IHS SINPA PAPERS

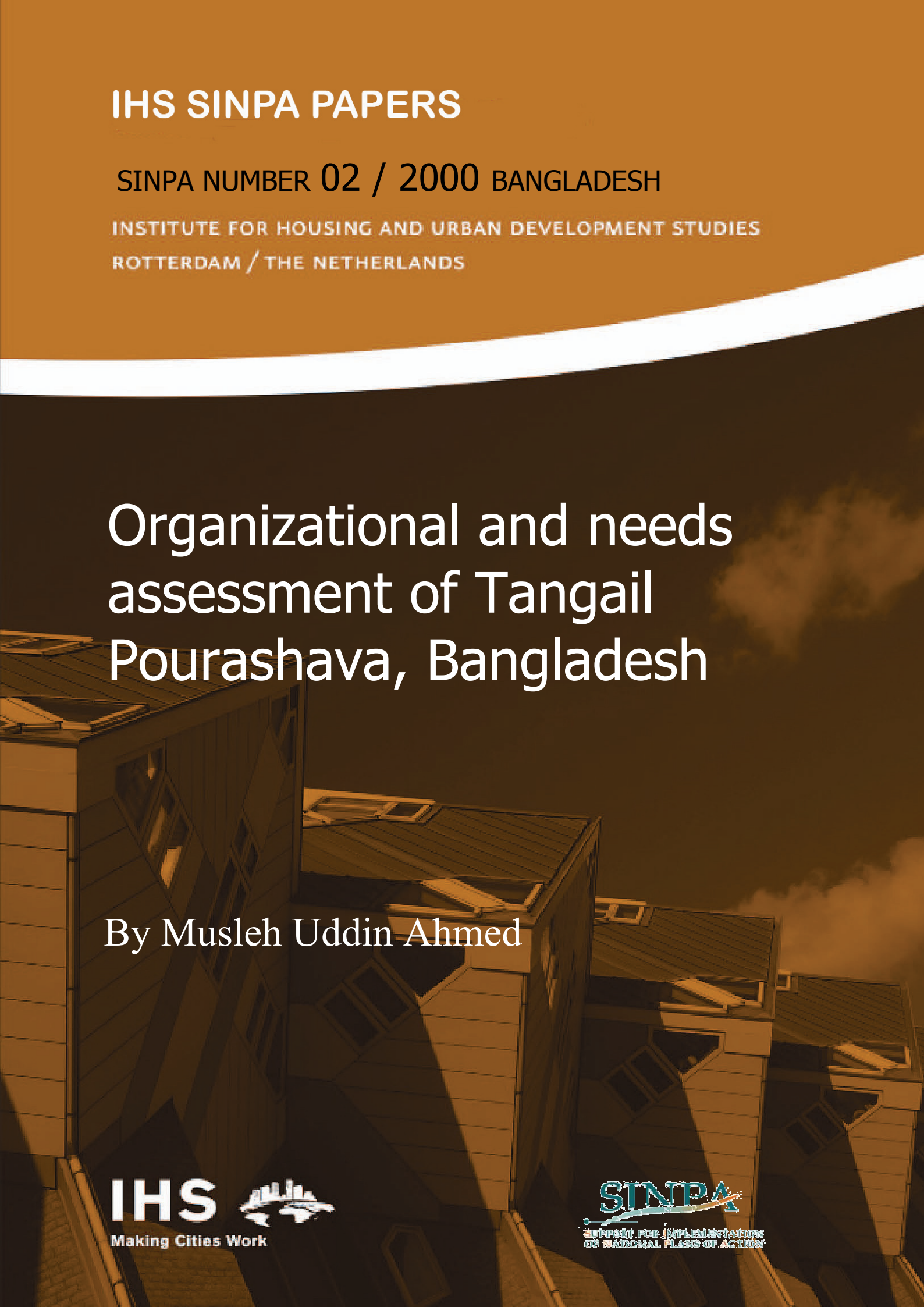
SINPA NUMBER 02 / 2000 BANGLADESH

INSTITUTE FOR HOUSING AND URBAN DEVELOPMENT STUDIES

ROTTERDAM / THE NETHERLANDS

Organizational and needs assessment of Tangail Pourashava, Bangladesh

By Musleh Uddin Ahmed



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ORGANIZATIONAL AND TRAINING NEEDS ASSESSMENT OF TANGAIL POURASHAVA, BANGLADESH

September 2000

PREPARED FOR:

SINPA-Bangladesh in Close Collaboration with RADOL-Bangladesh

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ORGANIZATIONAL AND TRAINING NEEDS ASSESSMENT OF TANGAIL POURASHAVA

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The following annexes were produced as part of the full TNA but are not attached to this abbreviated report:

Annex A References

Annex B Questionnaire for elected representatives and key official functionairies of the Tangail Pourashava

Annex C Questionnaire for stakeholders and community members of Tangail Pourashava

Annex D List of elected representatives of Tangail Pourashava interviewed

Annex E List of key official functionairies of Tangail Pourashava interviewed

Annex F Legal framework for Tangail Pourashava

ABBREVIATIONS

APD	Academy for Planning and Development
BRDP	Bangladesh Rural Development Board
BUET	Bangladesh University of Engineering and Technology
CEO	Chief Executive Officer
CUS	Centre for Urban Studies
DA	Daily allowance
DPHE	Department of Public Health Engineering
HBRI	Housing and Building Research Institute
HSD	Housing and Settlement Directorate
LGI	Local government institution
MLGRD&C	Ministry of Local Government, Rural Development and Cooperatives
NGO	Non government organization
NLG	Netherlands guilders
PTU	Post evaluation training
RADOL	Rehabilitation and Development Organization for Landless
PDB	Power Development Board
RS	Rupees
SINPA	Support for Implementation of National Plans of Action
Tk	Bangladeshi Taka (currency) 54.3 Bangladeshi Taka = USD 1.00 (5 September 2000)
TNA	Training Needs Assessment
TA	Training allowance
UDD	Urban Development Directorate
UNDP	United Nations Development Program
PS	Pourashava

EXECUTIVE SUMMARY

This report is the outcome of an Organizational and Training Need Assessment (TNA) of Tangail Pourashava. The TNA was carried out over a period of 6 months in 1998/99 and is an initiative of the Support for Implementation of National Plans of Action (SINPA) Project. Rehabilitation and Development Organization for Landless (RADOL) – a Bangladeshi NGO - is the executing agency of the project, with technical assistance from Institute for Housing and Urban Development Studies (IHS) of the Netherlands. The Netherlands' Government funds the project. Tangail Pourashava is the local government body responsible for the administration of Tangail in terms of a mandate provided by statutory legislation.

The SINPA Project started in November 1997 and ends on December 31, 2000. In each of three countries the focus is on one secondary city and replicability of project interventions in other cities is part of the SINPA approach. The focus cities are:

Bangladesh	Tangail
Bolivia	Santa Cruz
Zambia	Kitwe

The SINPA project aims to support the Tangail Pourashava, in the co-ordination and provision of high quality and relevant training to:

a) the elected representatives, and

b) key officials of the Pourashava.

There is a steering committee set up to link the project to central and local bodies and capacity building institutions.

Profile of Tangail Pourashava

Year of Establishment as Pourashava	1887
Area when Established	5 Square miles
Present Area	21.80 square kilometers
Population in 1991 Census	106,004
Present Population (Estimated)	152,203
Number of Holdings	20,619
Number of Households	13,714
Literacy Rate (1991 Census)	56.2 %
Sex Ratio (m / f)	100 : 104

TNA goal, objectives and methodology

Goal: To assess the current status of awareness, knowledge and skill of the elected representatives and functionaries and to identify the organizational and training needs of the Pourashava for enhancing the performance and capabilities for local governance.

Objective: To enhance capacity building of Pourashava by:

a) assessing strengths and weaknesses;

b) identifying the training status of newly elected representatives and key functionaries;

c) evaluating the non-training priority organizational needs as well as problems and issues required to enhance the performance and capacity of the Pourashava to provide better services to their constituents;

d) suggesting measures for elected representatives and functionaries in the context of improving their performance and substantive skills/awareness for effective and efficient management;

e) determining the training priority for different groups of clientele in terms of skills, knowledge and attitude to minimize the gaps between actual performance and expected performance (training needs) which have to be filled up by training to specify exact topics and subtopics (subjects areas) to be followed in short training courses;

f) developing a needs oriented training program under the changed socio-economic condition in line with SINPA objectives.

Methodology: In order to fulfil the objectives of the study, data has been collected both from primary and secondary sources. These include:

a) literature survey and consultation of some relevant studies.

b) Official records

c) Interviews with elected representatives (20), male and female commissioners (14 & 5), key official functionaries (20), and stakeholders and community members (40) of TPS.

d) Field visits to collect empirical and complementary data

No comprehensive assessment of the training and institutional needs for the local government elected representatives and functionaries has been conducted in the recent past. The emergence of new areas of concerns, new expectations, new approaches to the development process, changes in outlook and attitudes of the stakeholders require local government to undertake new roles and responsibilities. The magnitude of change in training and orientation envisaged under the present project is different from that which has been done in the past both in terms of quality and quantity. Comprehensive and up-to-date assessment of the needs for capacity building for local governance is justified by the current performance gap.

Key informant interviews, questionnaires and analysis of records and documented information provided the basis for an analysis of constraints existing within Tangail Pourashava. These were categorized into as “thematic” or “operational” heads as indicated below:

a) Administrative constraints,

b) Coordination and overlapping functions,

c) Personnel management system,

d) Financial management system,

e) Nature and problem of resource mobilization,

f) Operational and service related problems,

- ⇒ Water supply system,
- ⇒ Sanitation system and sewerage disposal,
- ⇒ Refuse collection, disposal and cleanliness,
- ⇒ Public health activities,

g) Responsiveness, transparency and accountability.

Within each of these heads structural and capacity constraints were identified. Clearly the training program which forms the conclusive part of the TNA does not seek to address or resolve structural constraints such as irregular or insufficient central to local transfer of funds.

Two sets of recommended training programs are presented as a conclusion to the report and form the main output of TNA exercise. The first is targeted at elected representatives and the second at key TPS officials.

The training programs proposed aim to respond to demand as identified in interviews with elected representatives, key TPS officials, private residents, community groups and NGOs. They seek to build capacity not only in areas of practical technical and administrative skills but also in attitudes and awareness building to enable change to be managed and good governance practices to be developed by the TPS through participatory and consultative approaches.

The main subject areas of the training programs are:

a) Introduction to the legal, administrative and inter-organizational framework,

b) Office, financial management and administrative skills,

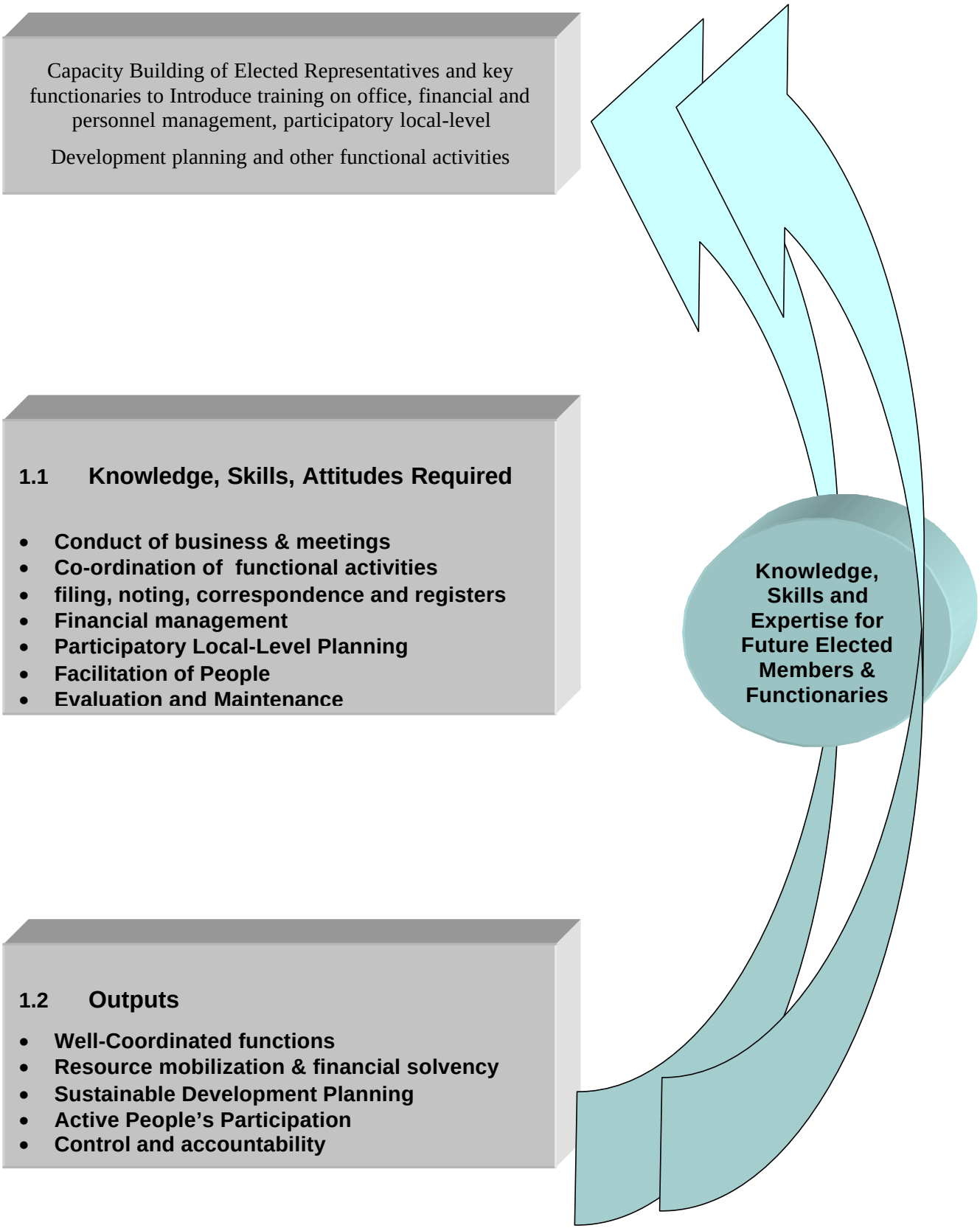
c) Local level planning, development programs and environmental management,

d) Human relations,

e) Technical skills (road design, resource survey, computer operation).

A summary of the key areas that are targeted for capacity building and the project outputs are provided in Table 1 on the following page.

Table 1. Impact of training on elected representatives and key officials



1 INTRODUCTION

1.1 Background

Bangladesh was, as a part of the Indian subcontinent, under British colonial rule until it became the eastern part of Pakistan in 1947. In 1971, it won its own independence after nine months of war with Pakistan. When nine years of autocratic rule was ended in the late 1990, one of the basic issues around which national consensus was formed was the need for a return to parliamentary form of government. A constitutional amendment was made and the current Constitution provides a parliamentary system in which the executive authority is vested in a Prime Minister and the Cabinet is responsible to the Jatiya Shangshad (Parliament) consisting of 330 members for the government of the country.

The administrative function of the government is provided by a number of ministries comprising one or more divisions responsible for the administration of a general area of government business. Each ministry is headed by a Minister as political head and a Secretary/ Additional Secretary as the administrative or official head. All Ministries are located in the Bangladesh Secretariat, which is considered the nerve center of Bangladesh Public Administration. The country's supporting public administration structures comprise 6 Administrative Divisions, 64 Districts and 463 Thanas.

Two categories of local government institutions operate in rural and in urban areas with mandates provided by their respective Ordinances and Acts. At present, only Union Parishad are functioning. No local government has yet set up at Thana (Upazila) level. In the urban areas, two forms of metropolitan and urban government bodies exist: four City Corporations (Metropolitan and bigger cities), 203 Pourashavas for the medium and smaller urban areas, 60 district towns and 143 thana level urban centers. At the national level, the Local Government Division of the Ministry of Local Government, Rural Development and Cooperatives (MLGRD&C) is the prescribed authority for coordination and control of the activities of city corporations and Pourashavas. The number of administrative units, prescribed authority, city corporations and Pourashavas are shown below.

Table 2. Local administrative units

Administrative Units	No.	Prescribed Authority, City Corporations and Pourashavas	No.
National level	-	Local Government Division, MLGRD&C	-
Division	6	City Corporation	4
District	64	Pourashava	60
Thana	463	Pourashava	143

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

1.2 Support for Implementation of National Plans of Action

The SINPA Project started in November 1997 and ends on December 31, 2000. The goal of the project is to build capacity for planning and management of urban development so as to increase the effectiveness of LGIs. The program will help to meet the challenges of improved access to services and creation of a better environment for the urban poor. In each of three countries the focus is on one secondary city and replicability of project interventions in other cities is part of the SINPA approach. The focus cities are:

Bangladesh	Tangail
Bolivia	Santa Cruz
Zambia	Kitwe

The program in Bangladesh is coordinated by the NGO, RADOL. There is a steering committee set up to link central and local bodies and capacity building institutions. Membership of the Steering Committee includes:

- National Institute of local Government (NLG)
- Academy for Planning and Development (APD)
- Center for Urban Studies (CUS)
- Bangladesh University of Engineering and Technology (BUET)
- Housing Building Research Institute (HBRI)

This report is the outcome of a six month “Organizational and Training Need Assessment of TPS”. The TNA is a recent initiative of the Support for Implementation of National Plans of Action (SINPA) Project. Rehabilitation and Development Organization for Landless (RADOL) is the executing agency of the project, with technical assistance from Institute for Housing and Urban Development Studies (IHS) of the Netherlands. The Netherlands Government funds the project.

The SINPA project aims to support the TPS in the co-ordination and provision of high quality and relevant training to:

c) the elected representatives, and

d) key officials of the Pourashava.

The main aim of the training program proposed is to significantly upgrade the operational skills and substantive knowledge of the elected representatives and key official functionaries. The wider objectives are to enable the Pourashava to become:

- a dynamic, democratic agent in local governance,
- with increased capacity to deliver services to their constituents efficiently and equitably, and

- with enhanced transparency, accountability and responsiveness.

1.3 Rationale for Organization and Training Needs Assessment

The TNA is an internal and indispensable part of a comprehensive systematic program-planning implementation cycle. Initially, the TNA serves the purpose of forward planning as part of a systematic approach that includes problem and needs identification, search for alternative solutions, selection of one or more solutions, program installation and implementation, and finally, evaluation. This can be thought of as a circular relationship in which the evaluation of the adequacy and effects of programs that were “to meet needs”, leads logically to a new phase of “needs assessment and planning’’.

Wide-ranging restructuring and reforms of the local government system being carried out by the government, to be effective, must be accompanied by a change in outlook and orientation of the elected representatives and functionaries of the local government institutions. They must also have adequate knowledge and skills to carry out efficiently the job with they are entrusted. The constituents also must be ready for change. Institutional mechanisms must be in place for management of the change.

As described later, the present the system of training, infrastructures, and resources available to train and orient the local government representatives, is inadequate and unsuited for handling the massive training and orientation that the present reforms call for. The reform initiative will require building new capacities, on the one hand and mobilization of the existing capacities whether in the public or in the private sector, on the other. It is also necessary to build bridges amongst the various stakeholders, particularly the elected representatives and their constituents in order to develop participatory and democratic local governance.

No comprehensive assessment of the training and institutional needs for the local government elected representatives and functionaries has been conducted in the recent past. The emergence of new areas of concerns, new expectations, new approaches to the development process, changes in outlook and attitudes of the stakeholders require local government to undertake new roles and responsibilities. The magnitude of change in training and orientation envisaged under the present project is different from that which has been done in the past both in terms of quality and quantity. Comprehensive and up-to-date assessment of the needs for capacity building for local governance is justified by the current performance gap.

1.4 TNA goal, objectives, limitations and methodology

1.4.1 Goal

To assess the current status of awareness, knowledge and skill of the elected representatives and functionaries and to identify the organizational and raining needs of the Pourashava for enhancing the performance and capabilities for local governance.

1.4.2 Objective

To enhance capacity building of Pourashava by:

a) assessing strengths and weaknesses;

b) identifying the training status of newly elected representatives and key functionaries;

c) evaluating the non-training priority organizational needs as well as problems and issues required to enhance the performance and capacity of the Pourashava to provide better services to their constituents;

d) suggesting measures for elected representatives and functionaries in the context of improving their performance and substantive skills/awareness for effective and efficient management;

e) determining the training priority for different groups of clientele in terms of skills, knowledge and attitude to minimize the gaps between actual performance and expected performance (training needs);

f) developing a needs oriented training program under the changed socio-economic condition in line with SINPA objectives.

1.4.3 Methodology

In order to fulfil the objectives of the study, data has been collected both from primary and secondary sources. Secondary data has also been collected through literature survey and consultation of some relevant studies.

To identify the actual need, the TNA undertook the work of assessing the existing need of training and how to improve the working capacity of the organization. For this purpose, the consultant of the project has visited TPS to discuss many issues formally and informally with the elected representatives and Pourashava officials and met people from all strata of life. Some officials of the Local Government Division and Tangail District Administration are also met for exchange of views and ideas.

Official records of the Pourashava, its functions, annual statements of accounts, budgets, resources mobilization including files and documents of the Pourashava have been reviewed. Participate-observation technique has also been adopted to observe and enquire into the programs and activities that have been carried out.

Interviews were conducted to analyze/identify both the expected and actual performance with:

- elected representatives (20)
- both male and female commissioners (14 & 5) including chairman,
- some key official functionaries (20), and
- some stakeholders and community members (40) of TPS.

Field visits for collecting some empirical and complementary data/information through participatory consultations and on-the-spot appraisal as an exploratory approach by using guidelines/checklists/key questions. The consultation was made with the chairman, commissioners, and officials of the Pourashava to assess their training needs. Consultations with the stakeholders for identifying the service delivery problems and performance gap. Consultations with the distinguished individuals and local leaders were made

2 LEGAL, ADMINISTRATIVE AND FINANCIAL STATUS

2.1 Profile of Tangail

Tangail has undergone a spectacular transformation. For 50 years it was a seedy town. The picture has now significantly changed; particularly after it became the District Headquarters in 1969. Formerly it was the Sub-division of Mymensingh District. But its characteristics remained by and large unchanged. It is now a typical third world city with inadequate infrastructure and inadequate utility services where thousands of low-income households live in semi-urban areas. The Tangail Municipality was first formally established Dhaka by the British colonial regime on the 1st July 1887 with an area of 5 sq., miles divided into 4 wards. The member of elected commissioners of the Pourashava was 10 and nominated 5. The main income sources were taxes on persons and buildings. The main expenditure was on conservancy. In 1912, income of the Municipality was RS.12, 620 and expenditure was RS.10, 848.

As a district town, various groups with different social backgrounds inhabit Tangail. It grows and develops continually, in the sense of population growth as well as economic growth and development. After the independence of Bangladesh, the Municipal Committee was renamed into Pourashava under the Local Councils and Municipal Committee (Amendment) Order, 1972. Later, the Pourashava Ordinance, 1977 was promulgated and TPS was reconstituted with one elected chairman, nine commissioners and one nominated women commissioners. Later, the number of nominated women commissioners was raised to three.

Table 3. Profile of Tangail Pourashava

Year of Establishment as Pourashava	1887
Area when Established	5 Square miles
Present Area	21.80 square kilometers
Population in 1991 Census	106,004
Present Population (Estimated)	152,203
Number of Holdings	20,619
Number of Households	13,714
Literacy Rate (1991 Census)	56.2 %
Sex Ratio (m / f)	100 : 104

Source: Records & Files of Tangail Pourashava & Population Census Report, 1991.

The Pourashava Ordinance of 1977 and its subsequent amendments govern the TPS. The Pourashavas have been classified into three categories in terms of their three years average annual revenue income. The number of Pourashavas, on the basis of their classifications are:

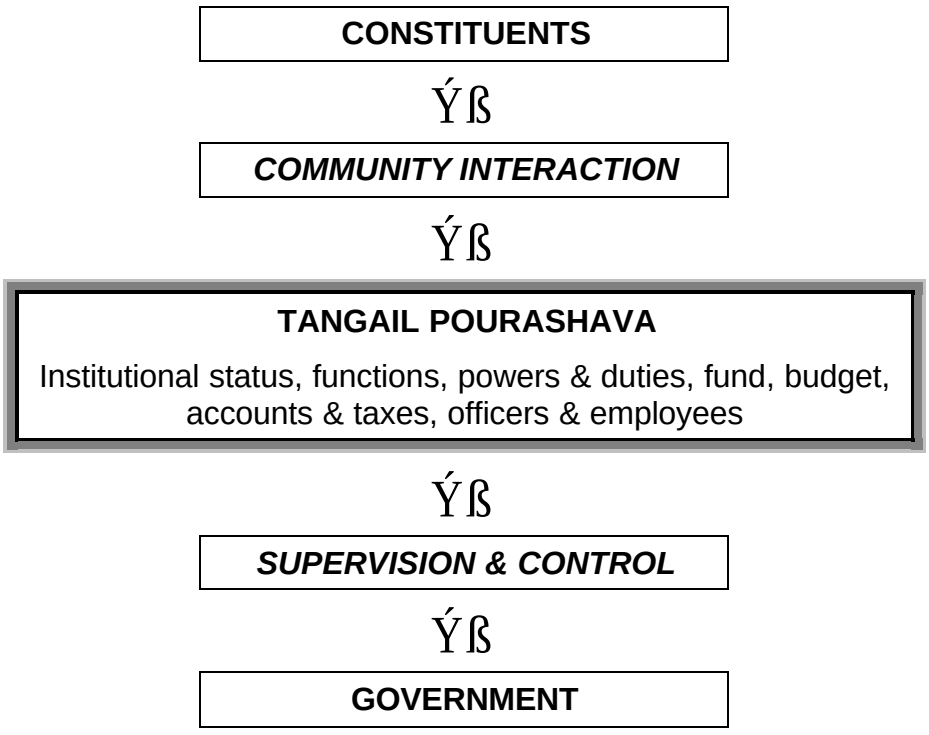
- 12 in KA-1 (income above 1 crore),
- 42 in class-KA-2 (income above Taka 60 lakhs but below 1 crore),
- 31 in class-B (income above Taka 25 lakhs but below 60 lakhs) and
- 118 in class-C categories (income below Taka 25 lakhs).

The TPS is a category of class-KA-2 Pourashava and is composed of an elected chairman and twenty-four (24) commissioners directly elected by the city dwellers for a period of five years. It is divided into eighteen (18) wards for general electoral purposes. There are also six (6) seats exclusively reserved for women commissioners who are directly elected by the people from each of the three wards in order to provide women's representation. In TPS, the number of wards and the number of elected commissioners and women commissioners are determined by the government on the basis of the area and population. In the Pourashava, the people directly elect the Chairman and he serves a term of five years like the commissioners.

2.2 Legal framework

Local Government has a legal foundation. In Bangladesh the Constitution explicitly provides for Local Government Institutions (LGIs) at every tier of administration of the Republic. The Pourashava is established under an *Ordinance* according it self-governing status. The intentions of the Ordinance are given effect through *Rules* made by Government. The Ordinance empowers the Pourashava to make *Regulations* in respect of specified matters. Together they delineate the legal framework for Pourashava. This legal framework provides for the mandate of Pourashava. It specifies the functions to be undertaken. These functions in turn assign responsibility in its areas of operation.

Table 4. Operational framework of Pourashava



The local government law sets out the enabling powers, the functions to be undertaken, and the procedure according to which business is to be transacted in this regard. Accordingly a Pourashava is vested with powers for the determination and implementation of decisions regarding local public programs. An important area of local public decisions relates to the regulation of paura affairs covered by the functions assigned. The law therefore accords it the status of a public agency and has made it a body corporate. It is hence accountable for the decisions made and is subject to the supervision and control of the government in this regard. It is important to note that as a self-governing body elected by the people a Pourashava is also concurrently accountable to its constituents.

The law relating to Pourashavas has evolved over a century of local government from the Municipal Boards introduced during colonial times, through Municipal Committees and Town Committees under the Basic Democracy System, to its present form promulgated in 1977 in post-liberation Bangladesh. The Pourashava Ordinance, 1977 has been subsequently amended in 1977 (twice), 1978 (twice), 1979, 1982, 1983, 1984 (four times), 1993 and 1997.

2.3 Administration and management

2.3.1 Functional Jurisdiction of Tangail Pourashava

According to the provisions of the statute, some functions or services of the Pourashava are mandatory or compulsory and others are optional but sometimes become obligatory under government instruction.

The compulsory functions rendered by TPS include the provision of sanitation and water supply facilities, removal of refuse and disposal of garbage, registration of births and deaths, prevention of infections diseases, maintenance of lighting in public streets; construction and maintenance of roads; maintenance of educational institutions etc.

The optional functions are those, which the Pourashava sometimes undertake on the basis of local circumstances and availability of funds. Such optional functions range from the provision of various public health activities, epidemic control, education etc. The Pourashava also performs some optional functions under special circumstances.

Apart from these formal functions, Pourashava also perform some additional functions, which include issuance of birth, death, character and nationality certificates, promote recreational, civic and development activities. It is also responsible for ensuring people's participation in the development activities.

2.3.2 Committees and Sub-Committees of the Pourashava

At TPS, one committee and three sub-committees are formed. The one committee is the Tender Committee, which is headed by the Chief Executive officer of the Pourashava. The Sub-committees are:

- Finance;
- Health and Sanitation; and
- Water Supply and Epidemic Control.

In addition, another Ward Committee was formed to look after the ward basis project selection and approval, inspection, work accomplishment on schedule time etc. The Committee is headed by the woman commissioner of the ward under the direct supervision of the Chairman.

2.3.3 The institutional structure and staffing

The Chairman is the chief executive of the Pourashava who is assisted by the Chief Executive Officer (CEO) appointed by the government. As the chief executive of the Pourashava, the Chairman enjoys all executive powers directly or indirectly or by the persons authorized by him. The head of the Pourashava's administration is the Chief Executive Officer. The Government appoints the CEO for three years term and his term of office can be extended. Pourashava has a very limited control over the CEO who is appointed by the government on deputation. The Pourashava has no authority over his appointment. The Government may also terminate his appointment if 3/5 of the total The CEO writes the confidential reports of the official heads and which is countersigned by the chairman. The Secretary writes the confidential reports of other employees and staff which is countersigned by the CEO. The Chairman writes the annual confidential report of the CEO which is countersigned by the Joint Secretary (Development) of the Local Government Division.

The TPS has an administrative set up comprising of three (3) departments each department dealing with a different set of activities such as administrative, engineering, health & social welfare. Under the CEO, there are three departmental heads that are administratively responsible to him for their Departments.

Administrative Department

In the TPS, the administrative department is consisting of General Section, Accounts Section, Assessment Section, Tax Collection/License Section and Poura Market Section. The Secretary heads the Administrative Department who is assisted by an Administrative Officer. It is responsible for collection of revenue, its assessment and administration and maintenance of accounts. Sanctioned or approved posts of this department are 42. But the actual personnel are working in this department numbering 33 and 12 posts are still fallen vacant.

Engineering Department

The Engineering department is composed of Works/Electricity/Mechanical Section, Water Supply and Sanitation and Conservancy Section**.** The Executive Engineer who is assisted by the Assistant Engineer heads the Engineering Department. The other key posts of this department are Urban Planner, Sub-Assistant Engineer, Conservancy Inspector and Water Supply Superintendent etc. In the Engineering department, the total number of posts are 61 in which 17 posts are still fallen vacant. The main vacant positions are Urban Planner in works/electricity/mechanical section and Water Supply Superintendent in Water Supply and Sanitation section.

Health and Social Welfare Department

Health Officer is the head of the Health & Social Welfare department. In the department, 13 posts are vacant out of total 22 sanctioned posts including Sanitary Inspector and Slaughterhouse Inspector. There is no Education, Culture and Library section in existence, therefore, 30 posts in this section including Education and Cultural Officer have been vacant since inception.

Although some master roll and daily basis workers are working under the conservancy section and different projects like infrastructure development, water supply and sanitation projects. In TPS, one employee and 73 sweepers are working under contract basis. Besides these, 33 Master Roll laborers are working on daily basis.

2.4 Financial management

Financial matters of Pourashava including its fund and property, budget, accounts, audit, power of taxation and detailed assessment of taxes are guided by the Pourashava Ordinance, 1977, the Pourashava (Taxation) Rules, 1960 and the Pourashava Model Tax Schedule, 1985. The Pourashava is also required to prepare an annual statement of accounts and forward it to the government. The Comptroller and Auditor General (C&AG) is empowered to audit all accounts of the Pourashava and to submit a detailed report to the government with a copy of it to the Pourashava. There are three groups of revenue resources:

a) internally raised revenue,

b) government grants, and

c) loans and advances.

Government grants: Government grants constitute a significant portion of incoming source for financing development expenditure and different types of taxes and rates constitute the major sources of revenue income. Assessment is done in every five year to impose holding tax on any property on the basis of property's annual rental values. Payment of tax is evidence that the payee is the permanent owner of the land. Re-assessments of rented properties were sometimes made particularly when actual rents had changed within the five years of new assessment. According to the previous assessment, the number of holdings had increased to 20,619 and the number of households is 13,714.

Internal Revenue Income: The internal revenue has always constituted the major portion of income in the Pourashava because they can levy taxes, rates, fines and fees on many items. The revenue income of the Pourashava is mainly derived from taxes on holdings and rates on water, conservancy and lights. Other revenues include fees on profession, trade and callings, rent and profits from own property and shops and interest from investment, fines etc. Holding tax is a major source of revenue income.

Development and Other Grants from Government: In every year, the government provides different types of grant to the Pourashava from the budget allocation. Pourashava gets government's development grants against budgetary allocation on the basis of Annual Development Program (ADP), project and development assistance grants. The other government grants against revenue include octroi compensation grant, grant for special scheme like staff salary compensation grant and subvention for dearness allowance, special compensation grants, etc.

Expenditure: The expenditures of PS can broadly be divided into two categories: establishment and development. Establishment includes all expenses incurred to pay the honorarium and salary of elected members and public officials as well as maintenance of offices. It is also expected to spend money on development activities. The Ordinance that sets up a particular local body provides direction to assist in determining priorities in spending. The revenue expenditure constitutes salaries and allowances of the employees, general establishment and administration, maintenance and services of the property of Pourashava.

The expenditure increased due to less establishment expenses. It is observed that the Pourashava generally meet their ordinary expenditure such as, general establishment and salary including office administration substantially from its internal revenue income. In other words, it depends on government grants to provide more civic facilities and development activities. Besides, some special government grants also generally provide for financing development projects and welfare activities to the citizens. In the expenditure side, we find the gap between estimated and actual expenditure like the gap between estimated and actual receipts in internal revenue income and government grants.

Looking at the gap between own revenue income and government grants, we see that government grants increased proportionate to the increase of revenue income. It is observed that government grants occupy a very significant position in the total income. The Pourashava generate their revenues from various sources of which holding taxes contribute between 30 to 40 percent, non-tax revenues 20 to 25 percent and government grants 40 to 45 percent.

2.5 Planning system

Different nation-building and development organizations are responsible for the implementation of various sectoral plans in Tangail. There is no umbrella organization to coordinate all the development activities. Financial misuse has occurred as a result of overlapping jurisdictions and a lack of coordination There is very little application of a development control program, to enforce building codes. Programming and budgetary controls are weak. The Pourashava has a responsibility for planning and management of its area but in almost in all cases, it has not been able to perform such functions.

A major portion of development authority's activity has concentrated on providing services to middle and upper income people. Consequently, the poorer section of the population has been denied its share. Planning has also suffered because there have been no effective linkages or meaningful integration between central planning and local level requirements. And finally, planners have failed to identify the critical nature of land issues in municipal development as well as in macro issues relating to economy, society and the sustainable environment. As characteristic of many third world cities, Tangail’s growth has taken place mostly without planning, although a `plan' it had. However, the master plan was long outdated. The land use/master plan was prepared in 1989.

2.6 Registry and data collection functions

- Birth Registry
- Death Registry
- Forwarding Birth and Death information
- Marriage and Divorce Registry
- License Registers
- Registers for: Trades, rickshaw owners, rickshaw pullers

2.7 Inter-organizational relations

In addition to the structure of the Pourashava as a municipal body other issues are also important to be looked at in identifying and analyzing the nature and process of intergovernmental relations in Pourashava Area. The nature is conditioned and molded not only by the administrative and functional mechanisms but also by some political and economic processes. Most of the functions of the Pourashava Area can only be carried out with the active assistance and collaboration of Tangail District Administration with different governmental agencies. These units perform functions in such areas as physical development, planning, housing, water and sanitation. At the same time, development agencies and government departments provide services in such areas as waste disposal, primary health care and education, and provision and maintenance of roads. Side by side, formal NGOs and private sector participation is becoming more visible in waste/garbage disposal, health, education, housing, industry and commerce.

The government has some specific powers to take necessary measures and directives to regulate the activities and to carry out the functions. It can call for records, conduct inspection and take regulatory measures on the basis of the inspection report. The Annual Administration Report (AAR) of the Pourashava must be submitted to the government in detail around of 1st of July every year or any other date fixed by the government. The government also retains the right to ask the CEO anytime to furnish any record, account or any other materials. The government also has the power to depute any officer to examine or inspect any department within Pourashava. It can restrain the Pourashava from performing a particular task, can make arrangements for accomplishment of certain tasks or can make financial provisions for completion of certain duties. The government may issue Standing Orders to:

a) define and regulate relation of the Pourashava with other local authorities;

b) provide for coordination of activities between the Pourashava and other government departments;

c) give financial assistance to the Pourashava, and

d) provide general guidance to the Pourashava.

Any aggrieved citizen has been given the right to appeal to the government against any order passed by the Pourashava or the Chairman. The ministry has the power to suspend any committee or any department or section or even dissolve the committee if its functions are not found satisfactory. But the scope and nature of such control and supervision are not clearly defined and very rarely practiced in TPS.

3 RESPONSE TO QUESTIONAIRES

3.1 Responses of elected representatives

This chapter deals with:

a) general characteristics of the elected representatives, and

b) their opinions about training facilities available at the Pourashava, nature of training related problems, areas of future training and suitable time of training.

Table 5. Occupation of elected representatives

Occupation	Percentage
Business	55 %
Agriculture	10 %
Agriculture and Business	15 %
Social work	5 %
House wife	15 %

Table 6. Level of education elected representatives

Education	Percentage
Below S.S.C	10 %
S.S.C	35 %
H.S.C	20 %
Graduate	35 %

Table 7. Previous administrative experience

Previous Experience	Percentage
Experienced	5 %
Not experienced	95 %

Almost all the respondents (95%) do not have any previous office experience. Only one women commissioner has worked in the Jatiyo Mohila Sangstha and in Bangladesh Rural Development Board (BRDB). This finding points that there should be urgently organize suitable training courses for them.

An overwhelming majority (90%) of the elected representatives had not received any training before joining their present position at the Pourashava. Only 5% respondents received local training (of short duration) e.g. Muktijoddhya (freedom fighter) training and the 5% Mohila samabaya from the BRDB. A few respondents had overseas training. According to the respondents, training facilities at the Pourashava are inadequate. Therefore, training programs should be organized for them at the top (national) level for the time being.

Table 8. Relative importance of training areas - elected representatives.

Nature of Problems	Percentage
Local level planning and community development	85 %
Role of Pourashava in development/welfare activities likes water supply, sanitation, waste management etc.	80 %
Environment conservation, livestock, fish farming, tree plantation etc.	80 %
Development project preparation, implementation and peoples participation	75 %
Techniques of accounts maintenance and settlement of audit objection	70 %
Tax assessment and collection	65 %
Preparation and sanction of budget	60 %
Gender and its importance in development activities	55 %
Office management i.e., filing, note writing, register maintenance etc.	55 %
Conciliation of disputes (municipal areas)	40 %
Formation of committees/sub-committee and conduct of meetings	35 %
Administration and coordination	15 %
Human relations	10 %

Local level planning and community development claims the highest frequency (85%) followed by problems related to role of Pourashava representatives in health, sanitation, waste management programs and environment conservation, livestock, fish farming, tree plantation etc. each constitutes 80% of the total respondents. A great majority i.e. 75% respondents problems related to assessment and collection of taxes was mentioned by 65% and preparation and sanction of budget was stated by 60% of them. One more half (55%) of them have faced problems in respect of office management and local resource mobilization of the Pourashava. Half (50%) of the respondents considered gender and its importance in development activities as problem area. Forty percent of the respondents have faced problem in conciliation of disputes (Municipal area) while 35% stated formation of committees/sub-committees and

conduct of meetings as their problematic area. Only 15% mentioned that they were facing problems in areas of administration and coordination.

Table 9. Preferred areas for future training of elected representatives

Preference	Subject	Preference			
1st	Office, financial management and administration i.e., roles and responsibilities, conduct of meetings, powers and functions of committees & sub-committees and local resource mobilization	60 %	20 %	10 %	10 %
2nd	Local level planning, coordination of development programs and environmental management	20 %	55 %	15 %	10 %
3rd	Technical/Skills	15 %	10 %	50 %	25 %
4th	Human Relations	10 %	15 %	30 %	45 %

All the Pourashava elected representatives felt the necessity of training for effective management in the future. Their preferences in this regard are presented in the above Table.

The areas such as Office, financial management and administration like roles and responsibilities, conduct of meetings, powers and functions of committees & sub-committees and local resource mobilization; local level planning, development programs and environmental management should, therefore, be given to priority in designing training courses for them.

Table 10. Areas proposed by elected representatives for intensive training.

Areas of training need	Percentage
Office, financial management and administration	45%
Local level Planning, development programs and environmental management	35%
Technical/Skills	15%
Human relations	5%

80% of the Pourashava elected representatives came up with a number of comments/proposals for consideration during future training courses. These include:

- a week long training once a year outside their working place either in Dhaka or other training institutes
- including field visit to a very successful (reputed) Pourashava, during each training program,

- a handsome amount in the form of training allowance,
- visit to Pourashavas / Municipalities of neighboring / developed countries,
- free food and lodging to be provided during training programs,
- advance payment of TA/DA be made to the participants,
- residential training courses combining theoretical and practical aspects,
- work related training,
- action during and after training courses to evaluate the training provided.

Table 11. Distribution of Best timings proposed for future training.

Most suitable time[1]	Percentage
January/February	60 %
March/April	0 %
May/June	0 %
July/August	10 %
September/October	15 %
November/December	25 %

3.2 Responses of key officials

Table 12. Key officials by level of education

Education	Percentage
S.S.C	10 %
H.S.C	40 %
Graduate/B.Sc. Engineering	40 %
Post Graduate	10 %

[1] None of the respondent desired to receive training in the months of March/April and May/June because they have to remain busy with implementation of various development works of Pourashava during these months.

Table 13. Key officials by previous office experience.

Previous Office Experience	Percentage
Experienced	85 %
Not Experienced	15 %

Table 14. Training received by key officials

Previous training experience	Percentage
Received	60 %
Not Received	40 %

Table 15. Training issues identified by the key officials

Nature of Problems	Percentage
Local level planning, development management and environment	80 %
Tax assessment and collection	75 %
Health, family planning, EPI, livestock, fish farming, tree plantation and care etc.	65 %
Office management	60 %
Preparation of schemes, estimation and invitation of tenders	55 %
Financial administration	50 %
Community development	45 %
Designing, estimating and planning	35 %
Statement and slab of culverts and bridges	30 %
Gender and its importance in development	30 %
Human relations	25 %

Table 16. Preferred areas for future training key officials

Preference	Subject	Percentage			
1st	Office, financial management and administration i.e., roles and responsibilities, conduct of meetings, powers and functions of committees & sub-committees and local resource mobilization	60 %	20 %	15 %	5 %
4th	Technical/Skills	15 %	55 %	15 %	15 %
3rd	Human relations	15 %	15 %	55 %	15 %
2nd	Local level planning, development programs and environmental management	20 %	10 %	15 %	55 %

All the Pourashava official functionaries were requested to mention areas in order of preference in which they like to receive training to upgrade their efficiency and performance. They were also given the option to add any more areas/topics, if any which the questionnaire did not cover. A significant majority i.e. 60% of the total respondents put forward their first preference to management/administration, 20% to local level planning, development programs/activities and environmental management, 15% to human relations and only 5% to technical /skills.

Topics were specified under the four proposed broad areas namely office, financial management and administration, local level planning, development programs/activities and environmental management, human relations and technical/skills and the respondents did not add any more topics

Table 17. Intensive training areas proposed by the key officials

Main Areas	Percentage
Technical /Skills	35 %
Office: financial management and	30 %
Local level Planning, development programs/activities and environmental management	20 %
Human relations	15 %

Official functionaries made the following proposals for improving the effectiveness of future training programs:

a) Each member of the staff be trained at least once a year to refresh his/her knowledge.

b) The duration of each training course should be of one or two weeks.

c) All first, second and third class employees need be trained especially on computer operation and fourth class staff on human relations particularly how to deal with the members of public.

Table 18. Best training timings proposed by the key officials

Suitable time	Percentage
January/February	55 %
March/April	10 %
May/June	0 %
July/August	10 %
September/October	20 %
November/December	5 %

3.3 Responses of local stakeholders

A questionnaire was designed together with an interview schedule to identify the views of local stakeholders. Local stakeholders were drawn from the cross-section of the city dwellers like local city elite, local politicians, middle class and low income people including different professionals like lawyers, teachers, doctors, businessmen, shop owners etc. The findings based on the views and opinions of the stakeholders/respondents relating to the four specific questions are given below. While conducting the field survey, we specially asked the respondents whether in their view what were the services of the TPS to be transferred to the NGOs and in which areas Pourashava and NGO jointly could take initiatives. The responses received are tabulated in the following tables.

Your idea about the functions of Pourashava ?

Table 19. Stakeholders views about the functions of Pourashava.

Evaluation of Courses	Percentage
Average	50 %
Excellent	20 %
No idea at all	30 %

Question: Do you feel training for Chairman, commissioners, officials and employees are important for better service?

Table 20. Response regarding the importance of training.

Response	Percentage
Yes	90 %
No	10 %

Question: What are the areas/services of the Pourashava to be transferred to NGOs?

Table 21. Service areas that can be transferred

Variables	Frequency
Mosquito control	87.5 %
Construction and maintenance of drains	85.0 %
Garbage disposal	82.5 %
Slum development	82.5 %
Cleaning (Sweeping)	80.0 %
Family Planning	77.5 %
Hawkers rehabilitation	72.5 %
Traffic management	70.0 %
Education	67.5 5
Street lighting	50.0 %
Health services	47.5 %
Tax assessment and collection	27.5 %
Maintenance of Parks and Play ground	25.0 %
Birth and death registration	17.5 5

Question: In which areas Pourashava and NGO jointly can take initiatives ?

Table 22. Preferred joint activity areas

Areas	Frequency
Traffic management	97.22 %
Slum development	88.89 %

Mosquito eradication	86.11 %
Health, family planning etc.	80.55 %
Remove water logging/drainage	75.00 %
Garbage disposal	75.00 %
Community policing	41.67 %
Education	36.11 %
Construction and maintenance of Public toilets	36.11 %
Road development	33.33 %
Street lighting	27.78 %
Tax assessment and collection	25.00 %
Construction and maintenance of parks/play ground	22.22 %
No response	11.11 %

4 ORGANIZATIONAL AND CAPACITY CONSTRAINTS

There are many areas and systems in PS visited that suffer from systemic neglect, often because of a lack of accountability and supervision or disinterest on the part of the responsible authorities. On the other hand the PS appear to perform well in the area of organizational maintenance. Accounting books are kept, vital registers up-to-date, budget are timely, meetings held formally on a regular basis and taxes collected quite efficiently. A well designed training program can put the pressure to improve performance of the PS that have difficulty to cope even with the most basic requirements of practical management. In the following, some of the constraints as well as anomalies are identified and discussed.

4.1 Administrative constraints

The scope for political interference remains to a large extent. The Chairman and the Commissioner of the Pourashava are representatives of the people who are directly elected by the people for a term of five years. But the ministry has power to dismiss or to suspend any commissioner or Chairman. Reasons cited for such dismissal are trite. There are unspecified charges of abuse of power or criminal offenses. The government can also supersede a Pourashava on the grounds of inefficiency and abuse of power. And all this it can do in the name of public interest. This problem is not seen in TPS.

Like any other Pourashava, TPS expand with the influx of people in increasing numbers from the rural areas. Urbanization is expanded but not the level of urban services and quality of urban management. As a consequence, Tangail has faced a number of administrative obstacles to the delivery of civic services. Limited financial resources and acute shortage of trained personnel make the problems worse. Another major impediment is the weakness in the existing urban local laws. The functional jurisdiction of the Pourashava and different urban development bodies overlaps most of the time[2].

However, there is no evidence to suggest that the Pourashava ever took any development plans in connection with the national plan and in coordination with other development agencies. Neither is there any umbrella organization to supervise their activities nor any system whereby cooperation among them could be achieved[3]. Although the Pourashava are responsible for ensuring civic facilities to the urban people, they still do not have any direct linkages with other development agencies of the government responsible for the implementation of development programs. There is no clear-cut policy to determine their relative stands. The result is obvious and a haphazard, unplanned and uncoordinated delivery of services. In short, the existing legal framework is complex, ambiguous and conflicting.

4.2 Coordination and overlapping of functions

In Tangail, there also exist some other urban development and services organizations like Department of Public Health Engineering (DPHE), Housing and Settlement Directorate (HSD) and Urban Development Directorate (UDD) for performing certain specialized functions. So, proper urban services require combination of well-organized efforts by various urban bodies.

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2 Local Government Division, Ministry of LGRD & C., 1997, Strengthening Local Government Institutions: Summary of Local Government Report. P. 1.

3 UNDP , Report on Human Development. Dhaka: UNDP Dhaka Office, 1992.

Expansion of urban areas and population growth has increased the involvement of the government in a large number of development activities. But due to the lack of a long term development program and lack of people's participation, informal employment sector has increased often without proper direction, which has induced the people to get some unauthorized services. The UDD and the HSD deal with all matters relating to the preparation or adoption of new urban housing plan and development of housing schemes for urban areas. But both are under the control of the Ministry of Works whereas the MLGRD&C administratively controls the Pourashava. It results in clashes among the departments and encourages the central authority to intervene.

The government's avowed policy of decentralization becomes the ultimate victim of the circumstances. So, different `parasitic' organizations work for the benefit of urban people but these can not perform the function properly due to the absence of well coordinated and integrated efforts. Lack of proper cooperation and coordination between the Pourashava and the other urban development bodies have further aggravated the existing problem. The existing laws and institutional set-up are not suitable for tackling these problems. There is a room for confusion on the role of Pourashava and urban development bodies. The Pourashava has been assigned with main administrative functions of urban areas, but they have no control over other urban development bodies and departments of the government working for urban wellbeing within their jurisdiction.

Different governmental agencies deliberately withhold paying of taxes and dues to the Pourashava. A crisis situation persists pertaining to the intergovernmental relations and governance system. The major casualties of this highly unsatisfactory and undesirable state of affairs are the citizens. Their problems include water logging, irregular waste disposal, massive traffic jams, infrequent supply of drinking water, irregular supply of electricity and gas, poor sanitation, inadequate housing, inadequate educational facilities. Meanwhile, problems of sanitation water logging and traffic jams in the city during the heavy monsoon was going out of control.

In the existing system, the duties of the Pourashava include providing various urban services including construction and maintenance of roads, education facilities etc. The responsibility of urban planning and development are delegated to different bodies. The functions of Pourashavas are almost identical in nature. In practice, however, all of these functions can hardly be carried out within the same time limit. Even greater responsibilities were sometimes entrusted to them merely by administrative order. Coordination and integrated efforts also lack in the field of maintenance. There is an overlapping of authority that result in inordinate delays in implementing a given program. In practice, Pourashava has no rules in housing, planning and development in true sense but it has been entrusted with such functions. Basically, Pourashava is busy performing the jobs of public health activities, water supply, sanitation and sewerage but the responsibility is not clearly and properly spelled out which has resulted in gross overlapping of functions and create coordination problems. The distribution of functional role suggests that the bodies belonging to the Ministry of Works and Ministry of LGRD&C play dominant roles in the urban development and in providing services to the Pourashava areas.

4.3 Personnel management system

The personnel management system in the Pourashava suffers from the legacy of the past. There have been practically no attempts to introduce a system to train the personnel in a regular basis to make competent and readily responsive to the needs of the Pourashava. There are practical constraints, for example, managing a high number of unskilled and casual personnel.

It is observed that the rules and regulations make it fully clear that the CEO is the official head of the Pourashava and personnel management is reduced to its simplest form, as only supervisory.

Tension reflects the atmosphere of the organization concerned. But, sometimes, there had been conflicts within the Pourashava between the administrative personnel and elected leadership. First, conflict invariably surfaces when the elected local leadership wants to win over urban local officers for the purpose of sanctioning building plans, assessing valuation of house property, collecting arrears taxes, or extending facilities in matters of road-repair, drainage, street lighting or domestic water-supply beyond rules. Another issue of conflict found to be common in Pourashava is the appointment of lower grade and class-IV or master roll employees. Such recruitment are done locally and there are some natural tendencies on the part of elected local leadership to induct as many of their own people in urban local service as possible. Tensions also occur due to temporary appointments in some of the departments and recruitment of casual employees against the sanctioned posts.

4.4 Financial management system

The success of Pourashava is dependent largely on adequate finance. Almost all the successive governments have therefore given particular thought and attention to the strengthening of local finances so as to enable the urban local authorities to play their part in national development. Pourashavas generate their internal resources through taxes, rates, tolls, fees etc. The performance in terms of collection of taxes is of poor standard[4]. A huge amount of taxes remained unrealized for years together. Our field study reveals that in the Pourashava collection of taxes are only 35% of the projected amount and the arrears are increasing every year. The elected representatives generally do not exert adequate pressures on the residents regarding collection of taxes because, sometimes, they fear loss of popularity. Such a situation obviously causes enormous difficulties in providing essential public services and even in paying salaries to their own employees. It is observed from our study that the collection of taxes was not significant because of the lack of tax collection drive and defective tax rebate provisions, and in view of very little legal action taken against the tax defaulters[5].

In practice, it is observed that realization of taxes are not related to economic activities and proportion of government grants. Due to lack of regular tax assessment, insufficient and inexperienced assessment staff, haphazard holding number, untimely implementation and settlement of appeals against assessment delayed the realization of taxes. Besides, taxes on the government departments and autonomous bodies are not timely paid due to lack of budget allocation by the government. Besides from taxes, income from rates for specific service constitutes an important part of internal revenue income.

Owing to the absence of proper costing procedures for urban local services, the prices charged for such services as water supply in Pourashavas, conservancy, sanitation, lighting etc. rendered by the Pourashava have little relation to the cost of these services. The government

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4 Musleh Uddin Ahmed. "Local Self-Government System in Bangladesh", in Professor Abul Kalam (ed.), Bangladesh Internal Dynamics and External Linkages, Dhaka: University Press Limited, August, 1996. pp.73-88.

5 Musleh Uddin Ahmed, "Metropolitan Planning and Governance in Asia and the Pacific: A Case Study on Dhaka Metropolitan Area", - Joint Research Paper Metropolitan Planning and Governance in Asia and the Pacific, Nagoya, Japan: United Nations Centre for Regional Development (UNCRD) and NCUA. June, 1998.

generally mentioned the range of holding tax imposition and limits of rate fixation in the respective Model Tax Schedules of Pourashavas but never considered its effectiveness. Therefore, tax imposition and its realization are not properly managed which tend to weaken the financial base of these bodies. In the Pourashava surveyed, no relationship was found between specific services provided and rates levied. It is also found in TPS that a huge amount of taxes are due from the government departments and autonomous bodies

Grants from the government to local bodies are universally practiced. The disparity between local functional responsibility and financial resources are sought to be remedied by the grant system. At present, it constitutes a significant portion of the source of income but still then these grants are inadequate for the large range of development activities they perform. Moreover, the Pourashava does not know the exact amount of development grants before its disbursement from the central government. So the budget of the local bodies is generally revised on the basis of the actual receipt of government grants. Grant is neither supplementary to the own income of the Pourashava nor is it disbursed timely.

The government in general disburses the grant to respective bodies in four installments. But in some case, the last installment is received even after the ending of financial year. Problems with the existing grant system are non-adherence to the criteria for allocation of various types of grants, delay in receipt of grant money in off-seasons. The political power groups often take advantage of this heavy dependence on government and the ministry often influence local bodies to undertake a particular scheme sometimes using threats to reduce the grants.[6] At present voluntary contribution and donation are in the least significant. Though Pourashava is allowed to receive loans from banks or individuals, in practice such loans are rarely taken. The existing rules for taking loans by the local bodies are very many complexes and time consuming.

4.5 Nature and problem of local resource mobilization

Municipal resource mobilization is highly inefficient. Holding taxes are not collected properly. Poor tax collection is the result of low level and poor coverage services, the tendency of the non-payment of taxes by the rich people and government bodies, and the improper assessment and non-punishment of tax defaulters. In the 1999-2000 budget speech, the newly elected chairman of the TPS has mentioned that the Power Development Board (PDB), Telegraph and Telephone (T & T) Board and other government departments are not paying taxes to the Pourashava amounting Taka one crore thirty nine lakh. He also mentioned that the Pourashava was not able to realize Taka two crore fifty lakh as arrears taxes from different private agencies and taxpayers. This seriously affects the capacity of the Pourashava to mobilize internal resources. Therefore, strategy should be spelled for the efficient collection of taxes with trained manpower including the involvement of the private sector, NGOs and the citizens to generate adequate resources and to enhance the resource base for proper provision of necessary services.

Finance is one of the most important instruments through which the government exerts its influence over the Pourashava. Since the Pourashava is to a large extent dependent on the government grants due to lack of internal tax realization to carry out its basic functions, it is

[6] G. W. Jones (1978), `Central Local Government Relations', in D. Butler and A. H. Halsey (eds.), *Policy and Politics*. London: Macmillan.

highly vulnerable to central domination[7]. It is obvious that the attempt to raise revenues has not met with success due to a number of reasons. A low realization of taxes and tax base and lenient tax administration has combined to result in poor collection of revenue, which do not try to make the most of the tax bases authorized to them. The value of properties taxable by the PS increased considerably due to inflation, but the actual yield of taxation did not increase as much. The tax rates were not increased proportionately.

Specific grants are made to meet the cost of specific schemes of services mainly Works Program Road Construction and maintenance, drainage and the Octroi Compensation grant, special project schemes or development assistance grants, staff salary compensation grant for Pourashava. It was gathered that about a half of the annual development budget is provided as grants from the government with stipulation as to how this has to be utilized. In addition to this, the Pourashava has to procure a large share of its development funds as project grants from the donors like word band, ADB through the government. The government provides the Pourashava with financial support to initiate and implement special programs/schemes/ projects - because, it is financially weak and not able to generate enough resources to meet its expenditure responsibilities.

The budget of the Pourashavas theoretically cannot be implemented unless the government approves it. Under the respective statutes, a copy of the annual statement of accounts is placed at a conspicuous place in the office of the Pourashava for public inspection. All objections or suggestions concerning such accounts are received from the public. But it is observed that public inspection on annual statement of accounts is merely a provision, which is very rarely followed. It is also observed in practice that system of accounting, record maintaining, etc. are not practiced properly which needs training. According to the provision of the respective statutes, the office of the government's audit department in December every year does the audit of the accounts of the corporation and the Pourashava. But in practice, audit is not done regularly and timely.

During the study, it was found that audit objections had been raised by the government auditors in their audit reports. The TPS has taken remedial measures but no follow-up actions has been observed.

It is alleged that in preparing budgets, figures are hastily assembled and arbitrary projection is made for tax revenues. There is also a problem is the lack of trained assessors. Without proper training they are unable to assess correctly, and the PS loses revenue as over-assessed citizens refuse to pay. The foremost problem is the lack of accountability for non-collection of revenue by local institutions.

In summary, the major financial problem of the Pourashava is that it is overwhelmingly dependent on grants and subventions from the national government. Management of financial matters is weak and inefficient. The tax base is narrow and limited. The value of property taxable increased considerably due to inflation, but the actual yield of local government taxation did not increase much as the tax rates were not increased proportionately.

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[7] Musleh Uddin Ahmed, "Local Government Fiscal Reform in South Asia: Some Lessons from Bangladesh", in the *Dhaka University Journal of Business Studies*, Vol.XVIII, No. 1, June, 1997. pp. 168-188.

4.6 Operational and service-related problems

4.6.1 Water supply system

The responsibility of water supply is lying with the Pourashava. And this they perform with the active help from the DPHE. Government policy requires the DPHE to ensure water supply and sanitation in Pourashava areas. A study of DPHE (1989) shows that due to lack of maintenance efforts and lack of awareness 40 percent of the water is wasted. Whenever any problem arises regarding water supply system, it takes a lengthy process to solve, because there is a lack of clear-cut relation between the DPHE and the Pourashava and the Pourashava has no authority to link itself with the DPHE without consulting the Ministry of LGRDC for the settlement of any problem.

4.6.2 Sanitation system and sewerage disposal

Proper sewerage disposal system is an indispensable requisite of modern city and town life. It also protects and improves health standard of city dwellers. In the Pourashava areas, it is the responsibility of Pourashava administration with technical cooperation from DPHE, but no proper system of sewerage disposal has been developed. The system is still far from adequate and comprehensive plan is absent in the selected Pourashava. The provision of a sewerage service incurs very heavy capital investment, which is one of the main reasons why Pourashava has given sewerage.

4.6.3 Refuse collection, disposal and cleanliness

Refuse collection and disposal is one of the traditional urban local services in Bangladesh. The main problems are to finance, to plan, and to carry it out efficiently. The services incur heavy expenditure. The rapid rate of development and rapid population increase has multiplied the refuse volume in urban areas. This increase has qualitatively decreased the standard of services due to inadequate staffs and shortage of labor forces. However, efforts have been made to re-enforce them. But in the Pourashava only one truck each was given for the refuse collection. The result is that the refuse overflows the streets and produces offensive situation in many urban areas. Very well done refuse/garbage collection and disposal service is done by the community members/city dwellers in some wards under the initiative of the SINPA. Many stakeholders have opined the optimistic view regarding the community involvement and awareness building in this regard. Like refuse collection and disposal, street and drainage cleaning is also one of the integral parts of operation to keep the city clean.

4.6.4 Public health activities

The preservation and improvement of public health standard is a major challenge for the Pourashava. It has received importance due to rapid increase of urbanization and population growth so that widespread development has taken place especially in public health activities. The presence of poverty aggravates these problems where the drainage system is inadequate. The Pourashava is entrusted with responsibility but they do not have the personnel strength to provide these services.

4.7 Responsiveness, transparency and accountability

It is found that Pourashava, as a municipal body, is allowed to exercise some degree of autonomy, but it failed to emerge truly as a fully functioning municipal body. The extent of central control and the submissiveness of the Pourashava shaped the planning and governance

in a rather undemocratic fashion. It appears that the government exercises a variety of mechanisms through which it affects the structure, functions and authority of the Pourashava. Legal framework of the Pourashava is not intended to make the Pourashava a fully functioning democratic self-governing institution. Rather, the Pourashava is visualized to act as a municipal body with little power but tremendous civic responsibilities. The Pourashava, though apparently have democratic burnish in the management of some affairs, in practice acts as an impaired and dependent outpost of the government. The Pourashava not only requires necessary resource base to minimize its dependence on the center, but also needs the stimulus to formulate its own policy direction.

One of the major detriments to solve the innumerable problems facing the city dwellers is the continuation of a governance system, particularly the elected Pourashava, that is weak and lacks both transparency and accountability. It is weak because of Pourashava's heavy dependence on the government for resource and skilled personnel. The authority of the chairman is ineffective because he has to depend considerably on CEO appointed by the government who is deputed to Pourashava, and over whom he has no effective legal control as they are accountable to their line ministries based in the secretariat. Pourashava is reactive mostly because of its complete dependence on officials in implementing policies and its failure to recruit man and train its own civil servants. The governance system of Pourashava also lacks transparency and accountability on a day-to-day basis because of lack of provision of meaningful community participation in the formulation and implementation of its development programs and projects. In the absence of a healthy democratic process both at the national level, Pourashava as service-providers for city dwellers, suffered most. One of the major problems of the central-municipal relations, between Pourashava and government is the absence of a high-powered permanent Local Government Commission. The Commission, in the context of Bangladesh, could have played the role similar to that of the intergovernmental commission in USA where it resolves conflict in terms of powers, authorities, responsibilities and finance.

In responding to the existing problems of Pourashava, the Ward Commissioners and the Citizens came up with a long list of problems. According to their majority opinions, the most frequently mentioned of the problems are:

- uncoordinated development activities by the different government and other bodies,
- traffic jam (congestion),
- irregular electricity,
- insufficient water supply,
- garbage disposal and proper sanitation,
- as pollution,
- water logging,
- mosquito menace,
- law and order situation including violence and terrorism,
- housing, and
- unplanned growth with improper infrastructure facilities

5 ORGANIZATIONAL AND TRAINING RECOMMENDATIONS

The recommendations emerged out through interviews and discussions are categorized as organizational and training needs as described in the following sections.

5.1 Recommendations for organizational improvement:

It is recommended that:

1. All the women commissioners should be included in all committees as per circular issued by Local Government Division.

2. Presently women commissioners are not getting equal share of resources of the PS. Some specific formula needs to devise for this reason. There is no meaning of women representation without resources. Example of resource distribution as per government rules, area of ward, backwardness and population these matters can be group together and distribute the available resources equally among male and female commissioners.

3. Presently one women commissioner represents 3 Wards. They are to travel long distance. Moreover, the movement of women still has social restriction and stigma. The women commissioners are required to spend Tk. 500 to the 1500 per month for travelling expenses within their Jurisdiction to meet this type of expenditure. Travelling allowances from the government fund or Pourashava may be arranged proportionately for the male and female commissioners to visit their Wards.

4. Provide for more effective delegation of powers to elected representatives to eradicate inadequate participation in municipal decision making.

Conduct of meetings

5. Separate role of municipal council from that of chairman and enhance its responsibilities as policy making body due to ineffective role of the council for lacking of oversight responsibility.

6. At present, the Chairman of POURASHAVA conducts scheduled meeting. Training for elected commissioners and official functionaries are necessary for effective exchange of view dialogue and skillful facilitation.

7. Elected commissioners are required to seat with the Chairman quarterly and discuss/ identify the problems of local poor, vulnerable women give advice, actively participate in problem solving process. To strengthen the subject, long term program and appropriate measures should be taken for the both.

Development functions, plans, and programs

8. For the preparation of local government development plan and effective implementation process, active participation of local people would be essential. Due to active participation of local people, collection of local resources. Recovery/regeneration, appropriate use of resources, conservation of environment and sustainable development would be ensured.

9. A monitoring and evaluation committee may be formed to monitor and evaluate the development plan. A committee may be constituted consisting of male and female commissioners.

10. There is no post-development project study to meet the development challenges being faced by the Pourashava. Efforts should be made and proper clear-cut authority should be given for undertaking systematic coordination efforts for smooth implementation of development programs among the government organizations, local NGOs and the Pourashava.

11. There is no proper system of waste disposal and garbage removal facilities of the Pourashava area excepting four wards covered by the SINPA. There is no well-maintained drainage system. So, dustbins and drainage system should be constructed. The garbage from dustbins should be removed by Truck/Van and Pourashava Supervisor should monitor the work progress to keep the city clean.

Human resource management and staff

12. Improve Pourashava Staff capabilities by assessing staff levels and provide incentives for well-trained personnel and also give reward for good performance.

13. Increase audit staff capacity and initiate fiscal incentives for target based tax collection.

14. Fill up the vacant posts, improve the working environment, embark on a massive education program for officials and increase the resources.

15. Raise worker productivity through training and establish clear guidelines for promotion of the officials and staff.

Financial management and resource mobilization

16. Establish closer link between taxes and service-related expenditure decisions because lack of linkage motivates the citizen to pay or not to pay taxes.

17. Increase revenues from holding taxes and rates by increasing the tax bases and realize penalties for tax delinquency.

18. Creating opportunities and avenues for local revenue earnings through local resource mobilization programs such as: renting out physical facilities of hall room, leasing out of Pourashava land and ponds, etc.

19. Make budget development process more responsive to citizens and expand budget preparation to allow technical and public comments.

20. Institute a formula based grants system and encourage a matching grant system.

21. Modernize accounting systems and introduce double entry cash accounting system

Social mobilization/ community interaction

The Pourashava do not have regular organizational arrangements for interaction with the community. This has distanced the people, in particular the disadvantaged.

22. Enforce the sharing of information by the Pourashava with citizens, improve open public record policy, and involve private citizens in the council and management.

23. The public representatives need to assume a leadership role. To do this they need training. The responsibilities of the public representatives would not be complete only by taking leadership. They are to work for instilling values in all strata of society and family. Poor households living in the community should not be considered as liability but should be considered as assets and use them by bringing into the field of development. So, social mobilization would be required to accelerate the developmental trends.

24. For qualitative improvement in respect of exchange of views/dialogue between the people and elected representatives, the implementation of government circular and directives would be more effective.

25. Elected representatives may meet the public once in 3/4 month at the Ward level through a formal/informal public meeting Government financial assistance may require to organize such meeting.

Involvement of NGOs in delivery of municipal services

26. There are opportunities for improved service provision for NGOs. Therefore, active involvement of NGO and Pourashava in municipal service delivery, cleanliness and garbage disposal should be encouraged.

27. To encourage the creativity of NGOs in participating in delivery of municipal services and involve the NGO for a specific service.

28. Lack of effective participation between users and service providers have been observed. It is also found that services are not responsive to user needs. So, encourage NGO and user participation in service provision from planning to implementation.

Others

29. The Chairman should issue nationality certificate only once the Ward commissioner certifies it.
30. The delegation of magistrates' power for Chief Executive Officer of the POURASHAVA can be reconsidered.
31. A computerized information system should set up by providing computer facilities and computer literate personnel.

5.2 Recommendations for training

5.2.1 Training intervention approach

Training of elected representatives and officials are necessary to improve their knowledge and skills; orient and sensitize them to their roles and responsibilities; and create commitment towards improving the performance. Accordingly the following training goals are proposed.

Long Term - “create commitment on the part of elected representatives and officials to improve their knowledge in office administration, financial management, local level development plan, project related activities, environment, gender and human relations”.

Immediate - “enable elected representatives and officials to fully assume functional responsibility for improvement of the performance”.

In order to achieve above goals, competence building training is recommended in the following areas.

a) Understanding of the salient features of the legal framework.

b) Awareness of and orientation to their role, responsibility and functional jurisdictions.

c) Knowledge, understanding and skills relating to the office and operational activities.

d) Knowledge and skills to provide guidance to the local resource mobilization and welfare services.

e) Knowledge, understanding and skills to organize and manage development projects.

f) Sensitization and orientation to need for the self-sustaining Pourashava.

g) Skills and sensitization to work with government, non-government and voluntary organizations in providing better services to the people.

5.2.2 Training recommendations

Legal issues

1. More intensive training is necessary for the Commissioners, Chairman, Secretary and other key officials of Pourashava for effective use of Laws/Rules.
2. The people must know about the Sub-Committee on law and order. The women representatives need to be involved intensively through.

Office management

3. Techniques of conducting meeting, taking notes and writing minutes of the meeting.
4. Importance and formation of the procedures of committees/sub-committees.
5. Maintenance of files, registers, records etc.
6. Duties and responsibilities of Chairman, Commissioners and Officials.
7. Management and Coordination of staff (recruitment, transfer, Leave, conduct, appeal rules etc.)

8. Techniques of identification peoples need and strategies for service delivery.
9. Increase awareness on realization of taxes voting system etc.
10. Training is required for the elected representatives and officials to perform the function of skill facilitator toward active participation of managing environment and development plan.

Financial management

11. Preparation of budget and its approval procedures.
12. Assessment of taxes and their realization procedures.
13. Pollicies, Rules and instructions relating to loan disbursement and methods of recovery realization.
14. Identification of local resources and their proper use.
15. Management of hat-bazaar, freight, ponds etc.
16. Accounts keeping and auditing.

Local level planning, development programs, environmental management

A. Knowledge based:

17. Clear concept and responsibilities on developmental planning and environmental management.
18. Clear concept on the main component in the preparation of local level plan and Stages of project cycle.
19. Ideas of preparation and planing process and its stages in details.
20. Importance of people's participation specially women participation in the development of local level Planning, Implementation and monitoring.
21. Distribution of resources and sustainable use of resources.
22. Importance of conservation of natural resources and environment.
23. Management of resources, recovery regeneration and resources increased process, regeneration/recovery process and flow.
24. Knowledge on the appropriate use of land.

B. Skill based:

25. Assessment of necessities for local people, prioritization of identified problems. Skill to prepare plan for solving problems. This plan would vary depending on the plan. Time and target group.
26. Skill to raise appropriates and rights type of questions and skill to conduct meeting as Facilitator.
27. Skill to form various Committees and appoint representative to take the responsibilities in the interest of work.
28. Skill to involve male and female commissioners equally for the management of environment and development activities.

29. Skill to implement the development plan stage by stage.
30. Knowledge to prepare municipal development plans and participates actively in the implementation of plan.
31. Skill to take decision of sustainable development on the basis information and active participation of the people.
32. Skills to prepare shorts and long term plan considering the identified problems, recovery, require regeneration of resources. Conservation and distribution of resources.
33. Skill to motivate people for sustainable work on education, health care and cleanliness.
34. Skill to rehabilitate the people in the through poverty alleviation program.

C. Attitude based:

35. Develop attitudes of sympathy and respect for each other.
36. Develop attitudes to responds to each other needs/necessities.
37. Provide transparent services to the people, responds to their needs and develop attitude to keep commitment.
38. Strong desires to give opportunities to the people to play role in preparing full plan, implements, observe and maintenance.
39. Attitudes for strong commitment to collect resources conserve and distribute.
40. Attitudes for strong desire in play facilitator's role in preparing reports on the process of adverse affect on the environment in preparing development plan.
41. Open mind to involved peoples in preparing for management and development activities, implementation and evaluation.
42. More important for any development is to create awareness among the people to bring the gender into the mainstream of development.
43. Both Male and female commissioners of Pourashava are required training on gender issue.
44. In all development planing process, gender issues should be included. A number of issues related to gender should be identified for effect training on gender.

5.2.3 Training strategies

⇒ In the training manual aims and objectives of the training should be shown separately.

⇒ The basic and foundation course for the Pourashava chairman/commissioners should be organized immediately. Generally it must be completed within 3 months of oath taking.

⇒ Learning exercise, brain storming peergroup method may be employed as training method. In this connection experienced Chairman/ commissioner also can be used for sharing/training.

⇒ The national institute can be used as the venue for conducting/organizing training of course.

⇒ It is essential to organize 'on the job training' for all the officials/workers of Pourashava.

⇒ Training evaluation should not be done only once at the end of program but it should do on day to day basis leading for composite result.

⇒ Training is necessary for the elected representatives and officials. Since the work and responsibilities of the elected representatives and officials are difference, the training can also be conducted separately.

5.3 Proposed training program for elected representatives

The main objective of the proposed training program/course to be organized for elected representatives of the Pourashava is to help develop awareness, working knowledge and attitude in performing their roles, responsibilities and functional jurisdictions of Pourashava. These are detailed in the following Table.

As Elected Representatives are collectively responsible for the discharge of the affairs of the Pourashava, it is not possible for Elected Representatives to become familiar or acquire functional knowledge in all the topics in details. But the topics like technical/skill, if possible, they should have working knowledge and technical know how like computer operation etc. The challenge is how to impart some of this knowledge quickly and efficiently soon after election to make them functional and responsible.

I t is not necessary that all elected representatives acquire a similar level of knowledge on all subjects. This would be an impossible task given the short period of time involved, also the wide variations in the level of literacy, which have an impact on the outcome of this training process.

Table 23. Proposed training program course for elected representatives

No.	Subject/Topic/Outline	Objective (s) of training program for working knowledge, awareness building and attitude	Learning Knowledge/skill of participants, will be able to explain/ know/learn
	Introduction and Evolution of Pourashava in Bangladesh	Explain the evolution and growth of Pourashava	what and why is local govt., history of urban local government -Pre-British, British, Pakistan and Bangladesh periods with various reforms.
	The Pourashava Ordinance 1977 and its subsequent amendments	Explain the important sections of the ordinance along with schedules and amendment.	The important features of the Pourashava Ordinance, 1977 and its various schedules and amendment's.
Office, Financial Management and Administration			
	Structure, Composition and functions of the Pourashava	Explain the composition and functions of Pourashava in the light of latest amendments	Structure, composition and functions both compulsory and optional along with additional functions.
4.	The roles and responsibilities of Pourashava Chairman, Commissioners, Chief Executive Officer, Secretary, other departmental heads.	Explain the chartered functions of Chairman, Commissioners, Chief Executive Officer, Secretary and other departmental heads.	Various functions of Chairman, Commissioners, Chief Executive Officers, Secretary, Executive Engineer and other sectional heads and their relationships with one another both vertical and horizontal.
5.	Importance of Local Resource Mobilization	Identify various sources of local resources and also explain different efforts towards self sustaining Pourashava	Know different locally available sources and build up awareness towards self sustaining Pourashava
6.	Tax Assessment Purpose and its importance	Explain Purpose of Tax assessment, its importance and different sources of revenue. Show importance of good assessment. Make elected representatives aware of importance of high yield of tax collection.	Know what are the sources of income of Pourashava including Model tax Schedule, 1985, rules relating to assessment and collection to motivate their constituents to pay taxes/realize arrears for better service delivery.
7.	Budget approval in budget meeting	Explain how to prepare budget classification and purpose of budget, procedure for approval of budget in a special meeting and Importance of good	Government rules on preparation and approval of budget, role and power of elected representatives for approval of budget in a special budget session

No.	Subject/Topic/Outline	Objective (s) of training program for working knowledge, awareness building and attitude	Learning Knowledge/skill of participants, will be able to explain/ know/learn
		budget making.	by assessing constituent's need.
8.	Maintenance of Accounts for transparency and para wise action for Audit objection	Explain the importance of the maintenance of different account registers, nature of audit objections and procedure for settlement of audit objections.	-Accounts and audit rules -Meet audit objections (Broad Sheet Reply-BSR) - Types of different accounts registers, cashbook etc. -Audit and inspection authorities.
9.	Conduct of Meeting and Types of meetings	Explain importance of meeting and different types of meetings, various steps of meetings, roles and powers of chairman and commissioners, Inform Commissioners of their responsibilities, roles and rights at council meetings	Agenda setting, issuing notice, preparing working papers, taking notes in the meetings, voting system, writing and preserving minutes in the minute's book, sending minutes to the appropriate authority.
10.	Inspection and Supervision for control and accountability	Explain provisions and rules of inspection and supervision of activities and their importance in smooth execution of projects/programs/schemes	Know the role of chairman and commissioners for inspection and supervision of work, techniques of supervision and inspection.
11.	Supervision of Personnel and Staff matters	Explain various supervisory roles of personnel and other aspects of staff matters like Leave rules, ACR writing joining and release of officials etc.	Conversant with leave rules and other rules. Acceptance of joining letters and release of transferred officials, disposal of different official matters etc.
12.	People's participation and role of different Committees/sub- committees	Explain importance and formation of various committees/sub-committees and project committees. To know the formation and responsibilities of different committees.	Acquaint with legal provisions regarding constitution of committee/sub-committees, Necessity of committee/sub-committees with specific examples, peoples' participation through formation of committees/sub-committees etc.
Local Level Planning, Development Programs and Environmental Management			
13.	Importance of local level (Pourashava) Planning and problem of Planning for local development	Explain the concept of local level planning with special reference to Pourashava, importance and significance in the Pourashava area, identify areas, problem related to local development etc.	Relationship between available resources and planning, objective and necessity of local level (Pourashava) planning and local development, use of various maps and consideration and constraints of preparation of master plan.

No.	Subject/Topic/Outline	Objective (s) of training program for working knowledge, awareness building and attitude	Learning Knowledge/skill of participants, will be able to explain/ know/learn
14.	Peoples' Participation in Planning and execution of development activities.	Explain necessity of peoples' participation in planning and execution of development activities in a Pourashava area, impact of peoples' participation, how peoples' participation can be ensured	Involve people in planning execution of various development and service, activities within the Pourashava area etc.
15.	Development Issue and development Project	Explain various issues of development and steps of development projects in the Pourashava area.	Different steps of development projects, identification, preparation, implementation and supervision of development projects in the Pourashava area.
16.	Importance of Population control and family planning	Explain the over-all population problems in Bangladesh both rural and urban, population explosion in the urban (Pourashava area, measures of population control.	Various tolls for adopting family planning program, importance of mass literacy, aware peoples' to contr4ol population in the Pourashava area.
17.	Planning and implementation of project for the urban disadvantaged at the Pourashava level.	Explain the importance of planning and implementation especially for the urban disadvantaged (poor), measures to be adopted urban poor rehabilitation.	Bangladesh poverty situation and concept of project planning for -development mobilization of urban poor etc.
18.	Coordination in execution of development activities at the Pourashava area	Explain the problems of coordination in development projects/activities, what are the main obstacles to coordination.	Importance of coordination in execution of development activities in the Pourashava area, mechanism of coordination in the Pourashava area, various Government organizations/NGOs working in the Pourashava area and the role of Pourashava to coordinate activities/projects of both GOs and NGOs in its jurisdiction.
19.	Necessity of Five year development and perspective plans for Pourashava.	Explain importance of planning both short and long-term perspective, necessity to involve various service providers both GOs and NGOs at the Pourashava area.	Why is five-year and perspective planning, setting objectives, identify available resources and service/development providers, their potentials and the role of Pourashava in managing and coordinating their activities.
20.	Consciousness of Environment and preservation of environment	Explain environment, causes for environmental degradation, environmental effects, hazards and their impacts.	Necessity of environment, identify environmental hazards, causes for environmental degradation importance of waste management, traffic congestion, tree plantation, installation of bio-gas

No.	Subject/Topic/Outline	Objective (s) of training program for working knowledge, awareness building and attitude	Learning Knowledge/skill of participants, will be able to explain/ know/learn
			plant, use of under ground and surface water, arsenic problems and other environmental effects etc. disaster planning and management etc.
21.	Gender Consideration in development activities	Explain gender, men and women realities, role of men and women in development activities gender sensitization etc.	Importance of gender in development activities, men and women differentiation cultural hindrances to gender mainstreaming the note of men and women in various socio-economic development activities etc.
Human Relations			
22.	Motivation and its importance	Explain various techniques of motivation and their Importance	Necessity of motivation, various techniques of motivation, tools of motivation etc.
23.	Communication and its importance	Explain the importance of communication, kinds of communication.	Necessity of communication in leadership, identify the communication areas in job situation, one and two-way communication, how to improve communication etc.
24.	Team building	Explain various aspects of team building and techniques of improving team building.	Necessity of team building in leadership. Various tools of team building, how to improve team building etc.
25.	Importance of Leadership	Explain the importance, merits and demerits of different styles of leadership, traits of leadership coordination etc.	Concept of leadership, different styles leadership, traits of leadership, coordination and its importance, human relation's etc.
26.	Decision making approach	Explain alternatives of decision making, various forum of decision making.	Different approaches in decision making, decision making forum: meeting, participation of members especially women, preparation of meeting, kinds of meeting role of president techniques of learning and conversation etc.
Technical / Skill			
27.	Importance of Designing of road, small bridges and culverts	Explain the necessity of designing physical infrastructure for its value and sustainability.	Necessity and importance of different urban roads, bridges and culverts for sustainable infrastructure

No.	Subject/Topic/Outline	Objective (s) of training program for working knowledge, awareness building and attitude	Learning Knowledge/skill of participants, will be able to explain/ know/learn
			development.
28.	Importance of Survey of urban resources	Explain the importance of surveying local resources, how to conduct survey of Pourashava resources.	Necessity of survey of local resources, techniques and methods of conducting survey etc.
29.	Computer Operation	Explain computer operation, various techniques of computer operation and typing.	Operator computer, Word Perfect, various methods of preserve of data, diskette maintenance, hard and soft, cost of type writing.

5.4 Proposed training program for key officials

The main objective of the proposed training program/course to be organized for key official functionaries of the Pourashava is to help develop substantive and operational knowledge/ technical skills in performing their roles, duties, responsibilities and functional jurisdictions of Pourashava. These are illustrated in the Table on the following pages.

As official functionaries are responsible to the Chairman and the Council for the discharge of the affairs of the Pourashava, they should have familiar/acquire substantive, operational and functional/technical knowledge/skills to run their activities in a proper way. The challenge is how to impart some of this knowledge quickly and efficiently to discharge their duties smoothly and efficiently to make them functionally responsible.

It is not necessary that key official functionaries acquire a similar level of knowledge on all subjects. This would be an impossible task given the short period of time involved, also the wide variations in the level of literacy, which have an impact on the outcome of this training process.

Table 24. Proposed training program/course for key officials

No.	Subject/Topic/Outline	Objective (s) of training program/ course for substantive and operational knowledge/technical skills	Learning Knowledge/skill of participants, will be able to explain/ know/learn
1.	Introduction and Relationship of Pourashava with other government organizations and NGOs.	Explain the relationship of Pourashava with government agencies and NGOs.	Existing relationship with Pourashava and government, role of Deputy Director and Assistant Director of Local Government and also other related institutions/NGOs.
2.	The Pourashava Ordinance 1977 and its subsequent amendments	Explain the important sections of the ordinance along with schedules and amendment.	The important sections of the Pourashava Ordinance, 1977 and its various schedules and amendment's.
Office, Financial Management and Administration			
3.	Organizational set-up and Functions of the Pourashava	Explain the organizational set-up and functions of Pourashava	Organizational set-up and functions both compulsory and optional along with additional functions.
4.	The roles and responsibilities of Pourashava Chief Executive Officer, Secretary, other departmental heads and officials.	Explain the chartered functions of Chief Executive Officer, Secretary and other departmental heads and officials.	Various functions of Chief Executive Officers, Secretary, Executive Engineer and other sectional heads/officials and their relationships with one another both vertical and horizontal.
5.	Functional jurisdictions of various organization both government and non-government at the Pourashava area.	Explain the functions of different government and non-government organization working within the Pourashavas area and their relationship with the Pourashava.	The function of the government and non-government organizations at the Pourashava area, their roles in providing services to the citizen and their relationship with the Pourashava.
6.	Human Resource Management and Staff Matters	Explain various rules and procedures of Human Resource management and staff matters	Career planning (recruitment, selection, transfers promotion etc. -Service rules -Leave rules -Gratuity -Contributory provident fund -Government provident fund etc.

No.	Subject/Topic/Outline	Objective (s) of training program/ course for substantive and operational knowledge/technical skills	Learning Knowledge/skill of participants, will be able to explain/ know/learn
			-TA/DA rules
7.	Tax Assessment Procedure, Re-Assessment system, Sources of revenue and collection	Explain how to raise Pourashava fund, Procedure and steps in Tax assessment, re-assessment system, different sources of revenue and collection of holding tax, rates, fees etc. Show importance of good assessment, appeal steps in assessment and re-assessment Make officials aware of importance of high yield of tax collection.	Formation of Pourashava Funds, rules and procedure of assessment, reassessment process, different sources of income of Pourashava, rules relating to imposition of holding tax, rates fees etc., motivate constituents to pay taxes for their development activities. Make tax assessors and collectors accountable
8.	Budget preparation and approval	Explain how to prepare budget, procedure for preparation of budget. . different types of budget, placement of budget for special budget session, approval by the council, levels of sanctioning by the ministry and follow-up. Importance of good budget for Pourashava.	Government rules on preparation and sanction of budget, Model tax Schedule, 1985, revenue and development budget, sector wise preparation of income and expenditure and approving authority of budget, supplementary budget. Assess constituent's need for budget making.
9.	Maintenance of Accounts and System of Auditing	Explain principles of maintenance of accounts, maintenance of account registers, entry of daily collections, cashbook maintenance etc., audit objections and settlement process.	-Accounts and audit rules/procedure -Meet audit objections (Broad Sheet Reply-BSR) -Kinds of cashbook and their daily maintenance. -Audit and inspection authorities. -settlement of audit objections
10.	Conduct of Business	Explain importance of conduct of business, conduct rules, 1963, different types of meetings, various steps of meetings, roles of chief executive officer and secretary in different steps in meeting, maintain communication. Inform departmental heads/officials for Their responsibilities, roles and rights, Prepare meeting proceedings and sending the minutes to the relevant authority.	Power and duties of officials, agenda setting, issuing notice, preparing working papers, taking notes in the meetings, writing and preserving minutes in the minute's book, sending minutes to the appropriate authority.

No.	Subject/Topic/Outline	Objective (s) of training program/ course for substantive and operational knowledge/technical skills	Learning Knowledge/skill of participants, will be able to explain/ know/learn
11.	Time Management	Explain the importance of time management	Necessity of time management, tools of time management, advance programming, scheduling for regular activities, timely reply of letter and correspondence.
12.	Inspection, Supervision, Monitoring & Evaluation	Explain provisions and rules of inspection, supervision, monitoring and evaluation of programs and activities and their importance in smooth execution of projects/programs/schemes	Identify the role of inspecting and evaluating authorities, guidelines for inspection, supervision and monitoring of work, techniques of supervision, inspection and monitoring.
13.	Office Management including filing, noting, register maintenance, correspondence and register maintenance	Explain importance of office management, various aspects of office management, opening of files, characteristics of files, their classification, kinds, of files, indexing, noting, drafting, correspondence, office layout. Types of registers and their maintenance etc.	Open files, acquaint with indexing, classification, numbering etc. of files, maintenance of Dak, Guard and other files and registers; art of note and letter writing as forms of written communication. Disposal of matters etc.
14.	Committee/Sub-Committee System	Explain importance and formation of various committees/sub-committees with the involvement of officials.	Acquaint with legal provisions regarding constitution of committee/sub-committees, Necessity of committee/sub-committees with specific examples, peoples' participation through formation of committees/sub-committees etc.
Local Level Planning, Development Programs and Environmental Management			
15.	Planning and its problems in local development	Explain the importance of planning with existing problems of the Pourashava planning mechanism in Bangladesh. Role of officials in different stages of plan.	Identification of available resources, objectives of planning, kinds of planning, formulation of plan, concept of macro and micro planning, top-down and bottom up planning etc. Land use planning.
16.	Preparation of local level (Pourashava) development Plan and Master Plan	Explain the concept of local level development plan with special reference to Pourashava, importance and significance in the Pourashava area, identify areas, preparation of master plan in the Pourashava area etc.	Relationship between available resources and planning, necessity of local level (Pourashava) development planning and master plan, use of various maps and consideration and constraints of preparation of master plan.
17.	Peoples' Participation in development Planning and	Explain necessity of peoples' participation in	Involve people in planning execution of various

No.	Subject/Topic/Outline	Objective (s) of training program/ course for substantive and operational knowledge/technical skills	Learning Knowledge/skill of participants, will be able to explain/ know/learn
	execution of development activities.	planning and execution of development activities in a Pourashava area, impact of peoples' participation, how peoples' participation can be ensured	development and service, activities within the Pourashava area etc.
18.	Development Project Cycle	Explain various steps of development projects in the Pourashava area.	Different steps of development projects, identification, preparation, implementation, monitoring and supervision of development projects in the Pourashava area.
19.	Population control and family planning	Explain the over-all population problems in Bangladesh both rural and urban, population explosion in the urban (Pourashava area, measures of population control.	Various tolls for adopting family planning program, importance of mass literacy, aware peoples' to contr4ol population in the Pourashava area.
20.	Project Planning for self- sustaining economy and implementation of project for the urban disadvantaged at the Pourashava level.	Explain the importance of project planning for income generating and employment oriented project especially for the urban disadvantaged (poor), measures to be adopted urban poor rehabilitation.	Bangladesh poverty situation and concept of project planning for -development mobilization of urban poor etc.
21.	Coordination in execution of development activities at the Pourashava area	Explain the problems of coordination in development projects/activities, what are the main obstacles to coordination.	Importance of coordination in execution of development activities in the Pourashava area, mechanism of coordination in the Pourashava area, various GO/NGOs working in the Pourashava area and the role of Pourashava to coordinate activities/projects of both GOs and NGOs in its jurisdiction.
22.	Five year development and perspective plans.	Explain importance of planning both short and long-term perspective, necessity to involve various service providers both GOs and NGOs at the Pourashava area.	Why is five-year and perspective planning, setting objectives, identify available resources and service/development providers, their potentials and the role of Pourashava in managing and coordinating their activities.
23.	Environment management	Explain environment, causes for environmental degradation, environmental effects, hazards and their impacts.	Necessity of environment, identify environmental hazards, causes for environmental degradation importance of waste management, traffic

No.	Subject/Topic/Outline	Objective (s) of training program/ course for substantive and operational knowledge/technical skills	Learning Knowledge/skill of participants, will be able to explain/ know/learn
			congestion, tree plantation, installation of bio-gas plant, use of under ground and surface water, arsenic problems and other environmental effects etc. disaster planning and management etc.
24.	Gender Mainstreaming in development activities	Explain gender, men and women realities, role of men and women in development activities gender sensitization etc.	Importance of gender in development activities, men and women differentiation cultural hindrances to gender mainstreaming the note of men and women in various socio-economic development activities etc.
Human Relations			
25.	Motivation and its importance	Explain various techniques of motivation and their Importance	Necessity of motivation, various techniques of motivation, tools of motivation etc.
26.	Communication and its importance	Explain the importance of communication, kinds of communication.	Necessity of communication in leadership, identify the communication areas in job situation, one and two-way communication, how to improve communication etc.
27.	Decision making approach	Explain alternatives of decision making, various forum of decision making.	Different approaches in decision making, decision making forum: meeting, participation of members especially women, preparation of meeting, kinds of meeting role of president techniques of learning and conversation etc.
Technical / Skill			
28.	Designing	Explain the concept and importance of designing	Necessity of designing, its importance as a key tool of implementation of projects/activities.
29.	Designing of road, small bridges and culverts	Explain the necessity of designing physical infrastructure how to prepare design of physical infrastructure it.	Classification characterizes of different urban roads, bridges and culverts and buildings horizontal and vertical design of this infrastructure.
30.	Measurement	Explain importance of measurement, techniques of measurement	Concept and necessity of measurement of buildings, roads, bridges and culverts etc.

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31.	Survey and Sample survey	Explain the concept of survey and sample survey, difference between survey and sample survey and their relative importance.	How to conduct surveys and samples survey how to solve problems of survey, techniques of survey etc.
32.	Survey of urban resources	Explain the importance of surveying local resources, how to conduct survey of Pourashava resources.	Necessity of survey of local resources, techniques and methods of conducting survey etc.
33.	Computer Operation	Explain computer operation, various techniques of computer operation and typing.	Operator computer, Word Perfect, various methods of preserve of data, diskette maintenance, hard and soft, cost of type writing.