checklist**

A checklist has been used to know the current nature of the financial management of the elected Union Parishad. In the checklist, various questions related to the financial management of the UP and a table of information related to income, expenditure, and assets have been prepared. Through this, with the help of the chairman and secretary, the information table has been filled and answers to various questions have been collected.

#### **Questionnaire**

A 3-page questionnaire-1 containing 10 questions was prepared to collect opinions from current and former elected union representatives, UP secretaries, and notables. Through this questionnaire, opinions on administrative issues related to the budget and fund formation of the Union Parishad have been collected from the respondents. In addition, a 3-page questionnaire-2 containing 16 questions was prepared to collect opinions from the general public of the Union as taxpayers. Through this questionnaire-2, information has been collected from the respondents about the nature of public participation and their position on issues related to the budget and fund formation of the Union Parishad.

### **Respondent Selection Method**

In this research, the UP Chairman and Secretary were selected as respondents under

purposive sampling with a prescribed checklist to know the nature of the financial management of the Union Parishad. In Sadia Union, 25 respondents were selected for Questionnaire-1. Among them, there are 25 respondents including the Chairman of the Union Parishad, 3 reserved seat female members, 9 ward members and secretaries, and 11 as social leaders. Where no respondents were found among the first 14, the number of respondents has been increased among local social leaders. Among the social leader respondents, there are former UP Chairman, members and notables, matbars and mordars.

In addition, 30 respondents were selected for Questionnaire-2, all of whom have houses in the respective villages and all of them pay house tax. To select the respondents, the union was first divided into three former larger wards. Later, opinions were collected from at least 10 respondents who were all subject to taxes imposed by the Union Parishad by visiting a village in each larger ward. Thus, opinions of 32 respondents were collected from three villages in three wards of Sadia Chandpur Union.

### **Research area selection**

First, two upazilas were selected from 495 upazilas of Bangladesh through purposive sampling method from which at least two union parishads can be found where income and expenditure, budget formation process, own resource mobilization, etc. have shown comparative success. From the two selected upazilas, one union was later selected through purposive sampling method again. The union that has been identified as the research area is Sadia Chandpur in Chauhali upazila of Sirajganj district of Rajshahi division. Sadia Chandpur Union Parishad has an area of 28.33 square kilometers. The population is about 26358. The union has a total of 18 villages and

6 mouzas, 1 college, 4 secondary schools, 1 lower secondary school, 12 primary schools, 1 madrasa, 5 kindergartens, 1 activity organization, 3 cultural organizations and 1 professional organization, 2 markets, 1 health service center and various national and international government-private organizations are working on education and health and various development programs.

### **Research limitations**

The current study has many limitations. The current number of Union Parishads in Bangladesh is about 4,578. It is very difficult to make a decision about the Union Parishads of Bangladesh by collecting the necessary data from only one Union. For such a large subject, it was necessary to collect data from a larger number of Union Parishads from all over the country. Despite these limitations, a clear picture can be obtained from this study about the financial management of the Union Parishads of Bangladesh. However, we believe that the current study will be helpful in any larger study on this subject in the future.

### **Discussion**

#### **Structure of Union Councils in Bangladesh**

The geographical boundaries that have been identified at the administrative level with a number of villages in Bangladesh are called Unions. In a Union, a Chairman and three reserved women members are elected by direct vote of the people to carry out the functions directed by the government. Their combined administrative structure is called Union Parishad. The term of a Union Parishad is 5 years.

#### **Development of Financial Management of Union Parishad**

The role of local government in developing democracy in a country is immense. The only

elected rural local government in Bangladesh is the Union Parishad. The Union Parishad is being run by democratically elected representatives. If the work of the Union Parishad is to be brought into line with democratic culture, then at this stage, as well as power, it is necessary to provide timely, fair and realistic policies and accountability mechanisms. These issues are equally applicable to the work assigned to the Union Parishad as well as its financial policies. To understand the financial management of the Union Parishad in a country like Bangladesh, it is important to know the history and tradition of local government.

Bangladesh has a long history of local government. According to information from Kautilya's Artha Shastra of ancient India, informal organizations like Gram Sabhas used to manage all the affairs of the village. During the Gupta period, the empire was divided into Bhukthi, Sihe, Mandal, Bithi and Grama. At each level, they used to buy and sell land and collect rent through the king. During the Mughal period, the smallest level of local government was the Mahal, which is similar to today's Union. The main function of the Mahal was to collect revenue, not to provide facilities to the people. At that time, the Gram Panchayat at the local level collected taxes imposed by the government from the common people. The Gram Panchayat essentially collected taxes for the central government at the local level, acting as the representative of the central government.

After the British East India Company took over India, there was a change in local governance. They introduced the permanent settlement system in 1793 to increase the rate of tax collection from the people. According to this system, the British created a class of landlords in this country permanently. From these landlords, they gave land ownership of a specific area in exchange for a certain amount

of money every year, in return for which a landlord got the power to collect taxes from the people himself instead of the village panchayat. At that time, the landlords were busy collecting taxes, but they were not focused on the development of the area. Because for the landlords, the whole work was commercial. The landlords had the profit from whatever was left over from the taxes collected from the people as zamindari rent to the government. The common people were then subjects. If they could not pay the rent, the subjects were subjected to torture.

After the British government took over the rule of India in 1858, it started paying attention to local development. In 1870, based on the proposal of Lord Mayo, the 'Village Chowkidari Act-1870' was enacted. According to this act, a kind of tax called Chowkidari tax was imposed on the local people. The Chowkidars used to collect taxes and the Panchayats used to pay the Chowkidars regular salaries with that money. The Chowkidars collected taxes and worked under the Panchayat to maintain peace and order in the area. From now on, the people started paying taxes to the Panchayat in return for the services received from the local level.

According to the rules of the Bengal Local Self Government Act.-III in 1885, the work of the Union Parishad was to conduct birth and death records, run primary schools, repair roads and other developmental activities in the area. For this, the Union had to rely on grants from the Central Government through the District Board. In 1908, the Union Committees were given the power to levy taxes on the people of the area to form their own funds. But the union committee was not very successful in this. This was because the district board had great control over the union committee. Therefore, the union

committee could not take any independent decisions.

The Village Autonomy Act, 1919, introduced in 1919, provided for a two-tiered rural autonomy system. These were the Union Board and the District Board. This Act essentially introduced a separate stream of financial activities for the Union Board. The main aspects of the financial activities of the 'Village Autonomy Act, 1919' were as follows:

- The Union Board could levy and collect Union rates on persons residing in the area and owning some property. This money was not used for public welfare purposes, but was used to pay the salaries of the Chowkidars and Dafadars and purchase necessary equipment.
- The Union Board could levy and collect additional taxes on the people of the area with the support of two-thirds of its members and with the permission of the District Magistrate.
- The government would give money to the Union Board for the salaries of the Chowkidars and Dafadars and for public welfare work.
- The Union Board had to prepare its budget for one year and send it to the District Magistrate for approval by 25th January through the Circle Officer and Sub-division Administrator.
- If a person was unable to pay the tax rate, there was a provision to collect the rate by attaching his immovable property.
- The Circle Officer would audit the accounts of the Union Board and submit a

report to the District Administrator after the audit.

- According to this law, the District Magistrate or the Subdivision Administrator on his behalf would appoint a clerk to maintain all the accounts of the Union Board.

In 1959, President General Ayub Khan issued the Basic Democracy Order. In this, he introduced a four-tier local autonomy system. Among these four tiers, the Union Council was the first and main tier. In this order, Ayub Khan brought several changes in the economic functions and management of the Union Council in 1919. 29 sectors of taxation were specified from the Union. Central grants to the Union were increased for village development. The post of Union Secretary was made permanent in this order. Here, a law was made for the service and salary structure of the village police.

After the independence of Bangladesh, the Union Council formed according to the 1973 law did not bring any significant changes to the rules of the Union Council of Basic Democracy in terms of economic management. Here, the Union Council was given relief and rehabilitation work for post-war rehabilitation. However, from the British period to the Pakistan period, the central government had strict control over this Union Council. In the 1973 law, the bank in which the Union Council would deposit its money was also determined by the government.

In 1976, during the rule of General Ziaur Rahman, the Permanent Government Ordinance 1976 was issued. The Union Council was changed to the Union

Parishad. This ordinance added the section of expenditure assigned to the financial work of the Union Parishad. This ordinance detailed the formation of funds for the Union Parishad, special funds, fund conservation, fund expenditure, budget, accounts, audit of accounts, revenue collection rules, etc. The Local Government Ordinance 1983 that was issued later was basically a revised version of the 1976 ordinance.

### **Formation of Union Parishad Fund**

Any government has to form its own fund for its operation. In Bangladesh, Section 43 of the Local Government Union Parishad Ordinance, 1983 has given the power to form its own fund to the Union Parishad. Generally, the funds of the Union Parishad are formed from three types of sources. The sources are-

#### **Government Grants**

1. Salaries and allowances of officials and employees
2. Budget in the development sector
3. Deficit budget grant
4. Bulk allocation
5. Rural development program grant
6. Project venture grant Local sources

#### **Local source**

As a source of local fund formation, the 1993 Amendment Act empowers the Council to impose and collect taxes, rates, fees, etc. on 6 items. These are-

1. Tax on the annual value of houses which is collectable in the manner prescribed by the union rate
2. Tax on profession, business and scholarship
3. Tax on cinema, drama, theatre exhibition and other entertainment and similar entertainment
4. Fees for licenses and permits approved by the Council
5. Fees/lease money from markets and ferries determined by the government within the boundaries of the union
6. Fees or lease money from water palaces located entirely within the boundaries of the union and determined by the government.

#### **Other sources**

1. Contributions made by any individual or institution
2. Profits or rents received from property
3. Profits from investments
4. Money received from trusts
5. Money received from other sources as determined by the government.

#### **Immovable Property Transfer Tax**

In the memorandum No. Proje-3/Miscellaneous-13/96/880 (64) of the Local Government Department, it was decided to deposit 1% of the immovable property transfer tax with the concerned

Union Parishad to be spent as local grant for local development work. Later, as per the memorandum No. Proje-3/Miscellaneous-13/96/776 (64) of the Local Government Department, the previous memorandum was declared null and void and 1% of the immovable property transfer tax was directed to be deposited in the Union Parishad's own property transfer tax account managed under the joint signature of the Upazila Executive Officer and Upazila Engineer. The Upazila Executive Officer and Upazila Engineer distribute this deposited amount among all the Union Parishads of the Upazila on the basis of population.

#### **Union Parishad Development Assistance Fund**

In order to strengthen the Union as a local government, the government started providing direct lump sum allocation to each Union Parishad for creating a development fund. Every financial year, the Local Government Department releases the lump sum allocation in four equal installments to the Union Parishads. With this money, the Union Parishads can undertake and implement their own projects as per the rules given.

#### **Revenue income**

Revenue means the method by which the Union Parishad levies and collects taxes, rates and fees to generate funds from its local sources. According to Section 53 of the Local Government Ordinance, 1983, the Union Parishad may, after obtaining the approval of the District Commissioner,

impose any or all of the taxes, rates and fees specified in the Second Schedule to the Ordinance in the prescribed manner. The six subjects on which the UP is currently empowered to levy and collect taxes, rates, fees etc. have been mentioned earlier. In view of Section 59 of the same Ordinance, the Union Parishad shall levy and collect taxes, rates and fees as per the rules of the Taxation Rules, 1960 for the time being applicable.

#### **Tax collection method**

a) All taxes, rates and fees imposed by the Union Parishad shall be notified in the prescribed manner and, unless otherwise directed by the Government, arrangements shall be made for prior publication.

b) While approving the proposal for a new tax, rate or fee or the amendment of a previously imposed tax, rate or fee, the approving authority (District Administrator) shall specify the date of its enforcement and such new tax, rate or fee or its amendment shall be imposed from the specified date.

#### **Collection and recovery of taxes**

1) Until any other action is taken, all taxes, rates and fees shall be collected by the prescribed person in the prescribed manner.

2) All liabilities and debts relating to taxes, rates, fees and other moneys receivable by the Union Parishad under this Ordinance shall be recoverable as government claims.

3) In this case, any member/officer authorized by the Union Parishad may seize and sell goods in the prescribed manner for the purpose of recovering the liabilities and debts of taxes, rates and fees.

4) Notwithstanding the provisions of the regulations adopted in sub-section 2 above, the Minister may authorize the Union Parishad concerned to recover the arrears of taxes, rates, fees and other moneys receivable by the Union Parishad under this Ordinance from the person concerned. By virtue of this power, the Union Parishad may attach and sell the movable property of the person concerned or purchase and sell his immovable property for the purpose of recovering the arrears.

#### **Tax collection system**

1) A notice shall be displayed in a public place of the union for the information of the taxpayers regarding the name of the person authorized to collect tax on behalf of the union Parishad, the time and place of collection of tax. The notice shall also mention the days and hours until which the office will be open for tax collection.

2) A taxpayer may pay tax outside the office by going to the union Parishad office or to the person authorized to collect tax or may deposit it in any scheduled bank specified by the union Parishad.

3) The tax collector shall issue a receipt for the money received to the taxpayer. The receipt shall mention the amount of money and the description of the tax. The receipt shall bear the facsimile signature of the chairman and the signature of the tax collector. The tax collected in this way shall be noted in the daily collection register; the amount collected shall be deposited in the cash book and deposited in the bank. Moreover, the outstanding tax shall also be collected in the same manner.

#### **Union Parishad fund formation under research**

In the 2023-2024 financial year, Sadia Chandpur Union Parishad had a total of 11 sources of funding, of which 6 were its own sources. In the 2023-2024 financial year, the total funds of Sadia Chandpur Union Parishad amounted to Tk 2,25,36,598.

#### **Budget for the fiscal year 2023-2024**

Part-1 (Revenue Account)

Income received

Details of receipt	Previous year's actual income (2020-2021)	Revised budget for the financial year (2120-2022)	Budget for the fiscal year 2022-2023
Last year's surplus	1,84,647	-	-

Tax on residential property	4,72,200	3,60,000	3,60,000
Tax arrears on residential properties	-	-	20,000
License and permit fees by the council	24,300	60,000	65,000
Tax received from the wharf	-	15,000	10,000
Tax received on market lease	69,800	5,00,000	5,20,000
Income received from character certificate	-	80,000	95,000
Income received from inheritance certificate	-	8,000	10,000
Tax received on registration fee	-	20,000	20,000
Fees received for village courts	-	-	1,500
Bank interest income	27	-	-
Other	-	2,000	5,000
<b>Total receipts (revenue account)</b>	<b>7,50,974</b>	<b>10,45,000</b>	<b>11,06,500</b>

**Source:** Information obtained from Sadia Chandpur Union Parishad on 10/09/2025.

The revenue account of Sadia Chandpur Union Parishad for the fiscal year 2023–2024 shows a steady upward trend, with total receipts rising from Tk. 7,50,974 in 2020–21 to a budgeted Tk. 11,06,500 in 2022–23, reflecting around a 47% growth. Property tax remains a stable but stagnant source at Tk. 3,60,000, while market lease tax has become the major driver, jumping from just Tk. 69,800 to over Tk. 5,20,000, indicating strong reliance on this single stream. Smaller but growing

revenues from licenses, certificates, and registration fees suggest increasing administrative activity and diversification, although anomalies such as the unclear figure for character certificate income and the disappearance of bank interest need attention. Overall, the Parishad appears to be strengthening its local resource mobilization, but sustainability may be challenged by heavy dependence on market lease collections.

### **Budget for the financial year 2023-2024**

Part-1, (Revenue Account)

Expenditure

Expenditure sector	Previous year's actual expenditure	Revised budget for fiscal year (2021-2022)	Budget for fiscal year (2022-2023)

		(2020-2021)		
1		2	3	4
1	<b>General establishment/institutional</b>			
	Honorary allowance of the chairman and members	1,74,900	1,74,900	1,74,900
	B). Salaries and allowances of officers and employees	-	-	-
	C). Other institutional expenses		2,000	5,000
	D). Gratuity Fund Transfer	-	-	-
	E). Vehicle repair and fuel costs	-	-	6,000
2	<b>Tax collection and other expenses</b>	-	70,000	38,000
3	<b>Other expenses</b>			
	A).Electricity Bill	24,000	25,000	30,000
	B).Land Development Tax			3,000
	C).Accommodation Expenses		50,000	60,000
	D).Maintenance and Service Expenses		20,000	50,000
	E).Accessory Expenses Birth	13,500	60,000	60,000
	F). Registration Expenses	89,000	-	-
4	Tax collection related expenses	-	15,000	10,000
5	Tree planting and maintenance	-	15,000	10,000
6	Donations to social and religious institutions	-	5,000	10,000
7	Financial donations to various organizations/clubs	-	5,000	5,000
8	National Day Celebration Costs	-	10,000	10,000
9	Expenditure on sports and culture	-	10,000	5,000
10	Expenditure on emergency relief activities	-	10,000	15,000
11	Bank charges	1,649	-	-
12	Other mules	20,000	60,000	50,000
13	Development expenditure with own funds	4,15,625	5,00,000	5,20,000
Total expenditure (revenue account)=		7,38,674	10,31,900	10,61,900
Surplus =		12,300	13,100	44,600
Total =		7,50,974	10,45,000	11,06,500

**Source:** Information obtained from Sadia Chandpur Union Parishad on 10/09/2025.

The expenditure pattern of the Union Parishad shows a steady increase over the three years, with total expenditure (revenue account) rising from 7,38,674 in 2020–2021 to 10,61,900 in 2022–2023. The general establishment costs remain fairly stable in terms of honorarium for the chairman and members, while institutional expenses and vehicle-related costs show moderate increments. Expenditures under “other expenses” (electricity, accommodation, maintenance, and accessory expenses) indicate significant expansion, especially in accessory and maintenance costs, reflecting growing operational demands. Some categories such as registration expenses and bank charges, present in the earlier year, were later phased out, possibly due to policy or administrative changes. Allocations for

social, cultural, and community support (tree planting, donations, celebrations, sports, and relief) were newly introduced or expanded from 2021–2022 onwards, suggesting a shift toward community engagement and welfare. Development expenditure financed from own funds increased consistently, showing priority for infrastructure and long-term improvements. Despite rising expenditure, the budget maintains a healthy surplus, which grows to 44,600 in 2022–2023, indicating improved financial planning and resource mobilization. Overall, the trend reflects gradual expansion in both institutional and developmental functions, with a balance between administrative costs and social-developmental initiatives.

**Budget for the financial year 2023-2024**

Part-2 (Development Account)

Receipt

Income			
Details of receipt	Previous year's actual income (2020-2021)	Current year's budget or revised budget (2021-2022)	Next year's budget (2022-2023)
1	2	3	4
Last year's surplus	33,53,180	-	-
<b>1</b>	<b>Grant (Development)</b>		
Government and Foreign Joint Grant (LGSP-3)	21,48,740	15,68,000	-
Performance Based Bulk Allocation (LGSP-3)	7,00,858	7,10,000	-
Employment program for the extremely poor	60,81,600	57,92,000	57,92,000

	Non-wage programs	-	2,89,600	2,89,600
	TR	10,82,300	12,03,592	14,10,500
	Food for Work Program	3,71,700	16,34,955	6,50,000
	Money for Work	12,59,300	2,88,134	3,00,000
	Immovable Property Transfer Tax Fee 1%	-	1,00,000	-
	Upazila Parishad Development Assistance Fund (ADP)	2,00,000	2,00,000	2,50,000
	Market Lease Income	-	4,00,000	-
	Union Development Assistance Fund	-	-	12,50,000
<b>2</b>	<b>Other receipts</b>			
	VGD	93,68,515	76,00,000	90,39,500
	Old Age Allowance			
	Widow Allowance			
	Disability Allowance			
	Freedom Fighter Allowance			
	Maternity Allowance			
	VGF and other social security allowances			
	Special Grant	-	3,50,000	2,50,000
	Chairman and members	5,72,400	-	5,72,400
	Secretary and other employees	14,21,232	-	16,26,098
	<b>Total receipts (development account)</b>	<b>2,65,59,865</b>	<b>1,94,97,281</b>	<b>2,14,30,098</b>

**Source:** Information obtained from Sadia Chandpur Union Parishad on 10/09/2025.

The Development Account receipts for FY 2023–2024 exhibit a dynamic yet broadly stable trajectory. Total receipts decreased from 2,65,59,865 BDT in 2020–21 to 1,94,97,281 BDT in 2021–22, before recovering to 2,14,30,098 BDT in 2022–23, indicating a partial rebound. The budget is predominantly sustained by enduring and substantial programs such as the VGD program (76–93 lakh BDT) and the Employment Program for the Extremely Poor (approximately 58–61 lakh BDT), which form

the backbone of development financing. In contrast, previously significant grants like LGSP-3 allocations and intermittent sources such as Market Lease Income or the Property Transfer Tax have either been discontinued or substantially reduced. Certain allocations, including Test Relief (TR) and staff-related allowances, have exhibited a steady upward trajectory, whereas schemes like Food for Work and Money for Work have experienced marked fluctuations. The emergence of the Union Development Assistance Fund (12.50

lakh BDT) in 2022–23 underscores a strategic diversification of funding streams. Overall, the receipts reflect a reliance on core social welfare initiatives, a gradual phasing out of temporary or declining grants, and the

selective introduction of new development resources, signaling a measured recovery and a more structured approach to sustaining development finance.

**Budget for the financial year 2023-2024**

Part-2, (Development Account)

Expenditure

Expenses			
Expense details	Actual expenditure of the previous year (2020-2021)	Current year's budget or revised budget (2021-2022)	Next year's budget (2022-2023)
1	2	3	4
Roads and communications	92,99,819	75,27,362	60,81,600
Agriculture and irrigation	8,55,000	2,00,000	5,00,000
Industry and cottage industries	-	1,00,000	2,00,000
Physical infrastructure	5,24,038	6,00,000	5,00,000
Sports and culture	-	50,000	-
Water supply	-	7,50,000	5,00,000
Services	-	50,000	6,00,000
Education	2,99,751	9,60,000	10,00,000
Health	-	9,50,000	8,00,000
Human Resources	-	-	-
Poverty Reduction: Social Security and Institutional Support	-	-	5,00,000
Rural Development and Cooperatives	-	50,000	-
Women, Youth and Child Development	-	4,00,00	-
Social Security	93,68,515	72,00,000	90,39,500
Emergency Relief (VGF)			
Other	-	1,59,919	-
Chairman and members	5,72,400	-	5,72,400
Secretary and other employees	14,21,232	-	16,26,098

Bank charges	3,690	-	-
Total expenditure (development account)=	2,23,44,485	1,94,97,281	1,92,31,600
Surplus	42,15,380	-	-
Total expenditure	2,65,59,865	1,94,97,281	2,14,30,098

**Source:** Information obtained from Sadia Chandpur Union Parishad on 14/09/2025.

In the Development Account of the 2023–24 budget, total expenditure shows a gradual decline—from about 2.23 crore BDT in 2020–21 to 1.95 crore in 2021–22 and 1.92 crore in 2022–23. The largest spending areas are roads and communications, education, health, and especially social security, which consistently receives the highest allocation (over 90 lakh BDT). Education and health budgets increased compared to earlier years, while sectors like agriculture, water supply, services, and poverty reduction received smaller but targeted allocations. On the other hand, sports, rural development, and women-youth development had minimal or no

spending. Overall, while total expenditure decreased slightly, the budget maintained priority for social security and essential development sectors.

**Public representatives and community leaders' thoughts on public participation in the budget**

Four questions were asked to public representatives and community leaders regarding public participation in the Union Parishad budget process. Their opinions are presented in response to these questions.

**Table 1 Public participation in the Union Parishad budget process**

There will be public participation in the Union Parishad budget process.	Number	Percentage
Yes	50	100.0
No	0	-
Total	50	100.00

**Source:** Information obtained from interviews in the study area, 16.09.2025.

According to Table 1, although all the public representatives and community leaders of the studied unions agreed that there is a need for public participation in the Union Parishad

budget process, there is no such opportunity in the budget process of Sadia Chandpur Union Parishad.

**Table-2 Nature of public participation in the Union Parishad budget process**

What will be the nature of public participation in the budget process?	Number	Percentage

Voters of all classes	10	20
Respected educated person	35	70
A certain number of representatives from each ward, including village government members	5	10
Other		
Total	50	100.00

**Source:** *Information obtained from interviews in the study area, 16.09.2025.*

The table on the nature of public participation in the Union Parishad budget process shows that the majority of participants are respected and educated persons, making up 70% of the total, indicating their strong influence in budget discussions. In contrast, general voters of all classes account for only 20%, reflecting

limited involvement of ordinary citizens. Moreover, just 10% of participation comes from ward representatives, including village government members, suggesting weak grassroots representation. Overall, the findings reveal that the budget process is largely dominated by educated elites, with relatively low participation from general voters and local representatives.

**Table 3 Introducing pre-budget to make public participation in the Union Parishad budget easier and more effective**

Should a pre-budget system be introduced?	Number	Percentage
Yes	36	72
No	9	18
don't know	5	10
Total	50	100

**Source:** *Information obtained from interviews in the study area, 16.09.2025.*

The survey results indicate that the majority of respondents (72%) support the introduction of a pre-budget system to make

public participation in the Union Parishad budget process easier and more effective. A smaller portion, 18%, opposed the idea, while 10% were unsure. This suggests that there is a strong consensus in favor of implementing a pre-budget system, which could enhance

inclusiveness and transparency in local budgeting.

**Table 4 Steps to increase public participation in the Union Parishad budget process**

What can be done to increase public participation in the Union Parishad budget process?	Number	Percentage
First, the chairman must motivate the members about participatory budgeting.	12	24
Media campaigns should be conducted to generate public interest in this issue.	7	14
Members will make people aware of the budget in their respective wards.	22	44
Public opinion should be given priority in the budget session	9	18
Total	50	100

**Source:** Information obtained from interviews in the study area, 16.09.2025.

The data shows that the most preferred step to increase public participation in the Union Parishad budget process is raising awareness through members in their respective wards, supported by 44% of respondents. This is followed by motivating members through the chairman (24%), giving priority to public opinion in budget sessions (18%), and

conducting media campaigns to generate interest (14%). Overall, the findings highlight that grassroots-level awareness and leadership motivation are considered the most effective approaches to ensuring wider community involvement in the budget process.

[[[

**Table 5 Level of public awareness about the Union Parishad budget**

Have you found out before and after the budget?	Number	Percentage
Yes	15	30
No	35	70
Total	50	100

**Source:** Information obtained from interviews in the study area, 16.09.2025.

The findings reveal that public awareness about the Union Parishad budget is relatively low, as 70% of respondents stated they had not received information about the budget either before or after its preparation, while only 30% reported being informed. This

indicates a significant gap in communication and transparency, suggesting the need for stronger efforts to disseminate budget-related information to ensure broader public engagement and accountability.

**Table 6 Regarding the opinion of local people on the Union Parishad budget**

Union Parishad budget should have the opinion of local people or not	Number	Percentage
Yes	30	60
No	12	24
don't know	8	16
Total	50	100

**Source:** Information obtained from interviews in the study area, 16.09.2025

The survey indicates that a majority of respondents (60%) believe the Union Parishad budget should include the opinions of local people, reflecting strong support for participatory decision-making. Meanwhile, 24% disagreed, suggesting resistance or

skepticism about public involvement, and 16% remained uncertain. Overall, the results highlight a clear demand for greater community engagement to make the budgeting process more democratic and responsive to local needs.

**Table 7 To know the reasons for having local people's views on Union Parishad budget**

Reasons for local people to have input into the Union Parishad budget	Number	Percentage
People will be able to know about the income and expenditure of the Union Parishad	20	40
There will be no ambiguity in the public mind regarding the income and expenditure of the Union Parishad.	9	18
People will be able to have their say on which development sectors the Union Parishad funds will be spent on.	10	20
There will be an opportunity for the public to provide feedback on the adoption of public welfare projects.	7	14

People will be mentally prepared in advance about paying taxes.	3	6
Other	1	2
Total	50	100

**Source:** Information obtained from interviews in the study area, 16.09.2025.

Table 7 shows the reasons why local people should have input into the Union Parishad budget. The majority (40%) believe that participation will help them know about the income and expenditure of the Union Parishad, while 20% emphasize the importance of having a say in determining which development sectors funds should be spent on. Another 18% think it will reduce ambiguity in the public mind about financial

matters, and 14% note the opportunity to provide feedback on public welfare projects. A smaller proportion (6%) consider it useful for preparing people mentally to pay taxes, and only 2% mention other reasons. Overall, the findings highlight that people see transparency, accountability, and participation in decision-making as the main benefits of their involvement in the budget process.

**Table 8** Opinions on the reasons for not having local people's input on the Union Parishad budget

Why shouldn't the Union Parishad budget include the opinions of local people?	Number	Percentage
Public opinion will have no value even if it is present	18	36
I didn't think about it.	8	16
There's no point in being present because I don't understand.	9	18
It is useless to be present here as the paper budget has no reality	7	14
Even if you want to, there is no use in attending as there is no chance to say anything in front of the chairman	6	12
Other	2	4
Total	50	100

**Source:** Information obtained from interviews in the study area, 16.09.2025.

Table 8 highlights the reasons why some people believe local opinions should not be included in the Union Parishad budget. The largest share (36%) think that public opinion holds no real value even if expressed, while 18% feel there is no point in participating because they do not understand the process. Additionally, 16% admitted they never thought about the issue, and 14% argued that

attending is useless since the budget is only a “paper budget” without practical reality. A further 12% believe there is no opportunity to speak in front of the chairman, making participation ineffective, while 4% cited other reasons. Overall, the responses reflect skepticism, lack of trust, and feelings of exclusion from the budgeting process.

**Table 9 Opinions on what needs to be done to increase local people's participation in Union Parishad budget formulation**

What should be done to increase local people's participation in the Union Parishad budget?	Number	Percentage
First, the chairman members need to raise awareness about participatory budgeting.	20	40
A media campaign should be run to create public interest in this issue.	9	18
Each Union Parishad member will explain its importance to the people of their respective wards.	9	18
Local NGOs can be enlisted to increase public participation in the budget process.	6	12
People should be given the opportunity to speak and their opinions should be valued in the budget session.	5	10
Other	1	2
Total	50	100

**Source:** Information obtained from interviews in the study area, 16.09.2025.

The data in Table 9 shows the opinions on how to increase local people's participation in the Union Parishad budget formulation. The largest proportion of respondents (40%) believe that the chairman and members should first raise awareness about participatory budgeting.

Equal shares of respondents (18% each) suggest running media campaigns and having Union Parishad members explain the importance of participation to people in their respective wards. Additionally, 12% emphasize the role of local NGOs in promoting participation, while 10% stress

the need to give people opportunities to speak and value their opinions during budget sessions. Only 2% mention other suggestions. Overall, the findings highlight that awareness-building by local leadership and communication efforts are seen as the most crucial strategies to enhance participation.

### **Recommendation**

Since we have a historically negative experience with the word 'tax' in the case of local government, the words 'tax' or 'holding tax' on houses can be changed to 'house tax' or some other name. In addition, this system can be abolished and alternative arrangements can be made to increase the funds of the Union Parishad. In the current era of democracy, the government is not the only partner in the development of the country. Non-governmental organizations and the people are also associated with the government. If the contribution of the people is recognized with respect, the people will be encouraged and the government will also benefit. For this, a minimum annual fee of Rs. will be charged on a house head on a building or house. The money that the head gives to the Union Parishad can be called 'Union Development Assistance', i.e. the assistance of the house head for the development work of the union.

Currently, the practice of determining taxes following the 1960 tax law is very rare. The 1960 tax law can be changed to make it simpler and more modern. There are many households in the village where there are more than one house, but the income is low and the number of

members in the household is high. It will be difficult for such families to pay the money that will come if the house is determined by judging the house. Again, in a household where there is one house but the number of people in the family is low and the income is high. Such a family will be able to pay more money to the Union Parishad than the tax imposed on it. The tax law can be revised in these judgments.

Due to the long period of non-payment of taxes, the tendency of non-payment of taxes has been born in the public mind. All the chairmen and members want to increase tax collection. But they do not take strict steps in this regard for fear that public opinion will go against them. For this, the public should be called upon to pay taxes through the media by the government. NGOs can play a role at the local and national levels to motivate the public to pay taxes. If the culture of paying taxes is introduced among the people, it will be easier for the Union Parishad to take legal measures later.

Currently, citizenship certificates are sought from the ward commissioner of the Union Parishad for job applications in various government and private organizations or for various government works. If the receipt of the last fiscal year's tax payment on the house they live in was sought from the Union Parishad for these works, many people would be forced to pay the Union Parishad tax. If the number of tax payers increases in this way, others will also come forward to pay taxes.

Just as the Union Parishad should try to create its own source of income for the Union Police, the government and non-governmental development organizations should come forward in this regard. Union Parishad secretaries and public representatives should be trained on selecting and implementing their own income-generating programs. Non-governmental development organizations can jointly undertake income-generating projects with the UP for a specific period of time. If this project becomes profitable, it should be handed over to the Union Parishad and the same work should be repeated with other Union Parishads.

The Union Parishad budget can be made open and participatory. Everyone will participate in the budget session. They will be able to give different opinions and ask questions. There will be a system for amending the budget in view of the aspirations of the people and the real situation. A budget monitoring committee can be formed with local dignitaries, NGO representatives and a government official at the upazila level. They will present the demands of the general public in a structured manner to the Union Parishad. If the Union Parishad and the budget monitoring committee jointly prepare the final budget later, the demands of the people can be reflected in the budget.

It is not possible for a secretary to perform all the tasks and information that need to be kept properly for the proper financial management of the Union Parishad. If the Union Parishad Secretary can delegate the workload related to accounting and data collection to an

assistant secretary, then he will be able to work with the Parishad in raising resources and adopting and implementing various new income-increasing programs. Moreover, if there is an assistant secretary, each Union Parishad can create a data bank containing all the information of its union. This will be helpful for the immediate decisions of the Union Parishad and any research work.

The Union Parishad Secretary and the proposed Assistant Secretary should be given the opportunity to receive full training on financial management. For this, both of them need the necessary computer training. Every Union Parishad should be provided with a computer and electricity supply. If it is not possible for the government alone to provide full training to the currently approximately 4,500 Union Parishads, cooperation from various non-governmental development organizations can be taken.

Initiatives can be taken to conduct the audit of the Union Parishad accounts within a maximum of 6 months of the end of the financial year. It can be considered whether auditors from the Revenue Audit Department and maintenance officers can be involved in the upazila. At present, the post of DDLG at the district level can be permanently appointed from the Local Government Department. A few union inspectors and auditors under a DDLG can do the work of union Parishad inspection and audit.

## Conclusion

From the above discussion, it can be said that although the Sadia Chandpur Parishad has made considerable progress as a local development agency in Bangladesh, it needs to be made more dynamic, and the Union Parishad needs to be brought to the people's doorstep for the welfare of the people. Therefore, to strengthen the financial management of the Union Parishad, the existing tax system should be modernized and the "holding tax" should be renamed as "house tax" or "union development assistance" and made more acceptable, which will ensure voluntary contribution of the people to local development. The old tax law of 1960 should be amended to reflect the income level and ability of the family to pay, while awareness campaigns by the government and NGOs can help in creating a culture of regular tax payment. Linking tax receipts with essential services like citizenship certificates will encourage more compliance. The Union Parishad should generate its own revenue sources through income-generating projects in collaboration with NGOs and ensure transparency by organizing open, participatory budget sessions supervised by a committee of local representatives. To improve efficiency, an Assistant Secretary should be appointed to assist in financial and information management and both Secretaries should undergo computer-based financial training. Regular audits within six months of every fiscal year under the supervision of district and upazila level officers will enhance

accountability and strengthen overall governance.

## References

1. Kamal Siddiqui, Local Government in Bangladesh Leading Issues and Major Challenges, (Dhaka: University Press Limited, 2000).
2. Rahman, Moksuder Md., Politics and Development of Rural Local Self-Government in Bangladesh, (Delhi: Devika Publications, 2000).
3. Salehuddin, Dr. Syed Javed, Union Parishad Development: Problems and Prospects, (Dhaka: Bangladesh Law Book Centre, 2007).
4. Noor, Abdun, Social Justice and Human Development, (Dhaka: Adorn Publication, 2007).
5. Ali, A.M.M. Shawkat, Field Administration and Rural Development in Bangladesh, (Dhaka: CSS, 1982).
6. Rahaman, A.H.M. Aminur, Politics of Rural Local Self-Government in Bangladesh, (Dhaka: University of Dhaka, 1990).
7. Choudhury, Lutful Hoq, Local Self-Government and its Reorganization in Bangladesh, (Dhaka: National Institute of Local Government, 1987).
8. Mashreque, Md. Shairul, Politics, Administration and Participation: An Empirical Profile of Rural Bangladesh, (Chittagong: Centre for Bangladesh Studies, 2002).

9. Bertocci, Peter J., *The Politics of Community and Social Studies*, (Dhaka: Dhaka University, 1996).
10. Robson, W.A., *Local Government in Crisis*, (London: George Allen and Unwin Ltd., 1966).
11. Muhith, A.M.A., *Issues of Governance in Bangladesh*, (Dhaka: Mowla Brothers, 2001).
12. Md. Abdus Samad, "Union Parishad's own income and its use," *The Journal of Local Government*, NILG, Volume-25, No. 1, Page.39.
13. Aziz Mohammad Abdul, *The Union Parishad in Bangladesh-An Analysis of Problems and Directions of Reforms*, NILG,1991, p.55.
14. Zarina Rahman Khan, *Local Government System of Bangladesh*, (Dhaka: Social Monitoring Center, 1999), p.56.
15. Naolisa Nagata, *The Development of Japanese Local Government and its Reform towards the Globalization*, *International Review of Administrative Science*,1998, Vol.64,p.228.
16. Muttalib M.A. and Khan Mohammad Akbar Ali, *Theory of Local Government*, (New Delhi: Sterling Publisher,1983),p.89.
17. Choudhury Lutful Hoq, *Local Self-government and its Reorganization in Bangladesh*, (Dhaka: NILG,1994),p.56.
19. Ahmed Tofail, *Decentralization and the Local State Under Peripheral Capitalism*, (Dhaka: Academic Publisher,1993),p.78.
20. Saqui Q.Md. Afsar Hossain, "Local Government Finance in Bangladesh :An Overview", *The Journal of Local Government*, Vol.23, No.1, NILG,1999),p.19.