

**A STUDY OF CONSTRAINTS AND POTENTIALS IN
DOMESTIC RESOURCE MOBILIZATION:
RESOURCE MOBILIZATION AT UPAZILLA LEVEL**

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CHAPTER-I

INTRODUCTION

Setting up of Upazila System :

Sporadic attempts were made by the past governments to improve administrative efficiency through decentralization. But the upazila system introduced by the present government during 1982 to 1984, marked one of the most significant and bold policy initiatives taken in the history of administrative decentralization in Bangladesh.

Although, in our country such move began in the late fifties but it got its concrete shape during the tenure of the present government. In April 28, 1982 the government set up a Committee namely Administrative Reorganization/Reform Committee under the chairmanship of Rear Admiral M.A. Khan. The terms of reference of the committee were :

- (i) to review and identify the weakness and inadequacies of the existing system for serving the people effectively.
- (ii) to recommend a sound, appropriate and effective system based on the spirit of devolution and the objective of taking the administration nearer to the people. The Committee submitted its report in June, 1982.

Based on the recommendations of the Administrative Reform/Reorganization Committee on the 23rd October, 1982 a resolution was taken by the government which states that the 'Thana' would be the focal point of all administrative activities and the responsibility for all development activities would be transferred to 'Thana Parishad'. To effect the changes "The Local Government (Upazila Parishad and Upazila Administration) Ordinance, 1982" had been promulgated in December, 1982 and a number of notifications, circulars and directives have been issued subsequently².

The Thana upgradation scheme first begun in November 7, 1982 with the upgradation of 45 Thanas throughout the country. Subsequently all the Thanas were upgraded into 'Upazilas' in phases.

Objectives of the above decentralization programme aimed at the following³:

- (a) delegate authority and devolve administrative and development functions to the elected body at the upazila level.
- (b) bring administration and judiciary to the doorstep of the people;
- (c) ensure people's participation and initiative in socio-political activities;
- (d) introduce bottom-up planning mechanism;

- (e) involve local people in identification, planning and implementation of development projects which will benefit mostly the local people.

To this end, the government devolved substantial powers and functions to Upazila Parishad (UZP) and deputed a number of officers to these local bodies from various government services. The implications of these changes were :-

- (a) "reduction of dependence of the rural people on the national government for meeting the needs which can be met locally and development of self-reliance in the process;
- (b) mobilisation and utilization of local resources which have hitherto remained untapped; and
- (c) reducing the direct involvement of the national government in planning and implementation of projects which are purely local in nature⁴.

The Issues regarding Local Level Planning, Peoples Participation and Resource Mobilization :

The Upgradation of Thana was not merely decentralization of administration; it was something more than that. Before the introduction of this system local self governments and general administration was loosely linked; the programme took the venture to integrate them. It was aimed at the creation of an appropriate institutional process in which people at the grass root level could participate in the planning of resource mobilization for development.

It appears from the decentralization programme that the task of planning, implementing and administering the development activities has been vested with the UZP. To start with, the government has been allocating a revenue fund and a block grant as Development Assistance fund to each Upazila Parishad to defray both the recurring cost of administration and development activities respectively. In addition, at the beginning of the upazila administration government allocated a substantial amount to each UZP for development of existing physical infrastructure at the upazila headquarter to cope with the new situation.

Since the overwhelming majority of the people in our country live in the rural areas, the transformation of rural areas has been considered to be an important objective of development planning. Evaluation of rural development programmes initiated and carried out by the central government agencies show that they often failed to cater to the local demands and achieve desired social equity and justice.

To overcome the failures of conventional planning and ensure local participation in the planning process, local level planning is considered as an appropriate tool and is viewed as an added dimension to country's development efforts. Accordingly, "as a development strategy, local level planning is utilized to mobilize local resources, ensure popular participation in planning and implementation and to forge a

stronger link among the government and non-government organizations operating in the area and among the levels of government hierarchy in the process of achieving development"⁵.

In some countries of the world notable development has been made and increased economic growth has been achieved through central planning but "benefits of this progress have, however, tended to be concentrated within urban upper and middle income groups as well as the rural elite of traditional land-owners and newer commercial farmers. The mass of poorer cultivators and their families have, by and large, not been able to share significantly the fruits of national upliftment"⁶. Describing the inadequacy of central planning one author stated that "inspite of some efforts at planned economic and social development, poverty and inequality persist in various forms in many countries of the third world; Bangladesh is a typical example of such a case"⁷.

At the initial phase of the upazila administration authorities implementing the local plan lacked trained personnel, financial and other resources. The personnel involved in the system also could not evolve an appropriate procedure for allocating resources to the disadvantaged people; moreover, they lacked motivation for the implementation of the programme effectively. The organogram of the

Upazila Parishad in Bangladesh indicates that a good number of officers have been deputed to the UZP. The authority to manage and distribute various inputs are increasingly being placed at their disposal.

In various countries, policies, programmes and projects have been taken up at the local level with the objectives of increasing the agricultural production, raising the productivity of fisheries and livestock, raising income and living standard of the rural people, providing new opportunities for employment, facilitating participation in local decision making and increasing the access of the mass to government resources. It has been seen that in successful implementation of the policies, plans and projects, local government played a vital role. The upazila system in Bangladesh is a big step in this line.

People's Participation at the local level.

Over the past few decades a major shift have taken place in our concept of development administration and development planning. In the decade of 1950s, developing countries made their experiments in development planning emphasising primarily saving-investment growth model. But in the 60's it was realised in most of the LDCs that development exercise with the help of foreign assistance could

not help percolate the benefits to all sections of the community. The distribution of income skewed towards upper middle groups. This called for state intervention in these economics with renewed interest to promote desirable growth and redistribution. By 1970s, emphasis had been shifted to people's participation in administration and planning through effective devolution of decision making power in favour of people at the grass root level. It was increasingly felt that a decentralised administrative and planning structure based on people's participation has to be established.

The traditional local government institutions in many developing countries do not represent the rural illiterate peasantry. Local power structure manipulates the selection of leadership easily in their favour. Such representatives often work against the interests of the rural poor for individual and group aggrandisement. As such a change in the organisation of traditional local government in form and scope becomes the crying need. The Upazila system a decentralised local government is to be considered in this spirit.

Participation can take different forms; Norman Uphoff mentions four major kinds of areas of participation which are stated as⁸:

- (a) participation in decision making, in identifying problems, formulating alternative, planning activities, allocating resources.
- (b) participation in implementation, in carrying out activities, managing and operating programmes etc.
- (c) participation in economic, social, political, cultural or other benefits individually or collectively.
- (d) participation in evaluation of activity or its outcome for feedback.

The style of application of the participation has varied from country to country in congruent with the prevailing socio-economic conditions of those countries and the desire of the government. It is generally viewed that the upazila system has created an increased scope for the participation of the people in the development efforts.

Mobilizing and Managing Economic Resources For Local Institutional Development.

For mobilizing local resources effectively, development of local institutions is a prerequisite and their capacities need to be increased. Several reasons can be cited for this :-

- (a) it can expand resource base for dealing with development needs by increasing the amount of resources available or the efficiency of their use;

- (b) it can encourage local commitment to sustain an activity and maintain an institution and over a period of time;
- (c) it can improve the utilisation of scarce resources to priority needs in ways preferred by the public with enhanced local control over the course of development⁹.

If the local people have more control over programme activities of an institution they would be more willing to extend enhanced support to the institution. By that they will gain legitimacy. In Srilanka, engineers consulted the farmers in designing structure and scheduling the irrigation projects which contributed to their successful implementation. In the process the projects/programmes became sustainable. Increased support of the people also create potential avenues of resources and ensure equitable distribution of burden and profits.

Resource Mobilization - the Upazila Experience.

The process of decentralisation as introduced by the government since 1982 has focused most specifically upon the mobilisation of resources or funds at the upazila level and scrupulous use of indigeneous resources and thereby reducing dependence upon the central government for grants. A careful examination of upazila administration would reveal some salient features of the upazila budgetary and fiscal management which yield the new local government an autonomy of raising income for the Parishad.

For better understanding of the functioning of local government at upazila level, we may trace back to Thana Parishad and Thana Development Committee in 1978. In 1976, the local government ordinance 1976 brought about some rearrangements in the local bodies. Thana Parishad was fully financed by the government. According to 1976 ordinance, only Zila Parishad (not Thana Parishad) could levy all or any of the 28 items of taxes, rates, tolls and fees. Under section 42 of the local Government (Upazila Parishad and Upazila Administration Reorganisation) Ordinance 1982 for the first time in the system of local government empowered the Thana Parishad (later named as "Upazila Parishad") to levy taxes on 8 items. The Union Parishad Ordinance, 1983 reduced the number of items upon which Union Parishads could previously levy taxes and a good number of tax-heads was transferred to Upazila Parishad.

It has been revealed from different studies and also from our field experiences that hardly any UZP takes interest in mobilizing the potential resources of the locality. Taxes, fees, levies or charges collected by the UZP constitute a very insignificant amount.

At present there are broadly four sources of finance for Upazila Parishad Development Funds :

1. Revenue surplus of the upazila parishads;

2. Development assistance fund provided by the National Government through ADP.
3. Voluntary contribution and
4. Funds available from the sources other than central government for undertaking development works.

But the upazila parishads depend solely upon grants-in-aid for development purposes.

It is argued that as an autonomous body Upazila Parishad should have a sound financial base of its own. Until it can maintain a viable process of raising local funds for financing development projects, central government should provide necessary grants to the Upazila Parishads. The Upazila Parishads is entitled to raise revenue from the following sources:

- | | |
|--------------------|---|
| a. Non-land Taxes | <ol style="list-style-type: none">1. Tax on profession, trade, callings.2. Tax on dramatic & theatrical shows and other entertainments & amusements.3. Street lighting tax. |
| b. Non-tax Revenue | <ol style="list-style-type: none">4. Lease money on Jalmahal situated within the jurisdiction of the upazila.5. Fee for fair, agricultural & industrial shows & exhibition. |

6. Fees for licence granted by the Upazila Parishad.
7. Lease money from specified hat bazar and ferries.
8. Tolls on services & facilities extended by the Parishad.

c. Voluntary contribution.

d. Government Grants.

Taxes :

Unlike many developed nations local government in developing countries usually have less authority for levying taxes and often the authority which they have is not fully utilized.

In rural localities, the absolute amount of resources available for development efforts appear relatively less and the difficulty of collection is relatively greater than in urban areas. For various socio-political and economic reasons local bodies are often reluctant to raise tax revenue even when empowered to do so and to take action against those who do not pay. This is particularly true when it comes to conventional taxes on income, sales and property.

User Charges :

User charges are use-specific, and are based on costs of providing particular goods or service. User charges are

not generally considered as a tax, but are said to be in a domain of their own. The betterment levy is a compulsory assessment, thus more closely resembling a tax. Its compulsory nature distinguishes it from fees or rates for public services for which consumption and payments are voluntarily made. Tolls on Roads or bridges and payment for street lighting can not be avoided. The tolls or user charges are termed as benefit financing ---- a strategy for funding certain activities at the local level, they are more appropriate for private or mixed goods, which yield a clear benefit to specific person.

Voluntary Contribution :

Voluntary contribution, on the other hand, is purely optional. High morality, sacrificing tendency, and social consciousness of the people influence voluntary contribution. Voluntary contribution as a source of funding local development activities depends upon :

- (a) economic solvency or affluence of the people,
- (b) motivation and philanthropic attitude of the people; and
- (c) confidence gained by the local body responsible for the use of such fund.

In order to mobilise funds under non-land taxes, non-tax revenues and voluntary contribution government has

further provided some procedural rules and regulations. The Upazila Parishad Taxation rules 1983, provides the modus operandi of the fiscal exercise of the Upazila Parishad.

At present the voluntary contribution from individual or other institution is meagre. Voluntary contribution in cash by the poor people at the rural Bangladesh would increase if the community could be made solvent. The result of Food For Works Programme has reduced the eagerness of the rural people to contribute in cash or kind (for example labour) to the government except in cases of religious matters¹⁰. It is worth mentioning in this respect that CARE has introduced a programme of matching contribution grant system which is a good example of voluntary contribution to Upazila Parishad by institution other than government.

Until now, the most important source of revenue for majority of the local bodies is government grant. Most local bodies could not otherwise survive without it. The main aim of the national government is to reduce dependence of the local bodies upon the centre. For the purpose, the grant system, would have to be discontinued one day or the grants would be reduced to a minimum just to mitigate the pay & allowances of the deputed officials from the centre. As a matter of fact, the process of generating own

funds by the Upazilas themselves should be accelerated. Upazilas should take more care and endeavour to finance development projects out of their own funds.

One who takes interest in upazila resource mobilization programme can not overlook the constraints and deterrents to its operation. Rural pauperisation, the income-inelastic and fixed levy system, the ignorance and disincentive of the pivotal personnel of the upazila administration for levying of taxes and above all the overlapping jurisdiction among Union Parishad, Upazila Parishad and Zila Parishad have, to a greater extent, kept the system of generating own resource by the Upazila Parishad somehow sterile.

Foot Notes

1. Government of Bangladesh, Report of the Committee for Administrative Reorganization/Reform, 1982.
2. Government of Bangladesh, Cabinet Division, Upazila Parishad Manual, Vol. I, II & III.
3. Government of Bangladesh, Cabinet Division, Manual on Upazila Administration, Vol. II, P-13.
4. Ibid, P-18.
5. R.P. Misra(ed), Local Level Planning and Development, Sterling Publisher Pvt.Ltd., New Delhi, 1983, P-53.
6. Authory Hall, 'Community participation and Rural Development' in James Midgley et.al(ed) Community Participation, Social Development and the State, New York, Methuen 1986, P-87.
7. Mohiuddin Alamgir, Bangladesh : A Case For Below Poverty Level Equilibrium Trap, Dhaka : BIDS, 1978, P-1.
8. Norman Uphaff, Approaches to Community Participation in Agriculture and Rural Development, Cornell University, Rural Development Committee, Review Paper, 1987, P-1.
9. Norman Uphaff, Local Institutional Development : An Analytical Source Book with cases, Kumarian Press, 1986, PP-232-33.
10. Government of Bangladesh, Cabinet Division, Manual on Upazila Administration, Vol. III, P-78-96.
11. Shafiqur Rahman , Sitara Alamgir and Serajul Hossain, "Local Government Finance in Bangladesh", (ed) Kamal Siddiquei', Local Government in Bangladesh, NILG, Dhaka, 1984, P-137.

CHAPTER-II

RESEARCH DESIGN

The upazila system is a new approach initiated by the present government to resolve various problems faced by the rural people in various walks of their lives. It strives to maintain law and order in the society, ensure justice, pool whatever meagre resource they have for development purpose, line up various inputs required for development, inculcate sense of patriotism, involve people in planning, implementing and evaluating projects, and above all, attaining the planned development objectives at micro and macro levels. The issues are multifarious and can be viewed from different angles; they are largely interwoven and inseparable from each other. So, any of the above issues cannot be studied in isolation; rather a number of issues will emerge simultaneously. However, for the present purpose our main thrust is on the sources of taxes, rates, tolls and fees of the UZP.

Scope of the Study :

Under section 42 of the Local Government Ordinance, 1982 the Upazila Parishad is empowered to raise revenue from eight sources of taxes, rates, tolls and fees specified in the Third Schedule of the Ordinance (shown in Annexure-1).

Upazila Parishad also earns certain amount of money from few other sources like sale of contract schedules to the contractors, construction materials recovered from dismantling old structure etc. Thus, a significant step has been taken up by the government under upazila system for providing the UZP with the revenue-raising powers for the first time at this level.

The Budget of the Upazila Parishad is prepared in two parts, namely, the revenue budget and the development budget. At present, development budget requirements at all upazilas are met from block grants made by the central Government. But it is expected that the Upazila Parishad will gradually take up the task of levying and collecting taxes and fees. With the passage of time the local bodies at the Upazila level is expected to initiate more and more income generating development activities and syphone off a part of their funds for reinvestment. The people are also expected to feel the necessity of contributing from their own sources to accelerate development activities. And for this, efforts should be made to raise revenue at the upazila level to a desirable extent.

Several arguments can be put forward in support of the need for additional resource mobilization at the upazila level through strengthening of UZP. It has been found that

compared to other countries with similar income levels and reliance upon agricultural production, tax effort in Bangladesh is very low.

Secondly, at present, local governments turn to the central government for additional resources whenever resource need arises. But it has to be kept in mind that the fund at the central government is limited and there are different claimants on it. Thus, enhancement of local revenue raising powers and restructuring of the grant system may provide the most effective policy for bringing about change towards self-reliance.

Thirdly, given the high level of infrastructural needs and maintenance requirements, tax effort should be geared up not only at the centre but also at the local levels.

Under the above situation, there are reasons to be concerned with the vesting of revenue raising powers at the upazila level for making the decentralized administration meaningful. It seems paradoxical when the central government is found to be heavily dependent on external resources (even to the extent of 85-90%) for financing development programmes but at the same time UZPs are asked

to increase their revenue raising efforts. Therefore, greater mobilization of domestic resources should be the goal both at the national and local levels.

The Objectives of the Study :

The objectives of the study is :

- (a) to analyse the pre-existing sources of revenue of the local governments at the thana level.
- (b) to examine the new system of revenue collection at the upazila level, its effectiveness and the results attained.
- (c) to find out the growth of domestic resources and financing of development projects through locally mobilised resources.
- (d) to identify the constraints in the estimation of different taxes, fees etc. and the problems faced in the implementation of proposed collection.
- (e) to examine the procedural bottleneck and to identify the operational hindrance to resource mobilization like socio-economic, political and administrative factors responsible for low level of resource mobilization at the upazila level.
- (f) to identify the extent of initiatives taken by the pivotal personnel of the upazila administrative i.e., the UP Chairman, UNO and their administrative efficiency as tax collecting authority.
- (g) to identify the possible incentives for greater participation by upazila parishad in revenue - raising process (i.e. tax effort as a factor

considered for judging the efficiency of the UZP or allocation of development grants etc.).

- (h) to suggest recommendations for overcoming the problems faced at the upazila for mobilization of resources.

Methodology of the Study :

Both the literature survey and field study methods were used for our study.

The detailed methodology is mentioned below :

1. Survey of Records :

(a) Survey of literature : The survey of literature covers mainly the issues related to the performance of the upazila system, fiscal power of the previous thana parishad and the responsibilities now entrusted to the UZP in mobilizing the local resource for financing development activities.

(b) Examination of the related documents : Although upgradation of the thana started in 1982, it took nearly one and a half year to complete i.e. the phase of upgradation was completed in 1984. As such it was felt justified to collect data from the year 1985-86 and onwards excluding the preceeding years, since the policies of the government did not take concrete shape during that period. The upazila Annual Development budget and plan

of the two upazilas namely Raiganj and Shibalaya have been examined to find out income and expenditure situation and also the nature of financing of the development plans. The data covers the period from 1985-86 to 1987-88. A structured questionnaire was used in both the upazilas to obtain recent information. (Annexure-3)

2. Field Study :

(a) Sampling design : Two upazilas namely Shibalaya of Manikganj district and Raiganj of Serajganj district were selected as the study area. The sample design is very small compared to the total number of upazila (460 in number). But these two upazilas are considered to be average upazila of the country. One is a remote rural upazila and another is situated near to the capital city with greater urban facilities.

(b) Administering questionnaire and interviewing concerned people :

Set of questionnaires were administered and information and opinions were collected from the official members, representative members, officials related to the UZP and a cross section of people including the local elites. The study team visited the project area, talked freely and frankly with the respondents. The team tried to mitigate the common misunderstanding of the respondents regarding the use of these data and persuaded for furnishing unbiased information.

Selected Sample (Respondent Groups) :

For the sake of this study, three groups of respondents were selected viz, public representatives(22); officials(34) and local elites(12). Attempts were made to include all the voting and non-voting members of the two Upazila Parishads under study. The number of voting member , i.e. the public representatives of the two Upazilas vary according to the number of Unions in each Upazila. It may be mentioned here that all UP Chairmen are ex-officio members of the UZP. Some of the public representatives and Upazila officials were not available during the survey and hence their views could not be incorporated in the study.

It is the responsibility of the UZP to take decisions on the issue of self-reliance or increased reliance on local resources for financing the local development efforts. Since the collection of tax, fees and rates is a mere routine job and officials are intimately connected in various capacities either to help UZP or discharge the responsibility vested on them, efforts have been made to elicit the opinion from these officials in the two upazilas. These persons are very much related to the tax collecting organ/administration, and above all general administration of the upazilas.

The third groups of respondents are local elites which includes teachers, principals of local colleges,

retired government servants, business men, social workers, farmers, journalists etc. This group of respondents were chosen keeping in view their relevance to and interest in this matter. The issue of local resource mobilization rests finally upon social acceptance. The views of these people reveal the general feelings as to how people of the locality should contribute towards generation of economic activities and mobilization of resources. A detailed questionnaire was furnished to them for eliciting their opinion. (The questionnaire may be seen in Annexure-IV).

Table-2.1

Classification of the Respondents

Respondents	Raiganj	Shibalaya	Total
1. Public Representative	11	11	22
2. Officials	14	20	34
3. Local Elites	7	5	12
Total :	32	36	68

Limitations :

The study suffers from certain limitations .

These are :

- (1) Assessment of resource mobilization efforts at the upazila level demands an extensive study covering a good number of upazilas with diversified geographical and socio-economic backgrounds. But due to paucity of time and resources field study was limited to two upazilas selected purposively mentioned earlier.
- (2) Though the government officials at upazilas were cordial to the study team, they did not take sufficient interest in respect of furnishing the needed information, perhaps they were apprehensive that their views might clash with the interest of the public representatives, particularly the members of UZP.
- (3) It was found that the concerned officials were not sufficiently aware of the issue of resource mobilization.
- (4) It was also observed that Upazila officials were not always willing to show the exact heads of expenditure, because that might reveal the gross financial irregularity. Under the above circumstances lack of reliable or exact information hampered the study to some extent.

Upazila Profile :

Raiganj Upazila :

Raiganj upazila is one of the average upazilas in Bangladesh having an area of 65,868.13 acres (103 sq. miles) with the total population of 1,81,280. The density of population per square mile is 1760 (Bangladesh average 1567). Raiganj upazila consists of 9 unions, 193 mauzas and 265 villages. There are 23 hats and bazars (some of them are quite big and noteworthy) in this upazila.

The distance of Upazila Headquarter is about 25 miles to the north west of Sirajganj District Headquarter and is linked with a 'pucca' road. While moving towards North Bengal i.e. from Dhaka to Bogra, Rangpur, Dinajpur etc. by road after crossing Hatikamrul (and nearer to Chandaikona) one will have to take a diversion road and cross 3 miles to reach the bank of the river Fuljore. Crossing the river one can reach Raiganj Upazila Headquarters on foot in 5 minutes. The upazila was included in famous Serajganj Integrated Rural Development Programme (SIRDP). It received substantial amount of funds from that project for the development of agriculture, infrastructure and other institutional facilities like marketing, storage etc. during 1976-81.

The entire upazila bears a low-lying topography and every year during monsoon almost the entire upazila is

inundated by flood water. 77.5 percent of the total area is treated as cultivable land. Cropping pattern of the upazila is similar to other plain areas of the country. It is worth mentioning here that SIRDP project made huge investment in the upazila in agricultural equipment and hence presently there are 201 DTW, 627 STW, 337 power pumps and 1768 hand tubewells in the upazila. Raiganj is one of the richest food grain producing area. It produces surplus food amounting to 22,600 tons a year.

Literacy rate in Raiganj is very poor (only 15.5 percent as against Bangladesh average 23.8) particularly of female, which is 8.8 percent. The facilities of educational institutions are available to a considerable degree and there are scopes for doing fair in this field.

Business activities in the upazila is quite developed; there are 2000 shops having capital above Tk.10,000/- and 5000 shops with capital upto Tk.10,000 in the upazila.

Shibalaya Upazila :

Shibalaya Upazila is different from other upazilas for its proximity to capital city (52 miles).

Shibalaya has an area of 42,240 acres (74.6 sq. miles). Compared to Raiganj, Shibalaya is small in size. Shibalaya

upazila consists of only 7 unions and 250 villages. It has 18 hats and bazars (of which only 4 are big). Along the western side of the upazila the Brahmaputra river flows. The soil of the upazila is mainly formed by active Brahmaputra flood-plain representing silty and sandy alluvial soil of moderate class.

Shibalaya upazila has 29,400 acres of cultivable land of which 7% irrigated. The number of deep tubewells, shallow tubewells and power pump is meagre compared to other upazilas. It is a food deficit area to the tune of 5,200 tons per year. There are only 89 farmers cooperative societies in this upazila.

The area has larger percentage of non-muslim (mostly Hindus) habitants. The literacy rate of this upazila is lower than national average (20.7%). There are 37 Mahila Samabay Samity and 9 landless cooperatives in the upazila. Compared to other upazilas the Mahila Samities are larger in number but the landless cooperatives are fewer.

Communication facility is not adequately developed in the upazila; there are only 17.7 k.m. 'pucca' and 125.53 k.m. Kancha roads. 6 branches of commercial banks are located in this upazila. There are 1450 shops in this upazila with capital more than Taka 10,000/- and 950 shops with capital less than Taka 10,000/-.

In both the upazilas farm holdings constitute 72% of the total holdings. Irrigation covers larger areas in Raiganj - about 32% of the arable land. But the situation in Shibalaya is not developed to such extent. Only 7% of the arable land is irrigated in Shibalaya. Raiganj has more landless cooperative societies than Shibalaya (almost 9 times).

Shibalaya and Raiganj Upazilas at a glance
(1981)

<u>Sl.No.</u>	<u>Basic Facts</u>	<u>Raiganj</u>	<u>Shibalaya</u>
1.	Area	103 sq.miles	74.6 sq.miles
2.	Population	181280 person	119494 person
	(a) Male	91926	62065
	(b) Female	89354	57429
	(c) Eligible couple	29286	19350
3.	(a) Union	9	7
	(b) Village	265	250
	(c) Mouza	193	183
4.	Households		
	(a) Total	31318	20935
	(b) Dwelling Units	31106	20488
	(i) Kutcha	14550	10520
	(ii) Semi Pucca	16458	9837
	(iii) Pucca	98	131
5.	(a) Hat-Bazar	23	18
	(b) Cottage Industry	3535	394
6.	(a) Cultivable land	51066.13 acres	29400 acres
	(b) Non cultivable land	14802.00 acres	12480 acres
	(c) Household Farmer	23344	
7.	(a) All holdings	32363	17578
	(b) Total Farm holdings	23344	14192
	(c) % of Farm holdings to tol.holdings	72.13	72.49
	(d) Irrigated area	16508	1848
	(e) % of irri area to cultiv.area	31.98	7.3
8.	(a) Deep Tubewell	201	12
	(b) Shallow Tubewell	627	220
	(c) Hand Pump	1768	1196
	(d) Power Pump	337	24
9.	(a) Farmer's Co-operative Society	248	89
	(b) Mahila Samabaya Samity	31	37
	(c) Landless Co-operative Society	86	9
	(d) Departmental Co-opera- tive Society	87	76
10.	Post Office	13	16

11.	(a) Primary School	79	60
	(b) Lower Secondary School	5	Nil
	(c) Secondary School	13	15
	(d) College	2	1
	(e) Non government Primary School	28	10
12.	(a) Forkania Madrasa	19	48
	(b) Ebtadaiya Madrasa	19	11
	(c) Dakhil	2	1
	(d) Senior Madrasa	2	Nil
	(e) Literacy rate	15.5	20.7
	i) Male	22	28.3
	ii) Female	8.8	12.3
13.	(a) Mosque	327	108
	(b) Temple	5	81
14.	Dak Banglow	3	3
15.	Bank	13	6
16.	(a) Hospital	1	1
	(b) Dispensary (Charitable)	2	2
	(c) Family Welfare Centre	6	2
17.	(a) Metalled Road	64 Kilo meter	17.70 Kilo meter
	(b) Semi pucca Road	10 "	Nil
	(c) Kancha Road	148 "	125.53 Kilo meter
18.	(a) Shops with capital upto Tk.10,000	5000	950
	(b) Shops above capital Tk.10,000	2000	1450

Source : 1) Bangladesh Population Census, 1981.
Bangladesh Bureau of Statistics, 1981.

2) UZP of Raiganj & Shibalaya.

BANGLADESH DISTRICT MAP

LEGEND

INTERNATIONAL BOUNDARY ———
DISTRICT BOUNDARY - - - - -
RIVERS ~~~~~



CHAPTER-III

SURVEY OF LITERATURE

A. Resource Mobilization in Bangladesh : Theory & Experience:

In most countries local government expenditures seem to have been increasing substantially over the last decades; and development which has spurred a new interest in the local government finances¹.

The impoverished state of finances of most local authorities in the less developed countries is a severe handicap to responsible local government, since the backbone of local government is financial autonomy². The financial position of the local government and its relationship with the Government are determining factors in respect of its autonomy. Inadequate local revenue and increasing local expenditure is bound ^{to} increase government interference, resulting in the erosion of local authority.

The size of the local unit is an important factor that determines the adequacy of local finance. A local authority having larger areas and population has better prospects for mobilizing financial resources than the one with comparatively smaller area and population³. The lowest type of local body like Palli Parishad in Bangladesh, well-established village Panchayat in India or Village Commune in China has a limited source of income due to their smaller

size and low per capita income of the members of the locality. Such authorities, look towards the higher levels of government for subsidies to keep themselves afloat.

Functions assigned to the local government are yet another important factor for determining the scope and scale of local finance. The government allocates resources in accordance with the functions assigned or devolves. In case the local government becomes unable to discharge its responsibilities within the available resources, the government has to allocate grants or loans or withdraw such responsibilities. Whenever new functions are assigned, additional resources are likely to be made available to the local government. It is almost a universal phenomenon that with the increasing involvement of the units of local government in nation-building activities, flow of government grants-in-aid increased⁴.

Both national and local governments generate resources by taxing people within their respective jurisdictions, charging fees and rates for services rendered and by mobilizing funds from sources external to themselves. National governments borrow money from abroad or receive them as grants. Local government likewise receive funds from the national government either as loans or grants.

Central government decides the powers and functions to be given to the local governments. The taxing power to levy taxes by the local governments is derived from central government as statutory right. No national government would agree to confer unlimited power of taxation on local government primarily for two reasons :

- i) National government is itself a claimant for tax revenues.
- ii) Armed with power of unlimited taxation, local governments may turn out to be states within a state;

However, the doctrine of separation of revenue sources suggests that at each level government should employ distinct revenue instruments not utilized by other levels⁵. According to this approach a level of government should impose only those taxes which it can most effectively handle.

The doctrine of separation of revenue, despite its neatness and intellectual appeal, does not hold good in real life. In the developed countries the degree of separation of revenue sources is being steadily reduced as income and sales taxes are collected by both state and local governments⁶.

Like many other developing countries the local governments of Bangladesh are heavily dependent on grants-in-aid for financing their activities. But unfortunately,

sufficient data are not available to document the extent of local government reliance on central grants. There is no central source of data in respect of local government financing. Moreover, data reported by the Bureau of Statistics for Zilla, Paurashavas and Unions do not appear either exhaustive or fully reliable. But it may be mentioned at this stage that one author⁷ made a detailed study of the local government financing in Bangladesh covering the period of 1954-55, 1964-65 and 1974-75, which gives a quite vivid picture of local government financing system.

In case of Bangladesh it has been seen that central government grants-in-aid to the local government had been substantial. One study made by Roy Bhal⁸ showed that 37 to 43 percent of the revenue budget of the zila parishad were covered by government grants. For this study data were collected from 14-17 zila parishads covering the period of five years - 1976-77 to 1980-81. Government grants in case of thana parishad varied from 98.4 percent to 100 percent. The study covered 3 years (1978-79 to 1980-81). It should be noted here that for previous Thana Parishad/ Thana Development Committee the major form of the grants was Rural Works Programme covering more than 90% of the total grants. But in case of the other two important local government bodies namely, Union Parishad and Paurashava

grants covered 50 and 24 percents respectively. Thus, Thana Parishad was 100 percent dependent on central government grants -- they had no source of revenues of their own other than grants.

The Rural Works Programme in Bangladesh has been referred to by the government as "an unique experiment in grass root planning and the mobilization of energies of the people for projects of local importance⁹. The programme is based upon the concept of putting under-utilized labour forces to work on projects that have identifiable, localized benefits.

The relative importance of the grant programmes can be seen from the revised estimates for 1981-82 and 1982-83, which is presented in Table-3.1. The most dominant feature is that the Works Programme grants account for about 80 percent of the total grants.

Table-3.1

Components of the Bangladesh Grant System at the Rural Sector, Revised Estimates for 1981-82 and 1982-83.

	Total (in thousand taka)		percent of total		Per capita (in taka)	
	1981-82	1982-83	1981-82	1982-83	1981-82	1982-83
Rural Works Programme	373,600	343,862	80.3	79.2	4.58	5.23
Normal	91,483	114,265	19.7	20.8	1.12	1.38
Total Rural Grants	465,083	549,127	100.0	100.0	5.70	6.61

Roy Bahl has also shown that there has been erratic pattern in the growth of grants to local governments during recent years. Between 1973-79 and 1980-81, there was no significant growth in percapita grants. Proportion to GDP and total central government outlay grants in real terms to local government fell.

However, Roy Bahl's illustrious study covered the period upto 1982-83. Upazila system was just introduced at that time and hence his study could not cover the new programme of local resource mobilization in the upazila system.

Maxwell School of Citizenship and Public Affairs, Syracuse University has done a good number of studies on increased local resource mobilization by local governments in Bangladesh. Some of their studies are pioneering and worth mentioning in our context. In one of their case studies Larry Schroeder¹⁰ have explored the feasibility of road toll of Sylhet Zila Parishad as a source of revenue. It furnishes an interesting example of how a local government can raise revenues to aid in the financing of its primary service responsibility of road communication. One should not expect that this revenue source will cover all the costs of road maintenance. The study recommended that revenues from this source can aid in mobilizing local government resources without service charges in the current statutory revenue structure. Zila and upazila parishads

should investigate the possibility of imposing tolls on roads in the locality.

In another study¹¹ Barbara D. Miller has explored the possibilities of benefit charges for public works in Bangladesh. She has pointed out that charges related to the benefits from rural public works projects are an under-utilized source of project maintenance funds in Bangladesh. While reviewing local government use of benefit charges for public works (both tax and non-tax) zila parishad, upazila parishad and union parishad have been empowered to levy the benefit charges on different specified items. The study for our context bears a marginal relevance which is evident even from the author's observation :

"The upazila has recently been assigned a variety of revenue sources that involve around charging for example, roads, ferry-landings, and bridges. All these sources at the upazila level need further research; since they were not in use at the time of our study, we can say little about them"¹².

The study strongly pleaded in favour of increased resource mobilization at the local level. Non-land tax, and government enterprises such as markets and ferries are both particularly appropriate source for mobilization of local government revenues in Bangladesh. Taxes on professions, trades and callings and vehicle taxes were viewed as a kind of benefit based levy. There is a positive relationship between the development initiatives taken by the

local government and the upliftment of the local populace. In turn, local businessmen will be benefited at least indirectly from a more prosperous local economy. Likewise, vehicle taxes constitute one major source whereby local governments can obtain revenues to support road maintenance. The study recommended that the current rate structure for all these tax, fees be reexamined with a view to maximise the allowable rates and by imposing minimum rates.

Maxwell School of Citizenship and Public Affairs, Syracuse University in its final report of the Zilla Road/Local Finance Project presented a number of recommendations. Although period of the study covered only upto 1982-83 (when the decentralized upazila administration was just to get in motion), some of their observations appeared pertinent to our study.

BIDS¹³ made a study on 'Local Level Resource Mobilization in Bangladesh' covering the period 1979-80 to 1983-84. But this study also failed to take into account the issue of local level financing under decentralized upazila system.

The development assistance fund as well as the fund for physical infrastructure for the UZP are provided out of the total ADP of the national government. It implies that funds which would have otherwise been available for sectoral development programme covering different aspects of the economy in the public sector are being diverted to UZP.

During the initial stage of the decentralized upazila administration the government provided Taka 5,00,000 to each upazila as repair grant for improving existing office and residential facilities. Each UZP was provided with a transport and essential office equipment¹⁴. Development of infrastructural facilities at the upazila was taken up and government undertook massive programme to construct office and residential accommodation on emergency basis.

Table-3.2 shows ADP allocation for all upazilas in Bangladesh. Since the creation of UZP in 1982-83, every year a sizable amount of money has been allocated to each upazila under the broad category of infrastructure building and development assistance. Although year-wise actual expenditure was not available but it is clear that UZPs could not spent the entire amount allocated in a particular year, the residual amount was carried over^{to} the next year's upazila ADP budget. Another feature is that the entire allocation shown in the ADP were not released. For example, in 1985-86 a total amount of Tk. 200 crore has been allocated in ADP as development assistance to UZP, but it is learnt that only Taka 160.51 crores has been released.

Table-3.2

(Tk. in Crore)					
Year	Upazila Infras- tructure	Development Assistance to Upazila	Total	% of ADP Taka allo- cation	% of Revenue surplus of the Govt.
1982-83	130.00	-	130.00	7.17	23
1983-84	172.30	170.95	343.25	18.15	65
1984-85	223.00	200.00	423.00	22.50	77
1985-86	225.00	200.00	425.00	25.17	65
1986-87	175.00	200.00	375.00	18.75	34
Total -	925.30	770.95	1696.25		

Source : Mohammad Faizullah, Development of Local Government in Bangladesh, NILG, 1987, P-76.

It may be noted here that the national government is highly dependent on foreign aid/assistance for financing ADP. Likewise UZP also depends heavily upon the block grant-in-aid from the centre. This is evident from the Table-3.3.

Table-3.3

Receipts of the Upazila Parishad

Heads	(in million taka)					
	1985-86	%	1986-87 (R.E.)	%	1987-88 (B.E.)	%
Taxes	42.04		43.37		63.90	
Rates	1.15	(7.3)	4.99	(8.8)	6.02	(8.2)
Fees & Taxes	208.44		243.17		293.64	
Property income	59.71		138.41		118.78	
Govt. Grants	2113.80		2558.50		2928.78	
Govt. Works Programme	1374.06	(81.6)	1306.53	(79.2)	1814.91	(80.2)
Misc. Receipts	474.96	(11.1)	582.33	(12.0)	684.61	(11.6)
Total :	4274.16		4877.05		5910.64	

Note : Figures in the parenthesis indicate percentage of the total.

Source : Bangladesh Bureau of Statistics(BBS).

Table 3.3 shows that the collection from source like taxes, rates and fees etc. which is UZP's own source of income, contribute 7 to 8 percent of the total budget. Including miscellaneous receipts UZP can have own income which accounts for about 12 to 15 percent of its expenditure. Such a state of affairs is far from the ideal picture of self-sufficiency as envisaged under proposed upazila finance and resource mobilization.

In the total domestic resource mobilization efforts all the local governments together contribute only 2 to 3 percent of the domestic resources as evident from the table 3.4.

Table 3.4

Domestic Revenue Generation by
National and Local Governments.

Year	National	Local	Total
1979-80	17551 (97.3)	488.4 (2.7)	18039.4
1980-81	25725 (97.9)	573.7 (2.1)	26298.7
1981-82	28666 (97.8)	655.7 (2.2)	29321.7
1982-83	24288 (96.3)	941.8 (3.7)	25229.8
1983-84	35825 (97.6)	887.0 (2.4)	36712.0
1984-85	36884 (97.3)	1032.7 (2.7)	37916.7
1985-86	39310 (96.3)	1490.7 (2.7)	40800.7

Note : a) The receipts under 'national' heading include only those which have been received internally.

b) Figures in the parenthesis are percentages of the total.

Source : BBS Statistical Year Book, 1987 & Statistical Pocket Book of Bangladesh, 1989.

From our analysis on the survey of literature related to local resource mobilization, specially upazila non-land based tax, fees, rates, etc. it is evident that there is a great dearth of studies on the potentiality of resource generation under the present institutional arrangement. Possibilities for moping up a part of incremental benefit from development efforts for further use by the public authority has not been seriously explored in our country. Perhaps overwhelming dependence on foreign savings as the source of finance for the development activities has kept our eyes shut. Besides, political will and effort were also lacking. One of the aspects of resource mobilization namely, grants-in-aid has been covered in this study to a considerable degree, but this is not the core of the study to be covered here.

The functions assigned to UZP do emphasise upon their nation-building as well as income generating activities. Institutional arrangement has also been made in this direction. Due to the lastly implementation of the decentralized upazila administration during 1982 and 1983, proper attention to the issue of resource mobilization was lacking; but now after the lapse of six or seven years, our achievements should be assessed in the light of our desired goals. How far the decentralized upazila administration has taken

up the programme for socio-economic betterment of the locality (or poverty alleviation of the mass) deserves serious thought.

In a recent study¹⁵ it has been observed that members of UZP, particularly the public representatives showed less interest in income generating activities (such as agricultural development including pisciculture and livestock development projects or cottage industries etc.), rather they preferred construction and repair of roads, culverts, bridges, etc. which took away major portion of UZP budget allocation. Over and above, Food for Work Programme is another lucrative area of activity which desists the public representative from taking interest in socio-economic projects. LGEB conducted a study¹⁷ on the potentialities^{of}/income generating activities of the UZP. The socio-economic development projects in the areas of (a) reexcavation of derelict tanks, pisciculture and hatchery, (b) plant nursery and horticulture, (c) poultry and cattle-fattening and (d) small and cottage industries can open up a new vista in our economic resource generation and management area. The study also indicated that whatever resources available to UZP were being utilized for the wellbeing of a fortunate few in the society; the large majority could avail them.

For augmenting socio-economic development production oriented projects need to be undertaken which will generate income and employment in the society. But for this the followings are the essential requisites :

- (a) enterprising effort and ingenuity of the UZP ;
- (b) leadership quality of the UZP personnel ;
- (c) participation of officials, local leaders, common people and commitment of all concerned.

In the long run, the success of upazila administration will be judged on the basis of its ability to reduce dependence on national government and improvement of the lot of the toiling masses by utilizing the local resource. This will be possible if the UZP takes interest in planning and implementation of socio-economic projects through peoples participation. This will lead to effective local level planning and resource generation, which in turn, will increase in dependence on local resources. At present the UZPs activities have not reached such stage and consequently the contribution of this source is minimal.

The role of the local government institutions should be studied in broad perspective of the functions that they have been entrusted to perform and the finances placed at their disposal. Though the statement is simple, its application in the operational field poses many problems.

In India, where the socio-economic pattern is much similar to that of ours, the situation is quite encouraging. It may be noted here that our 'upazila' is bigger both in area and population than 'Panchayat' but smaller than the 'Zila Parishad' of India. 'Panchayat' is a creation of state government and hence they have only those powers of taxation which the state government has delegated to them. By establishing democratic bodies at the 'district', 'block' and 'village' levels it has been possible in India to mobilize local resources to a great extent¹⁷.

The taxes that are permitted to be levied in different states by the punchayats are broadly, house tax, profession tax, vehicle tax, tax on agricultural land, entertainment tax, pilgrim tax, taxes on fairs and festivals, drainage tax, etc. Many of these sources of income have been placed under UZP in Bangladesh. Because of the existence of long standing institutional arrangement in India, it has been possible to overcome the problems of collecting the local taxes and fees. Position of Panchayats in Punjab and Haryana show that on an average they are less dependent on government grants to the tune of 20 to 30 percent. The rest 70 to 80 percent of resources are generated by the localities themselves.

Foot Notes

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CHAPTER-IV

RESOURCE MOBILIZATION IN THE STUDY AREA :
RAIGANJ AND SHIBALAYA UPAZILAS.

This study aims at assessing the performance of the two UZPs, namely Raiganj and Shibalaya in respect of own resource mobilization. Table-4.1 and also figure-1 show the fund position of both these upazilas in the 1985-86, 1986-87 and 1987-88. For financing development activities, development assistance grants or grant-in-aid contributed 80.66 percent in Raiganj while such contribution was 83.61 percent in case of Shibalaya (national average was 81.6 percent in 1985-86). The contribution of own resource for such financing ranges from 10 to 15 percent of the total resources in Raiganj UZP, whereas in case of Shibalaya UZP it ranges from 5 to 10 percent only. It can also be seen from Table-4.1 that more resources were mobilized in Raiganj than Shibalaya in 1985-86. Contribution of local resources in ADP was almost 2 times higher in Raiganj UZP than in Shibalaya UZP in that year. In 1986-87 again such differences widened and percentage of contribution of Raiganj stood almost 3 times to that of Shibalaya, but in 1987-88, the relative performance of Shibalaya improved substantially and figures became similar in both the cases. Another feature is that the absolute figure of own resource mobilization remained almost the same in case of Raiganj, while the absolute amount increased tremendously in case of Shibalaya.

Table-4.1

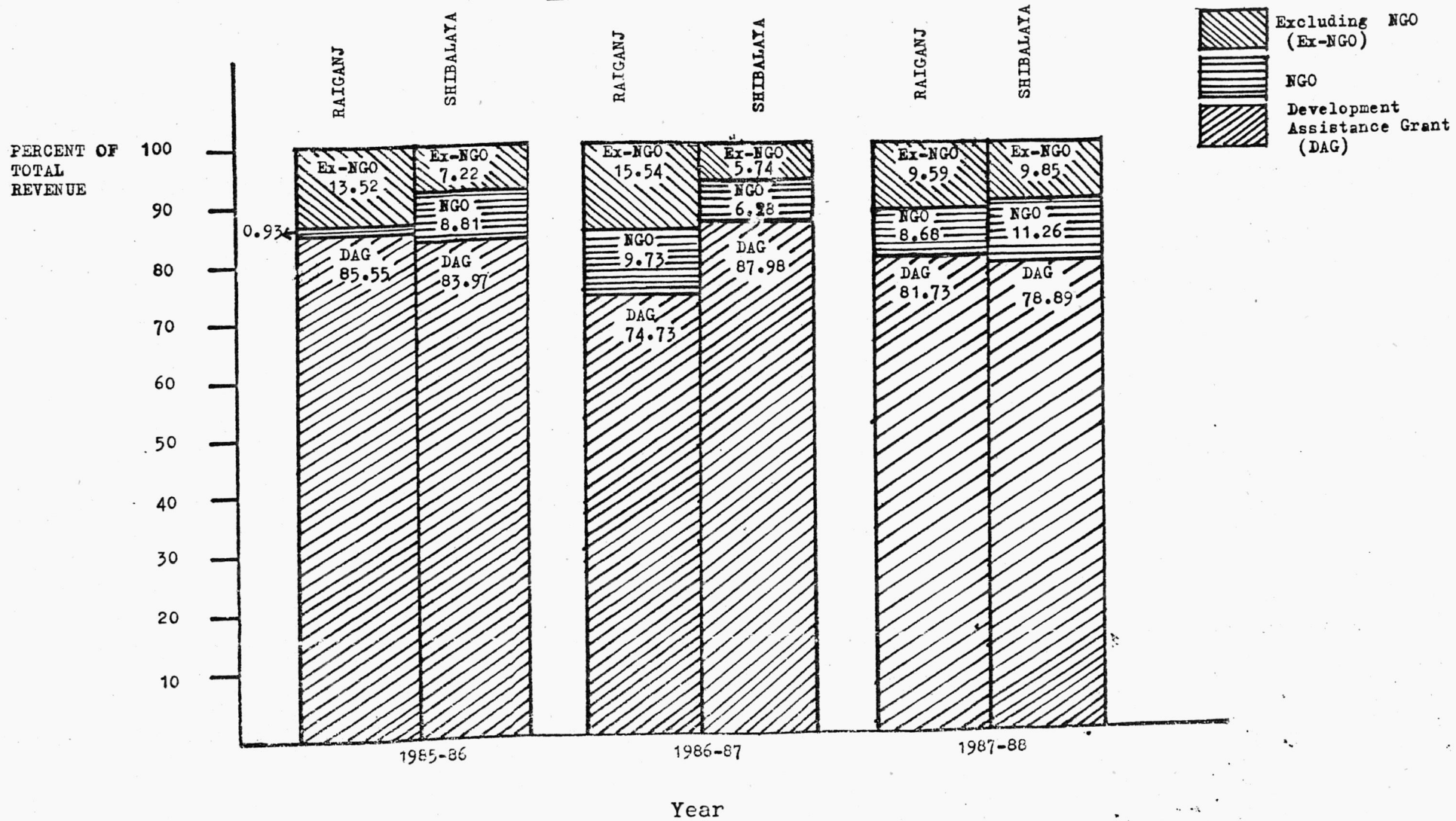
The fund position of Shibalaya
and Raiganj upazila, 1985-86 to 1987-88

	('000' Taka)					
	1985-86		1986-87		1987-88	
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya
Resource Mobilised Excluding NGO contribution	687.91 (13.52)	304.90 (7.22)	700.81 (15.54)	318.62 (5.74)	694.51 (9.59)	512.18 (9.85)
NGO contribution	47.11 (0.93)	371.95 (8.81)	438.77 (9.73)	348.32 (6.28)	628.32 (8.68)	585.66 (11.26)
Development Assistance Grant	4352.50 (85.55)	3545.50 (83.96)	3369.36 (74.73)	4882.67 (87.98)	5920.00 (81.73)	4103.00 (78.89)
Total Resources	5087.52	4222.35	4508.94	5549.61	7242.83	5200.84

Note: Figures in the parenthesis indicate percentage

Source : Upazila Parishad of Raiganj and Shibalaya.

REVENUE DEPENDENCE BY UPAZILA



The Table also shows that the contribution of NGO's to the Raiganj UZP fund was meagre in the year 1985-86 (0.93% of the total resource mobilized), whereas such contribution to Shibalaya UZP was quite significant (8.8 percent of the total resources). It is interesting to note that in the subsequent year i.e. 1986-87 the contribution of the NGO to the development activities of Raiganj UZP rose sharply by about 831 percent, but in 1987-88 the growth rate came down to 43 percent only (Table-4.2). If we look at the position of total resources mobilized in Raiganj during these years it can be seen that the position declined in 1986-87 and again improved in 1987-88. This happened mostly due to the decrease and increase of government grants in these two years respectively.

In case of Shibalaya NGO contribution in 1986-87 came down; previously (in 1985-86) it was 8.81 percent, in 1986-87 it was 6.28 percent but in 1987-88 such contribution increased substantially i.e. it contributed 11.26 percent of the total resources. In Shibalaya UZP government grants or development assistance increased in 1986-87 which led to the increase in overall position. In 1987-88 the overall position declined because of the decrease in the government grants, although the contribution of NGO was higher. It can also be seen that NGO contribution to total resource mobilization was slightly higher in Shibalaya than in Raiganj during these 3 years (Raiganj 6.62 percent Shibalaya 8.2 percent)

Table-4.2

Growth rates of the sources of income of UZP

		(Amount in '000' Taka)					
Upazila	Sources	1985-86		1986-87		1987-88	
		Amount	Growth rate(%)	Amount	Growth rate(%)	Amount	Growth rate(%)
Raiganj	Own resource mobilized excluding NGO contribution	687.91	-	700.81	1.88	694.51	-0.90
	NGO contribution	47.11	-	438.77	831	628.32	43
	Development Assistance Grant	4352.50	-	3369.36	-23	5920.00	76
	Total	5087.52	-	4508.94		7242.83	
Shibalaya	Own resource mobilized excluding NGO contribution	304.90	-	318.62	4.52	512.18	37.79
	NGO contribution	371.95	-	348.32	-6.35	585.66	68
	Development Assistance Grant	3545.50	-	4882.67	38	4103.00	-16
	Total	4222.35	-	5549.61		5200.84	

Source : Upazila Parishads of Raiganj and Shibalaya

Table 4.3 and also figure 1 provide a breakdown of the UZP's own source of revenue/income. Lease money from hats bazars and rents from houses contributed 75 percent in 1985-86, 77 percent in 1986-87, 80 percent in 1987-88 of the total income in case of Shibalaya UZP. That means contribution both in absolute amount and also in percentage increased steadily. But in case of Raiganj such income showed a declining trend both in absolute amount and in percentage contribution.

The next important source of income of UZP is money received as fees for licence, permit, trade and profession. In case of Shibalaya such income was very encouraging in 1985-86 and it was expected that the source would yield more in the subsequent years. But both in absolute amount and in percentage of the total the income declined. In case of Raiganj the income from this source was very poor in 1985-86 (compared to that of Shibalaya); it declined in 1986-87 but the situation improved tremendously in 1987-88; income generated in 1987-88 is more than double the amount generated in 1986-87.

Table-4.3

Sources of revenue of the
UZP Shibalaya and Raiganj

		(Amount in Taka)					
Sl.No.	Sources of revenue/income	Shibalaya			Raiganj		
		1985-86	1986-87	1987-88	1985-86	1986-87	1987-88
1.	Lease money from jalmahal Hatbazar & house rent	228934 (75)	246061 (77)	410752 (80)	635806 (92)	617802 (88)	595870 (86)
2.	Licence, Permit, trade & professions	75875 (25)	54560 (17)	59085 (12)	37509 (6)	30404 (4)	64551 (9)
3.	Dramatic and theatrical entertainments show & Exhibitions	-	-	-	-	-	-
4.	Fee on services rendered by upazila parishad	-	-	-	-	-	-
5.	Income from Socio-economic projects	-	18000 (6)	42347 (8)	14599 (2)	52600 (8)	34086 (5)
6.	Others	-	-	-	-	-	-
Total		304809 (100)	318621 (100)	512184 (100)	687914 (100)	700806 (100)	694507 (100)

Note : Figures in parenthesis indicate percentage

Source : Upazila Parishad of Raiganj and Shibalaya.

It is true that economic activities and commercial transaction in two upazilas would be different. The income from this source will vary from each other. But it is noticeable that Shibhalaya showed greater zeal and initiative or drive for increasing income from this source during initial years, but during subsequent years they failed to sustain that effort and for this, income from this source declined. On the other hand, although in the initial year Raiganj could not collect substantial amount from this source, in 1987-88 their efforts produced much yield. This success testified their competence in this regard. For the collection of fees from licence, permit, trade and profession scope alone is not enough; the exploitation of the scope is also very important; that demands taking of a hard line for imposing and collecting these taxes. During 1985-86 Shibhalaya UZP took up this matter seriously and performed very well, but in subsequent years it could not sustain the trend. It can be assumed that this did not happen due to the decline of business activities but due to the lack of efficiency in collection and assessment of taxes. It might also have so happened that the assessment and collection of taxes was exorbitantly high in the initial year, but due to compelling factors it was minimized in the subsequent years. A different situation is observed in case of Raiganj. Perhaps in the beginning they could not locate the area or traders who were the potential tax payers, but afterwards they deployed increased efforts to mobilize fund from this source,

which contributed to sharp rise during 1987-88.

In both the upazilas it was found that there were no collection from (a) the tax on dramatic and theatrical shows and other entertainments and amusements, and (b) fees on the service rendered by UZP. Persistent economic crisis and higher cost of living has created a crisis in our cultural domain and the rural people could hardly afford to indulge in dramatic or theatrical performances. It was observed that in certain season these activities take place. It was also learnt from the UZP personnel that fees on industrial shows, dramatic performances etc. was very meagre because of the restriction imposed by the government from time to time. The district administration, also sometimes, exercise their authority regarding approval and collection of taxes from these activities.

Many of the UZP have not yet reached that stage that it can collect fee for rendering different services. None of the upazilas are rendering any services for which they are in a position to generate fund.

It was expected that at some point of time upazilas would emerge as growth centres. Different socio-economic projects would be implemented there to raise the capability of the local people which would meet their requirements and at the same time generate resource for further investment.

From this perspective it can be said that upazila should be more and more dependent on their own sources. From Table 4.2 it can be seen that in Shibalaya, the income from this source (socio-economic projects) became more than double in 1987-88 compared to that of 1986-87. In Raiganj also the income from this head became almost four times in 1986-87 compared to that in 1985-86, but in 1987-88 both in absolute amount and percentage the total contribution declined.

The study team collected data on the income from trade licence, permit etc., for which the rates are fixed by the government. On that basis we have calculated the prospective total income which could be collected in 1987-88. This has been shown in Table 4.4 (it also relates to Annexure-II that shows the number of items and the maximum fees to be levied annually).

In course of our study we have tried to assess the potentiality of income from licence, permits, trade and professions in both the upazilas. Table 4.5 is the outcome of such exercise (based on Tables 4.3 and 4.4). It can be observed from the table that collection could be nearly doubled in Shibalaya and tripled in Raiganj. The potentiality has deliberately been ignored by the upazila administration.

Table-4.4

Prospective areas of income of the UZP

(in Taka)

Source	Rate per unit	Number		Present earning		Perspective earning	
		Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj
1. Cinema Hall	@ 250/-	1	3	-	-	250/-	750/-
2. Brick Field	@ 100/-	1	4	-	-	100/-	400/-
3. Arath/Godown	@ 50/-	6	80	-	-	300/-	4000/-
4. Hotel/Restaurant	@ 40/-	100	100	-	-	4000/-	4000/-
5. Rickshaw	@ 10/-	500	590	-	-	5000/-	5900/-
6. Auto Rickshaw	@ 20/-	15	-	-	-	300/-	-
7. Taxi	@ 50/-	3	-	-	-	150/-	-
8. Bus	@ 100/-	20	3	-	-	2000/-	3000/-
9. Truck	@ 100/-	25	3	-	-	2500/-	3000/-
10. Van	@ 20/-	110	-	-	-	2200/-	-
11. Shops-up to Tk.1000/- capital	@ 10/-	950/-	5000	-	-	9500/-	50000/-
12. Shops-above Tk.1000/- capital	@ 20/-	1450	2000	-	-	29000/-	40000/-
13. Rice Mill/Flour Mill Oil Mill with Electricity	@ 50/-	20	40	-	-	1000/-	2000/-
14. Factory with 10 labourers	@ 50/-	12	-	-	-	600/-	-
15. Factory with 10-15 labourers	@ 100/-	3	-	-	-	300/-	-
16. Factory with 50-100 labourers	-	-	-	-	-	-	-
17. Factory with above 100 labourers	-	-	-	-	-	-	-
Total						57,200/-	10,7,650/-

Source : Upazila Parishads of Raiganj and Shibalaya

The reasons for failure on the part of the upazila parishad in exploring the potential sources of resource mobilization and not exercising the right to tax/fee collection have been discussed in the following chapter.

Table-4.5

Prospective Source of Income from the Rates on Licence, Permit, Trade etc:

Name of Upazila	Resource Mobilized in 1987-88 ('000' Taka)	Prospective additional income ('000' Taka)	Untapped Incremental growth (3 as percentage of 2)
1	2	3	4
Shibalaya	59.08	58.50	96.81
Raiganj	64.55	107.65	166.77

It needs to be mentioned here that although Aricha Ghat, a brisk centre of trade and marketing activities, is within the administrative jurisdiction of Shibalaya UZP, it cannot exploit the potentiality because it is being controlled by BIWTA. In appraising the fiscal performance of Shibalaya upazila one should take note of this limitation.

However, in both the upazilas there are enough potentials to be exploited in other sources for increasing own funds and attain higher degree of self-sufficiency in financing development activities.

CHAPTER-V

OPINIONS OF THE SELECTED GROUP ON THE CONSTRAINTS
OF UPAZILA RESOURCE MOBILIZATION

From the discussions in the foregoing chapters it will appear that although local resource mobilization by the UZP is one of their major objectives, its achievement remained much below the expectation. Despite considerable potentialities efforts for mobilizing own resources by the UZP themselves are still at a low ebb. It can be observed that population is increasing, the economic activities are expanding, the traders and businessmen are flourishing the resources of the local government at the upazila level are not increasing proportionately.

However, this chapter is devoted to the compilation of the opinions of the respondents. Efforts have been made to identify the constraints of local resource mobilization and generate suggestions for overcoming these hurdles.

The questionnaire starts with the issue of overall views of the respondents regarding the self-financing of the Upazila Parishad's development activities. Table-5.1 furnishes the respondents' opinion. The majority of the respondents (57.36 percent of the total) agreed that local resource for the financing of UZP development activities should play the dominant role

Table - 5.1 : Distribution of respondents opinion regarding
self-financing of development activities of Upazila

Opinion	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
a) Not agreed at all	1	-	-	-	-	1	1 (3.13)	1 (2.78)	2 (2.94)
b) Not agreed	1	-	2	-	-	-	3 (9.38)	-	3 (4.41)
c) Uncertain	-	1	1	-	-	-	1 (3.12)	1 (2.78)	2 (2.94)
d) Agreed	7	5	7	12	5	3	19 (59.37)	20 (55.55)	39 (57.35)
e) Agreed firmly	2	5	4	8	2	1	8 (25.00)	14 (38.89)	22 (32.35)
Total	11	11	14	20	7	5	32 (100.00)	36 (100.00)	68 (100.00)

Note : Figures in parenthesis denote percentages.

whereas 32.35 percent of the total respondents firmly supported the idea. That means 90 percent of the total respondents showed positive attitude towards greater use of locally raised funds for financing developmental activities.

The Local Government (Thana Parishad and Thana Administration) Reorganization Ordinance, 1982 provided 8 sources of taxes, rates, tolls and fees to be levied by UZP as sources of income. The degree of obstacles to levy and raise taxes/fees etc. in all these eight areas are not same. Respondents ranked each of the obstacles in the questionnaire by putting a value ranging from 0 to 8 where 0 indicates absence of obstacles and 8 indicates highest degree of obstacle. From Table-5.2 it can be seen that the respondents thought that obstacles would be maximum for UZP in respect of levying of toll on different facilities provided by UZP and taxes on street lighting. On this issue taxes on trade, business and profession etc. ranks second and it is followed by obstacles in the collection of fees from fairs and exhibitions.

One more startling fact is that none of the upazilas has exercised the right of levying taxes on these sources. It can be opined that the obstacles are merely imaginary, since none of the UZP attempted to mobilize resources from this sector.

Table - 5.2 : Rank order of obstacles for mobilization of local resources (Tax, fees etc.) by Upazila Parishad

Area of obstacles	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
a) Auction money from Hat Bazar, Ferighat, etc.	16	6	21	31	8	16	45 (6.23)	53 (5.55)	98 (5.84)
b) Lease money of Jalmahals	20	9	17	50	11	12	48 (6.65)	71 (7.43)	119 (7.10)
c) Fees for issuance of License by Upazila Parishad	20	8	17	39	18	-	55 (7.62)	47 (4.92)	102 (6.08)
d) Taxes on trade, business, professions, etc.	36	52	64	69	24	29	124 (17.17)	150 (15.71)	274 (16.34)
e) Taxes on drama, theatre and recreation	33	25	41	62	16	20	90 (12.47)	107 (11.21)	197 (11.75)
f) Taxes for street lightening	42	83	59	81	34	27	135 (18.70)	191 (20.00)	326 (19.44)
g) Toll on different facilities provided by Upazila Parishad	46	78	50	81	43	28	139 (19.25)	187 (19.58)	326 (19.44)
h) Fees from fairs and exhibition	31	51	37	82	18	16	86 (11.91)	149 (15.60)	235 (14.01)
Total	244	312	306	495	172	148	722 (100.00)	955 (100.00)	1677 (100.00)

Note : 1) Respondents ranked each of the obstacles by putting any of the ordered values 0 through 8, where 0 indicates lowest degree of obstacles and 8 indicates highest degree of obstacles. The figures are sum of the values assigned by the respondents for each obstacles.

2) Figures in parenthesis denote percentages.

It is interesting to note that the highest revenue earning was from auctions of hats, bazars etc. Respondents viewed that there were least obstacle for mobilization of local resources under this head.

Numerous reasons were responsible for lower tax collection by UZP. In Table-5.3 the causes have been compiled. Structured questionnaire was administered wherein broadly six possible reasons for such poor performance were pointed out and each respondent had the option to choose more than one reason listed therein. The modal answer was the lack of initiative of the upazila administration.

A careful examination reveals that all the groups of respondents consistently opined that lack of initiative of the upazila administration is the main cause of poor tax performance of UZP (59 percent of public representatives, 58 percent of local elites and 53 percent of the officials). The respondents opined that the imposition of tax created adverse reaction among the members of the public and for this tax-efforts were low. This ranks second; the local elites, particularly those of Raiganj strongly subscribe this view. This reason is closely followed by another reason-lack of knowledge regarding rules and procedures of taxation. Some of the official opined that there is lack of adequate number of tax collectors.

Table -5.3: Reasons for lower tax collection performance by the Upazila Administration

Reasons	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
a) Lack of adequate no. of tax collector	1	-	3	2	2	-	6 (13.04)	2 (3.71)	8 (8.00)
b) Lack of knowledge regarding taxation	1	4	4	7	1	1	6 (13.04)	12 (22.22)	18 (18.00)
c) Upazila Chairman's dislike on tax imposition	-	1	-	2	-	-	-	3 (5.55)	3 (3.00)
d) Lack of initiative of Upazila Administration for tax imposition	4	9	7	11	3	4	14 (30.44)	24 (44.44)	38 (38.00)
e) Taxation creates adverse reaction among members of public	2	2	8	5	5	1	15 (32.61)	8 (14.82)	23 (23.00)
f) Lack of consensus between officials and public representatives regarding taxation	1	1	3	3	1	1	5 (10.87)	5 (9.26)	10 (10.00)
Total	9	17	25	30	12	7	46 (100.00)	54 (100.00)	100 (100.00)

Note: Figures in parenthesis denote percentages .

From our discussion in preceeding chapter it has been found out that lease money of hats, bazars and jalmahals constitute 80 to 90 percent of UZP fund. One can very well imagine that in the existing rural social power structure/ⁱⁿmost cases such auctions are not carried out in fair manner and vested interest groups create pressure to the concerned officials for illegal and irregular favours. Table-5.4 shows that only 25 percent of the respondents agreed to the view that government was deprived of a huge amount of collection since fair auction did not take place. All the three groups of respondents subscribe the above view but predominantly it was the view of the officials. In this regard 56 percent of the respondents are of the opinion that the above view is partially true.

The respondents were also asked to identify the possible difficulties they faced in conducting the auction of the UZP. The questionnaire provides 8 structured answers of multiple options. From Table-5.5 it can be seen that the respondents (34.21 percent) were of the opinion that the bid amount was not sufficiently high due to collusive alliances of the bidders. The other important difficulties experienced by the respondents (18 percent) was the pressure by the local elites for auctioning the hats and bazars to the social welfare organizations. One may question whether the

Table -5.4 : Local Government is deprived from fair collection of auction proceeds due to pressure of vested interest-groups.

Opinion	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
a) Not true	1	2	4	2	1	-	6 (18.75)	4 (11.11)	10 (14.71)
b) Partially true	7	5	6	12	5	3	18 (56.25)	20 (55.56)	38 (55.88)
c) Uncertain	1	-	-	2	-	-	1 (3.13)	2 (5.55)	3 (4.41)
d) Fully true	2	4	4	4	1	2	7 (21.88)	10 (27.78)	17 (25.00)
Total	11	11	14	20	7	5	32 (100.00)	36 (100.00)	68 (100.00)

Note : Figures in parenthesis denote percentages.

Table -5.5 : Difficulties faced by Upazila
Administration in conducting auction

Difficulties	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
A. Alliance									
1. Auction bid does not rise due to alliance of local moneyed class and govt. officials	1	5	2	2	4	2	7 (11.11)	9 (10.11)	16 (10.53)
2. Auction bid does not rise due to alliance of bidders	9	8	11	15	5	4	25 (39.68)	27 (30.34)	52 (34.21)
3. Auction notice is not circulated properly	1	2	-	1	2	2	3 (4.46)	5 (5.62)	8 (5.26)
B. Pressure									
4. Interference of Upazila Chairman	-	2	2	6	-	1	2 (3.17)	9 (10.11)	11 (7.24)
5. Interference of Upazila Chairman and MPs for Political Party interest	-	3	2	5	3	4	5 (7.94)	12 (13.48)	17 (11.18)
6. Poor turn-up of bidders due to pressure of local muscle-group	3	4	3	7	2	1	8 (12.70)	12 (13.48)	20 (13.16)
7. Pressure for giving auction bid in favour of social welfare organisation	3	5	6	7	4	2	13 (20.64)	14 (15.73)	27 (17.76)
8. Others	-	-	-	1	-	-	-	1 (1.13)	1 (0.66)
Total	17	29	26	44	20	16	63 (100.00)	89 (100.00)	152 (100.00)

Note: Figures in parenthesis denote percentages.

benefits from the auction go to the favoured organizations or to the vested group who derive benefits in the name of these organizations. Although we did not specifically raise this issue to the respondents, informal discussion made us convinced that such scepticism is not unfounded. Survey also shows that due to pressure of local muscle-group sometimes there were poor turn-up of the bidders. This is third important difficulty in conducting fair auction. The next two difficulties namely, (a) interference of upazila chairman and local MPs for political or party interest and (b) collusive alliance of local moneyed class and government officials for keeping the bid amount low were identified to be almost similar degree. It may be noted that these views come mostly from local elites. It is interesting to note that some of the officials and public representatives of both the upazilas disclosed during informal discussion that the interference of upazila Chairman sometimes created difficulties in conducting auction smoothly.

A close view of the table reveals that the structured information can be grouped under two broad categories, viz.,

- (a) problems related to alliance,
- (b) problems related to pressures.

It reveals that both the categories share the problems almost equally i.e. 50 percent of the problems generated due

to collusive alliance and 49 percent of the problems were due to the pressures which hindered the smooth conduct of the auction.

The respondents were then requested to give their suggestion for removing the above mentioned difficulties. They had to select one best suggestion out of the given recommendations. Spaces were also provided in the questionnaire for eliciting views other than those mentioned. It is evident from Table-5.6 that around 56 percent respondents of Shibalaya and 40 percent of Raiganj (together about 49 percent) agreed to the view that there should be a rational fixation of the lowest limit of auction amount and which should be fixed and publicized before the auction.

Obviously, such a course of action will lead to explore and assess the potential income of hat-bazar and jalmahal and the experts' view would be needed. This would also ensure greater participation of the UZP members and the officials. 26 percent of the respondents viewed that an auction committee should be set-up before the auction takes place. Respondents from Raiganj, more specifically, the public representatives subscribed to this view. Obviously, such a measure would be a check on the despotic behaviour of the small number of people entrusted with the responsibility of conducting auction and at the same time a big

Table - 5.6 : Recommendation for removing difficulties
in conducting fair auction

Recommendations	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
Minimum expected auction money should be determined in advance before auction	3	6	8	10	2	4	13 (40.63)	20 (55.55)	33 (48.53)
Auction should be conducted entirely by Govt.officials	-	1	2	5	2	-	4 (4.49)	6 (16.67)	10 (13.71)
An auction Committee should be setup	7	2	2	3	3	1	12 (37.50)	6 (16.67)	18 (26.47)
Others	-	1	-	-	-	-	-	1 (7.78)	1 (1.47)
No response	1	1	2	2	-	-	3 (9.38)	3 (8.33)	6 (8.82)
Total	11	11	14	20	7	5	32 (100.00)	36 (100.00)	68 (100.00)

Note : Figures in parenthesis denote percentages.

body would be more capable and bold enough to face nefarious motives of power-block or muscle men. The respondents, particularly officials of Shibalaya felt that the auction should be conducted entirely by government officials. Such idea were not very liked by Raiganj respondents.

Having discussed the pros and cons of the local financial resource mobilization issues ---- both problems and prospects (including suggestion), the respondents were asked again whether the UZP should be financially self-reliant. 93 percent of the respondents answered in the affirmative. This has been shown in Table-5.7.

To be more specific those who gave positive replies were again requested to point out the extent to which the UZP should be self-financing in development activities. Table-5.8 provides an elaborate view. 47 percent of respondents were of opinion that UZP should be self-financed to the extent of 50 percent. This was mostly the views of the officials of Shibalaya. 24 percent of the total respondents were in favour of self-financing to the extent of 25 percent of the budget. Almost one third of the total respondents of Raiganj subscribed to this view. On the other hand, almost 20 percent of the respondents of Shibalaya were of opinion that the UZP should be dependent on self-financed to the

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Table - 5.7 : Upazila Parishad should be
self-reliant financially

Opinion	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
Yes	8	1	13	19	7	5	28 (87.50)	35 (97.22)	63 (92.65)
No	3	-	1	1	-	-	4 (12.50)	1 (2.78)	5 (7.35)
Total	11	11	14	20	7	5	32 (100.00)	36 (100.00)	68 (100.00)

Note : Figures in parenthesis denote percentages.

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Table -5.8 : Self-financing of Upazila
Parishad's development activities

Extent of self-finance	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
100 percent	1	3	3	3	-	1	4 (12.50)	7 (19.44)	11 (16.18)
50 percent	5	5	3	13	4	2	12 (37.50)	20 (55.56)	32 (47.06)
25 percent	3	-	6	4	2	1	11 (34.38)	5 (13.89)	16 (23.53)
10 percent	-	3	1	-	1	-	2 (6.25)	3 (8.33)	5 (7.35)
Lesser	-	-	-	-	-	1	-	1 (2.78)	1 (1.47)
No response	2	-	1	-	-	-	3 (9.37)	-	3 (4.41)
Total	11	11	14	20	7	5	32 (100.00)	36 (100.00)	68 (100.00)

Note : Figures in parenthesis denote percentages.

extent ranging from 50 to 100 percent. Broadly, maximum number of respondents were of opinion that for financing development activities in Upazilas, maximum share of development budget should come from local sources.

Concluding part of the questionnaire was about imposition of taxes ⁱⁿ the upazila level. The respondents were requested to opine regarding the compliance of the upazila Taxation Rules, 1984 in determining tax, fee or toll. 51 percent of respondents were found to be ignorant of the rule; this has been showed in table 5.9. When one opines that no body thinks about rule it can be concluded that rules are not complied. So by adding three explicit categories of non-compliance either by deliberate action or by ignorance, we find almost 78 percent of the respondent observed that in levying tax, fees or toll the UZP does not comply with the prescribed taxation rules.

Analysis of the Table no. 5.9 and observation of the records of the upazilas on taxation have induced us to infer that the problems mentioned above were not faced on actual situation, none of the upazilas had experience of imposition of taxes according to the Taxation Rule, 1984. The opinion (22 percent) of the respondents that procedural steps of tax imposition is complied in all or some cases is found inconsistency with records on taxation at the upazilas. We deliberately decided to exclude some collected data which specially dealt with imposition of taxes

Table -5.9 : Compliance of Upazila Taxation
Rule, 1984 in determining tax, fee or toll

Compliance of UZ Taxation Rule, 1984	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
No body thinks about rule	1	2	-	3	-	1	1 (3.12)	6 (16.67)	7 (10.29)
Complied in fewer cases	2	1	4	3	1	2	7 (21.88)	6 (16.67)	13 (19.12)
Complied in all cases	-	-	1	1	-	-	1 (3.12)	1 (2.78)	2 (2.94)
Not at all complied	3	1	3	2	1	1	7 (21.89)	4 (11.11)	11 (16.18)
Not known	5	7	6	11	5	1	16 (50.00)	19 (52.77)	35 (51.47)
Total	11	11	14	20	7	5	32 (100.00)	36 (100.00)	68 (100.00)

Note : Figures in parenthesis denote percentages.

their procedural bottlenecks etc. because of these inconsistencies and lack of reliability.

The issue of adequacy of delegated authority given to UZP for local resource mobilization also fall within the scope of this study. The opinions of the respondents on this issue have been shown in Table 5.10. Interestingly, this time two-third of respondents gave clear answer and only one third expressed their ignorance. 47 percent of the total respondents (among them respondents of Raiganj dominates more) were of opinion that such delegated authority was adequate whereas only 19 percent viewed otherwise.

Respondents were requested to opine whether the rates of tax fixed up by the government should be progressive, 62 percent gave affirmative views, only 12 percent held opposite views and remaining 26 percent did not have any clear-cut answer and in this category the respondents of Shibhalaya were dominant. This has been shown in Table-5.11.

Table -5.10 : Adequacy of delegated authority to Upazila
Parishad or mobilization of local resources

Opinion	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
Adequate	7	3	10	8	1	3	18 (56.25)	14 (38.89)	32 (47.06)
Not adequate	2	2	3	2	3	1	8 (25.00)	5 (13.89)	13 (19.12)
Uncertain/ Not known	2	6	1	10	3	1	6 (18.75)	17 (47.22)	23 (33.82)
Total	11	11	14	20	7	5	32 (100.00)	36 (100.00)	68 (100.00)

Note : Figures in parenthesis denote percentages.

Table - 5.11 : Existing rate of tax fixed should
be replaced by progressive taxation

Opinion	Public Representatives		Officials		Local Elites		Total		Grand Total
	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	Raiganj	Shibalaya	
Yes	7	4	10	13	4	4	21 (65.63)	21 (58.33)	42 (61.76)
No	1	1	2	2	1	1	4 (12.50)	4 (11.11)	8 (11.77)
Uncertain/ Unknown	3	6	2	5	2	-	7 (21.87)	11 (30.56)	18 (26.47)

Note : Figures in parenthesis denote percentages.

Besides the issues mentioned above efforts were made to elicit the views of the respondents on the issues mentioned below :

- (a) Expanding the local tax base;
- (b) Improving of tax management;
- (c) Increasing tax rate;
- (d) Allocation of development grant on the basis of local resource mobilized;
- (e) Initiative of UZP for tax collection.

Out of total 68 respondents nearly one third of them gave meaningful reply to the above questions. However, all the respondents did not opine on all the five issues. Their responses are summarised below :

- a. Tax base : Since all the upazilas are not equally resourceful, there are enough potentials for levying taxes on new items which needs specific identification. It has further been viewed that the upazilas can widen service facilities through creation of physical and recreational infrastructure and can charge for services. In this manner they can cover the cost as well as can generate some resources.
- b. Tax Management : It has been rightly pointed out that maximization of tax collection is a function of increasing tax management efficiency. Upazila Parishad should have its own tax collecting organ and it should be manned adequately; these functionaries be accountable to UZP for their activities. They should also be free from all outside interference, general and political.

- c. Tax rate : Arbitrary imposition of taxes which happens in some cases should be avoided. Amount of tax should be assessed according to the ability of the tax payer. Narrow tax base at upazila level could be widened through bringing the beneficiaries of development in tax net. Some of the respondents opined that tax base should be widened through taxing larger number of people, but at a lesser rate; in this manner performance of collection can be improved.
- d. Development grant and local resource : On the basis of the resource base of any particular upazila, the amount of tax collection should be assessed which may vary from upazila to upazila. But the assessed amount of tax should be collected rigorously. The efficiency of the upazila can be judged on the basis of performance of collection. This can be tied with the allocation of development grant.
- e. Initiative of UZP : It has been pointed out by a number of respondents that the UZP lacks aspiration for making the upazila self-reliant. They should be motivated enough for making the upazila self-reliant. Such idea of making the upazila self-reliant should be disseminated among the people at large through proper media.

CHAPTER-VI

FINDINGS OF THE STUDY AND RECOMMENDATIONS

It is revealed from the study that the concerned people are in agreement that local resources need to be mobilized for financing development activities at the upazila level. But at the sametime it was found that they were not motivated to act upon that; consequently they are continuing to be dependent on the national government's grants for financing development activities.

The upazila administration has inherited the legacy of Thana Parishad and Thana Development Council which had no source of revenue of their own. Nearly 5 years have passed after the upgradation of the upazilas. We found hardly any dependable study on resource mobilization which could enable us to analyse the time series data wherefrom we could derive any inference. Therefore, we took resort to reviewing studies on local finance and resource mobilization of former thana parishad as our bench mark data. Moreover, till to-day in many cases neither the officials nor the public representatives are aware of the implication of Upazila Taxation Rules, 1984. (Table-5.9).

Virtually, a time series analysis covering 15 to 20 years is necessary for getting trend of events. But it was only possible for us to collect the recorded information/data on the

sources of financing of UZPs activities for the 3 previous years only (i.e. 1985-86, 1986-87 and 1987-88). Even for a particular sub-section the figures do not possess any consistency; an erratic pattern is commonly observed. To be more specific, though the figures of grants-in-aid showed less inconsistencies, upazila's own source of revenue e.g., money received as fees for licence, permit, trade or profession was highly erratic. On the specific area of non-land based resource mobilization at the upazila level, it was observed that data were not properly presented. It was felt that the concerned officials were sometimes, neither serious on the collection and compilation of data, nor they understood their importance. For a progressive resource mobilization at the local level, good data management is a necessity. For financing the development activities, UZPs are heavily dependent upon grants-in-aid (Table-5.1). It is also true that there is no pressure upon local bodies to make them rely on their own resources and to reduce the dependence upon grants-in-aid.

It is further revealed in our study that since the total volume of grants-in-aid in upazila is not related to the growth of population, the per capita grants-in-aid is decreasing in recent years.

Another aspect of the study is to focus on the NGO contribution to local development activities in the upazilas.

It is gaining much importance during recent years. It has been observed that donor countries/organizations favour increased participation of NGOs in rural development particularly for the target groups. In obtaining the NGO contribution, specially of CARE, UZP has to submit matching amount and this in turn becomes an instrument for mobilizing the local resources of the upazila.

It is also revealed from our study that in the absence of adequate and reliable data-base in the upazilas, difficulties are faced in respect of assessment of the potential revenue income from jalmahals or hats and bazars. Problems are also faced to raise the bid amount to a rational level. Besides, UZP has not shown enough interest in initiating income generating projects which could subsequently generate resources.

From the opinion of selected groups it is evident that majority of them subscribe to the view that upazilas should depend upon their own resources for financing development activities. But from the performance of UZP it has been found that there were number of reasons responsible for such poor collection. They were :

- i) Upazila administration lacks initiative;
- ii) imposition of tax creates adverse reaction among the members of the public; and

- iii) Concerned officials lack knowledge regarding rules and procedures of taxation as prescribed in Upazila Taxation Rules, 1984.

The lease money from hat-bazar and jalmahal contributed 80 to 90 percent of upazila's own resource. But majority of respondents opined that in the absence of fair auction, the government was deprived of huge amount of potential income. According to their opinion the main reasons for such a situation were :

- i) auction bid does not rise due to the collusive alliance of bidders;
- ii) the pressure group wishes that the auction should be in favour of social welfare organization, where they are all powerful to utilize the resources for their self/group ends;
- iii) poor turn up of bidders due to pressure of local muscle-group;
- iv) interference of upazila Chairman and MPs for political/party interest; and
- v) alliance of local moneyed class and government officials.

Taking all the above factors into consideration it can be said that alliance and 'pressure' are two unholy forces that deprive the UZP from their due collection of revenue.

It is revealed from the study that around two third of the respondents (and most of them are also related with UZP or upazila administration) were not aware of Taxation Rules in determining tax, fee or tolls. Even if rest of

them were conversant with the rules, since there was no bindings of the centre to rely on local resources, they did not act seriously on this issue.

Recommendations :

Based upon the discussion in the foregoing pages some general recommendations can be made. It is felt that specific recommendations demands rigorous and extensive study covering broader and narrower issues of upazila system. Further more, enough time has not passed after the creation of the upazila system. We can do nothing more than indicating the spectrum of possibilities, while the concerned Ministry/Department will have to work out the actual details keeping in view their changing requirements. Essential details of the needed works may vary but such work should centre round democratic decentralization with socially motivated economic development.

However, the recommendations which could be made from the findings are as follows :

1. No democratic institution can continue to maintain its operational efficiency by depending on external resources only. The UZP should mobilize enough resources of their own for development activities, besides, the grants from the central government.

2. Techno-economic and administrative surveyes should be conducted in the upazilas of Bangladesh to assess the avenues and potentials of income-generating activities which ultimately determines the taxable capacities of the upazilas. There is an optimum level of resource to be mobilized by the UZP and once that assessment has been made, the performance of the UZP in respect of tax effort has to be judged accordingly.

3. Statistics Division of the government should take more care in organizing its offices at the upazilas for collection, compilation and recording of the financial statistics of the upazilas. So, statistical offices at the upazila should maintain statistics regarding the development performance at the upazilas viz, number of projects implemented, number of on going projects, total resources mobilized in a year, fund utilization position both physical and financial etc.

4. The present tax system as prescribed in the Upazila Taxation Rules, 1984 is rather income-inelastic. A built-in system should be incorporated to cope with the changing economic condition of the locality.

5. Emphasis should be given on strict levying and realization of taxes by UZP. To encourage tax efforts of UZP, the amount of grants-in-aid to be allocated to an upazila should, among other things, tied to the revenue performance of UZP.

6. The interference of the district administration in some areas of taxation, should be avoided and a clear-cut jurisdiction should be made for each body.

7. The overlapping of jurisdiction in respect of allocation of heads of taxes, fees, tolls etc. is also a problem faced by the UZP. This should be avoided.

8. A Local Government Finance Commission with a comprehensive terms of reference may be set up. The Commission will not only find out the problems and potentials of local government finance, it will also recommend a viable local government structure for resource mobilization, which might need clarification on the issues of relationship of central and local governments and relationship between different local government of various types.

9. It is felt that the elected representatives and the officials of the UZP should be rightly induced to upazila system. They should clearly understand the fiscal and development objectives of the UZP. To this end a comprehensive training programme on a large scale should be organized by specialized training institutes of the country. If required, such programmes can be extended and managed at the upazila level.

10. Most of the own resources of UZP is non-tax revenue i.e., user charges, betterment levy, rates, fees or tolls. The UZP has not tried to increase their resources by extending such activities. But the UZPs

should take up these activities for mobilizing resources. Causes of inaction on the part of UZP officials and public representatives are mostly psychological in nature. The elected representatives are apprehensive that if they extend such services and impose taxes, fees etc. they will be unpopular. The elected representatives should feel free to impose taxes or other charges on their people and care little to become unpopular. After all, whatever will be collected, will be spent again for the welbeings of the people. This spirit should be inculcated and politically injected among the people by the local leaders.

11. The performances of the local bodies at the upazila level should be well publicized in different media, so that people can be made aware of the situation. Environment should be created for free and fair discussion on different aspect of the upazila system, and its financial performances should be audited regularly. These will ultimately ensure the accountability of UZP and help to build the UZPs as viable institutions .

TAXES, RATES, TOLLS AND FEES WHICH MAY BE LEVIED BY
UPGRADED THANA PARISHAD AND OTHER SOURCES OF INCOME

1. Lease money on Jalmahals situated entirely within Thana boundaries.
2. Tax on profession, trades and callings.
3. Tax on dramatic and theatrical shows and other entertainment and amusement.
4. Street lighting tax.
5. Fees for fairs, agricultural and industrial shows and exhibitions and tournaments.
6. Fees for licenses and permits granted by the Parishad.
7. Toll on services and facilities maintained by the Parishad.
8. Lease money from specified hats, bazars and ferries to be determined by the Government.

Source : The Local Government (Thana Parishad and Thana Administration Reorganisation) Ordinance, 1982, "The Third Schedule."

Annexure-II

Number of Items and the maximum fees to be levied annually by UZP.

Item.	Maximum Fees to be levied annually.
	Taka
1 (a) Godown and Arath	50.00
(b) Cold storage	100.00
2. (a) Regular shops (excluding hawkers those buying and selling goods in open space) with structures.	
(i) Big (with invsetment above Taka 10,000)	20.00
(ii) Small (with investment up to taka 10,000)	10.00
(b) Hotel	50.00
(c) Restaurant	20.00
(d) Tea-Stall	10.00
(e) Saloon and laundry	10.0
3. Cinema hall	250.00
4. Rice mill, flour mill, oil and saw mill (power driven) any other mills not covered.	50.00
5. Mill and factory having up to the limit of 10 workers	50.00
6. Mill and factory having number of workers above 10 but below 50.	100.00
7. Mill and factory having number of workers from 50 to 100	250.00
8. Mill and factory having number of workers above 100	500.00
9. Rickshaw	10.00
10. Auto-rickshaw	20.00
11. Taxi	50.00
12. Bus, truck and launch (licence to be obtained from the Upazila Parishad from where these services are operated)	100.00
13. Brickfield	100.00
14. Rate chargeable for enlistment as Contractors:	
(a) 1st Class (No limit)	500.00
(b) 2nd Class (up to taka 4 lacs)	300.00
(c) 3rd Class (up to taka 2.50 lacs)	100.00

Kinds of vehicles.	Maximum rate of tolls (one way)	
	Taka	
1. All kinds of mechanised vehicles (Taxi, bus and trucks)	..	1.00
2. Auto-rickshaw	..	0.50
3. Rickshaw	..	0.10
4. Bullock carts	..	0.10
Ferry		
1. Every passers-by	..	0.10
2. All kinds of mechanised vehicles (taxi, bus and trucks)	..	2.00
3. Auto-rickshaw	..	0.50
4. Rickshaw	..	0.20
5. Bullock carts	..	0.50

Source : The Second, Schedule, The Upazila Parishad
(Taxation) Rules, 1984, Manual on Upazila
Administration Vol. III April, 1984, PP-89-90.

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Annexure-III

উপজেলা পর্যায়ে স্থানীয় সম্পদ যোজনা
(দুইটি নির্বাচিত উপজেলার সমীক্ষা)

প্রশ্নমালা - 'ক' অংশ

৷-অনুদেখ = উপাত্ত সংগ্রহকারী ব্যক্তিগতভাবে উপজেলা নির্বাহী কর্মকর্তার সাথে সাক্ষাৎ করবেন।
উপজেলা উন্নয়ন ও পরিকল্পনা সংক্রান্ত দায়িত্বে নিয়োজিত অর্থ কর্মকর্তার সহযোগিতায় সংরক্ষিত
দলিলপত্র যাচাইয়ের মাধ্যমে অত্র প্রশ্নমালা পূরণ করবেন। প্রয়োজন বোধে নির্বাহী কর্মকর্তা/
অর্থ কর্মকর্তা গণ্যমত সংশ্লিষ্ট ক্ষেত্রে লিখিবদ্ধ করবেন।

উপজেলার নাম :

উপাত্ত সংগ্রহের তারিখ :

উপাত্ত সংগ্রহকারীর নাম :

উপাত্ত সংগ্রহকারীর দ্বারা :

			1. 1990-91 2. 1991-92 3. 1992-93 4. 1993-94 5. 1994-95 6. 1995-96 7. 1996-97 8. 1997-98 9. 1998-99 10. 1999-00 11. 2000-01 12. 2001-02 13. 2002-03 14. 2003-04 15. 2004-05 16. 2005-06 17. 2006-07 18. 2007-08 19. 2008-09 20. 2009-10 21. 2010-11 22. 2011-12 23. 2012-13 24. 2013-14 25. 2014-15 26. 2015-16 27. 2016-17 28. 2017-18 29. 2018-19 30. 2019-20 31. 2020-21 32. 2021-22 33. 2022-23 34. 2023-24 35. 2024-25 36. 2025-26 37. 2026-27 38. 2027-28 39. 2028-29 40. 2029-30 41. 2030-31 42. 2031-32 43. 2032-33 44. 2033-34 45. 2034-35 46. 2035-36 47. 2036-37 48. 2037-38 49. 2038-39 50. 2039-40 51. 2040-41 52. 2041-42 53. 2042-43 54. 2043-44 55. 2044-45 56. 2045-46 57. 2046-47 58. 2047-48 59. 2048-49 60. 2049-50 61. 2050-51 62. 2051-52 63. 2052-53 64. 2053-54 65. 2054-55 66. 2055-56 67. 2056-57 68. 2057-58 69. 2058-59 70. 2059-60 71. 2060-61 72. 2061-62 73. 2062-63 74. 2063-64 75. 2064-65 76. 2065-66 77. 2066-67 78. 2067-68 79. 2068-69 80. 2069-70 81. 2070-71 82. 2071-72 83. 2072-73 84. 2073-74 85. 2074-75 86. 2075-76 87. 2076-77 88. 2077-78 89. 2078-79 90. 2079-80 91. 2080-81 92. 2081-82 93. 2082-83 94. 2083-84 95. 2084-85 96. 2085-86 97. 2086-87 98. 2087-88 99. 2088-89 100. 2089-90 101. 2090-91 102. 2091-92 103. 2092-93 104. 2093-94 105. 2094-95 106. 2095-96 107. 2096-97 108. 2097-98 109. 2098-99 110. 2099-00 111. 2100-01 112. 2101-02 113. 2102-03 114. 2103-04 115. 2104-05 116. 2105-06 117. 2106-07 118. 2107-08 119. 2108-09 120. 2109-10 121. 2110-11 122. 2111-12 123. 2112-13 124. 2113-14 125. 2114-15 126. 2115-16 127. 2116-17 128. 2117-18 129. 2118-19 130. 2119-20 131. 2120-21 132. 2121-22 133. 2122-23 134. 2123-24 135. 2124-25 136. 2125-26 137. 2126-27 138. 2127-28 139. 2128-29 140. 2129-30 141. 2130-31 142. 2131-32 143. 2132-33 144. 2133-34 145. 2134-35 146. 2135-36 147. 2136-37 148. 2137-38 149. 2138-39 150. 2139-40 151. 2140-41 152. 2141-42 153. 2142-43 154. 2143-44 155. 2144-45 156. 2145-46 157. 2146-47 158. 2147-48 159. 2148-49 160. 2149-50 161. 2150-51 162. 2151-52 163. 2152-53 164. 2153-54 165. 2154-55 166. 2155-56 167. 2156-57 168. 2157-58 169. 2158-59 170. 2159-60 171. 2160-61 172. 2161-62 173. 2162-63 174. 2163-64 175. 2164-65 176. 2165-66 177. 2166-67 178. 2167-68 179. 2168-69 180. 2169-70 181. 2170-71 182. 2171-72 183. 2172-73 184. 2173-74 185. 2174-75 186. 2175-76 187. 2176-77 188. 2177-78 189. 2178-79 190. 2179-80 191. 2180-81 192. 2181-82 193. 2182-83 194. 2183-84 195. 2184-85 196. 2185-86 197. 2186-87 198. 2187-88 199. 2188-89 200. 2189-90 201. 2190-91 202. 2191-92 203. 2192-93 204. 2193-94 205. 2194-95 206. 2195-96 207. 2196-97 208. 2197-98 209. 2198-99 210. 2199-00 211. 2200-01 2202. 2201-02 2203. 2202-03 2204. 2203-04 2205. 2204-05 2206. 2205-06 2207. 2206-07 2208. 2207-08 2209. 2208-09 2210. 2209-10 2211. 2210-11 2212. 2211-12 2213. 2212-13 2214. 2213-14 2215. 2214-15 2216. 2215-16 2217. 2216-17 2218. 2217-18 2219. 2218-19 2220. 2219-20 2221. 2220-21 2222. 2221-22 2223. 2222-23 2224. 2223-24 2225. 2224-25 2226. 2225-26 2227. 2226-27 2228. 2227-28 2229. 2228-29 2230. 2229-30 2231. 2230-31 2232. 2231-32 2233. 2232-33 2234. 2233-34 2235. 2234-35 2236. 2235-36 2237. 2236-37 2238. 2237-38 2239. 2238-39 2240. 2239-40 2241. 2240-41 2242. 2241-42 2243. 2242-43 2244. 2243-44 2245. 2244-45 2246. 2245-46 2247. 2246-47 2248. 2247-48 2249. 2248-49 2250. 2249-50 2251. 2250-51 2252. 2251-52 2253. 2252-53 2254. 2253-54 2255. 2254-55 2256. 2255-56 2257. 2256-57 2258. 2257-58 2259. 2258-59 2260. 2259-60 2261. 2260-61 2262. 2261-62 2263. 2262-63 2264. 2263-64 2265. 2264-65 2266. 2265-66 2267. 2266-67 2268. 2267-68 2269. 2268-69 2270. 2269-70 2271. 2270-71 2272. 2271-72 2273. 2272-73 2274. 2273-74 2275. 2274-75 2276. 2275-76 2277. 2276-77 2278. 2277-78 2279. 2278-79 2280. 2279-80 2281. 2280-81 2282. 2281-82 2283. 2282-83 2284. 2283-84 2285. 2284-85 2286. 2285-86 2287. 2286-87 2288. 2287-88 2289. 2288-89 2290. 2289-90 2291. 2290-91 2292. 2291-92 2293. 2292-93 2294. 2293-94 2295. 2294-95 2296. 2295-96 2297. 2296-97 2298. 2297-98 2299. 2298-99 2300. 2299-00 2301. 2300-01 2302. 2301-02 2303. 2302-03 2304. 2303-04 2305. 2304-05 2306. 2305-06 2307. 2306-07 2308. 2307-08 2309. 2308-09 2310. 2309-10 2311. 2310-11 2312. 2311-12 2313. 2312-13 2314. 2313-14 2315. 2314-15 2316. 2315-16 2317. 2316-17 2318. 2317-18 2319. 2318-19 2320. 2319-20 2321. 2320-21 2322. 2321-22 2323. 2322-23 2324. 2323-24 2325. 2324-25 2326. 2325-26 2327. 2326-27 2328. 2327-28 2329. 2328-29 2330. 2329-30 2331. 2330-31 2332. 2331-32 2333. 2332-33 2334. 2333-34 2335. 2334-35 2336. 2335-36 2337. 2336-37 2338. 2337-38 2339. 2338-39 2340. 2339-40 2341. 2340-41 2342. 2341-42 2343. 2342-43 2344. 2343-44 2345. 2344-45 2346. 2345-46 2347. 2346-47 2348. 2347-48 2349. 2348-49 2350. 2349-50 2351. 2350-51 2352. 2351-52 2353. 2352-53 2354. 2353-54 2355. 2354-55 2356. 2355-56 2357. 2356-57 2358. 2357-58 2359. 2358-59 2360. 2359-60 2361. 2360-61 2362. 2361-62 2363. 2362-63 2364. 2363-64 2365. 2364-65 2366. 2365-66 2367. 2366-67 2368. 2367-68 2369. 2368-69 2370. 2369-70 2371. 2370-71 2372. 2371-72 2373. 2372-73 2374. 2373-74 2375. 2374-75 2376. 2375-76 2377. 2376-77 2378. 2377-78 2379. 2378-79 2380. 2379-80 2381. 2380-81 2382. 2381-82 2383. 2382-83 2384. 2383-84 2385. 2384-85 2386. 2385-86 2387. 2386-87 2388. 2387-88 2389. 2388-89 2390. 2389-90 2391. 2390-91 2392. 2391-92 2393. 2392-93 2394. 2393-94 2395. 2394-95 2396. 2395-96 2397. 2396-97 2398. 2397-98 2399. 2398-99 2400. 2399-00 2401. 2400-01 2402. 2401-02 2403. 2402-03 2404. 2403-04 2405. 2404-05 2406. 2405-06 2407. 2406-07 2408. 2407-08 2409. 2408-09 2410. 2409-10 2411. 2410-11 2412. 2411-12 2413. 2412-13 2414. 2413-14 2415. 2414-15 2416. 2415-16 2417. 2416-17 2418. 2417-18 2419. 2418-19 2420. 2419-20 2421. 2420-21 2422. 2421-22 2423. 2422-23 2424. 2423-24 2425. 2424-25 2426. 2425-26 2427. 2426-27 2428. 2427-28 2429. 2428-29 2430. 2429-30 2431. 2430-31 2432. 2431-32 2433. 2432-33 2434. 2433-34 2435. 2434-35 2436. 2435-36 2437. 2436-37 2438. 2437-38 2439. 2438-39 2440. 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୧. ଶ୍ରୀ ରାମକୃଷ୍ଣ ମିଶ୍ରଙ୍କ ଦ୍ଵାରା ୨୫ ଅଗଷ୍ଟ ୧୯୮୬ ମସିହାରେ ପ୍ରଦତ୍ତ ହେଉଥିବା କର୍ମଚାରୀଙ୍କ ତଥ୍ୟର ସମୀକ୍ଷା । ୧



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1. ප්‍රධාන අංක අංක අංක අංක/ප්‍රධාන අංක අංක 123

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2. ප්‍රධාන අංක අංක අංක අංක (අ-අ-අ-අ) ප්‍රධාන අංක අංක 103

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4. ප්‍රධාන අංක අංක අංක අංක අංක අංක අංක අංක 14

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5. ප්‍රධාන අංක අංක අංක අංක අංක අංක අංක අංක 16

- ପ୍ରମୁଖ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ

(ଯଦିଓ ଏହା ଏକ ସାଧାରଣ ଉଦାହରଣ ଭାବେ ଦିଆଯାଇଛି । ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ । ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ । ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ ।)

୧୦୧ । ପ୍ରମୁଖ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ । ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ । ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ ।

୧୦୨ । ପ୍ରମୁଖ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ । ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ । ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ ।

୧୦୩ । ପ୍ରମୁଖ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ । ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ । ଏହା ଏକ ପ୍ରମାଣପତ୍ରର ଉଦାହରଣ ନୁହେଁ ।

-: 103 :-

উপজেলা পর্যায়ে স্থানীয় সম্পদ যোজনা
(দু'টি নির্বাচিত উপজেলা সমীক্ষা)

প্রশ্নমালা - 'খ' অংশ

(অনুদেগ :- উপাত্ত সংগ্রহকারী প্রতিটি উপজেলায় পূর্বে নির্বাচিত নির্দিষ্ট সংখ্যক উপজেলা কর্মকর্তা, নির্বাচিত গণ প্রতিনিধি, স্থানীয় গণ্যমান্য ব্যক্তিগণের সাক্ষাৎকার গ্রহণের মাধ্যমে নিম্নোক্ত প্রশ্নমালা পূরণের ব্যবস্থা করিবেন।
উত্তরদাতা নিজে পূরণ করিবেন ইহাই কাম্য।)

উপজেলার নাম :

উত্তরদাতার নাম :

পেশা/পদ বী :

উপাত্ত সংগ্রহকারীর নাম :

উপাত্ত সংগ্রহের তারিখ :

উত্তরদাতার স্বাক্ষর
(প্রচ্ছিন্ন)

১।

আপনি কি মনে করেন যে উপজেলার উন্নয়নে উপজেলার নিজস্ব আয় অধিকতর ব্যবহার হওয়া বাঞ্ছনীয়? (যে কোন একটিতে টিক দিন)।

(ক) মোটেই একমত নহি

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(খ) একমত নহি নহি

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(গ) অনিশ্চিত

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(ঘ) একমত

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(ঙ) পরীক্ষণে একমত

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২।

নীচের কোন কোন ক্ষেত্রে বিধি মোতাবেক উপজেলা পরিষদ কর্তৃক স্থানীয় দান (কর, ফি, মাপুল, টোল ইত্যাদি) আহরণে প্রতিবন্ধকতা মেই বলে মনে করেন? প্রতিবন্ধকতার অন্তর্গত বিভিন্ন ভিত্তিতে এক্ষয়িম্যসু করুন ০, ১, ২, ৩, ৪, ৫, ৬, ৭, ৮ অন্য ঘরে মান বসাবেন। সবচেয়ে বেশী প্রতিবন্ধকতার জন্য ৮ এবং যেখানে প্রতিবন্ধকতা মেই তারজন্যে '০' বসাবেন।

(ক) হাট বাজার, ফেরীঘাট ইত্যাদি
প্রাপ্ত বিলাস অর্থ

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(খ) জলমহাল ইজারা প্রদান হতে প্রাপ্ত অর্থ

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(গ) উপজেলা পরিষদ হতে প্রদত্ত বিভিন্ন লাইসেন্স
প্রদান হতে প্রাপ্ত অর্থ

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(ঘ) ব্যবসা বাণিজ্য, পেয়া ও বিভিন্ন মৃত্তিজীবির
উপর নির্ধারিত কর

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(ঙ) যাত্রা, নাট্যাভিনয় ও বিভিন্ন প্রমোদমূলক
অনুষ্ঠানের উপর আদায়কৃত ফি

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(চ) সড়ক আলোদীপনের উপর নির্ধারিত কর

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(ছ) উপজেলা পরিষদ কর্তৃক প্রদত্ত বিভিন্ন সুযোগ
সুবিধা ও সেবার উপর টোল আদায়

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(জ) বিভিন্ন মেলা, কৃষি ও শিল্প প্রদর্শনীর
উপর আদায়কৃত ফি/মাপুল।

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- ৩। * পার্শ্ব উল্লেখিত ক্ষেত্রসমূহে আপনার উপজেলা কর বা ফি আদায় করা হচ্ছে কি? (উত্তর লিপিবদ্ধ করার পূর্বে ৪ নং প্রশ্নও একসাথে করুন এবং একটি সমন্বিত উত্তর জেনে নিন)।

ক্ষেত্রসমূহ :-

সর্বক্ষেত্রেই হচ্ছে	/	ক) রিকসা
অধিকাংশ ক্ষেত্রে হচ্ছে	/	খ) গরুরগাড়ী
কিছু কিছু ক্ষেত্রে হচ্ছে	/	গ) অটোরিকসা
অধিকাংশ ক্ষেত্রে হচ্ছে না	/	ঘ) ট্যাক্সি
মোটাই হচ্ছে না	/	ঙ) বাস
		চ) ট্রাক
		ছ) ভেলাগাড়ী
		জ) বানের কল/আটা কল
		ঝ) তেলের মিল
		ঞ) চায়ের দোকান/হোটেল
		ট) ১০ জনের অধিক শ্রমিক নিয়োজিত এমন কারখানা বা ব্যবসা প্রতিষ্ঠান।

- ৪। ৩ নং প্রশ্নের উত্তর যদি 'হ্যাঁ' সূচক হয় তবে কোন কোন ক্ষেত্রে হচ্ছে তা উল্লেখ করুন (টিক দিন)

ক	খ	গ	ঘ	ঙ	চ	ছ	জ	ঝ	ঞ	ট
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- ৫। ৩ নং প্রশ্নের উত্তর যদি 'না' সূচক হয় অথবা সর্বক্ষেত্রে কর আদায় ব্যতীত অন্যান্য ক্ষেত্রে উত্তর 'হ্যাঁ' সূচক হয় তবে নিম্নের কি কি কারণে কর আদায় করা হচ্ছে না বলে আপনি মনে করেন? (টিক দিন - উত্তর একাধিক হতে পারে)

ক) পর্যাপ্ত সংখ্যক কর আদায়কারীর অভাব	/
খ) করারোপের পদ্ধতি সম্পর্কে জ্ঞানের সীমাবদ্ধতা	/
গ) উপজেলা চেয়ারম্যান ব্যক্তিগতভাবে করারোপে পছন্দ করেন না	/
ঘ) করারোপ সম্পর্কে উপজেলা প্রশাসনের উদ্যোগের অভাব	/
ঙ) করারোপে জনসাধারণের মধ্যে বিরূপ প্রতিক্রিয়া রয়েছে বা করে	/
চ) গণ প্রতিবিধি ও সরকারী কর্মকর্তাদের মধ্যে মত দ্বৈততার কারণে কর আদায় বিঘ্নিত হচ্ছে	/

1. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

2. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

3. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

4. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

5. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐ 14

☐ 6. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

☐ 7. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

☐ 8. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

☐ 9. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

☐ 10. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

☐ 11. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

☐ 12. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

☐ 13. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

14. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐ 15

☐ 16. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

☐ 17. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

☐ 18. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

☐ 19. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐

20. രാഷ്ട്രപതിയുടെ ഉത്തരവ് പ്രകാരം ☐ 21

(যে) অন্যান্য সুপারিশ লিখিবেন কমান্ডে (যদি থাকে)

৯। "উপজেলা পরিষদ আর্থিক দিক দিয়ে পূর্ণ বঙ্গবন্ধু হওয়া উচিত" আপনি একমত কি? (টিক দিন)

হ্যাঁ /

না /

১০। ১০ নং প্রশ্নের উত্তর হ্যাঁ সূচক হলে উন্নয়ন কর্মকাণ্ডের গতিত্ব কত ভাগ ব্যয় উপজেলা পরিষদের নিজস্ব আয় দ্বারা পরিচালিত হওয়া উচিত? (যে কোন একটিতে টিক দিন)

১০০ ভাগ /

৩০ ভাগ /

২০ ভাগ /

১০ ভাগ /

অন্যও কম /

১১। ট্যাক্স, ফি বা টোল আরোপ সম্পর্কে উপজেলা পরিষদ কর বিধি ১৯৮৪ পালন হয় কি? (যে কোন একটিতে টিক দিন)

ক) / আইন সম্পর্কে কেউ মাথা ঘামান না

খ) / কিছু কিছু ফেরে হয়

গ) / সব কিছু বিধি মোতাবেক হয়

ঘ) / মোটেও হয় না

ঙ) / জাবিবা II

১২। যদি পালন হয়ে থাকে তবে নীচের কোন কোন ক্ষেত্রে পালিত হয় (টিক দিন)
(১৯ নং প্রশ্নের উত্তর পুনরাবৃত্তি খে) ও (গ) এর ক্ষেত্রে প্রযোজ্য)।

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পরিষদের কর আরোপ সম্পর্কে বিশেষ অধিবেশন ডাকা হয়

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কর আরোপে প্রতিগ্রন্থ লোকজনদের আপত্তির জন্য
বোটিংয়ের মাধ্যমে সূচনা দেওয়া হয়

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পরিষদের সিদ্ধান্তে সরকারী অনুমোদনের জন্য প্রেরণ
করা হয়

/-----/

আপত্তি প্রবণের জন্য রিভিউ কমিটি গঠন করা হয়।

১৩। স্থানীয় সম্পদ (রাজস্ব) আহরণের জন্য উপজেলা পরিষদকে প্রদত্ত ক্ষমতাকে কি
আপনি কয়েকটি মনে করেন?

হ্যাঁ /-----/

না /-----/

অবিস্মৃত/ জাবিনা /-----/

১৪। পূর্বের ১১ প্রশ্নের উত্তর না সূচক হইলে উপজেলা পরিষদ কর্তৃক বিবিধ মোতায়েন কর
আরোপে পদ্ধতিগত কোন অসুবিধা আছে কি?

হ্যাঁ /-----/

না /-----/

অবিস্মৃত/ জাবিনা /-----/

১৫। ১৪ নং প্রশ্নের উত্তর হ্যাঁ সূচক হইলে নীচের কারণগুলিতে টিক দিন (একটি/২ইতে পারে) :

ক) উপজেলা পরিষদের বিশেষ সভা আহবানে দীর্ঘ সূত্রতা /-----/

খ) সমসূত্রত বোটিং জারী, আপত্তি প্রবন, ইত্যাদিতে
আইনগত জটিলতা /-----/

গ) উপজেলা পরিষদের কর নির্ধারণ প্রস্তুতি সরকারী
অনুমোদন প্রাপ্তিতে বিলম্ব /-----/

ঘ) উপজেলা পরিষদের বেকুড়োয়াম্যান ও নির্বাচনী অফিসার
মূলতঃ বেকুড়োয়াম্যানের উন্নয়ন সহায়ক তহবিল বরাদ্দ প্রাপ্তির
মধ্যকারী থাকেন বলে স্থানীয় সম্পদ (রাজস্ব) আহরণে
কম উদ্যোগী নহেন। /-----/

ঙ) কর আদায়ে সরকারের কোন ব্যবস্থা নেই /-----/

চ) অন্যান্য উল্লেখ ক্রম (যদি থাকে) /-----/

১৬। নথিভুক্ত করা আদায়ের ক্ষেত্রে উপজেলা চেয়ারম্যানকে প্রদত্ত ত্রুটি পরোয়ানা জারী
কর্তব্যে আপনি কতটুকু কার্যকরী মনে করেন ?

সম্পূর্ণরূপে কার্যকরী /-----/

আংশিকভাবে কার্যকরী /-----/

কোনটিই কার্যকরী নয় /-----/

অনিশ্চিত/জানিনা /-----/

১৭। যদি সম্পূর্ণরূপে কার্যকরী না মনে করেন তবে নীচের কারণগুলিতে টিক দিন (একটি/কয়েক) :

ক) উপজেলা চেয়ারম্যানের কোন ম্যাজিস্ট্রেটসী সমতা নাই /-----/

খ) উপজেলা নির্বাহী অফিসার উপজেলা চেয়ারম্যানের
আদেশ পালনে অসহযোগিতা করেন /-----/

গ) স্থানীয় খানা প্রদান এ ব্যাপারে আপাতনুসৃত
সহযোগিতা করেন না /-----/

ঘ) অন্যান্য (যদি থাকে উল্লেখ করুন) /-----/

১৮। রাজস্ব আদায়ের ক্ষেত্রে উপজেলা পরিষদকে প্রদত্ত বর্তমান নথির শির হারকে
কি আপনি প্রগতিশীল করা উচিত মনে করেন ?

হ্যাঁ /-----/

না /-----/

অনিশ্চিত/ জানিনা /-----/

১১। উপজেলা পরিষদের স্থানীয় সম্পদ (রাস্তা, বাজার) আহরণের জন্য আপনায় সুনির্দিষ্ট কোন
সুপারিশ আছে কি? (লিখিতভাবে উত্তর দিন।)

(ক) কর আদায়ের ক্ষেত্রে বিস্তারিত সম্পর্কে (Tax Base)

(খ) কর আদায় ব্যবস্থাপনা সম্পর্কে (Tax Management)

(গ) করের হার সম্পর্কে (Tax rate)

(ঘ) উন্নয়ন ব্যয় প্রাপ্তিতে নিজস্ব সম্পদের অক্ষয়ের নির্ধারিত
সামর্থ্যবাহিতা সম্পর্কে (Local resource : a precondition for
Development Grant)

(ঙ) উপজেলা প্রশাসনের উদ্যোগ সম্পর্কে (Initiative of the Upazila
Tax Administration).

(উপাত্ত সংগ্রহের পরিবেশ, পাসার প্রদানকারীদের
সহযোগিতা সম্পর্কে সামগ্রিকভাবে উপাত্ত সংগ্রহকারী
অন্যদিক দৃষ্ট করে একটি প্রতিবেদন লিখবেন।)