Peoples Republic of Bangladesh

Ministry of Local Government, Rural Development and Co-operatives

Local Government Division

Orientation Handbook on Basic Issues in Paurashava Governance

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Preface

Paurashava is an important part of the local government system of Bangladesh. Population pressure is increasing in cities and Paura areas of the country day by day because of rapid urbanization. According to the last census, the population growth rate in urban areas is 4.1% (Bangladesh Bureau of Statistics, 2011). The number of Paurashavas has reached 329 as of December 2017. Though the number has increased, their manpower, administrative capacity and ability to provide services vary among Paurashavas. For this reason, Paurashavas are classified into 3 classes of A, B and C based on specific criteria. Different studies found that there is scope for improvement in administration, service quantity and quality of citizen services of Paurashavas. In this context, the Local Government Division of the Ministry of Local Government, Rural Development and Co-operatives has implemented the Strengthening Paurashava Governance Project (SPGP). Under the project, seven Paurashavas were selected for pilot Paurashavas and received support from July 2014 to June 2018.

The aim of SPGP is to help the government take necessary steps to enhance the capacity of Paurashavas nationally and, in addition to that, to establish a framework to develop the capacity of Paurashavas. Equipping elected representatives with the basic knowledge about Paurashava governance is one of the main initiatives among other activities initiated by SPGP. In this regard, "Orientation Handbook on Basic Issues in Paurashava Governance" was prepared to provide them information about the local government system of Bangladesh, workings of Paurashava administration, and good governance. A draft handbook was initially developed and training based on it was organized at the central level to finalize this handbook. The handbook was revised based on feedback received from participants of training. Besides this, Local Government Division, National Institute of Local Government, and Local Government Engineering Department played very important role to enrich the handbook by providing their valuable opinions.

Elected representatives of the pilot Paurashavas received training on the contents of this handbook. They have been engaged in the activities of their Paurashava with clear understanding of roles and responsibilities of Paurashava as well as of their own. This handbook serves as the basic reference book regarding Paurashava governance for all the elected public representatives of Paurashavas.

This handbook was developed according to Paurashava Act 2009 and related rules and regulations. In the course of preparation of the handbook, necessary additions and alterations were made and comments of the Local Government Division were incorporated. Any important opinions regarding this handbook will be appreciated and the handbook will be updated taking into consideration those opinions.

This orientation handbook on the basic issues in Paurashava governance was prepared for the use of all Paurashavas. I strongly believe that this handbook will assist elected representatives of

Paurashavas in performing expected responsibilities. The best use of this handbook will help Paurashava turning into more active and powerful institution. I would like to sincerely thank all who were involved in the preparation and publication process of this handbook.

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Chapter 1 Introduction

1.1. Context

An urban local government system was introduced in Bengal region when the British Government gave the authorities to the administrations of the cities of Calcutta, Bombay and Madras to impose and collect holding taxes, to employ judges to maintain law and order and to employ cleaning and security personnel through an order in 1793. The first Paurashavas in the current Bangladesh were constituted under the Bengal District Municipal Act 1864. The authorities to impose and collect holding taxes and also to provide some public services were entrusted with the municipalities constituted under the law. The urban local government system has evolved gradually expanding public service responsibilities and income sources ever since.

The present form of Paurashava which is operated through elected public representatives was introduced after Bangladesh had achieved independence and the first Paurashava election was held in 1973. The town-based local government system grew into an organized shape through introduction of the Paurashava Ordinance 1977 and it has further developed under Paurashava Act 2009.

Presently Paurashavas carry important responsibilities. With limited service delivery by the government in paura areas, Paurashavas assume such important functions as city planning, local infrastructure development, and the delivery of the majority of public services, which range from road development to prevention of infectious diseases. It is expected that Paurashavas will be developed as local economic hubs to promote local industries and facilitate distribution of goods and quality public services.

Despite such vast responsibilities, there is no document that provides the basic information related to responsibilities and workings of Paurashava, which is necessary for them. In this context, this handbook was developed to help elected representatives grasp the functions of Paurashavas and fulfill their duties and responsibilities and enable them to ensure accountability to the people.

The handbook also intends to respond to the voice of a number of elected representatives that they would like to be informed of rules and regulations related to Paurashavas as well as their duties and responsibilities.

The handbook will be updated when the Local Government Division (LGD) finds it necessary in view of changes in related laws, rules and regulations or any other important changes of the context.

1.2. Objective of the training handbook

The objective of the handbook is to equip elected representatives with basic knowledge required to operate a Paurashava. The handbook particularly intends to inform them of:

- Legal basis of Paurashava
- Development of Paurashava
- Work of Paurashava administration; and
- Administrative system of Paurashava.

This handbook covers a broad range of topics as shown in the table below.

Subjects covered in the handbook

Area	Topics covered
Local government system of Bangladesh and the role of Paurashava	1) Paurashava in the local government system of Bangladesh 2) Local Government (Paurashava) Act 2009 and functions of Paurashava
Workings of Paurashava administration	1) Administrative structure of Paurashava 2) Roles of the Council in decision-making 3) Roles of standing committees 4) Citizens' participation 5) Financial management and taxation 6) Accounting and audit 7) Budget formulation 8) Procurement 9) Property registration and management 10) Office and information management
Good governance	1) Concept of good governance and leadership 2) Gender mainstreaming in Paurashava's activities

Chapter 2 Local Government System of Bangladesh and Role of Paurashava

2.1. Paurashava in the local government system of Bangladesh

2.1.1. Local government system of Bangladesh

Bangladesh is a democratic state where fundamental human rights and the people's participation in administration through their elected representatives are guaranteed by the constitution. Based on the principles of democracy, the Constitution of the People's Republic of Bangladesh confers on local governments composed of elected representatives the power to perform functions prescribed by relevant law within their respective administrative unit (Section 59 and Section 60).

Local Government in the Constitution

Section 59: Local government

(1) Local government in every administrative unit of the Republic shall be entrusted to bodies, composed of persons elected in accordance with law.

(2) Everybody such as is referred to in clause (1) shall, subject to the Constitution and any other law, perform within the appropriate administrative unit such functions as shall be prescribed by Act of Parliament, which may include functions relating to: (a) administration and the work of public officers; and (b) the maintenance of public order; the preparation and implementation of plans relating to public services and economic development.

Section 60: Powers of local government bodies

For the purpose of giving full effect to the provisions of Section 59, Parliament shall, by law, confer powers on the local government bodies referred to in the Section, including power to impose taxes for local purposes, to prepare their budgets and to maintain funds.

Based on the Constitution, different acts were promulgated to establish different local governments with the right to collect taxes, fees, rates and tolls specified in respective act. There are five types of local governments today: District (Zila) Parishads; Upazila Parishads; Union Parishads; City Corporations; and Paurashavas.All these local government institutions are being governed by elected public representatives at present.

Local government system of Bangladesh

Geographical area	Local Government Institutions	
	Rural Local Government	Urban Local Government
Division		City corporation
District (Zila)	District (Zila) Parishad	City Corporation **Paurashava**
Upazila	Upazila Parishad	**Paurashava**
Union	Union Parishad	

There are two urban-based local government institutions in Bangladesh, namely City Corporation and Paurashava. Rural-based local government institutions are District (Zila) Parishad, Upazila Parishad and Union Parishad. As of May 2018, there are 11 City Corporations, 329 Paurashavas, 3 specialized District Parishads, 61 District (Zila) Parishads, 492 Upazila Parishads, and 4,571 Union Parishads in the country.

The jurisdiction of a Paurashava is the area declared by the government as city area. As per the provision of Local Government (Paurashava) Act 2009 (Hereinafter referred to as Paurashava Act 2009), The below-mentioned conditions have to be met to be declared as city area:

   (a) Three-fourth of the people is involved with non-agricultural profession.
   (b) 33 percent land is non-agriculture type.
   (c) Density of population is not less than 1500 in average in each square km.
   (d) Population is not less than 50 thousands.

2.1.2. Historical development of the Paurashavas

The local government system in urban areas in Bangladesh evolved to the local government structure presently called Paurashava through modifications in different ruling periods. This town-based local government system can be reviewed by period of historical evolution: the British period, Pakistan period and Bangladesh period.

British Period

The first law on Paurashava administration 1793: During the British regime, Paurashava administration was introduced in the cities of Calcutta, Madras and Bombay following a decision of the British Parliament in 1793. Under this law, there was a provision for appointment of justice for peace for each Paurashava area and Paurashava administrations were authorized to impose taxes on holdings and also to employ security guards and cleaners.

Bengal Act 1812: Through this act, the first initiative was taken to establish municipal organizations. The law provided for constituting a town committee considering the appeals of the two-third of family heads of the town.

Town Police Act 1856: This law authorized District Magistrates to constitute a council and also to impose taxes on households up to 5%.

Bengal Council District Municipal Improvement Act 1864: The law was applicable especially to large cities. It provided for constituting a city council comprising of at least 7 selected persons.

District Town Act 1868: It became possible to establish more towns as municipal organizations under this law. There was a provision for constituting a town committee comprising of five members, out of which at least one-third had to be government officers. The committee appoints a chairman and a vice-chairman every year.

Local Government Act 1873: Through this law, the towns already covered by the law of 1864 were brought under the arrangement of election of two-third of commissioners and a paid vice-chairman.

Act 4, 1876: After reconstitution of municipal institutions, they were divided into four types: first class; second class; Union; and Station. Commissioners were selected by the government and District Magistrates, Sub-divisional Administrators and Medical Officers became ex-officio commissioners. It was possible to elect commissioners with the written applications of at least one-

third of the taxpayers.

Bengal Municipal Act 1884: It was approved during the regime of Lord Ripon consolidating all the previous Acts. The status of first and second class municipalities was eliminated and it was arranged to elect a chairman, a vice-chairman and two-third of commissioners.

Bengal Municipality Act 1932: The Act was approved consolidating the act of 1884 and the following amendments.

Pakistan period

There were 118 municipal boards in 1947 in undivided Bengal. Among them, there were 52 in East Bengal and 4 in the district of Sylhet. In these boards, three-fourth of the members was elected and one-fourth was selected commissioners.

Basic Democratic Order 1959: In addition to rural local institutions, unions and town committees were formed. Town committees were formed in 28 municipal boards (each board had a population of 15 thousand or less) out of 56 municipal boards.

Municipal Administration Ordinance 1960: Municipal committees were formed in the remaining 28 municipal boards.

Bangladesh Period

President's order No.7, 1972: All the local councils were repealed and replaced by administrators employed and the names of the local institutions were changed as below:

- Union Council => Union Panchayet
- Thana Council => Thana Development Committee
- District Council => Zila Board
- Town Committee => Shahor Committee
- Municipal Committee => Paurashava

President's order No. 22, 1973: Town committee was renamed as Paurashava and it had a provision for electing a chairman and vice-chairman through direct polling of citizens of the Paurashava.

Paurashava Ordinance 1977: The post of the vice-chairman was made defunct in this law. A provision was adopted for fixing the number of commissioners on the basis of election area and for forming of a Paurashava comprised of at least nine commissioners. The number of women commissioners could not be more than one-tenth of elected commissioners. The provision of selecting three women commissioners for every Paurashava was introduced through an amendment later on. Through a later amendment in 1997, seats for female commissioners were reserved creating one reserved seat for women in every three wards. A provision for directly electing female commissioners for reserved seats was arranged.

Local Government (Paurashava) Act 2009: This act is the latest and well-organized law on evolved town-based local governments in Bangladesh. At present 324 Paurashavas are being operated under this law.

2.1.3. Responsibilities and authority of the national government regarding Paurashavas

A Paurashava is a local government institution operated by public representatives elected by local inhabitants through popular vote in accordance with law. The government develops laws and rules on elections and operations of Paurashava (Section 120 and 121 of Paurashava Act 2009). The government also provides directions and advice on the administrative activities of Paurashavas.

The responsibilities and authorities of the government over issues on Paurashavas can be classified into the following areas:

✧ **Institutional area**

The government can extend or rearrange the area of a Paurashava (Section 4 (2) of Paurashava Act 2009). If any of Paurashavas fails to fulfil the conditions of the Act, the government could abolish the Paurashava through a gazette notification (Section 11 (1)) or suppress Paurashava through a gazette notification (Section 49). The government also has control over own issues of Paurashava. For example, the government engages an appropriate officer as an administrator to perform functions of Paurashava after a town area is declared as a Paurashava and the administrator disposes his/her responsibilities until an elected Paurashava is formed (Section 42 of Paurashava Act 2009). Moreover, the government can employ, transfer, suspend, remove or dismiss the first and second class officers of Paurashavas. The government also can temporarily terminate a Mayor or a Councillor with a gazette notification (Section 31 of Paurashava Act 2009).

✧ **Financial area**

Paurashavas have to follow directions of the government on issues related to sources of income, tax assessment and use of their own fund (Section 89 and 90 of Paurashava Act 2009). Paurashavas develop and approve the annual budget following prescribed rules and procedures. The Paurashavas send a copy of the approved budget to the Divisional Commissioner or to any other authority determined by the government (Section 92 (i) of Paurashava Act 2009). If a Paurashava fails to approve its budget, the government will certify the income and expenditure statement of the Paurashava and it will be deemed an approved budget of the Paurashava (Section 92 (3) of Paurashava Act 2009). Moreover, under Section 92 (4) of the Act, the government can modify the annual budget through its orders within 30 days of receipt of the budget. There is a provision for depositing their fund to the treasury or a bank transacting the business of a treasury or following any other government-prescribed manner (Section 91 of Paurashava Act 2009). Besides, the government decides the amount of grants allocated to each Paurashava. It also prescribes various financial procedures/guidelines for account book keeping, usage of fund, etc.

✧ **Responsibilities and activities of Paurashavas**

Firstly, the government can inspect any document or record of Paurashava at any time as well as depute officers to inspect any divisions of Paurashava, services and development works or any properties (Section 83 and 84 of Paurashava Act 2009). If the government considers that any action taken by a Paurashava is illegal or irregular, or any action taken under the Act is done improperly, or sufficient money has not been allocated to perform the duties under the Act, the national government could issue orders to restrain the act of the Paurashava and gives directions to make appropriate arrangement (Section 88 of Paurashava Act 2009).

Secondly, if the government considers that any action taken or proposed to be performed by a Paurashava is not in line with Paurashava Act 2009 or against public interest, the government can take the following action (Section 86 of Paurashava Act 2009):

a) Repeal the activity;
b) Withhold implementation of any proposal or any order issued by the Paurashava;
c) Restrict implementation of any activity proposed; or
d) Order the Paurashava to take necessary steps.

Thirdly, the government can issue different orders for Paurashavas (Section 85 and 87 of Paurashava Act 2009).

✧ **Other area**

The government can issue standing orders on issues relating to: relations between Paurashavas and other local government institutions and local authorities in the Paurashava areas; coordination of the activities of Paurashava and the government departments; provision of grants for Paurashavas under special conditions and circumstances including financial assistance to Paurashavas; arrangement of financial contribution from a Paurashava to another Paurashava or from any other local authorities; and provision of general guidance for Paurashavas to fulfill the objectives of Paurashava Act 2009 (Section 119 of Paurashava Act 2009).

2.1.4. Paurashava's relations with government service providers

According to Section 95 of Paurashava Act 2009, a Paurashava can conduct service-related activities through financing, implementing, maintaining and operating any project under partnership contract with any government or private organization in accordance with provisions of other laws related to environment, development planning, project implementation, operation and maintenance, and management. Paurashavas can also dispose its responsibilities in coordination with government organizations for effective implementation of service-oriented activities.

Some important issues concerning Paurashava's relations with important government organizations in providing services are given in the table below:

Government Institute/ Organization	Particulars of the services/ scope of relation
Local Government Engineering Department (LGED)	LGED participates in financing, planning, implementation, monitoring and evaluation activities of development projects jointly with Paurashavas to develop the governance system of Paurashavas and infrastructures in the Paurashava areas. LGED also provides training for capacity development of Paurashavas and various types of technical support for Paurashavas in the implementation of their own projects including tender evaluation.
Department of Public Health Engineering (DPHE)	DPHE takes part in financing, planning, joint implementation, monitoring and evaluation of water supply and sanitation projects together with Paurashavas in urban areas. DPHE also provides technical assistance on water supply in urban areas and supports capacity development of Paurashavas in related fields.
Department of Health and Department of Family Planning	Paurashavas carry out some health service activities including Expanded Programme on Immunization (EPI) in coordination with the local office of Department of Health and family planning.
Police Administration	The relations of Paurashava with the local police administration in activities on public safety and management of public order is very important (Section 50 (1) D of Paurashava Act 2009). It is a duty of the officer-in-charge and his/her subordinates in the police administration to assist Paurashava. There are detailed instructions for them in Section 113 and 114 of the Act in this regard. In addition, there is a provision in Section

	50 (sub-section 2(f)) of Paurashava Act 2009 that Paurashavas work with the officer in charge of concerned police station to facilitate transportation and traffic management. Paurashavas can request assistance from the police department in case of deterioration of law and order as a consequence of collection of arrear taxes (Rule 10 (5) of the Tax Assessment and Collection Rules 2013).
District Administration	The Mayor of Paurashava plays a vital role as a member of the District Law and Order Committee and District Development Coordination Committee headed by Deputy Commissioner. Especially it is conducive to adopt coordinated development activities and avoid overlapping service activities between Paurashava and government service providers such as Roads and Highways Department (RHD), LGED, Public Works Department (PWD), DPHE, Water Development Board (WDB), Department of Environment (DOE), Education Department, and Directorate General of Health Services (DGHS), Department of Family Planning through the District Development Coordination Committee. In addition, it is possible to solve disputes related to services between Paurashava and government organizations through the committee.
Upazila Administration	Mayors of Paurashavas under the jurisdiction of a Upazila Parishad play an important role in all activities of the Upazila Parishad by participating in the meetings of the Upazila Parishad. Along with this Paurashava, Upazila parisad and Upazila administration jointly performs some public service activities of the government such as mobile court, Vulnerable Group Feeding (VGF), Test Relief (TR (infrastructure maintenance program)), Gratuitous Relief (GR), Food for Work, Money for Work, old allowances, widow allowances, maternity allowances, distribution of warm cloths, and humanitarian assistance activities, and social safety net programmes.

2.1.5. Paurashava's relations with other local government institutions

Any Paurashava can form joint committees with other Paurashava(s), other local government institution(s) or other local authorities on issues which interest them (Section 106, Paurashava Act 2009).

Horizontal Learning Programme was introduced for skill development through exchange of experiences among Paurashavas under different urban development projects financed by development partners. Paurashavas can also work with Union Parishads on common issues including issuance of licenses of non-motorized vehicles. Some Paurashavas may implement development activities through joint committees with local authorities such as Rajdhani Unnayan Kartripakkha (Capital Development Authority of Bangladesh, RAJUK), Water Supply and Sewerage Authority (WASA) and divisional development authority in specific fields such as preparation and implementation of master plan, control of building construction, water supply, etc.

2.1.6. Paurashava's relations with non-governmental organizations and private sector

There are a number of areas in which Paurashavas can work jointly with non-governmental organizations (NGOs) and the private sector. Generally Paurashavas involve those organizations

as contractor to construct or maintain their infrastructures and also as lessee to operate properties of Paurashava such as markets, public toilets and bus terminals. However, there is scope for more collaboration with them, which may be beneficial for both Paurashava and the private organizations. For example, a Paurashava can outsource operation and maintenance of water supply systems and collections of water bills to an NGO or a private organization. Some particular services/activities such as collection of solid waste, maintenance of tube wells and water pumps and awareness-raising programmes may be implemented jointly with NGOs. But Paurashavas need to follow rules and regulations prescribed by the government for implementing such activities with   NGOs and private sector organizations.

2.2. Paurashava Act 2009 and functions of Paurashava

2.2.1. Contents of Paurashava Act 2009 at a glance

The performance of Paurashavas became more transparent, clear and specific as a result of introduction of Paurashava Act 2009. The Act introduces provisions for the constitution and operation of Paurashava with the objective of providing public services to the people living in urban areas.

of the Paurashava Act 2009 is divided into five parts. Each part consists of a few chapters. The main contents of each chapter are roughly described in the table below.

Chapter	Description of the main contents
1st Part (Section 1-2)	
Introduction	Explanation and definition of terms used in the Act
2nd Part (Section 3-48)	
1st Chapter Establishment and constitution of Paurashava, etc.	• Establishment of Paurashava • Constitution, tenure, naming and abolition of Paurashava, classification of Paurashavas, and honorarium and other benefits for the Mayor and the Councilors
2nd Chapter Determining the boundary of wards, voter list, etc.	• Dividing Paurashava areas into wards • Determining boundaries of wards • Preparation of voter lists.
3rd Chapter Qualifications and disqualifications of Mayors and Councilors, etc.	Qualifications and disqualifications of the Mayor and Councilors
4th Chapter Election, reconciliation of election dispute, etc.	Election-related rules regarding schedule of election, procedure to conduct elections, disclosure of election results, submission of election appeals, election tribunal and reconciliation of disputes, election appeals, etc.
Chapter 5 Oath taking by elected representatives, declaration of properties, removal, etc.	Issues related to elected representatives such as: oath taking; declaration of properties; prohibition of candidature in more than one post; resignation, temporary dismissal, removal and reappointment of Mayor and Councilors; responsibilities of the Mayor and Councilors; penalty for violating rules; rights and obligations of the Mayor and Councilors; non-confidence motion; leave of absence of Mayor and Councilors; appointment of Panel Mayor; appointment of administrator, etc..
Chapter 6 Property of Paurashava, contracts, etc.	• Paurashava's properties and their management. • Management of properties on behalf of Paurashava • Contracts made by and on behalf of Paurashava.
3rd Part (Section 49-82)	
1st Chapter Suspension of the Council and re-election	The authority of the government to suspend any council through a gazette notification.
2nd Chapter	Responsibilities and functions of Paurashava including delivery of

Responsibilities and activities of Paurashava, committees, etc.	services, administrative responsibilities such as publication of annual report and citizen charter, adoption of advanced information technology and good governance, constitution of standing committees, preparation and retention of records, etc.
3rd Chapter Executive power and conduct of business	• Authority to execute Paurashava's operation • Holding of meetings of the Council, documentation of minutes of meetings, etc. • Proposal by Councilor to convene a meeting on important public issues. • The rights of Councilors to access information regarding Paurashava's activities and administration.
4th Chapter Officers and employees of Paurashava, Provident Fund, etc.	Issues related to officers and employees of Paurashava including: appointment/employment; the government's authority to appoint government officers to Paurashava; provident fund and other benefits; setting of rules on service-related matters; and relations between elected representatives and officers/employees.
5th Chapter Registration of tutorial schools, coaching centers, private hospitals, etc.	Registration of tutorial schools, coaching centers, private hospitals, paramedical institutes, etc., and penalty on failure of registration, collection of fees by Paurashava, re-registration, etc.
4th Part (Section 83-112)	
1st Chapter Request for records, inspection, etc.	The national government's right to: request records from Paurashavas; send an officer for inspection; give orders to Paurashavas; provide directions and inspection; and instruct Paurashava to take step on any matter.
2nd Chapter Financial management, budget and accounting	Issues on the financial activities of Paurashava such as sources of fund, expenditure, reserve, investment, and special fund, budget preparation, accounts keeping, audit, etc.
3rd Chapter Infrastructural services	Execution of infrastructure-related projects and contracts, implementation of infrastructure-related services, and execution of contracts with the private sector.
4th Chapter Paurashava taxation	Notification and enforcement of taxes, framing of model tax schedule, the government's directions regarding taxes, liability to taxes, tax collection and recovery, tax evaluation and petition against it, tax deduction from salaries, etc.
5th Chapter Other local authorities, offences and punishment	• Joint committees with other local authorities. • Resolution of disputes between Paurashavas or between Paurashava and other local government organizations. • Offence, punishment, reconciliation and receipt of complaint for trial, etc.
6th Chapter Right to information	The right of any citizen of Bangladesh to access information related to Paurashava following specific procedures

5th Part (Section: 113-131)	
1st Chapter Law and order	• Assistance of from the police to Paurashavas. • Appointment of Paurashava police.
2nd Chapter Miscellaneous	Miscellaneous issues on operational and activities of Paurashava including: • Formation of a committee for dialogue with the people in the Paurashava area; • Establishment of and administrative arrangements for training institutes by the government for Paurashavas; • Rules to deal with encroachment; • Appeal against orders by Paurashava; • Issuance of standing orders related to Paurashava by the government; • The government's authority to set rules and regulations; • The government's authority to make by-laws; • Delegation of power from the government to Divisional Commissioner; and • Rules on licensing and sanctions by Paurashava
3rd Chapter Transitional and temporary provisions	Temporary provisions until the Act comes into effect

In addition to the above-mentioned five Parts, there are eight schedules which provide some details in reference to specific sections or sub-sections of Paurashava Act 2009.

The content of the eight schedules are described below:

✧ 1st Schedule - Oath/Declaration
A form for conducting the oath by the Mayor and Councilors is provided in this schedule in reference to Section 27.

✧ 2nd Schedule - Detailed functions of Paurashava
This schedule describes 64 activities of Paurashava in detail, which are related to the duties, functions and operation of Paurashava as described in Sections 50 to 71 of Paurashava Act 2009. The areas of these activities are: public health; water supply and drainage; food and drinks; animals; town planning; building control; streets; public safety; tree, parks, gardens and forests; education and culture; social welfare; and development.

✧ 3rd Schedule - Taxes, rates, tolls and fees which may be levied by Paurashava and other sources
This schedule lists different taxes, rates, tolls and fees for the income of Paurashavas and other sources of income in reference to Section 98 "Municipal Taxation" of the Act.

✧ 4th Schedule - Offences under the Act
This schedule describes in detail offences under the Act in reference to Section 108 of Paurashava

Act 2009. There are descriptions of 61 offences in the schedule.

✧ 5th Schedule - Functions of the Paura Police
This schedule describes the functions of the Paura police according to Section 113 of Paurashava Act 2009 "Support from Police to Paurashava" and 114 "Appointment of Paura Police."

✧ 6th Schedule - Issues on which rules to be developed
This schedule describes the issues on which the government may develop rules following Section 120 of "Power to Make Rules" of Paurashava Act 2009.

✧ 7th Schedule - Issues on which regulations to be developed
This schedule describes the issues on which the government may develop regulations according to the provisions under Section 121 "Power to Make Regulations" of Paurashava Act 2009.

✧ 8th Schedule - Issues on which by-laws to be developed
This schedule describes the issues on which the Paurashava may develop by-laws under the provision of Section 122 "Power to Make By-laws" of Paurashava Act 2009.

2.2.2. Important Sections of Paurashava Act 2009
There is a total of 131 sections in Paurashava Act 2009. A few important sections are discussed below in brief.

Establishment, declaration and tenure of Paurashava
The government may express its intention to declare any rural area as a town area through notification published in the government gazette according to Section 3 of Paurashava Act 2009. As per Section 4, the government may form a Paurashava merging a town area with other areas except for cantonment areas. The government can decrease, expand or change the Paurashava area.

According to Section 6 and 7, a Paurashava shall be constituted with a Mayor, equal number of Councilors to the number of wards and female councilors in the reserved seats who are one-third of the number of wards and elected through direct vote of the adult members of that area. According to Section 8, the tenure of a Paurashava Council shall be five years from the date of the first meeting of the Council but even after the completion of its tenure, the Council shall continue to function until the new Council holds its 1st meeting.

Delimitation of ward boundaries, electoral roll and ward committees
The government divides a Paurashava area into required number of wards as per Section 13 of Paurashava Act 2009. According to Section 14 of this act, a ward committee consisting of not more than ten members should be formed in every ward with the approval of the Paurashava Council, and elected councilor of each ward will be the chairman of the ward committee of that ward. 40% of the members of the committee shall be female.

Oath-taking of the Mayor and the Councilors, their obligations and status
Section 27 stipulates that the Mayor and Councilors of Paurashava shall take oath before taking charges within 20 days from the date of publishing their name through a gazette notification as per rules and forms developed by the government, and shall sign on the oath-paper. An officer authorized by the government shall administer their oath.

There are provisions for resignation, temporary dismissal and termination of the Mayor and Councilors in Section 30 to 32. (See 3.1.3. of this handbook for details).

As per Section 40, the Councilors of Paurashava shall elect a panel of mayors comprised of three councilors in a preference order within one month from the first meeting. One of the three elected members of the panel must be a Councilor for the reserved seats.

Properties, contracts, etc., of Paurashava

The government can develop rules for management, maintenance and development of properties owned by or vested in it, under Section 44. Paurashava can manage or develop properties received from the government or from any other authorities.

Section 45 confers on Paurashavas the right to acquire, if necessary, lands adjacent to road for public interest, with the approval of the government and following the provisions of laws.

As per Section 46, Paurashavas can lease or sell its immovable properties following proper procedures on the basis of open competition/bidding according to decision of the Paurashava Council. Paurashavas can also use movable properties by lease or rental. Paurashavas can sell or hand over any property with the prior approval of the government, if it is ensured that the Paurashava will be benefitted from this and the immovable properties will not be required by the Paurashava to fulfill any objectives or conduct any duties or responsibilities under the Act.

Suppression of the Paurashava council

According to Section 49, the government can suppress any Paurashava through a gazette notification if: it fails to pass the budget of the next fiscal year before the end of the current fiscal year; 75% of Councilors resign; 75% of Councilors are removed due to disqualification following the Act; or it fails to collect at least 75% of imposed taxes, rates, etc., without any logical ground.

Responsibilities and functions of Paurashava and committees

The basic responsibilities and functions of Paurashava are described in Section 50 of Paurashava Act (See 2.2.3. of this handbook for details), and Section 51 mentions the functions of Paurashava entrusted by the government. In addition, Paurashavas have to publish the annual report on their activities in the government-prescribed form by 30th of September and the citizen charter following guidelines provided by the government, as per Section 52 and 53 of.

Section 55 stipulates that Paurashava shall constitute ten standing committees on specified issues for the tenure of two and a half years in the first meeting of the Council or in any other following meeting. Their terms of reference have to be determined by by-law but can be defined in the Council meeting until the by-law is issued (See 3.3. of this handbook for details).

According to Section 57, the Council, standing committees or any other committee of Paurashava can allow presence of any specialist, any citizen(s) in its meeting following their application and could adopt decisions or recommendations according to his/her opinion.

Section 61 obliges Paurashavas to: keep records on its activities following prescribed procedures; develop and publish periodical reports and statements if prescribed by the government; disclose/publish information following procedures prescribed by the government on the activities, executive power, administration and operations of the Paurashava.

According to Section 62, the executive power of Paurashava is exercised by the Mayor, Councilors or officers delegated the power by the Paurashava council. The proposal to delegate executive power for conducting regular services of the Paurashava has to be approved by the Paurashava and its modification, if necessary, have to be finalized by the Paurashava through a special meeting.

Section 63 some basic rules regarding holding Council meetings, convening and chairing of the meetings, quorum of the meeting, etc. (See 3.2.3 of this handbook for details).

Section 68 provides each Councilor with the right to access information on development activities and administration of the Paurashava. He/she need to send a notice to the Secretary or where applicable to the Chief Executive Officer to collect specific information at least 24 hours before the meeting.

Officers and staff members of the Paurashava
According to Section 73, the assigned authority can appoint a secretary and required numbers of Class I and Class II officers according to the manpower structure of the Paurashava. Paurashava can employ other employees following the government-prescribed organogram for conducting its activities properly

In addition, the government shall appoint a Chief Executive Officer for specific Paurashavas as per Section 74 and also can appoint the government officers and staff for a fixed period for conducting duties under general supervision of the Paurashava.

Government inspection activities on Paurashava
Under Section 83, the government can ask Paurashavas for any records, files, statements, estimates, plans, statistics, written speeches, reports, etc., any time.

According to Article 86, if the government considers that any ongoing or proposed activity of a Paurashava is not compatible with the Act or against public interest, it can either: cancel the activity; implement it or suspend the order; restrict the proposed activity; or order the Paurashava to take necessary action.

Financial management, budget and accounting
Under Section 89, each Paurashava has a fund called 'Paurashava Fund' (See 3.5.3 of this handbook for details). Various types of expenditure charged on the Paurashava fund are described in Section 90.

Article 91 provides that the money accumulated in the Paurashava fund should be deposited to any bank that performs the functions of public treasury or through any other manner directed by the government. Paurashava could invest any part of its fund following the procedures prescribed by the rules set by the government. Besides, Paurashava can constitute separate funds for special purposes, which shall be administered and controlled in a manner fixed by the government.

According to Section 92, Paurashavas have to prepare and approve the statement indicating estimated income and expenditure for the next year before it commences each fiscal year, which is referred to as the annual budget. A copy of an approved budget has to be sent to the Divisional Commissioner or to any other authorities selected by the government.

Under Section 93, the accounts of income and expenditure of Paurashava have to be kept and operated following prescribed forms and procedures (See 3.6.2. of this handbook for details).

Section 94 provides that accounts of Paurashava shall be audited by an auditing authority nominated

by an approved panel of eligible audit authority.

Infrastructural service
Under Section 95, Paurashavas can perform service-oriented activities through partnership contract with any government or private organization related to financing, implementation, maintenance and operation of any project.

According to Section 97, Paurashavas can implement projects on water supply, drainage and sanitation, waste management, roads and streets, and commercial infrastructures through Paurashava's own fund or through partnership contract with public or private organizations.

Paurashava taxation
Paurashavas can impose all or any of the taxes, sub taxes, rates, tolls, or fees listed in the third schedule of the Act with sanction of the government under Section 98.

As per Section 100, the government can frame a model tax schedule for the Paurashava and the rate of taxes shall be a model for all Paurashavas.

Section 103 stipulates that all of the taxes, sub-taxes, rates, tolls and fees imposed have to be collected following the procedures prescribed by the government.

Citizens' rights to access to information
According to Section 112, any citizen of the country deserves the rights to access any information on the Paurashava following the procedure fixed, subject to provisions in the laws in force.

Law and Order
Section 113 provides that the officer in charge of the police station and his/her subordinate officers and staff members will help the Paurashava to maintain law and order situation as per the fifth schedule of the Act. They will also assist the Paurashava in carrying out the orders of the magistrate appointed under laws. They are responsible for informing the Mayor and Secretary, and where appropriate, the Chief Executive Officer, of any attempts to perform any offence or on any offences already occurred without delay, and support the Mayor, Chief Executive Officer, Secretary or any other officer, upon their written request, to dispose their duties.

According to Section 114, the government can appoint the Paurashava police for any Paurashava area, and their recruitment, training, discipline and other conditions of their service shall be controlled by rules. The government shall engage an appropriate officer on deputation to operate the police. The activities of the Paurashava police are described in the fifth schedule of the Act, and they will dispose their duties to maintain law and order of the area in cooperation with the local police force.

2.2.3. Functions of Paurashava
Section 50 to 61 of the of Paurashava Act 2009 describes responsibilities and functions of Paurashavas. Detailed functions of Paurashavas, including mandatory and discretionary functions, are provided in the second schedule of the Act. Those functions are listed in the table below.

Detailed functions of Paurashava

Sector	Detailed functions
Public Health	**Mandatory Functions**: Waste removal and collection; provision and maintenance of public toilet and regulation of private toilets; birth, death and marriage registration; prevention and control of infectious diseases. **Optional Functions**: Necessary measures to ensure public health; regulation of insanitary buildings; waste management; promotion of public health; establishment and maintenance of hospitals/dispensaries; provision of medical aid, health education, etc.
Water Supply and Drainage	**Mandatory Functions**: Water supply; regulation of the sources of private water supply; construction and maintenance of public drains; securing of bathing and washing places; management and operation of public ferries. **Optional Functions**: Execution of water supply schemes; regulation of private drains; execution of drainage schemes; provision and regulation of dhobi ghats for washer men; declaration, utilization and regulation of public watercourse; licensing of vessels; declaration and regulation on fisheries
Food and Beverage	**Mandatory Functions**: Establishment, development and maintenance of public markets; licensing and regulation of private markets; provision and maintenance of slaughter houses. **Optional Functions**: Regulation of manufacture, sale and preparation of food and beverages; execution of milk supply schemes
Livestock	**Optional Functions**: Establishment and maintenance of veterinary hospitals; provision of vaccines for prevention of infectious diseases; control of strayed animals; establishment and maintenance of cattle pounds; establishment and maintenance of animal shelters; establishment and maintenance of cattle farms and poultry farms; registration of cattle sales; execution of livestock schemes; control of dangerous animals; holding of cattle shows and fairs; maintenance of or contribution to zoological gardens; establishment and maintenance of zoo.
Town Planning	**Mandatory Functions**: Formulation of a master plan. **Optional Functions**: Inspection and control of execution of site development schemes.
Building Control	**Mandatory Functions**: Sanction of site plans and building plans; inspection of constructed buildings. **Optional Functions**: Regulations of buildings.
Streets	**Mandatory Functions**: Construction and maintenance of public roads; execution of road maintenance and development programmes; approval of development of new roads; lighting of public streets; control and regulation of traffic; licensing of vehicles; setting of the rate of fares for the use of public transportation. **Optional Functions**: Assignment of name, number and holding number of street; execution of street lighting schemes; watering of public streets.
Public Safety	**Mandatory Functions**: Provision of boats with other necessary equipment for flood fighting; execution of schemes to prevent illegal trades; provision, maintenance and administration of graveyards and cremation spots; registration of burial and

	cremation spots.
Trees, Parks, Gardens and Forests	**Mandatory Functions**: Plantation and protection of trees on public streets and other public places; execution of a garden development plan for each garden; provision and maintenance of open spaces; regulation on use of open space. **Optional Functions**: Execution of arboriculture plans; building, maintenance and administration of public gardens; execution of forest plans; destruction of pests for trees; clearance of noxious vegetation or undergrowth; felling and trimming of harmful trees; excavation/re-excavation of tanks; and reclamation of low lands.
Education and Culture	**Mandatory Functions**: Maintenance of educational institutions (as may be required by the prescribed authority); enforcement of compulsory education. **Optional Functions**: Initiation of establishment of educational institutions if needed; financial contributions to private educational institutions; granting of scholarships; arrangement of training for teachers; promotion of adult education; maintenance of depots for sales of school books and stationaries; promotion of educational societies; establishment and maintenance of information centres for civic education; establishment of museums and art galleries; establishment and maintenance of public halls and community centres; celebration of religious festivals, independence day and other national holidays; arrangement of the reception of distinguished visitors; promotion of physical culture and encouragement of public games and sports; promotion of sightseeing tours in the Paurashava; preservation of historical places; provision of recreation facilities; provision of public libraries as well as mobile libraries.
Social Welfare	**Optional Functions**: Establishment and maintenance of welfare institutions; provision of burial and cremation of paupers; prevention of beggary, prostitution, gambling, illicit drugs, alcoholic drinks, juvenile delinquency and other social offences; organizing social service volunteers; promotion of the welfare of women, child and backward classes; promotion of social development and social welfare.
Development	**Optional Functions**: Implementation of development plans; implementation of community development plans; investment in commercial enterprise.

Chapter 3 Work procedures of Paurashava

3.1. Administrative structure of Paurashava and duties and responsibilities of elected representatives and officers

3.1.1. Paurashava as an administrative unit

Each Paurashava of Bangladesh is considered as a single administrative unit as per Section 59 (1) of the constitution of the People's Republic of Bangladesh (Section 5 of Paurashava Act 2009). According to Section 4 of the Act, Paurashava is a constitutional body having perpetual succession and a common seal. Each Paurashava has the authority to acquire, hold and hand over both movable and immovable properties.

A Paurashava shall be constituted with the following persons:

Constitution of Paurashava

Mayor	1 person
Councilor (General seat)	1 person from each ward
Female Councilor (Reserved seat)	1 person for three wards

The Mayor and the Councilors are elected through direct vote by adult voters (Section 6 (3)) and the Mayor of a Paurashava is treated as a Councilor (Section 6 (4)). The Council of a Paurashava is formed with the Mayor and Councilors, and their responsibilities, activities, privileges and benefits are defined under rules (Section 6 (5)).

3.1.2. Administrative structure of Paurashava

Presently there are three classes (A, B and C) of Paurashavas. Paurashavas of the special class, which existed before, were upgraded to City Corporations. The government has the authority to classify Paurashavas according to specific criteria. The government can specify the manpower structure of Paurashava according to the classes and posts which shall be fulfilled by persons belonging to the Paurashava Service (Section 72 of Paurashava Act 2009).

There is a government-approved organogram for each class of Paurashavas. Despite differences in class and section-wise numbers and ranks of manpower, the divisions and sections are the same for all Paurashavas. It should be noted that each Paurashava can fix actual number of its manpower within the manpower limit set in the organogram on the basis of necessity and can recruit accordingly.

The outline of the organogram approved by the government for all the classes of Paurashavas is given below.

Organizational structure of Paurashava

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                              ┌─────────┐
                              │  Mayor  │
                              └─────────┘
                                   │
                    ┌──────────────────────────┐
                    │ Chief Executive Officer  │
                    └──────────────────────────┘
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Engineering Division	Administrative Division	Health, Family Planning & Conservancy Division

Water Supply & Sanitation Section	Works, Electricity& Mechanical Section		Conservancy Section	Health& Family Planning Section

General Section	Accounts Section	Assessment Section	Tax Collection& License Section	Paurashava Market Section	Education, Culture& Library Section

The number of officers and staff members for each of the posts is specified in the prescribed organogram of Paurashava. The number of officers and staff members according to the divisions of Paurashava is presented in the table below:

Class of Paurashava	Total number of officers & staff members	Engineering Division	Administrative Division	Health, Family Planning & Conservancy Division
A class	155	68	54	33
B class	89	32	35	22
C class	69	27	26	16

There is a post of the Chief Executive Officer in every Paurashava and the government appoints them on deputation. In addition, there are provisions to recruit water pump operators, security guards, teachers, staff members, librarians, and sweepers on a contract basis.

3.1.3. Rights, obligation and benefits of Mayor and Councilors of Paurashava
Rights and obligations of Mayor and Councilors

As per Section 37 of Paurashava Act 2009 and other concerned rules, the Mayor and Councilors have the right to take part in the decision-making process in the meetings of the Paurashava Council. Every member of the Council can raise questions or ask for explanations to the Mayor or to the chairman of concerned standing committee on issues at their administrative disposal under the rules of Paurashava Act 2009. The Mayor and Councilors of Paurashava can draw attention of the Paurashava or relevant authority to issues of faults or defects of any works or projects implemented by the Paurashava or any other authority. According to the provisions of the Act, the Mayor and the Councilors conduct the Paurashava's activities for public interest and they are responsible collectively to the Council. In addition to this, Paurashava has the power to execute all tasks required for due discharge of functions

of the Paurashava under Section 62 of the Act. The executive power of a Paurashava vests in and exercised by the Mayor, Councilors or through officers authorized by the Council.

Resignation, temporary dismissal and termination of Mayor and Councilors

There are explicit provisions in Paurashava Act 2009 on resignation, temporary dismissal and termination of the Mayor and Councilors, which are explained below.

✧ Resignation of Mayor and Councilors

Under Section 30 of Paurashava Act 2009, a Councilor may resign from his office by expressing his/her intention in writing addressing to the Mayor, and the post of that Councilor will become vacant immediately after receiving the resignation paper by the Mayor. A Mayor may resign from his office by expressing his/her intention in writing addressing to the authority designated by the government, and a transcript of this should be sent to the Secretary or, in cases, Chief Executive Officer of the Paurashava. The resignation shall become effective on the date on which the resignation letter is received by the officer concerned. The Secretary or, in cases, Chief Executive Officer has to inform the Paurashava Council, the election commission and the government about the resignation of the Mayor within 3 days.

✧ Temporary Termination of Mayor and Councilors

According to Section 32 of Paurashava Act 2009, the Mayor and Councilor shall render himself/herself liable to removal from his/her office, if:

a) he/she is absent from three consecutive meetings of the Paurashava without reasonable excuses;

b) he/she is involved in any anti-state activity or punished by the court for crime relating to immorality;

c) he/she refuses to perform or becomes physically or mentally unable to perform his functions;

d) he/she is guilty of misconduct or misappropriation of power;

e) he/she is proven to be disqualified after election according to Section 19(2);

f) he/she is absent from nine meetings out of twelve meetings of the Paurashava in a year without reasonable excuses; or

g) he/she did not submit the accounts of election expenses or submitted accounts are proven to be false within six months after the submission.

✧ Removal of Mayor and Councilors

According to Section 32 of Paurashava Act 2009, the Mayor and Councilor shall render himself/herself liable to removal from his/her office, if:

a) he/she, without reasonable excuse, absents himself/herself from three consecutive meetings of the Paurashava;

b) he is involved in any anti-state activity or punished by court for crime relating to immorality;

c) he/she refuses to perform or becomes physically or mentally disabled from performing his functions;

d) he/she is guilty of misconduct or misappropriation of power;

e) after election, if it is proved that he/she was disqualified for participating the election according to Section 19 (2);

f) he/she, without reasonable excuse, absents himself/herself from nine meetings within annual

12 meetings of the Paurashava; and

g) he/she, did not submit the accounts of election expenses; or within six months of the submission, it is prove that the submitted account is false.

✧ Non-Confidence Proposal

Under Section 38 of Paurashava Act 2009, a non-confidence proposal can be made to remove the Mayor or any Councilor for breach of the Act, serious misconduct or being physically or mentally capable. For non-confidence proposal, a notice should be submitted to the designated class I officer with signature of the majority of the Councilors. The officer examines the complaints within one month and he/she shall give a notice requesting the accused to show cause within ten working days if the allegation is found true. If his/her answer is not satisfactory, the officer shall convene a meeting of Councilors or request the Mayor to call the meeting within 15 working days. The chairperson should be a Councilor from the mayor panel on a preference basis in case of non-confidence proposal against the Mayor, and the Mayor in case of non-confidence proposal against a Councilor. The quorum can be formed with one half of the elected members.

The chairperson reads out the non-confidence proposal and invites open discussion. If the open discussion is not finished within 3 hours, a vote should be held by secret ballots. The non-confidence proposal and minutes of the meeting shall be sent by the designated officer to the government immediately after the meeting. If the non-confidence proposal is accepted by two-third of the Council members, the government declares the position of the Mayor or Councilor vacant through a gazette notification. If the non-confidence proposal is not accepted by two-third vote of the Paurashava members or if the meeting is not placed for lack of a quorum, no notice can be issued for any type of non-confidence proposal before passing of six months from that date. Besides within six months from the date of taking-over the charges, no notice on non-confidence can be issued against the Mayor or any Councilor.

✧ Leave of Absence of Mayor and Councilor

Section 39 of Paurashava Act 2009 provides rules on leave of the Mayor and Councilors. Paurashava may grant leave of absence to its Mayor or Councilor for any period, not exceeding three months in any year. The government can approve additional leave if he/she requires leave for more than three months. While the office of councilor is vacant, or the councilor is on leave or under suspension, the functions of his/her office should be handed over to a Councilor of an adjacent ward by the Mayor.

✧ Financial benefits of the mayor and the councilors

Under Rule 6 of the Special Privileges, Duties and Responsibilities of the Mayor and the Councilors (Honorarium of the Mayor and the Councilors) Rules 2010 (Revised), the Mayor and the Councilors are entitled to monthly honorarium at the following rates:

Class of Paurashava	Mayor	Councilors
Class A	40,000 (Taka forty thousand)	10,000 (Taka ten thousand)
Class B	30,000 (Taka thirty thousand)	9,000 (Taka nine thousand)
Class C	20,000 (Taka twenty thousand)	9,000 (Taka nine thousand)

3.1.4. Duties and responsibilities of Mayor and Councilors

The government issued the Special Benefits, Duties and Responsibilities of the Mayor and Councilors (Honorarium of the Mayor and Councilors) Rules 2010 authorized under Section 120 of Paurashava Act 2009. Duties and responsibilities of the Mayor and Councilors are specified below.

Duties and responsibilities of the Mayor (Rule 3)

1) Conduct day-to-day administrative activities of the Paurashava.
2) Chair all the meetings of the Paurashava and take proper steps to implement decisions taken in those meetings.
3) Supervise the officials of the Paurashava.
4) Recruit the officials of the Paurashava and, if necessary, take disciplinary action against them except for the government officials appointed to the Paurashava.
5) Take steps for preparing proposals and projects on activities of the Paurashava on behalf of the Council.
6) Keep all records regarding the Paurashava
7) Sign all contracts made by or on behalf of the Paurashava in line with Section 48 of Paurashava Act 2009, and take proper steps as per provisions of the same section.
8) Impose taxes on businesses, professions and occupations under Section 98 of the Act and the taxes and rates mentioned in the third schedule, and issue licenses to be given by the Paurashava.
9) Take legal steps for resolving conflicts under Section 110 and fourth schedule of the Act;
10) Take necessary initiatives to file and operate cases on behalf of the Paurashava.
11) Implement the activities of the Paurashava specified in the second schedule of the Act and review implemented and ongoing activities.
12) Discharge any other duties entrusted to the Paurashava by rules developed under the Act.
13) Carry out any other tasks assigned by the government under Section 51 of the Act.

Duties and responsibilities of the Councilors (General Seats) (Rule 4)

1) Chair one or more than one standing committee(s) authorized by the Paurashava and take proper steps to implement decisions of the standing committee concerned.
2) Discharge the duties of the Mayor in his/her absence following the established order of preference of panel mayors under the provision of the Section 40 of Paurashava Act 2009.
3) Produce proposals, or where applicable, provide recommendations to the Paurashava, within the duties and functions specified in the second schedule of the Act on the following activities:
   a) To motivate people for the expansion of education and provide grants for programmes for the expansion of education;
   b) To monitor and assist the secondary and madrasah educational activities and enhance their quality;
   c) To create awareness to prevent offences that harm public safety such as terrorism, militancy, theft, robbery, illegal trafficking and drug abuse;
   d) To initiate programmes for preservation and development of the environment including afforestation programmes;
   e) To initiate activities on youth, sports, cultural and social welfare, and assist their implementation if required;

f) To initiate activities on agriculture and forest resources development, and assist their implementation; and

g) To discharge specific duties and responsibilities entrusted to him/her by the government, or where applicable, by the Mayor.

Duties and responsibilities (Rule 5) of the councilors (Reserved Seats)
1) Chair one or more than one standing committee(s) authorized by the Paurashava and take proper steps to implement decisions of the standing committee concerned.

2) Discharge the duties of the Mayor in his/her absence following the established order of preference of panel mayors under the provision of the Section 40 of Paurashava Act 2009.

3) Produce proposals, or where applicable, provide recommendations to the Paurashava, within the duties and functions specified in the second schedule of the Act on the following activities:

   a) To ensure health, nutrition, family planning and maternity services;

   b) To arrange development of sanitation and drainage system and the supply system of safe drinking water;

   c) To identify tasks for development of the condition of women and children and provide necessary assistance and implement the tasks;

   d) To initiate development projects to establish and facilitate small and cottage industries;

   e) To initiate self-employment programmes and assist their implementation and provide support to the government for implementation of their programmes regarding the issue;

   f) To initiate preventive programmes on violence against women and children, dowry and child marriages, including creation of public awareness of their unfavorable effects;

   g) To initiate programmes to develop cattle and fishery resources;

   h) To assist cooperatives and non-governmental organizations including monitoring of their work and coordinate their activities; and

   i) To identify tasks to implement social welfare activities and participate in those activities.

3.1.5. Job description of officers and staff members of Paurashava

The government shall appoint a Chief Executive Officer on determined conditions and other officers for a Paurashava, and staff members shall be under him/her according to Section 74 of Paurashava Act 2009.

The job description of any post needs to be determined in the light of the exiting activities of the Paurashava and changed or modified if required. The sample job descriptions of officers/staff members were developed by the Local Government Division in 2005. That job descriptions for the officers/staff members in the line of their existing activities, duties and responsibilities. The duties and responsibilities of the Chief Executive Officer and heads of three divisions are described in the above-mentioned sample job descriptions. Those of the Chief Executive Officer are shown below.

Duties and responsibilities of the Chief Executive Officer
1) Chief Executive Officer is the top executive officer of the Paurashava. All other officers and staff members will be subordinate to him/her;

2) All the files including financial transactions will be submitted to the Mayor through him/her;

3) He/she will adopt, in cooperation with the Mayor, necessary activities to increase the income

and financial capacity of the Paurashava;

4) He/she will supervise the activities of all sections of the Paurashava, and will render necessary administrative directions, take disciplinary action and inform the Mayor on the stapes taken. But the prior approval of the Mayor is needed for any departmental litigation;

5) He/she will arrange training for the officials of all sections to enhance their capacity, inform the matter to the Mayor, and take his/her approval in case of financial involvement in it;

6) He/she will write annual confidential reports on divisional chiefs and submit them to the Mayor for countersignature. He/she will countersign the annual confidential reports of officers submitted to him by divisional heads within the first three months of the following year;

7) He/she will serve as a member of recruitment committees in which the Mayor of the Paurashava is the recruiting authority;

8) He/she will be the convener of all tender committees of the Paurashava. In his/her absence, tender committees will be convened according to related government rules and regulations or following the government orders;

9) He/she will recommend officers' leaves and approve the leaves of staff members addressed to him with the recommendations of divisional chiefs;

10) In absence of the Mayor, he/she will maintain day-to-day activities of the Paurashava, keeping the acting Mayor in-charge informed;

11) He/she will execute expenditures, subject to approval of the Paurashava Council and in accordance with laws, rules, regulations and the government orders;

12) He/she will participate in the Paurashava Council meetings or any committee's meeting for discussions and could provide his/her comments or explanations of issues in question, but will not participate in voting;

13) He/she will exercise any power delegated to him by the Mayor;

14) He/she will make arrangement for preservation of all records of the Paurashava through department chiefs;

15) He/she will convene the monthly co-ordination meeting of the Paurashava and review the progress of the task s of different divisions/sections.

16) He/she will exercise magistracy power for eviction of illegal occupation of any properties of the Paurashava, traffic control, seizure of movable properties or implementation of Paurashava Act with the approval of the government;

17) He/she will take initiatives to prepare developing plans for development works and management of properties and ensure all kinds of planning, implementation, monitoring and official tasks of the Paurashava. He/she will inspect all development works of the Paurashava and take necessary action;

18) Divisional chiefs will directly report to him/her. The chiefs of the sections related to financial transactions will be directly accountable to him/her;

19) He/she will be the joint signatory with the Mayor in all of the expenditures and financial transactions of the Paurashava;

20) He/she will provide overall support to the Paurashava Council in preparation of the annual budget; and

21) He/she will discharge duties entrusted to him by the government from time to time.

The officers and staff members of the Paurashava perform their responsibilities through three divisions

following directions of the Mayor. The government issued the Paurashava Service Rules 2012 under the authority provided in Section 120 of Paurashava Act 2009 and also in accordance with Section 70 of the Act. In Rule 10 (division of activities) of the Paurashava Service Rules 2012, it is stated that a Paurashava can distribute its activities among divisions and sections for proper execution of its activities. The Mayor supervises and controls officers and staff members as per the Paurashava Employee Service Rules 1992.

3.1.6. Activities of three divisions of Paurashava

The activities of the Paurashava are entrusted to three divisions (Administrative Division, Engineering Division, and Health, Family Planning and Conservancy Division). The job descriptions of the officers and staff members of Paurashava are defined according to posts and in the light of the activities of those three divisions. The tasks of the three divisions are described below.

Tasks of the administrative division

The Secretary of Paurashava discharges his/her duties as the head of the administrative division under the supervision of the Chief Executive Officer and all the officers and staff members of the administrative division discharge their duties under the supervision of the Secretary. The Secretary supervises monitors and evaluates the day-to-day activities of sections under the administrative division and provides necessary advice to improve the quality of work and ensures its progress. He/she writes the annual confidential reports of the officials of the sections under the administrative division and submits them to the Chief Executive Officer for his countersignature. He/she also assesses training needs of the officers and staff members of the administrative division and makes recommendations for necessary steps. He submits documents directly to the Mayor in the absence of the Chief Executive Officer. Sample tasks of the division are shown below.

1) Preserve records on all properties of the Paurashava including an inventory of those properties.
2) Prepare agenda of the Council meetings, issue and distribute the notices of those meetings, and prepare, distribute and preserve minutes and working paper of the meetings.
3) Submit reports, statements, proposals, etc., related to financial activities of the Paurashava to the Chief Executive Officer.
4) Ensure necessary arrangement for leasing leasable hats/bazars/markets, water bodies, etc., following related policy.
5) Take necessary initiatives to ensure dynamism in all activities including tax, fees collection and ensure transparency and accountability in every aspect of the Paurashava's activities.
6) Keep service records and personal files of all officials of the Paurashava.
7) Monitor the attendance of officers and staff members of all divisions/sections and inform the Chief Executive Officer timely.
8) In the absence of Chief Executive Officer, the Secretary of the administrative division is the joint signatory with the Mayor for all expenditures and financial transactions of the Paurashava.

Tasks of the engineering division

The Superintendent Engineer or Executive Engineer acts as the divisional head of the engineering division under the Chief Executive Officer and serve as the member secretary of tender committees

unless there is other direction. He/she writes the annual confidential reports of all the officials under his/her supervision as the head of the division within the first three months of the next year and submits them to the Chief Executive Officer. The duties of the Executive Engineer also include: distributing responsibilities among Assistant Engineers if there are more than one of them with the approval of proper authority; monitoring activities of all officials under him and evaluating their performance; making recommendations on leave applications of staff members to ensure their timely attendance and informing it to the Chief Executive Officer; and preparing a training plan for skill development of his/her subordinates. He/she submits documents directly to the Mayor for countersignature in the absence of the Chief Executive Officer. Sample tasks of the division are described below.

1) Collect existing manuals and guidelines on infrastructures and services of the Paurashava and follow those manuals.
2) Prepare project designs and estimates and submit them to appropriate authorities for approval after examination.
3) Open tenders in time, prepare comparative statements, submit them to the tender evaluation committee, and make recommendations in time for approval.
4) Prepare an infrastructure inventory, database, maps, master plan, drainage plan, and sanitation plan, etc.
5) Prepare five-year and annual development plans for the Paurashava and submit them to the Council for approval.
6) Inspect, monitor and supervise development and maintenance works in the field.
7) Arrange necessary examinations and tests for controlling the quality of construction materials used in development works.
8) Ensure implementation of all development and maintenance works in time.
9) Follow the government rules and regulations properly regarding income from and expenditure for vehicles and machineries of the Paurashava.

Tasks of the health, family planning and conservancy division

The Health Officer of Paurashava discharges his/her duties as the head of the health, family planning and conservancy division of the Paurashava under the supervision of the Chief Executive Officer. He/she writes the annual confidential reports of officers and staff members of sections under his/her supervision, and submits them to the Chief Executive Officer. He/she submits them directly to the Mayor in the absence of the Chief Executive Officer. Sample activities of the division are described below.

1) Manage and distribute the responsibilities of the division, and supervise officers and staff members of the division and arrange training for them.
2) Develop programmes in coordination with health and family planning officers working in the District/Upazila and adopt necessary steps to implement them.
3) Initiate implementation of primary health care programmes in the Paurashava area, including the Expanded Programme on Immunization (EPI).
4) Ensure preservation of the environment and cleanliness in the Paurashava area and control the quality of foods in hotels, restaurants and hats/bazaars.
5) Initiate implementation of sanitation programmes and motivate the local people to participate in the programmes.

6) Arrange production and sale of sanitary latrines and submit monthly reports to the Paurashava and other concerned authorities including Department of Public Health Engineering and other similar service providing institutions.

7) Inspect slaughter houses and control the quality of meats of slaughtered animals.

8) Coordinate with all government and non-government organizations engaged in implementation of health programmes of the Paurashava.

9) Keep information/statistics regarding health programmes of the Paurashava and submit reports following prescribed procedures.

10) Prepare Paurashava health programmes and disease monitoring periodicals/annual reports and update the inspection monitoring board.

3.1.7. Relations between elected representatives and officers and staff members of Paurashava

There are directions on relations between the elected representatives and officials of a Paurashava in Section 78 of Paurashava Act 2009. As per the directions, for the purpose of ensuring the rights and professional freedom of officials of Paurashava, the government shall implement a code of conduct. Opinions of officers present in any meeting of Paurashava should be mentioned in meeting minutes. Elected representatives and officers or staff members under the control of or placed in a Paurashava shall respect each other and avoid any type of indecorous behaviors. The government may take necessary actions against any complaint on violation of the code of conduct by elected representatives. Verbal directions of any elected representative of Paurashava to execute any function should be informed in writing before its execution.

3.2. Role of the Council in the decision-making process of Paurashava

3.2.1. Decision-making process

Decision-making is such a process in which logical choices are made from two or more options through discussions. A decision is not a goal but the means to achieve a goal. A decision is a judgment. The Mayor and Councilors make decisions through discussion on more than one issues in the Council meeting and carry out the services through implementation of the decisions. The decision-making process of a Paurashava is shown in the flowchart below.

Chart: Decision-making process of Paurashava
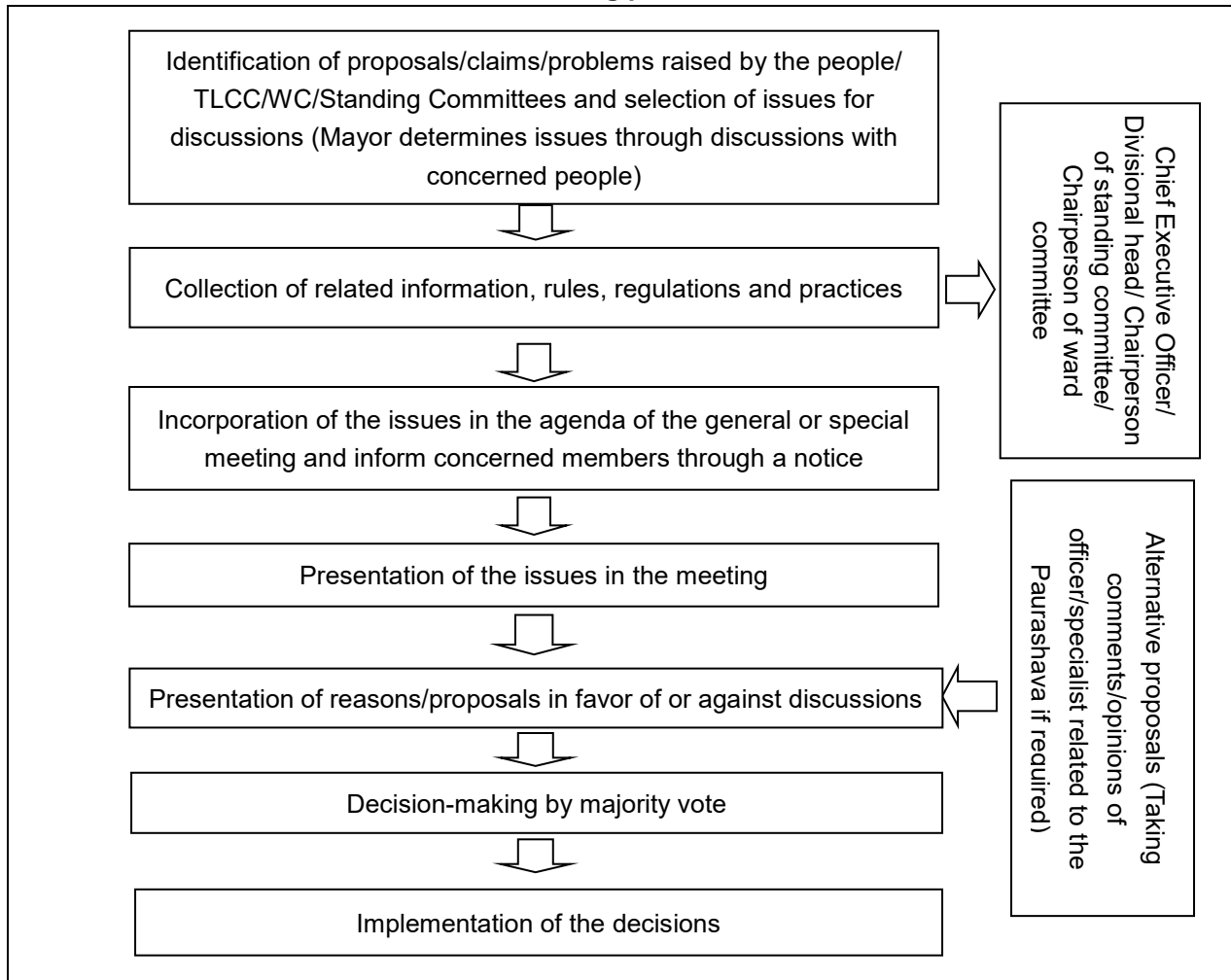
To give an example of decision-making on an issue of tax collection, if tax collection is not up to the mark in a Paurashava and the payment of salaries/allowances of officials and public service delivery as well as development activities are being hindered. Immediate action is required and the Mayor includes the issue in the agenda of the Council meeting. The Council then gathers information on the target of tax collection, collection rate, reasons for poor collection and steps taken by tax collectors, etc., before it is included in the agenda. The issue will be discussed in the meeting and a decision will be made by majority vote. The Council will then take steps to implement the decision.

3.2.2. Responsibilities of the Council

The "Parishad" or "Council" refers to a committee consisting of Councilors and a Mayor of the Paurashava (Section 38 under Section 2 of Paurashava Act 2009. The Council holds the power to conduct all activities of the Paurashava. The Council makes decisions on any activities of the Paurashava in the general or special meetings of the Council, and the Mayor, Councilors and/or officers deliver the services of the Paurashava through implementation of the decision with the power delegated by the Council. In this way Paurashava ensures the delivery of public services through implementing the decisions.

The executive power of a Paurashava is specified as below in Section 62 of Paurashava Act 2009 as below.

1) The executive powers of a Paurashava shall extend to the doing of all acts necessary for the due discharge of its functions under the Act.
2) The executive powers of a Paurashava shall vest in and be exercised by its Mayor, Councilors or through officers.
3) All acts of a Paurashava shall be expressed to be taken in the name of the Paurashava;
4) The proposal to vest executive power according to 2) above to expedite Paurashava's regular services shall be approved by the Paurashava, and the Paurashava holds the right to bring any change there. It shall be finalized by a special meeting.

Rule 4 of the Paurashava Activity Rule 2012, made under the provisions of Section 70 of Paurashava Act 2009, defines the issues which should be discussed and made decisions on in the Council meetings as below.

The issues to be discussed in the Council meetings

1. Issues related to the fund of the Paurashava
2. Issues related to proposals and assessment of taxes, sub-taxes, rates, tolls and fees
3. The annual budget of the Paurashava
4. The revised budget of the Paurashava
5. Proposals of expenditures which are not included in the budget
6. Annual financial statements of the Paurashava
7. Audit reports of the Paurashava
8. Proposals of development projects, approval of their estimates and implementation
9. Proposals of investment of the Paurashava fund
10. Other development projects entrusted to the Paurashava for implementation
11. Preparation and update of annual and periodical development plans and plan books
12. Monitoring and evaluation of implemented projects
13. Monitoring of implementation of the decisions made by the Paurashava
14. Proposals of by-laws and regulations of the Paurashava
15. Other issues related to public interest

3.2.3. Process for conducting the Council meetings

The power to make all decisions of a Paurashava lies with the Paurashava Council. Decisions regarding activities of the Paurashava are made in the general or special meetings of the Council. The meetings are conducted following the steps described below.

Process for conducting a Council meeting

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┌─────────────────────────────────────────────────────────────────┐
│           Setting the date, time and agenda of the meeting        │
└─────────────────────────────────────────────────────────────────┘
                                 ↓
┌─────────────────────────────────────────────────────────────────┐
│                    Preparing a working paper                      │
└─────────────────────────────────────────────────────────────────┘
                                 ↓
┌─────────────────────────────────────────────────────────────────┐
│  Issuing a notice including the agenda and distributing it to the │
│           members attaching the working paper                     │
└─────────────────────────────────────────────────────────────────┘
                                 ↓
┌─────────────────────────────────────────────────────────────────┐
│                    Conducting the meeting                         │
└─────────────────────────────────────────────────────────────────┘
                                 ↓
┌─────────────────────────────────────────────────────────────────┐
│ Preparing the minutes of the meeting and distributing it to the members │
└─────────────────────────────────────────────────────────────────┘
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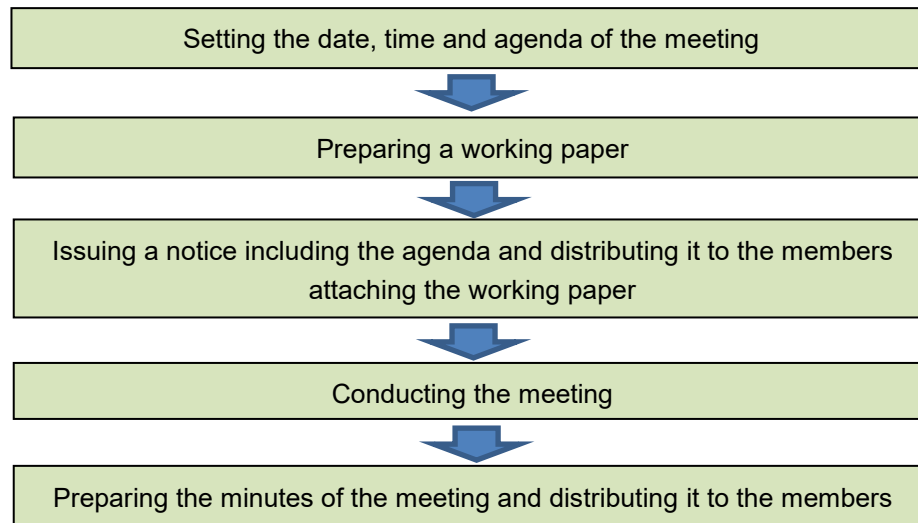
Step1: Specifying the date, time, venue and agenda of the meeting

The initial task of arranging the meeting of council is to define the date, time, venue and agenda of the meeting. It is essential to define the date, time, venue and agenda of the meeting consulting with the mayor.

Step- 2: Preparing the working paper

It is essential to have a working paper with explicit agenda to conduct a meeting properly and make appropriate decisions. It is therefore very important to prepare a working paper in line with the agenda and to distribute it to all members at least one week prior to the meeting in order to have the members prepared and make discussions constructive during the meeting. Progress of implementation of the decisions taken in the previous meetings, information on the recommendations of committees and sub-committees, necessary information about the agenda, alternative proposals, etc., should be mentioned in the working paper (See Attachment 1 for a sample form of working paper).

Step- 3: Issuing the notice of the meeting

A notice of the meeting has to be issued 7 days before the meeting date. But in case of an emergency meeting, the notice can be issued at least 24 hours prior to the meeting date (Rule 3 of the Paurashava Service Rules 2012) (See Attachment 2 for a sample form of notice).

Step- 4: Conducting the meeting of the Council:

(A) Rules to conduct the meetings of Paurashava

According to Section 63 of PaurashavaPaurashava Act 2009, the Council meetings are conducted as below.

1) Paurashava shall conduct at least one meeting per month and the meeting shall be presided over by the Mayor or, in cases, a panel mayor.
2) Generally the meeting of the Paurashava shall be convened by the Mayor or, in his absence, by a panel mayor.
3) A quorum shall be formed with the presence of 50% of Councilors. If a quorum is not formed in any meeting, the chairman of the meeting can postpone the meeting or can wait for an appropriate length of period. If a quorum is completed, the meeting can proceed.
4) If a meeting is postponed according to the above 3), discussions of the meeting shall be made in the next meeting. For this, a quorum is not required.
5) If there is no different provisions in the Act regarding the discussed issue, decision will be taken by majority vote and the chairperson of the meeting will inform clearly whether the decision is accepted or not according to the vote of the majority.
6) Councilors present will express their agreement by raising hand but it is conditioned that, if the Paurashava considers that decision-making by secret ballot is needed, decision should be taken following it.
7) If expert's opinions are needed regarding technical and important issues in agenda, the Paurashava can invite one or more experts of related issues to the meeting for their opinions.

(B) Procedures of arranging the Council meetings

The Mayor and Councilors participate in the decision-making process of the Paurashava (Section 37 of Paurashava Act 2009. With the prior approval of the government Paurashava may develop regulations on conducting the meetings of the Paurashava Council under the power conferred by Section 121 of the Act. The procedures of holding the meetings of the Paurashava Council in line with the existing system and rules are described below.

1) The Mayor, or in his absence, a panel mayor will preside over the meetings of the Council and a meeting is commenced with the permission of the chairperson (Section 63).
2) The Secretary or Chief Executive Officer, or any other officer conferred the power by him/her can attend the meeting of the Paurashava or any other committee as a supporting officer, and the person directed by the chairperson records the minutes of the meeting (Section 66).
3) The discussions of the meeting are held as per the pre-determined agenda and working paper of the meeting.
4) Each of the agenda is presented in the meeting and any members of the Council participate in the discussion with the permission of the chairperson.
5) Detailed discussions are made on the presented issues and decisions are made considering the Act, rules and the capacity of the Paurashava.
6) One of reasonable proposals is adopted from more than one alternative after detailed decision on the issue.
7) Miscellaneous issues are discussed after completing discussions on other issues and decisions are taken.
8) If there is no other issue left to discuss, the chairperson declares the closing of the meeting after discussing with the members.

(C) Special role of the Councilors in the Council meetings

1) Present recommendations adopted in Ward Committee meetings in the Council meeting and explain the reasons for implementing them;
2) Present recommendations adopted in standing committee meetings in the Council meeting and explain the reasons for implementing them;
3) Present the demands of their ward inhabitants and participate in the decision-making process regarding those demands including other issues; and
4) Chair the meetings of the Council as a panel mayor in the absence of the Mayor.

Step- 5: Preparing and distributing meeting minutes

The Council prepares, distributes and preserves the minutes of the meeting. The below-mentioned matters should be followed for this process (Section 69 of Paurashavaa Act 2009 (See Attachment 3 for a sample form of minutes).

1) The name of attended members should be mentioned in the minutes.
2) The minutes should be kept in a binding book.
3) Every minutes should be approved in the next meeting.
4) The minutes should be sent to the government within 14 days after its approval in the Council meeting.
5) Every meeting minute should be delivered to all the Councilors in time.
6) If it is not confidential, the minutes should be displayed in a place specified by the Paurashava.
7) A copy of the minutes should be provided to any citizen who paid a defined fee, unless it is confidential.
8) Every minutes of the meeting should be recorded in a register.

Attachment 1: Working paper of the meeting of the Council (Sample form)

Office of the ----------- Paurashava

-----------------, District: -------------

www.--------------Paurashava.gov.bd

Subject: Working paper of the meeting to be held on ------ at the Paurashava conference room.

Sl. No.	Issue to be discussed	related data/information if any	Discussion/ recommandations	Remarks
1.	Reviewing the progress of ongoing work (11 sections under 3 divisions) of the Paurashava.	• 60% progress of 2 roads (repair and maintenance work) • Quarterly tax collenction rate is 30% of ward no. 4 and 7.	• Works need to be completed before rainy season. • To increase the collection rate of ward no. 4 and 5, councilor's assistance is essential for tax collectors	
2.				
3.	Discussion on the recommendation of different committee including the standing committee and ward committee,	• Urban planning citizen services and development standing committee submitted the recommandation on preparation of paurashava development plan.	• Paurashava development plan preparation is a very important work for Paurashava. Instructed all the related committees and officials to provides their assistance.	
4.	Miscellaneous			
5.				

Date:_____   **Signature of the Mayor**

(Name)

Attachment 2: Notice of the monthly meeting including agenda of the Council (Sample form)

Office of the ----------- Paurashava

-----------------, District: -------------

www.--------------Paurashava.gov.bd

Notice of the monthly meeting

It is to be informed by all concerned that, the ___th monthly/general meeting of the Paurashava Council will be held on _____ (date), _____day, at _____AM in the conference room of the Paurashava under the chairmanship of the Paurashava Mayor Mr./Ms. _____.

All concerned are requested to attend the meeting in time.

Agenda:

01: Reading out the minutes of the last meeting and its approval.

02: Reviewing the progress on implementation of the decisions taken in the last meeting.

03: Reviewing the progressof ongoing work (11 sections under 3 divisions) of the Paurashava andtaking decisions .

04: Discussion on the recommandation of different committee including the standing committee and ward committee,and taking decision .

05: Miscellaneous.

Attachment: Working paper of the meeting (one copy)

(Name-----------------)

Chief Executive Officer/Secretary

------------Paurashava

Distribution:

1. Mr./Ms.----------------------,Councilor, ------ No. Ward, ----------Paurashava.
2. Mr./Ms.----------------------.
3. Office copy.

Delivered for kind information

1. Mayor . . . . .Paurashava

(Name:. . . . . -)

Chief Executive Officer/Secretary

. . . . Paurashava

Attachment 3: Minutes of the monthly meeting of the Paurashava Council (Sample form)

<div align="center">

Office of the ----------- Paurashava

----------------, District: -------------

www.--------------Paurashava.gov.bd

Minutes of the monthly meeting of -------------(Month)

</div>

Chairperson: . . . .
Date of the meeting: . . . . /. . . . . . ./ . . . . . .
Time: . . . .
Venue: . . . .

The ___th monthly/general meeting of the Paurashava Council was held Today, on _____ (date), _____day, at _____AM in the conference room of the Paurashava under the chairmanship of the Paurashava Mayor Mr./ Ms. _____. At the outset, the chairperson initiated the meeting formally, welcoming all the members present. Then the meeting proceeded on through discussions and taking decisions serially, following the agenda.

Agendum-01: Reading out the minutes of the last meeting and its approval.

Reading out the minutes of the last meeting	Discussion on appropriateness of writing the minutes	Required modifications (if any)	Decision
1. Reading out the minutes -------			

Agendum-02: Reviewing the progress   on implementation of the decisions taken in the last meeting.

Sl. No.	Decisions/ recommendations of the last meeting	Review of the progress on implementation/ present status	Next decisions/ recommendations (with a implementation schedule)	Person/officer responsible
2 A				
2 B				

Agendum-03: Reviewing the progress on implementation and taking decisions on the ongoing activities (of the 11 sections under 3 divisions) of the Paurashava

Sl. No.	Issue to be discussed	Discussion	Decisions/recommendations (with a implementation schedule)	Person/officer responsible
3 A	Division-wise			
3 B				

Agendum-04: Discussion on the recommandation of different committee including the standing committee and ward committee,and taking decision

Sl. No.	Issue to be discussed	Discussion	Decisions/ recommendations adopted (with the implementation schedule)	Person/officer responsible

	(recommendations of the committee)			
4 A.				
4 B				

Agendum-05: Miscellaneous

Sl. No.	Issue to be discussed	Discussion	Decisions/ recommendations adopted (with a implementation schedule)	Person/officer responsible
5 A				
5 B				

The chair declared the meeting ended, with thanking to all present.

Date:--------------   Signature of the Mayor-------------
                                                 (Name)--------------------------------
                                                 _____Paurashava

Office of the ----------- Paurashava
-----------------, District: -------------
www.--------------Paurashava.gov.bd

Minutes of the monthly meeting of -------------(Month)

Memo no.:   Dated:

Copy sent, for information and necessary action:

1. Senior Secretary/Secretary, Local Government Division, Bangladesh Secretariat, Dhaka.
2. Mr./Ms._____, Councilor,_____ no. Ward, _____ Paurashava.
3. Mr./Ms._____.
4. Office copy.

(Name-----------------)
Chief Executive Officer/Secretary
------Paurashava

3.3. Role of standing committees

3.3.1. Legal obligation of Paurashava regarding standing committees

Paurashava is a statutory local government institution, which is run under Paurashava Act 2009. Paurashavas are supposed to implement development plans and conducts service activities including infrastructural development in order to provide citizens with quality services. There are provisions for constituting 10 standing committees under Section 55 (1) and additional standing committees under Section 55 (2) of the Paurashava Act, 2009 for presenting recommendations on respective issues in the next Paurashava Council meeting after prior discussions.

3.3.2. Types of standing committees

Section 2 (67) of Paurashava Act 2009 defines standing committee as permanent committee of Paurashava formed under the Act. The following standing committees shall be formed through rules during the first Paurashava meeting or in any following meetings after defining their terms of reference and tenure of two and a half year (Section 55 (1) of the Act):

a) Establishment and finance;
b) Taxation and collection;
c) Accounts and audit;
d) Urban planning, services for citizen and development;
e) Law and order and public safety;
f) Communication and physical infrastructure;
g) Women and children;
h) Fishery and livestock;
i) Information and culture; and
j) Observation, monitoring and control of market prices.

In addition to the above-mentioned committees, Paurashavas can form additional standing committees especially on the following issues, if required (Section 55 (2) of the Act).

- Coordination with non-government organizations;
- Disaster management;
- Market management;
- Women development;
- Poverty reduction and slum development;
- Health
- Water and sanitation; and
- Waste disposal and transfer.

Paurashavas can form one committee for more than one issue if it is not possible to form separate committees due to shortage of elected members (Section 55 (4)), Examples are given below.

- Standing committee on communication and civil infrastructure, and disaster management.
- Standing committee on observation, monitoring and control of markets prices and market management.
- Standing committee on women and children, and poverty alleviation and slum development.

3.3.3. Rules regarding constitution of standing committees

Section 55 of Paurashava Act 2009 provides for constitution of standing committees as below.

1) There shall be five members in each standing committee including the Mayor.
2) The Mayor shall be the chairperson of the Standing Committees on Law and Order and Public Safety, and a member of all other committees. Other 3 members shall be selected from the councilors.
3) Chairperson of all other committees except the Standing Committees on Law and Order and Public Safety has to be selected from the councilors.
4) No Councilor shall be the chairperson of more than one committee without decision of the Council.
5) In every standing committee, not less than 40% of its members shall be female.
6) If the chairperson or any member of the standing committee is supposed to be absent for more than two months in unavoidable circumstances, the Council can take a decision to give responsibility of the position to any other Councilor.
7) To facilitate its functions, every standing committee can co-opt as a member a person who is expert in the respective field. But the co-opted member will not have voting right to make decisions in the meetings of the committee.
8) The chairperson and any member of standing committee can resign from his/her position through a written application addressed to the Mayor; and the resignation will be effective from the date of receiving it.
9) The tenure of standing committee shall be 2.5 years.

The composition of each standing committee is as follows:

Composition of Standing Committee on Law and Order and Public Safety

No.	Post	Position in the committee
1.	Mayor	Chairman
2.	Councilor (General/Reserved), Ward no. _____	Member
3.	Councilor (General/Reserved), Ward no. _____	Member
4.	Councilor (General/Reserved), Ward no. _____	Member
5.	Councilor (General/Reserved), Ward no. _____	Member

Composition of all other standing committees

No.	Post	Position in the committee
1.	Councilor (General/Reserved), Ward no. _____	Chairman
2.	Mayor (Ex-officio)	Member
3.	Councilor (General/Reserved), Ward no. _____	Member
4.	Councilor (General/Reserved), Ward no. _____	Member
5.	Councilor (General/Reserved), Ward no. _____	Member

3.3.4. Function of standing committees

Functions of standing committee should be defined by by-laws according to Section 56 (1) of Paurashava Act 2009. But until the by-law is issued, the general meeting of the Council can define the functions. The order on constitution and terms of reference of each standing committee should be

issued separately. Paurashava will fix the composition and terms of reference in the meeting of the Council according to its demand. The Local Government Division issued memo No. 46.063.022.00.001.2012 (Part3) -07 dated 02.01.2013 on guidelines and sample composition and possible terms of reference of 10 standing committees and additional standing committees to help Paurashavas take steps (See Attachment for sample terms of reference of 10 standing committees). Paurashavas have to constitute required standing committees and determine their terms of references considering the above-mentioned by-law and actual needs of the Paurashava.

3.3.5. Responsibilities and operational process of standing committees

Decisions on particular issues taken in standing committee meetings have to be presented as recommendations in the meeting of the Council for discussion and decision-making. All the decisions of standing committee will be finalized with the approval of general meeting of the Council. If any recommendation of standing committees is not accepted in the Council meeting, that shall be informed to the concerned standing committee in writing with its relevance and reasons, which the standing committee will discuss in the following meeting and take decision (Section 56 (2) of Paurashava Act 2009).

According to Sections 57 and 58 of Paurashava Act, 2009 and following the provisions of the by-laws related to it, or based on the decisions of the Council, standing committees will hold meetings in time, prepare and preserve minutes of the meetings. For these purposes, standing committees have to follow below-mentioned rules.

1) Any expert person or citizen can express his/her opinion in the meeting of standing committees with prior permission of the proper authority.
2) Any member cannot take part in any meeting of standing committee on the issue on which he/she has financial involvement with the Paurashava.
3) Discussions and decisions in standing committee meetings should be recorded and preserved.
4) Signature of every member present in the standing committee meeting has to be collected and preserved, and the minutes of the meeting has to be signed by the Mayor or Chairman of the meeting.
5) Minutes of the meetings have to be prepared within 14 days from the meeting date and any person can collect a copy of the minutes paying fixed fee.

Good practice

Effective initiatives of the Standing Committee on Law and Order and Public Safety

Violence and various social problems specially use of drugs, theft, snatching, teasing and movement insecurity of citizens at night were increasing in one of the Paurashavas. In order to control the situation, the Paurashava convened a meeting of the Standing Committee on Law and Order and Public Security. The committee held a meeting inviting the officer in charge of the police station concerned, representative of the Town Level Coordination Committee (TLCC) and some eminent local citizens and adopted a decision to take some measures for maintaining public security and law and order in the area. The measures included: to raise the awareness of the citizen; to recommend organizing ward committee meeting, courtyard meeting and CBOs' meeting; to raise awareness of students through school and college teachers; and to increase police activities and monitoring of the neighbourhood through ward councilors, local elite persons and social workers. The decision of the meeting was submitted to the following meeting of the Council as recommendation and the Council decided to implement it.. As a consequence, the law and order situation was improved within a few days and violence declined. The committee continues its meetings and activities to control the law and order situation and to ensure public safety.

Attachment: Sample terms of reference of standing committees

(A) Establishment and Finance Standing Committee
1) Take initiative to recruit staff to fill in the vacant post in order to increase operational skills of Paurashava, i.e., to bring dynamism with regard to improvement of Paurashava works and services.
2) Take initiative to promote qualified staff if any opportunity already created for promotion on any posts.
3) Evaluate staff members annually in terms of their initiative, skills and quality.
4) Motivate staff members to perform responsibility appropriately as per the terms of reference.
5) Take initiative to arrange skill development training/orientation for all staff members.
6) Assist Paurashava in preparation of annual budget maintaining harmony of expenditure with the income.
7) Prepare a plan for raising revenue income and define implementation strategy
8) Propose a plan for investing part of Paurashava fund in income generating activities in order to increase Paurashava revenue income.
9) Prepare a plan to introduce e-governance and guide to implement the plan in all Paurashava in order to establish good governance.
10) Assist Paurashava Council to determine all debt outstanding to the government and other entities and fully reimbursed.
11) Arrange timely auditing of all expenditure in order to maintain transparency and accountability of Paurashava fund expenditure.
12) Take actions to resolve all new and old audit objections.
13) Advise Paurashava Council with regard to establishment and finance related works.

(B) Tax Assessment and Collection Standing Committee
1) Make recommendations to follow various strategies in the assessment and collection of tax, sub-tax, rate, toll, fees and taxes from other sources.
2) Advise concerned staff members to apply tax assessment rules harmonizing with the government policy.
3) Give opinions in regard to tax exemption, tax repeal and tax finalization.
4) Encourage the officials responsible for tax assessment and collection.
5) Motivate people to pay tax in time.
6) Assist and guide the concerned person for continuation of the interim tax assessment programme.
7) Arrange training for the concerned staff members on tax database preparation and updating.
8) Monitor tax collection programme, and review status of setting tax collection target and actual collection.
9) Make a quick decision to settle tax related appeal petition after proper hearing.
10) Play the role for gap bridging between Paurashava and the citizen in regard to tax payment and receiving of services.
11) Find out new sources of tax in order to increase revenue collection.
12) Take necessary measures for ensuring transparency and accountability in tax assessment and collection.
13) Introduce and continue computer software about tax collection by the Paurashava own fund.

14) The committee may co-opt the Assistant Commissioner (Land) as an expert member.
15) Other relevant issues.

(C) Accounts and Audit Standing Committee
1) Assist all concerned officials to maintain all income and expenditure accounts of Paurashava properly.
2) Regularly examine all collections and deposits accounts.
3) Review whether all accounts and activities of Paurashava are operated according to rules and procedures (following prescribed forms and methods).
4) Assist the concerned officials to arrange disclosure of Paurashava income and expenditure accounts to the people in order to ensure transparency and accountability.
5) Accomplish auditing of Paurashava income and expenditure account once in a year, and take actions for the submission of the report on this to the Paurashava general meeting.
6) Assist in preparation and implementation of a plan to make the accounts section fully computerized.
7) Make internal auditing of Paurashava income and expenditure accounts periodically.
8) If the computer software on accounts are in operation, keep the use of such software continued in Paurashava accounts management.
9) The District accounts officer in case of Paurashavas at the district level and the Upazila accounts officer in case of other Paurashavas may be co-opted as an expert member (as the case may be).
10) Other related issues.

(D) Urban Planning, Civic Services and Development Standing Committee
1) Assist in preparation of a master plan and to make the master plan functioning. In preparation of the master plan the following issues need to be considered.
   a) Conduct a survey on the history of the Paurashava area, statistics, citizen services and other related aspects.
   b) Prepare a map on the location or area of the Paurashava, where development and extension are needed.
   c) Advice the Paurashava to take effective measures for the conservation of natural environment.
   d) Control the unnecessary extension of infrastructure of any Paurashava area for the interest of balanced development.
   e) Advice all concerned officials to ensure proper applying of the Paurashava Act for the improvement of infrastructure and civic services.
2) Assist Poura-authority in order to deliver all kinds of civic services including tree plantation and caretaking at road side and other places, develop and maintain forestry, and retain open spaces, pond rehabilitation and maintenance.
3) Assist the Paurashava Council to identify and implement various development activities, and assist all concerned officials in implementation of ongoing works.
4) Prepare inventory of infrastructures, and assist the Paurashava in development of infrastructure using base-map.
5) Monitor all activities of construction and reconstruction of buildings, particularly on ensuring building code adhering.

6) Executive Engineer, Public Works Department in case of Paurashavas at the District level and concerned Upazila Engineer of the LGED in case of other Paurashavas may be co-opted as an expert member (as the case may be).
7) Other related issues.

(E) Laws and Order and Public Safety Standing Committee
1) Activate all divisions of the Paurashava including Paurashava Council in the work of public safety and maintaining law and order of the Paurashava area.
2) Assist the police to resist various crimes, identify the type of crimes and criminals and to arrest them.
3) Keep information about the movement of corrupt and doubtful persons, and provide information about them to the police.
4) Take appropriate measures to resist damaging of the Paurashava assets, unauthorized possession, uses, etc.
5) Resist hindrances occurred in case of rendering public services.
6) Take initiatives to resist all sorts of conflicts which may turn into riot or severe clash or may create hindrance in civic discipline, and take assistance of the police, if necessary. Control drugs and narcotics.
7) Advise and assist all divisions including the Paurashava Council regarding fire extinguishing and resistance, taking civil defense arrangement during catastrophe and maintain citizen solidarity.
8) Undertake awareness raising campaign to improve and maintain proper law and order.
9) Arrange arbitration meeting to resolve small conflicts.
10) The officer-in-charge (administration) of concerned police station may be co-opted as an expert member.

(F) Communication and Physical Infrastructure Standing Committee
1) Assist the concerned division in preparation of a plan regarding road communication for movement of traffic and the citizen.
2) Assist the concerned division for the preparation of development and rehabilitation plan of all roads and terminals within the Paurashava area.
3) Arrange construction of bus terminals and passenger sheds for facilitating people.
4) Make inventory, prepare database, and produce a map of all infrastructure.
5) Make spot visits, and conduct monitoring and supervision to assess and review the practical situation of various physical infrastructures.
6) Take initiatives to inform all concerned officials of the Paurashava about the master plan.
7) Arrange street light in the Paurashava area, and undertake programme for traffic control.
8) Executive Engineer, RHD or Sub-divisional Engineer in case of Paurashavas at the District level and concerned Upazila Engineer of the LGED in case of other Paurashavas may be co-opted as an expert member (as the case may be).
9) Make decisions on other relevant issues.

(G) Women and Children Affair Standing Committee
1) Undertake effective steps to ensure women participation in various activities of the Paurashava.
2) Reserve quota in case of allocating shops in Paurashava markets for the women involved in income generating activities to encouraging them.

3) Recommend various development programmes to undertake different activities for the welfare of backward women community.
4) Make the people aware to resist women and child abducting and child marriage. Conduct campaign against dowry. Apprise people about the bad effects of dowry.
5) Collect and preserve birth and death information. Motivate the Paurashava residents for birth registration.
6) Arrange normal leading of life and security for the destitute women. Make recommendation to establish widow-home or shelter-place, if felt necessary.
7) Aware people to stop various lawlessness activities like begging, eve-teasing, prostitution, child labor or teenager crimes, and recommend undertaking various development programmes through the Paurashava.
8) Recommend for the construction of playground and entertainment center or park for the children.
9) District women affair officer in case of Paurashavas at the District level and Upazila women affair officer or Upazila social welfare officer in case of other Paurashavas may be co-opted as an expert member (as the case may be).
10) Make decisions on other related issues.

(H)Fisheries and Livestock Affair Standing Committee
1) Assist to create awareness among the people for maintaining favorable environment in biodiversity conservation.
2) Assist concerned authority to take action to resist and prevent diseases of livestock, birds and fish.
3) Arrange treatment of severely infected livestock and birds, and if necessary, arrange destroying of infected livestock and birds.
4) Take actions for collection and application of vaccination to prevent diseases of livestock and birds.
5) Undertake necessary actions for the restoration of various ponds, water bodies and low lying area and rehabilitation of them, if necessary. Declare these water bodies as fish-culture field.
6) Make recommendations to take necessary actions to establish and maintain slaughter houses outside the Paurashava area.
7) Arrange establishment and maintenance of livestock hospital and dispensary in the Paurashava area.
8) District livestock officer in case of Paurashavas at the District level and Upazila livestock officer in case of other Paurashavas may be co-opted as an expert member (as the case may be).
9) Make decisions on other related issues.

(I) Information and Culture Standing Committee
1) Maintain liaison with concerned government and non-governmental offices in order to flourishing of sound cultural activities.
2) Collect mass-communication-related information, prepare different news and messages, and select ways and means for circulation of them.
3) Preserve historical elements of the Paurashava, and protect them from damaging.
4) Arrange observation of various national significant days in the Paurashava area with full dignity.
5) Encourage people for amusement, exercise, game and sports, and organize various tournaments.

6) Assist various organizers of religious festivals. Assist the followers of all religions to perform their own religion.
7) Assist to observe religious activities by all religious institutions including mosques, temples, churches, and pagodas.
8) Undertake various activities for expansion of education in the Paurashava area.
9) Monitor the information and service center operated by the Paurashava.
10) District education officer in case of Paurashavas at the District level and Upazila secondary education officer in case of other Paurashavas may be co-opted as an expert member (as the case may be).
11) Make decisions on other related issues.

(J) Market Price Observation, Monitoring, and Control Standing Committee
1) Review the price status of commodities of daily necessities of the markets situated in the Paurashava area, and make recommendations to control prices.
2) Review the demand and supply of commodities, and determine the causes and way of solution if any scarcity is observed.
3) Inspect and monitor the selling status of artificial and harmful commodities, prepare reports on the overall status of market situation, and inform Poura-Council.
4) Take administrative support to operate regular mobile courts to control market price situation and selling of artificial and harmful commodities, and assist the mobile courts.
5) Make decisions on other related issues.

3.4. Citizens' participation in Paurashava's activities

3.4.1. Objectives and benefits of citizen's participation

Citizens' participation is an integral part of the decision-making process of a local or central government under a democratic government system. The operation of a government is financed mainly by taxes from the people and therefore it is held accountable to tax payers, that is, citizens. Transparency and accountability of a government are ensured by the involvement of citizens in its decision-making process.

Citizen participation is beneficial both for the government and citizens.

Benefits of citizen participation

For citizens
  ✧ Citizens are given the opportunities to influence decision-making of a government according to their needs and thereby able to prompt the government to improve their services.

For government
  ✧ Citizen participation increases the people's trust in and popularity of the government.
  ✧ Citizen participation facilitates awareness about their responsibility, which inspires them to pay taxes and also to cooperate with the government in its activities.

3.4.2. Citizen participation in legal context

Bangladesh is a democratic country and its constitution articulates at the beginning that "All powers in the Republic lies with the people." Based on this principle, Paurashava Act 2009 has some provisions (Section 14, 57 and 115) regarding citizen participation such as:

- 14. Ward Committee: (1) with approval of Paurashava, every ward can form a ward committee with persons not more than ten, and elected ward councilor shall be the chairperson of the committee.
  (2) 40% of the members shall be female, but Paurashava can take necessary decision after considering activities of the ward to make it more effective.
- 57. Citizen's presence in meetings: If any expert person/citizen/citizens express interest to be present in any meeting of the Paurashava, the Paurashava or standing committee or any other committee can permit him/them to be present, and can adopt decisions or recommendations according to his/their opinion if it is considered appropriate.
- 115. Dialogue with the people of municipal area: (1) In every Paurashava, the elected council shall form a committee with members not more than 50 for dialogues with community people on issues related to services and others.
  (2) In the meeting with the committee under sub-section (1) members shall have the opportunity to express their opinions regarding different services and development works along with taxation and recovery.

3.4.3. Citizen participation through Ward Committees

Though the objectives of Ward Committees are specified neither by Paurashava Act 2009 nor any rules, its effective functioning would develop such an environment as below.

- Paurashava identifies ward-level needs through discussions between elected public representatives and various stakeholders on infrastructures, services and other general socio-economic problems at the Ward level.
- Transparency and accountability of Paurashava increases through discussions between elected representatives and stakeholders on progress, quality and problems of the Paurashava's development activities.
- Citizens' awareness and sense of responsibility as a citizen through various awareness raising activities of Ward Committees.

Composition of Ward Committee

The Local Government Division issued a set of rules entitled "Paurashava (Constitution of Ward Committee and Terms of Reference) Rules 2012" through notification published in the government gazette on 26 June 2012. According to the rules, a Ward Committee consists of the following members and the membership should not exceed ten. 40% of them shall be female.

Composition of Ward Committee

Position	Representation
Chairperson	Elected Councilor of respective Ward
Co-Chairperson	Elected Female Councilor for reserved seat of respective Ward
Member	Three representatives of poor communities of the town
Member	Two representatives from civil society
Member	Two representatives from professional organizations
Member- secretary	Assistant Engineer/Sub-Assistant Engineer

Terms of reference of Ward Committee

The main responsibility of Ward Committee is to involve the local people in developmental and administrative activities of the Paurashava as articulated in Paurashava Act 2009. The tasks of Ward Committee defined in Rule 5 of the Paurashava (formation and terms of reference) rules, 2012 are shown in the table below.

Terms of Reference of Ward Committee

	Terms of Reference
1.	Discuss progress, quality and problems of ongoing and planned development works with the residents at Ward level
2.	Presenting infrastructures, services and problems of the Ward in the meetings of the TLCC formed under Section 115 of Paurashava Act 2009
3.	Conducting activities to raise public awareness on payment of taxes, sub-taxes, bills, tolls, rates, etc.
4.	Collecting essential socio-economic data including birth and death registration
5.	Advice the council to adopt project on street light, source of safe drinking water, and other public welfare-related projects
6.	Create public awareness with regard to cleanliness, sanitation, environmental conservation and tree plantation
7.	Raise awareness with regard to establishment of unity and good relationship among the people of various class and occupation

8.	Prepare the list of persons covered by various government development programmes such as Vulnerable Group Development (VGD), old age allowance, subsidy, etc., and forward it to the Paurashava.
9.	Assist the Paurashava through providing voluntary services in respect to public health programmes, particularly prevention of various diseases, family planning and waste removal
10.	Undertake emergency programmes to face epidemic and natural disasters
11.	Arrange open meetings by inviting 150 prominent residents once every six months to discuss overall activities of the ward, and list the people's demands and submit it to the Council for possible implementation
12.	Carry out any other responsibility as may be directed by the government and the Council from time to time.

Meetings of Ward Committee

Ward Committee meetings have to be arranged at least once in every three months, according to the conditions under the above terms of reference. The following steps can be taken to arrange Ward Committee meetings:

1) To prepare a draft working paper by member secretary;
2) To set a meeting date by chairperson;
3) To issue a notice attaching a working paper by member secretary;
4) To arrange the meeting;
5) To prepare the minutes of the meeting including proposals by chairperson, members and member secretary.

A working paper is a document which records the progress made so far on implementation of the decisions taken in the previous meetings. It helps to conduct discussions effectively in the next meeting. The agenda of the next meeting can be incorporated in the working paper as well and distributed with the notice of the meeting.

Good practices of Ward Committees

✧ Ward Committee presented the activities of the Paurashava in a Ward Committee meeting.

✧ Ward Committee ensured women's involvement in the development projects of the Paurashava.

✧ Ward Committee assisted the Paurashava in registration of marriages, births and deaths.

✧ Ward Committee conducted campaign against women trafficking, child marriages and dowry, and ensure involvement of citizens.

✧ Ward Committee helped the Paura police and Thana police to prevent crimes.

✧ Ward Committee inspected cleaning activities and motivates the people about it.

3.4.4. Citizen participation through Town Level Coordination Committee

A Town Level Coordination Committee (TLCC) has to be formed in every Paurashava under Section 115 of Paurashava Act 2009 and an office order issued by the Local Government Division (memo No. 258) on March 9, 2011 with the objective of creating the wider scope for the people to provide their

opinions about development activities of the Paurashava. The terms of references of TLCC have been defined in 2nd part of No. 3 of memo No. 258 as follows:

- Paurashava will provide services based on needs of the people as a result of discussions of development activities and other activities with representatives of citizens.
- Transparency and accountability of Paurashava will be enhanced through discussion on their annual budget, financial status as well as on their development works and services.
- It develops a partnership feeling on the citizen's side raising their awareness of civic responsibilities such as tax payment by participating in the decision-making process of the Paurashava.

Composition of TLCC

Paurashava Act 2009 fixes the maximum number of TLCC members at 50. The composition of TLCC is specified in an office order (memo No. 258) of March 9, 2011. The table below shows the composition structure of the TLCC:

Composition of TLCC

Position	Representation
Chairperson	Mayor
Member	Councilor (Determined by the Mayor) -12 persons
Member	Representatives of line departments (District Administration, Local Government Engineering Department, Department of Public Health Engineering, Roads and Highways Department, Public Works Department, Social Welfare Department, Department of Cooperatives, T&T.) - 8 persons
Member	Representatives of professional groups (education, culture, lawyers, businessmen, doctors) - a total of 5persons
Member	NGO representatives– 4 persons
Member	Civil society representatives – 12 persons
Member	Representatives of poor communities of the town – 7 persons
Member-secretary	Chief Executive Officer / Secretary

Note: Members of the committee will not be more than 50.

The following matters need to be considered to form TLCC:
1) Select 1 to 3 members from each ward;
2) Allocate at least one-third of the total membership to women:
3) Contact potential qualified citizens to learn their interest to be included in TLCC before the final selection of the members; and
4) Identify associate organizations considering the importance of their role.

Terms of reference of TLCC

Terms of reference of TLCC is prescribed in the above-mentioned office order (memo No. 258) as below.

Terms of reference of TLCC

	Terms of reference
1	Hold discussions on the preparation of overall development plan including raising awareness of citizens for their active participation in different stages of the planning process.
2.	Assist, supervise and monitor the progress in Paurashava's overall development plan preparation.
3.	Discuss the Paurashava's tax assessment and collection in the committee meetings.
4.	Discuss various services delivered by the Paurashava.
5.	Hold the first meeting of the TLCC within 15 days of its formation.
6.	Arrange one meeting in every quarter and prepare minutes of every meeting
7.	Discuss the progress, quality and problems of development works implemented by the Paurashava.
8.	Discuss issues about the Paurashava's governance improvement.
9.	Discuss citizen's involvement in the Paurashava's development activities.
10.	Discuss progress of activities of the Paurashava's standing committees.
11.	Record discussions and decisions in the form of minutes, follow-up actions/ status of implementation in the following meetings, and continue the process.

Meetings of TLCC

TLCC has to hold at least one meeting in every three months. A quorum is achieved with the presence of 50% of the members. Major actions to be taken to hold the meeting are described below.

1) The member secretary of TLCC convene the meeting after setting the date, time and agenda with a working paper attached in consultation with the chairperson. The working paper is disclosed publicity, for example, through positing it on the notice board.
2) The member secretary issues a notice of the meeting along with the minutes of the last meeting and a working paper.
3) Hold the meeting.
4) Approve the minutes of the last meeting and review the progress of implementation of decisions made in the previous meetings.
5) Prepare the minutes of the meeting including proposals and signatures of the chairperson, members and member secretary.
6) Preserve the minutes in a binding book.
7) Distribute the resolutions of the meeting to the members and disclose it to the public on the notice board.

Good practices of TLCC

✧ Paurashava presented its financial statement to the Council following the request of the members of the TLCC to ensure transparency in the financial activities.

✧ TLCC initiated various measures to raise awareness to prevent crimes and violence against women. It also provided active support to Thana Police and the Paurashava.

✧ Paurashava arranged training on income generation for the poor following a recommendation of the TLCC.

✧ TLCC conducted an awareness building campaign to develop a clean town.

✧ Paurashava conducted programmes to increase public awareness about waste disposal in a health and hygienic matter following recommendations of TLCC.

3.5. Financial management and taxation

3.5.1. Objectives of financial management

Financial Management is an inseparable part of overall management of any organization. Especially for local government institutions such as Paurashavas, which are operated with the fund of taxpayers, their primal responsibility is to properly plan, operate, monitor and control their financial resources.

The objectives of financial management are:
- To prepare a balanced budget between income and expenditure;
- To ensure proper allocation of fund based on the fund flow and priority-based project selections reflecting demand of the people;
- To ensure proper use of allocated financial resources;
- To ensure transparency and accountability in financial transactions;
- To strengthen the trust of the stakeholders in the institution; and
- To facilitate the integrity of the institution in financial transactions.

3.5.2. Financial structure of the Paurashava

The main sources of income and heads of expenditure of Paurashava's fund are shown in the following chart.
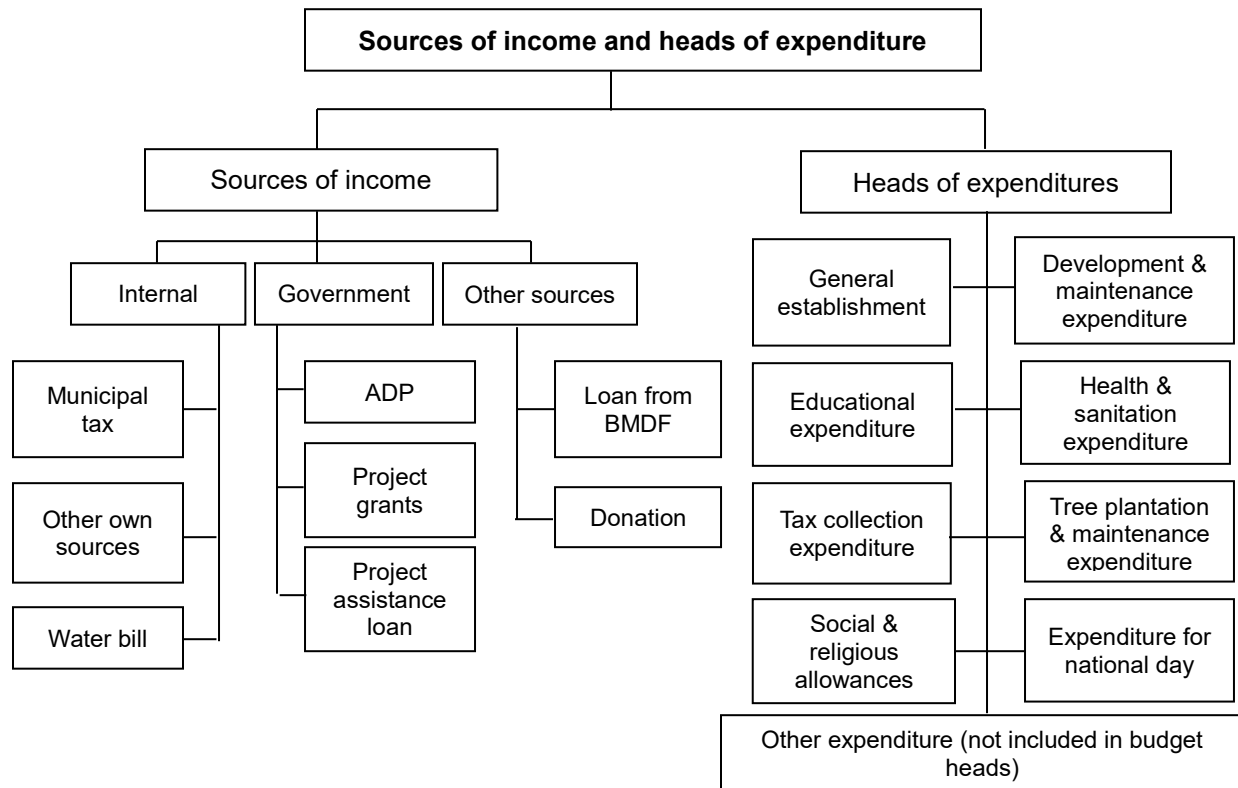
3.5.3. Sources of fund of Paurashava

The financial sources of Paurashava are: revenue income, government assistance (regular grants, special grants, project aid and loans). Paurashavas must have their own fund. The sources of fund are specified in Section 89 of Paurashava Act 2009 as below.

Section 89 of Paurashava Act 2009

(1) There shall be a fund for the respective municipality which shall be known as the municipality fund.

(1) Every Paurashava shall have a fund named as the Paurashava Fund. The fund shall be composed of money collected from different sources.

(2) Under sub-section (1), the fund shall be accumulated in the Paurashava Fund from the sources below

   a) The balance at the disposal of the Paurashava at the time of the Act coming into force.
   b) The proceeds from all types of taxes, sub-taxes, rates, tolls, fees and other charges imposed by the Paurashava under the Act.
   c) All taxes and income to be paid or accruing to the Paurashava from the resources vested in or managed by the Paurashava.
   d) All sums received by the Paurashava for executing its functions under the Act or any other law for the time being in force.
   e) All sums contributed by individuals, organizations or local authorities.
   f) All sums accruing from the trust (if any) operated by the Paurashava.
   g) All grants made by the government and other authorities.
   h) All profits accruing from investments.
   i) All proceeds from such income sources as the government may direct to be placed at the disposal of the Paurashava.

The fund collected by Paurashava should be deposited in any bank operating public treasury activities, or in any other organization the government directs (Section 91 (1) of Paurashava Act 2009). The grants from the government and fund collected locally are the income of Paurashava. Specific sources of the fund of a Paurashava are listed below.

Sources of fund of Paurashava

1. Grants from the government	2. Own sources	3. Other sources
a) Government grants/ allocations under the revenue budget ➢ Allocation for salary and allowances of officers/staff ➢ Allocation as compensation against octroy (city tax) **b) Development grants/allocations**: ➢ Development grants for annual development programme (ADP); and Project grants **c) Project grants/allocation:** ➢ Allocation for Annual Development Programme	**a) Paurashava/Paura tax** Every Paurashava fixes Paurashava tax once in every five years on all buildings and lands within the area according to "Rules on Imposing and Collection of Paurashava Tax 2013" and "Paurashava Model Tax Schedule 2014". Taxes imposed on buildings and lands on the basis of annual valuation and rates imposed on street lights, waste disposal and water supply facilities are, as a whole, called Poura tax and it is collected using a single form. **b) Other sources** All other taxes, rates, fees and tolls specified in the Paurashava Model Tax Schedule 2014. **c) Water rate** Income from water supply connections and	**a) Credit received from financial institutions** ➢ Loan from Bangladesh Municipal Development Fund (BMDF) **b) Donations received from any person, institution or authorities.**

| (ADP)
➤ Water supply | disconnections and water bills collected as per "Model by-laws (Water Supply) 1999". | |

3.5.4. Assessment and collection of taxes
Assessment of Paurashava taxes

Each Paurashava can assess Paurashava tax once in every five years on all types of buildings and lands under its boundary following "Rules on Paurashava Taxation and Tax Collection System Rules 2013" and "Paurashava Model Tax Schedule 2014."

The Paurashava Tax should be assessed as below.

- Each Paurashavas has to complete tax re-assessment every five years.
- Interim assessment needs to be conducted all year during the interim period between completion of a tax assessment process and start of the next one.
- There are two methods for assessing annual value of a building: a) rental formula; and b) cost of construction formula.
- Three types of accounts are applicable for assessing annual value of a building: a) fully rented building; b) partially rented building, and c) own residential building;
- In order to assess the construction cost, the rate of construction for a square foot in the respective area adopted by the Public Works Department should be followed.

Introduction of assessment software to assess the Paurashava Tax will reduce time and make assessment accurate.

Tax collection system

The following steps should be taken to achieve the target for tax collection:

- Determine annual and monthly targets;
- Prepare and distribute bills under a computerized system every three months to increase the collection;
- Receive payment through banks;
- Review monthly collection status through the Standing Committee on Tax Assessment and Collection and the Paurashava Council;
- Initiate motivational programmes for tax payment;
- Issue reminders to large defaulters after passing a certain time according to rules; and
- Ensure collection through issuance of an attachment notice and, if required, seizure or sale of properties of defaulters after the time limit mentioned in the reminder

Introduction of web-based software instead of the present desktop-based Paurashava tax software and arrangement for payment through cell phone operators or through 'Bikash' would be convenient for tax payers.

> **Good practice: Sherpur Paurashava of Bogura District**
>
> After the introduction of a computerized billing system by the Sherpur Paurashava, the rate of collection increased by 50%from that of the previous year.
>
> The collection rate is now 80% plus while it was 29% before the introduction of the system.

3.5.5. Role of Mayor and Councilors and Standing Committee

Role of the Mayor

Under the financial management of the Paurashava, the Mayor has to engage in the following activities concerning financial management of the Paurashava:

- Arrange collection and realization of all taxes, rates, tolls, fees and other receivables;
- Expand sources of income following "Paurashava Model Tax Schedule, 2014";
- Receive funds on behalf of the Paurashava;
- Execute expenditures within the budget limit approved by the Paurashava;
- Issue licenses, permits and notices on behalf of the Paurashava;
- Any other tasks/activities assigned by the government;
- Examine whether daily income and expenditure accounts are recorded in the cashbooks daily:
  - ✓ Sign the cashbooks if daily income and expenditure are rightly recorded at the right place.
  - ✓ Write comments in the cashbooks if it is observed that the daily income and expenditure accounts are not written correctly.
- Monitor all transactions examining whether they are being executed according to the budget.

Role of the Councilors

- Be informed about all matters on financial management and comment on them in the monthly meetings of the Council.
- Those Councilors who are members of the standing committees on "Tax Assessment and Collection" and on "Accounts and Audits" perform their responsibilities as per their terms of reference.
- As a member of the committee, he/she monitors all issues related to the financial management of the Paurashava.

Role of the standing committees

Each Paurashava has to form standing committees on "Tax Assessment and Collection" and on "Accounts and Audit" following Section 56 and Section 45 (1) of Paurashava Act 2009 and circular No. 46.063.022.01.00.001.2012 (Part3) dated 2.1.2013 issued by the Local Government Division (See 3.3. of this handbook).

<u>Standing Committee on Tax Collection and Assessment</u>

The committee is expected to make recommendations to apply different techniques for the assessment and collection of taxes, toll, fees and other taxes, encourage all the officers and staff members of the Paurashava involved in these activities, and inspire the people to pay taxes in time.

Though terms of reference of the standing committee need to be determined by each Paurashava, the Local Government Division provided sample terms of reference in the above-mentioned memo No. 46.063.022.00.001.2012 (Part 3)- 07 as below.

1) Make recommendations to follow various policies in the assessment and collection of taxes, sub-taxes, rates, tolls, fees and other taxes.
2) Advise all related persons to apply tax assessment rules aligning with the government policies.
3) Provide opinions regarding tax exemption, repeal of taxes and tax finalization.
4) Motivate the officers and staffs engaged in tax assessment and tax collection.
5) Motivate the people to pay taxes timely.
6) Assist and provide directions to the concerned personnel for continuation of interim tax assessment activities;
7) Arrange training for the concerned personnel on development and update of tax database.
8) Monitor tax collection activities, set collection targets and review collection status.
9) Make swift decisions on claims against tax-related petition after hearing.
10) Play a role as a bridge between the Paurashava and the people on the issues of tax payment and receipt of services.
11) Search new sources of tax in order to enhance revenue collection.
12) Take measures for ensuring transparency and accountability in tax assessment and collection activities.
13) Introduce computer software for tax collection with the Paurashava's own fund.
14) The committee may co-opt the Assistant Commissioner (Land) as an expert member.
15) Other relevant issues.

Standing Committee on Accounts and Audit

The committee is expected to motivate officers and staff members engaged in properly keeping the records of income and expenditure accounts of the Paurashava.

Sample terms of reference of the Standing Committee on Accounts and Audit provided by the government is as below.

1) Assist all concerned personnel to keep the accounts of income and expenditure of the Paurashava properly.
2) Examine all types of accounts on collections and deposits.
3) Check whether all accounts and activities of the Paurashava are conducted in accordance with the government rules and procedures (according to prescribed forms and processes).
4) Assist concerned personnel to disclose/publish all types of income and expenditure accounts in order to ensure transparency and accountability.
5) Arrange audit of income and expenditure once a year and present the report in the general meeting of the Paurashava.
6) Assist the accounts department in developing a plan to make it completely computerized and implementing it.
7) Conduct internal audits regularly on the total income and expenditure of the Paurashava periodically.
8) If software on accounting is in operation, arrange its continued use to manage the accounts of the Paurashava.
9) Co-opt the District Accounts Officer, in case of the Paurashava in the district headquarters and the Upazila Accounts Officer, in case of other Paurashavas, as an expert member (if applicable).

10) Other relevant matters.

<u>Standing Committee on Establishment and Finance</u>
The committee is expected to take steps to improve operational skills of the Paurashava as well as to enhance quality of its activities and services.

Sample terms of reference of the Standing Committee provided by the government are as below.

1) Arrange employment of officers/staff members for all vacant posts to enhance efficiency of the Paurashava's operation and effectiveness in its activities and services.
2) Arrange promotion of appropriate personnel to the posts where there is the scope.
3) Evaluate the performance, skills and qualifications of officers and staff members on an annual basis.
4) To motivate officers and staff members to execute their duties according to distribution of responsibilities.
5) Arrange training for personnel including officers and staffs to enhance their skills.
6) Assist the Paurashava in preparing the budget keeping income and expenditure consistent.
7) Formulate strategy to increase income and implement it.
8) Develop a plan to invest part of the Paurashava fund in various income generating activities.
9) Provide directions for facilitating use of IT (e-governance) in all activities of the Paurashava to establish good governance.
10) Assess the dues and arrears of public organizations and other organizations and assist the Paurashava Council to collect them.
11) Arrange audits timely of all the expenditure of the Paurashava for transparency and accountability.
12) Resolve all audit objections, old or new.
13) Advise the Paurashava Council on activities on establishment and finance.

3.5.6. Assessment of taxes/rates/tolls/fees from other sources
Rules on assessment of taxes/rates/tolls/fees from other sources
Under Section 98 of Paurashava Act 2009, Paurashava may levy all or any of the taxes, sub-taxes, rates, tolls, fees, etc., which are listed in the third schedule of the Act, with the approval of the government.

The Paurashava Tax Assessment and Collection Rules 2013 describes rules regarding various taxes, sub-taxes, rates, tolls and fees. The major rules and corresponding rule numbers are listed below.

Major rules included in the Paurashava Tax Assessment and Collection Rules 2013

Chapter	Rule	Sector/ source
4th	33	Tax on transfer of immovable properties
5th	35	Tax on cinema, drama, theatre and other entertainment and recreations
6th	36	Tax on animals
7th	42	Tax on vehicles other than motor cars and boats
	43	Transfer of ownership of vehicles
	44	Acquisition and sales non-registered vehicles
8th	45	Toll bar and ferry
	46	Publication of toll rates
	47	Lease of toll bar and ferry
9th	52	Tax on advertisement
10th	53	Assessment of other taxes

The table below shows the major items of tax, sub-tax, rate and fee described in the Paurashava Model Tax Schedule 2014.

Major items of tax/sub-tax/rate/fee

Items	Description
Tax on transfer of immovable properties	For transfer of any immovable property within the area of the Paurashava and registration of it with the sub-registrar office, 2% of property value shown on the deed has to be paid to the Paurashava.

Fee for application for construction and reconstruction of buildings	For construction and re-construction of any building within the area of the Paurashava, permission has to be obtained from the Paurashava with a payment of a fixed fee.
Tax on professions, businesses and jobs	For conducting any business in the area of the Paurashava by any person or any organization, a license has to be obtained from the Paurashava with a payment of the tax according to the government rules.
Fee for slaughtering of cattle/animal	A tax is imposed on slaughtering of cattle/animals according to government rules.
Tax on advertisement	A tax is imposed according to government rules on circulation/display of any advertisement in the Paurashava area for commercial purposes.
Fee for leasing hats and bazaars	Hats (local weekly market places) and bazaars are leased out yearly before the Bangla year begins according to government rules.
Tax on non-motorized vehicles	A tax is imposed on non-motorized vehicles run in the Paurashava area and on its licenses and drivers/pullers according to government rules.
Rent of shops	Paurashava can fix and collect rent from markets/supermarkets built on the Paurashava's own land as per market rates following government rules.
Rent of shop	Assessment and collection of rent from markets/supermarkets constructed on the own land of the Paurashava as per market rates.

Paurashavas can take initiative to carry out regular publicity activities and legal action for collecting taxes on the above-mentioned and other items.

3.6. Accounting and audit

3.6.1. Objectives of accounting and audit

Accounting is a process in which information concerning financial transactions of any organization is kept properly according to rules, and various reports on those transactions are prepared and analyzed. Information about accounts and financial transactions is examined through internal and external audits.

Transparency in accounts and proper use of resources can be ensured through accounting and audits by examining whether financial transactions were performed in line with the annual budget and government rules. The accounting section of Paurashava records all types of financial transactions (incomes and expenditures) of the Paurashava and submits the information to the Council. These records need to be examined by the Standing Committee on Accounts and Audit and, on behalf of the government, by the Office of Comptroller and Auditor General of Bangladesh.

3.6.2. Accounting and financial reporting

Usually financial transactions of a Paurashava are recorded on a daily and a monthly basis. These records are compiled as an annual financial statement at the end of a financial year. The chart below summarizes this process:

Process of Paurashava accounts keeping and preparation of financial report
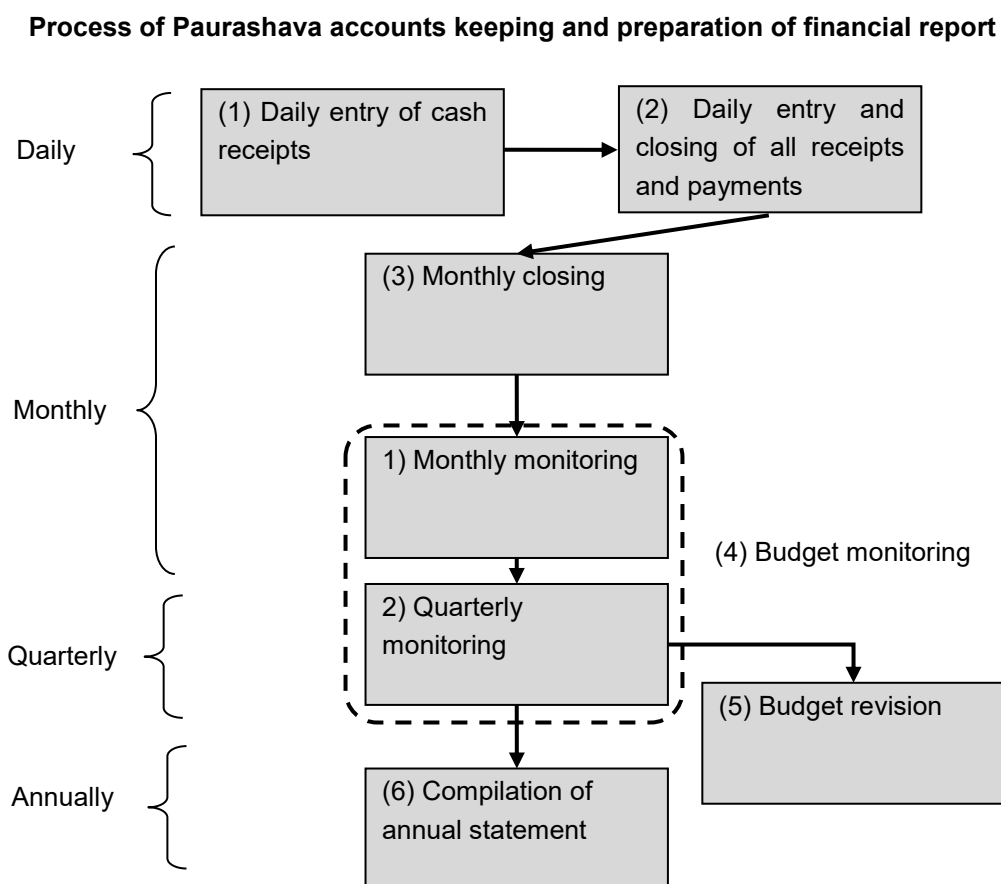
Law and rules on accounting and financial reporting

Below are the law and rules Paurashavas have to follow in carrying out accounting and financial reporting.

- Local Government (Paurashava) Act 2009
- Bengal Municipal Account Rules 1935
- Paurashava Budget (Preparation and Approval) Rules 1999
- Paurashava Water Supply Model By-laws 2003
- Paurashava Public Market Model By-laws 2003
- Paurashava Taxation and Collection System Rules 2013
- Paurashava Model Tax Schedule 2014

3.6.3 Responsibilities of Paurashava regarding accounting and financial reporting

Paurashavas have to keep their accounts following the basic principles below.

- Keep income and expenditure accounts in prescribed forms and procedures;
- Keep accounts of each development project separately on a yearly basis;
- Keep accounts of development projects under public works separately on a yearly basis;
- Record advance payments and their adjustments;
- Keep records of payment of salaries, allowances and all other relevant expenses of the office;
- Keep records regarding leave of officers and staff members and all information related to their services; and
- Follow instructions of the government regarding other expenses and keep records of those expenses.

Paurashava's expenditures have to be recorded carefully. A Paurashava cannot spend exceeding budget allocation and no expenditure can be made until the appropriateness and necessity of the expenditure are confirmed. Paurashavas have to carefully watch condition of their fund. Payments of salaries, allowances and all other relevant expenses of the office need to be regarded as responsibility. The fund and grants allocated to any specific project cannot be spent for any other purposes without prior approval of the releasing authority. In addition, no expenditure can be made without a bill.

All books and registers of accounts have to be bound with page numbers before its use. All books and registers with page numbers and the purpose of its use need to be certified by the Mayor. Accounting records cannot be kept on open sheets in any case.

Paurashavas have to keep books and registers listed in the table below according to the Bengal Municipal Account Rules 1935:

Books and registers Paurashavas have to keep

(1) Cash book of the cashier	(12) Other taxes
(2) Cash book of the accountant	(13) Donation
(3) Abstract Register (Received)	(14) Loan
(4) Abstract Register (Payment)	(15) Advance Register
(5) Quarterly and Annual Accounts Register (Received)	(16) Advance payment for civil works
	(17) Advance accounts
(6) Quarterly and Annual Accounts Register (Payment)	(18) Civil works through master role
	(19) Investment register
(7) Receipt book	(20) Register for the fixed assets
(8) Valuation of the house and building, and tax assessment form	(21) Store register for the store items
	(22) Stamp register
(9) Tax on the annual evaluation of the building and land	(23) Cheque book
	(24) Salary and allowance register
(10) Tax on profession	(25) Leave register
(11) Tax on animals and non-motorized vehicles and license	

Paurashavas have to prepare an annual financial statement at the end of every fiscal year. A copy of the annual financial statements has to be placed at conspicuous place of its office (Section 93 (2) and (3) of Paurashava Act 2009).

3.6.4. Audit

Auditing is one of the processes of examining or evaluating whether financial management is conducted properly following relevant laws, rules and procedures. Audits can be conducted in two ways: (A) pre-audit; and (B) post-audit.

(A) Pre-audit: The examination of the appropriateness of any demand before payment against it is defined as pre-audit.

(B) Post-audit: The examination of the appropriateness of any demand after payment against it is defined as post-audit.

In the case of Paurashavas, post-audit is usually conducted and there are generally three types of post-audit :(1) internal audit; (2) external audit; and (3) government audit.

Internal audit

Internal audit is the system of audit conducted by the Paurashava authority. Under this audit system, the Standing Committee on Accounting and Audit of the Paurashava conducts audit on income and expenditure accounts once in every year and submits a report in the general meeting of the Paurashava Council.

External audit

Audits conducted by external independent auditors with qualifications appointed by the Paurashava are called external audit. External auditor conducts audit considering the following issues:

- Whether all financial transactions of the Paurashava have been done following appropriate approval and rules;
- Whether all of the income and expenditure accounts of the Paurashava are kept properly;
- Whether all types of fund received by the Paurashava are deposited to its bank accounts after recording them in accounting books;

- Whether the preparation and approval of the budget and expenses following it are made properly and whether, if necessary, the budget was revised according to rules;
- Whether all expenses have been paid by account payee cheque after inclusion in the accounts;
- Whether various collections have been deposited in proper accounts and the amounts shown in the receipts have been recorded in cashbooks properly;
- Whether taxes were assessed and collected following government decisions and rules;
- Whether all files related to accounts are preserved properly;
- Whether all vouchers on expenditure are preserved properly; and
- Whether asset registers are preserved properly.

The auditor submits an audit report after completing the audit so that the Paurashava can prepare for the government audit by resolving the arguments mentioned in the report.

Government audit

The supreme audit institution of Bangladesh is the Office of Comptroller and Auditor General (OCAG) The OCAG possesses the authority to examine all files, books, receipts, documents, cash money, stamps, securities, stores and other public assets entrusted to any person engaged in the activities of the Republic, according to Section 128(1) of the Constitution. The audits OCAG conducts are post-audits as they examine the documents of the previous fiscal year. Audit teams conduct audit for a portion of accounts-related documents, bills and vouchers, instead of all documents, which is called test audit. It is also called regulatory audit as it examines whether the tasks are done according to rules developed for completing the tasks or following government orders. Recently "efficiency audit" and "performance audit" have been introduced to make audit results more effective.

Accounts of each Paurashava are audited by the government after a certain time specified by the government. The audit authority submits an audit report to the Paurashava and sends a copy to the government. Audit reports mention the following issues along with other important issues:

a) Misappropriation of fund;
b) Loss, waste or misuse of Paurashava fund;
c) Other irregularities in accounts keeping;
d) Names of the persons who are responsible, directly or indirectly, for the irregularities mentioned in (a), (b) and (c) above; and

The Paurashava has to take necessary action swiftly on all the issues related to irregularities identified by the audit authority and inform the audit authority and the government about action taken.

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Audit code

The Audit Code of the government defines the jobs of Director General of Audit, which are as below (Act no. XXIV of 1974):

1. To ensure whether the accounts have been kept properly in prescribed formats and whether books, bills, vouchers and papers have been prepared/ kept properly in favor of all the transactions; and
2. To ensure that books, bills, vouchers and papers are real and accurate.

An audit team does not interfere in administrative activities. But it does not mean that the team can only be engaged in finding out limitations. The audit team may advise the head of the local office about the budget and accounts related record keeping and provide proposals/suggestions on issues related to audit and accounts for administrative cost control.

According to Chapter 7 of the Local Audit Manual, the objectives of their audit are:

- To verify that the Paurashava prepares and submits annual financial statements timely incorporating all relevant information and disclose it;
- To check that those statements are complete, correct and free from misstatement and omission;
- To evaluate that the entities are operating efficiently and effectively and thereby providing basic services to citizens in the best possible manner;
- To examine that all taxes, fees, rents levied by the Paurashava are assessed strictly in accordance with rules;
- To verify that all receipts due are collected and promptly deposited into the relevant account of the Paurashava; and
- To check that all expenditures are authorized and incurred in accordance with rules.

</div>

Responsibility of Paurashava in audit process

Audit is very important for any institution. The financial management of the institution becomes transparent, accountable and sustainable through regular audits. The elected representatives, officers and staff members should take audits positively. In no situation, any audit team should be treated as an opponent. All files and documents should be ready and updated after receiving the audit schedule. A check list of the requirements of the auditors needs to be prepared on the very first day of the audit and files and documents have to be provided based on the checklist. Specifically Paurashava is responsible to:

- Provide all books on accounts of the Paurashava and other documents at the request of the audit team:
- Provide answers correctly to questions from the audit team; and
- Provide information according to the requirement of the audit team during the audit process.

Resolving audit arguments

Though there is no mathematical way to resolve audit arguments, the following approaches are helpful for Paurashavas:

- Respect finance-related rules and regulations keeping the concept of transparency and accountability in mind;

- Maintain healthy commutation with audit team and have discussions among concerned members of the Paurashava about relevant issues during audit and also after receiving audit reports;
- Providing proper answers within a prescribed time schedule after receiving audit report.
- Take stern action against persons responsible for delaying resolving audit arguments.
- Send proper persons with knowledge on related issues to bilateral/trilateral meetings and give importance to implementation of agreed recommendations; and
- Involve the Standing Committee on Accounts and Audit in resolving audit arguments.

The following matters are important to resolve audit arguments:
- The broadsheet answer of general audit arguments have to be submitted by the Paurashavas to the concerned audit authority within the shortest time possible with a copy to the Local Government Division;
- The broadsheet answer to advanced audit arguments has to be submitted through the Local Government Division to the concerned audit department within 7 days;
- In the case of audit arguments of FAPAD the broadsheet answer has to be submitted through the Local Government Division to the concerned audit department within 7 days.
- The broadsheet answer of audit argument recorded by the Auditor General have to be submitted through the Local Government Division to the audit authority within 3 days.
- As being the income and expenditure officer, the mayor of the Paurashava has to communicate with the concerned audit department to initiate measures for audit settlements.
- Audit arguments presented in the Public Accounts Committee (PAC) of the national parliament have to be urgently submitted 7 days prior to the PAC meeting to Senior Secretary/Secretary of the Local Government Division.

3.7. Budget formulation

3.7.1. Objectives of budget formulation

A budget is the statement of financial planning of an institution where the scenario of potential income and expenditure for a certain period of time is reflected. It is an outline of an assumed future programme indicating allocation of financial resources based on priority.

A budget is also a financial control system in which public financial resources are regulated. It serves to monitor whether expenditure is made to fulfill initially agreed purposes and to make necessary adjustments. In other words, it is an effective tool to ensure transparency and accountability to the citizens. Therefore budget formulation and its execution is one of the critical and difficult tasks for Paurashavas.

General objectives of budget formulation of a central/local government

✧ Allocate resources based on priority
✧ Control the use of financial resources
✧ Ensure transparency and accountability to citizen by providing the government's plan on the use of public financial resources

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3.7.2. Annual budget formulation process and role of stakeholders
Annual budget formulation process

The fiscal year of Paurashava commences on the 1st of July and ends on the 30th of June in the following year. Paurashavas start execution of their approved budget from the 1st of July. Paurashavas prepare its budget for the next fiscal year before the end of the current fiscal year.

According to the Paurashava Budget (Preparation and Approval) Rules 1999, Paurashavas commences budget formulation for the next fiscal year no later than three months before the end of fiscal year. The budget has to be approved by the Paurashava Council no later than 30 days before the start of the concerned fiscal year and send a copy to the Divisional Commissioner or to the Local Government Division (Section 92 of Paurashava Act 2009). The proposed budget needs to consider public opinions (Section 92 of the Act) and for this purpose, the Town Level Coordination Committee (TLCC), a committee for dialogue with citizens, can be utilized. The approved budget is announced to the public, in many cases through "open-budget meetings" inviting citizens.

The budget formulation process is depicted in the chart below.

Budget formulation process

Budget Formulation Process	**By the end of March**	(1) Paurashavas start budget formulation
	April - May	(2) Budget is discussed in TLCC meetings and comments of citizens are incorporated.
	By the end of May	(3) Budget is approved by a special meeting of the council (4) Budget is sent to LGD by the end of May.
	June	(5) Budget is announced to the public through an open budget meeting. (6) Budget is sanctioned by the end of June after revision by the government (if any).

1July	(7) Paurashavas start executing budget.

July – June	(8) Budget monitoring

Role of stakeholders in budget formulation process

Annual budget formulation through participation of local people and civil society members is essential in order to ensure transparency, accountability and better utilization of local resources for providing desired level of municipal services to the people and the development of infrastructure facilities.

The budget formulation process involves a number of actors including citizens. Each of them has different roles to play. The roles of each stakeholder are not prescribed in any rules but in general the following role is expected for each stakeholder.

Role of stakeholders in budget formulation

Concerned persons/institution	Roles
Mayor	Initiate the budget formulation process • Provide guidance and instructions to Paurashava officers to prepare a draft budget. • Chair council meetings and TLCC meetings to discuss a draft budget and finalize it
Councilors	Provide opinions and suggestions on a draft budget • Discuss a draft budget in the Council and TLCC meetings

	• Approve the final draft budget in a special meeting of the Council
Standing Committee on Administration and Finance	(TOR of the committee needs to be determined by by-law to be prepared by each Paurashava.)
Secretary and Accountant	Prepare an initial draft and make necessary adjustments to the draft • Collect information from sections of the Paurashava to estimate revenue and expenditure of the next financial year • Prepare an initial draft budget in consultation with the Mayor • Modify the draft according to resolutions made in the Council and TLCC meetings.
Other officers	Provide required information for budget preparation
TLCC members	Provide opinions on draft budget through TLCC meetings

3.7.3. Composition of annual budget

A budget document of Paurashava is composed of three budgets: (a) revenue budget; (b) development budget; and (c) capital budget, as specified in the Paurashava Budget (preparation and approval) Rules 1999. Each budget consists of income part and expenditure part.

(a) Revenue Budget: Revenue budget is the budget prepared to meet regular expenditures. The main sources of income for the revenue budget are taxes, rates and various kinds of fees, while the main expenditure heads of the revenue budget are establishment expenses (honorarium, salaries and allowances, utility bills, etc.), education, health and sanitation expenses. According to the Paurashava Budget (preparation and approval) Rules 1999, the total establishment expenses cannot be more than 50% of the total revenue income.

Revenue surplus

If revenue income exceeds revenue expenditure, the surplus is transferred to the development account and can be spent for development activities. For this reason, it is very important to collect taxes, rates, fees, etc., to expand activities of the Paurashava.

(b) Development budget: Development budget is the budget prepared to initiate development activities of the Paurashava with the funds received from the government, development partners and other sources. Revenue surplus transferred from revenue budget is also a part of development budget.

(c) Capital budget: According to the Paurashava Budget (preparation and approval) Rules 1999, capital budget represents the following income and expenditure transactions:

Income:
- Loan received by the Paurashava;
- Collection of loan provided by the Paurashava;
- Income from investments and securities;
- Fund transferred to the gratuity fund of the officers and staff members of the Paurashava; and
- Fund transferred by the Paurashava in depreciation fund.

Expenditures:
- Repayment of loan by the Paurashava;
- Loan paid (disbursed) by the Paurashava;
- Purchase of securities and other investments;
- Any expenditures from depreciation fund; and
- Actual expenditure for the gratuity of the officers and staff members of the Paurashava.

Paurashavas prepare their annual budget documents covering the three types of budgets mentioned above using the following formats specified in the Paurashava Budget (preparation and approval) Rules 1999:

- Form Ka (See Attachment 1): the summary of a Paurashava budget, which is the brief form of income and expenditure under (a) revenue budget, (b) development budget and (c) capital budget;
- Form Kha (See Attachment 2): the details of the budget summarized in Form Ka for (a) revenue budget, (b) development budget and (c) capital budget;
- Form Ga: a list of regular officers and staff members with their name, designation, salary, salary scale and their bonus and required amount for it;
- Form Gha: a list of contract-based staff and related information; and
- Form Uma: Details of the fund received from the government for any special project.

The annual budget prepared as above can be revised according to the execution status and approved in any time before the closing of the fiscal year if necessary, following Section 6, 7 and 8 of the Paurashava Budget (preparation and approval) Rules 1999.

Attachment 1

<table>
<thead>
<tr>
<th colspan="4" align="center">**Form Ka**
(Section-3)</th>
</tr>
<tr>
<th>Description</th>
<th>Actual of previous year</th>
<th>Current year Budget or Current Year Revised budget</th>
<th>Budget of upcoming year</th>
</tr>
</thead>
<tbody>
<tr>
<td>**(A) Revenue account**
Income from part-1
Income from part-2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total income:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Revenue expenditure
Part-1
Part-2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditure:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand Total revenue surplus</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>**(B) Development account**
Government Donation
Revenue surplus
Others</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Income :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Development expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total budget surplus/shortage
Add: Opening balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing balance:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>**(C) Capital account**
Total income :
Total expenditure :</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing balance regarding capital account:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Attachment 2

Form Kha
(Section-3)
…………….. Paurashava's Budget

Fiscal Year: ………………………

(a) Revenue Account
Part-1

Income				Expenditure			
Head of Income	**Actual of Previous Year**	**Current Year Budget or Revised Budget**	**Budget of Upcoming year**	**Head of Expenditure**	**Actual of Previous Year**	**Current Year Budget or Revised Budget**	**Budget of Upcoming year**
Taxes				General Establishment			
Tax on holding and land				Education Expenses			
---				----			
Sub-Total				**Sub-Total**			

Part-2

Income				Expenditure			
Head of Income	**Actual of Previous Year**	**Current Year Budget or Revised Budget**	**Budget of Upcoming year**	**Head of Expenditure**	**Actual of Previous Year**	**Current Year Budget or Revised Budget**	**Budget of Upcoming year**
Water Tax Connection Fees …				Salary and allowances of water section employees Electricity bill-for water supply … Depreciation Fund			
Sub-Total				**Sub-Total**			
Total Income (Part 1+2) **Opening balance** (Part 1+2)				**Total Expenditure** (Part 1+2) **Transfer to Development account** (Part 1+2) **Closing balance** (Part 1+2)			
Grand Total				**Grand Total**			

(b) Development Account

	Income				Expenditure		
Head of Income	**Actual of Previous Year**	**Current Year Budget or Revised Budget**	**Budget of Upcoming year**	**Head of Expenditure**	**Actual of Previous Year**	**Current Year Budget or Revised Budget**	**Budget of Upcoming year**
Government Aid				**Infrastructure:**			
				Road construction Road maintenance Bridge culvert construction …			
Revenue Surplus				Hat/Bazar(Market) Development			
Part-1				Bus Terminal Development			
Part-2				Bus Terminal Maintenance			
Donation			…	…			…
…			…	Others			…
Opening Balance				Closing Balance			
Total				**Total**			

(c) Capital Account

	Income				Expenditure		
Head of Income	**Actual of Previous Year**	**Current Year Budget or Revised Budget**	**Budget of Upcoming year**	**Head of Expenditure**	**Actual of Previous Year**	**Current Year Budget or Revised Budget**	**Budget of Upcoming year**
Loan received				Loan repayment			
Loan refund				Loan payment			
Received from Investment				Miscellaneous			
…				…			
Total Receipts				**Total Expenditure**			
Opening balance				Closing balance			
Total				**Total**			

3.8. Procurement

3.8.1. Concept and classification of procurement
Procurement and procurement management

Procurement means purchasing something at the intuitional level in line with rules and regulations. Institutions refer to the central government, semi-governmental organizations and local government institutions. 'Procurement of something' means purchasing or hiring of goods, acquisition of goods through purchasing and hiring, execution of works, appointment of service-providing organization for service-oriented works, or receiving consultancy services.

There are two parties involved in the execution of procurement: one is the 'purchaser' and the other is the `supplier'. For proper procurement activities between those two parties, some conditions, disciplines and obligations have been arranged as rules. The process to make sure that procurement activities are executed in accordance with those rules is called procurement management.

> This chapter was prepared according to PPA 2006 and PPR 2008 (amended November 2016), and applicable for training. The issues discussed in this chapter will be subject to amendment of PPA 2006 and PPR 2008 (amended November 2016) in the future.
>
> If there is anything contradictory in this chapter to the original act and rules, those will have to be followed. The latest revision of PPA 2006 and PPR 2008 will have to be followed for actual procurement

Classification of procurement

There are three types of procurement on the basis of items to be procured.

(1) Procurement of goods

Procurement of goods means purchase of any kind of raw materials in hard, liquid or gaseous form, materials and machinery, products or anything similar to them. Electricity, steel, bricks, etc., are included in goods.

(2) Procurement of works

'Works' means construction, reconstruction, demolition, repair, maintenance or renovation, etc., of a building or infrastructure, or also means infrastructure services ancillary to these 'works. Goods are also procured in works, such as bricks, wooden blocks, rods, cement, sand, stones, etc., as construction materials.

(3) Procurement of services

There are the following three categories of services:

1) 'Related services' refers to services related to the supply of goods including transportation, insurance, installation, preservation, etc., of supplied goods. The reason behind calling them services is that no goods or resources are collected in exchange for them.
2) 'Physical services' refers to services with measurable outputs including: (a) services related to supply of goods and execution of works (e.g. facilities, operation and maintenance of machineries, survey and digging for exploring minerals); and (b) individual service-providing contract (e.g. security services, catering services geological services).
3) 'Intellectual and professional services' are performed by consultants (e.g. consultancy services provided by consultants, design, supervision of work, or transfer of practical knowledge).

Methods of Procurement

Procurement of goods, works and services can be executed by the following methods:

1) Direct Purchase Method (DPM);
2) Request for Quotation Method (RFQM);
3) Open Tendering Method (OTM);
4) Limited Tendering Method (LTM);
5) Two Stage Tendering Method (TSTM);
6) International Tendering Method (ITM); and
7) Framework Contract.

In most cases, DPM, RFQM, OTM and LTM are used. Brief explanation of the four methods is given below (Rule 39 (22)).

1) Direct Purchase Method (DPM)

DPM is used more often than other methods in case of emergency. Rule 81 (revised) of the Public Procurement Rules (PPR) 2008 provides that:

(1) The purchaser can purchase directly low price goods and urgent and necessary services according to the price and annual expenditure limits descried in the schedule II of PPR 2008.
(2) Considering the category of procurement the purchaser can conduct any procurement through a purchase committee consisted of not exceeding three members
(3) In case of direct purchase, payments for purchase may be made by cash or check and no purchase order or contract is required.

The limit of annual purchase through DPM is fixed at Bangladesh taka not exceeding 25,000 for each of the procurements, but up to 5 lakhs taka in a year.

2) Request for Quotation Method (RFQM)

The process of requesting suppliers to submit quotation within the limit of approved budget for supplying product and civil works in the rational and market rate without publishing the notice in the newspaper is called RFQ method.

3) Open Tender Method (OTM)

In the procurement process through OTM, tenders are invited from all eligible tenderers through public advertisement. In case of procurement of any specific item in special situation or within the procurement limit, if the application of other procedures is not rational, OTM has to be followed.

4) Limited Tendering Method (LTM)

Only enlisted contractor or suppliers can submit tenders. LTM is applied in the cases in which there are only limited qualified suppliers or contractors due to special characteristics of the goods and related services, physical works and physical services to be procured or in which procurement of goods, works or services are needed urgently and application of other methods is considered unrealistic (Rule 63 of PPR 2008) (See 3.8.5 for details).

Differences between tender and quotation
Quotations are received in the cases of procurement of a limited amount while for the procurement of a larger amount, tenders are to be invited. • Quotation is for a limited scale while tender is for ranged larger scale. • The scope of participation by a larger number of contractors or suppliers in the case of tender while usually quotations are collected from three contractors or suppliers.

3.8.2. Public Procurement Act 2006 and Public Procurement Rules 2008
Public Procurement Act 2006
The Act is introduced in 2006 to conduct a large and wide range of government procurement activities properly and systematically. The entire activities regarding purchase of all types of goods, works and services are covered in the Act.

The Act was developed for the purpose of ensuring transparency and accountably in the procurement of goods, works and services using public funds, and providing equal opportunities and free and fair competition to all wishing to participate in such procurement.

The PPA will be applicable all over Bangladesh in the following cases:

• Procurement of goods, works or services by any procuring entity using public funds;
• Procurement of goods, works or services by any government, semi-government or any statutory body established under any law; and
• Procurement of goods, works or services using public funds by a company registered under the Companies Act 1994.

Public Procurement Rules 2008
The government introduced PPR 2008 under the power provided in Section 70 of PPA. All procurement by the fund of the government or donor-funded projects has to be executed under PPR 2008.

Contents of the Public Procurement Rules 2008
First Chapter: Introduction Second Chapter: Preparation of tender or proposal, committee, etc. Third Chapter: Policies regarding procurement Forth Chapter: Procedures and implementation of purchase of products and related services, works and civil works related services Fifth Chapter: Procurement procedures Sixth Chapter: Procurement of professional services Seventh Chapter: Professional misconducts, etc. Eighth Chapter: Utilization of electronic operating procedures (e-GP) in government procurement, etc.

The definitions of the main terminologies used in PPR 2008 are given at the end of the Procurement Section of this handbook.

Punishment under PPA

Violation of PPA and PPR is punished as provided in Section 64 (3), (4) and (5) of PPA as follows:

(3) An officer or employee to whom the Act applies, committing any act in contravention the Act, shall be guilty of misconduct or corruption under the Service Rules, and on those ground departmental proceedings may be initiated against him.

(4) As alternative or addition of sub-section (3) any of the officer or staff can be charged for criminal offence under concerned clause of Prevention of Corruption Act 1947 and where applicable, under Penal code 1860.

(5) If it seems that any person has offended any of the article of this act, the head of the procuring entity may declare that person as disqualified for that procurement activities and for future also.

3.8.3. Procurement process as per Public Procurement Rules 2008
Contractors and suppliers

There is a difference between suppliers and contractors. A person or organization that supplies only goods to any purchaser or organization is called a supplier. Generally a person or organization which is contracted to do some work especially for civil works is called contactor.

Procuring entities select the category of contractors based on their requirement. According to the paragraph 105 of the purchase manual of the Government of Bangladesh, contactors are classified as below.

- Bangladeshi producer/manufacturer
- Agent of a foreign producer/manufacturer
- Stockiest of domestic or foreign goods

A contractor shall meet the following eligibility requirements according to Rule 48 of PPR 2008:

(1) To have professional and technical qualifications and experience to execute works, supply goods or provide services proposed;
(2) To have financial capability, suitable equipment and other physical facilities or have access through contractual arrangement to hire or lease such equipment or facilities where necessary;
(3) To have the capacity to provide after-sales services;
(4) To have managerial capacity, experience, reputation and ethics;
(5) To have appropriate manpower in terms of numbers and skills required to implement the contract;
(6) To be legally entitled to implement the agreement and additional agreement, if any, in the period of ongoing work
(7) To be able to certify that they have fulfilled their obligations to pay taxes and other social liabilities under applicable laws;
(8) To have the license to work for the purchasing institution;
(9) To be registered for VAT under Section 15 of the Value Added Tax Act;
(10) To have the ability to implement the contract, for which the tender or proposal has been submitted; and

(11) To be not debarred by any procuring entity or not convicted of fraud, corruption, collusive practice or coercion by any court of law.

Rules and process regarding Request for Quotation Method (RFQM)

RFQM is often used in procurement practices. PPR 2008 sets conditions and procedures to be followed for adoption of RFQM as below.

(1)   A procuring entity may undertake procurement by means of the RFQM for off-the-shelf goods and related services, low-value simple works and physical services, provided that the estimated value of such procurement shall not exceed the threshold separately specified for revenue and development budget in Rule 69 (1).

(2)   The head of the procuring entity shall strictly control the use of the RFQM in order to ensure that there is no abuse and that its use by the procuring entities is restricted to the items specified in PPR 2008.

(3)   A decision to use RFQM shall be approved in writing by the head of the procuring entity or an officer authorized by him/her unless the RFQM was scheduled in the procurement plan approved under Rule 16 (7).

(4)   The following issues need to be considered to apply RFQM:
   - Procuring entities shall not use the RFQ Method as means to either bypass more competitive methods of tendering or split large potential contracts into smaller ones solely to allow the use of this method;
   - RFQM should not require complex documentation or all the formalities of a full tendering process;
   - Tenderers may be required to furnish documentary evidence(s) demonstrating its eligibility by providing a valid trade license, Tax Identification Number (TIN), VAT registration and bank solvency certificate;
   - Tenderers shall be requested to quote prices or rates in a process similar to those in Open Tendering Method;
   - The evaluation criteria to be used shall be stated in the requests for quotations considering type and value of goods and related services and low value simple works or physical services to be procured using RFQM:
   - Procuring entities shall use the standard document specified for RFQM;
   - No tender or performance securities are required when RFQM is used;
   - Requests for quotation do not need to be advertised in the newspaper but, for the minimum circulation, procuring entities shall publish that advertisement in its website, if any, and its notice board, and shall send it with request for publication to the administrative wing of other procuring entities nearby;
   - The procuring entity shall not charge any fees for RFQ document;
   - Time for invitation shall be kept minimal but reasonable within the threshold specified in Schedule II of PPR 2008;
   - The procuring entity shall carefully select the tenderers to be invited to submit quotations for procurement of goods or works taking into account its specific requirements as well as the reputation and capacity of the tenderers; and
   - The procuring entity shall request quotations from as many tenderers as practical and shall obtain and compare at least three responsive quotations to establish the competitiveness of the quoted price.

> **Price limit of procurement of goods and related services, and works and physical services through RFQM (Revised rule 8(2), March 2011)**
>
> **For procurement under revenue budget**
> - For procurement of goods and related services, 2 lakh taka for each case and 10 lakh taka for each year
> - For procurement of works and physical services, 5 lakh taka for each case 25 lakh taka for each year
>
> **For procurement under development budget**
> - For procurement of goods and related services, 5 lakh taka for each case and 20 lakh taka for each year
> - For procurement of works and physical services, 10 lakh taka for each case and 50 lakh taka for each year

3.8.4. Steps of inviting tenders
Tender or proposal invitation involves the following steps:

(1) Formation of Tender Evaluation Committee;
(2) Preparation of technical specifications;
(3) Preparation of estimates;
(4) Preparation of tender proposal documents;
(5) Publication of tender notice;
(6) Sale of tender documents;
(7) Submission and receipt of tenders;
(8) Opening of tenders;
(9) Evaluation of tenders;
(10) Approval of award recommendation;
(11) Issuance of notification of award; and
(12) Signing of contract.

Each step is explained below.

(1) Formation of Tender Evaluation Committee
A Tender Evaluation Committee (TEC) comprised of 5 to 7 members has to be formed. Among them, at least 2 members have to be from outside the procuring entity and experts with technical knowledge. The presence of at least five members including the two external experts is required for evaluation and their signature on the evaluation report is necessary. The composition of TEC cannot be changed without relevant reasons.

(2) Preparation of technical specifications
A procuring entity prepares technical specifications for goods, works or services to be procured. Technical specifications shall, where appropriate, be expressed in terms of performance or output requirements, rather than specifications linked directly to design or descriptive characteristics which may tend to limit competition. There shall be no reference, in technical specification of goods, to a particular trade mark or trade name, patent, design or type, named country of origin, producer or service supplier.

(3) Preparation of estimate

An estimate has to be prepared on the basis of the cost of supplying any goods, construction or installation of any works including those for related and support services to be provided by the supplier. The estimate includes VAT and taxes to be paid by the supplier.

(4) Preparation of tender or proposal documents

A tender schedule or terms of reference including specifications has to be prepared. The procuring entity shall set out clearly the following information and conditions in the tender or proposal documents:

- Description of the works and physical services to be carried out;
- Drawings and location of the works;
- Description of the goods and related services to be supplied;
- Location of delivery or installation;
- Schedule for delivery and completion;
- Minimum performance requirements;
- Warranty, defects liability and maintenance requirements;
- Currency(ies) the tenderers shall quote in the tenders and the applicable date of its exchange rate;
- Amount(s) and currency(ies) of tender security and performance security;
- Terms and mode of payment of the contract price;
- Minimum insurance coverage; and
- Any other relevant terms and conditions.

Tender security (Rule 22 (3) and (4))

The tender security has to be fixed in a lump-sum amount to discourage irresponsible tenderers. It has to be mentioned in the tender documents clearly and cannot be mentioned in percentage of the estimated contract price. The fixed amount has to be a maximum of 3% of the contract price.

Example: If the approved price of any tender is taka 5 lakh, the security amount will be taka 15 thousand at the rate of 3% of the contract price, taka 10 thousand at the rate of 2%, and taka 5 thousand at the rate of 1%.The amount of security has to set by reducing some amount from the amount calculated as such so that tenderers cannot determine the contract price of the tender. In this regard, the amount of security may be fixed at taka 14 thousand at the rate of 3%, taka 9 thousand at the rate of 2%, and taka 6 thousand at the rate of 1%. In the case of high rate of contract amount, the security can be fixed at the rate of 2% or even 1% of the price.

Two percent (2%) of the total value of the items or lots offered in one tender security is applied in the case of item-by-item tenders or lot-by-lot tenders containing lots with less than five items in a lot.

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(5) Publication of tender notice

A tender notice is advertisement in the newspapers and other media to invite tenders from sellers, contractors or suppliers in case of procurement of goods, works or services at the institutional level. In response to the tender notice, interested prospective tenderers can collect tender/proposal documents from the office of the procuring entity at a fixed price and submit their supply proposals on the basis of

the tender/proposal documents. This proposal is known as tender.

The notice has to be published in the newspapers to inform more suppliers or contractors. In this way, the most qualified contractor or supplier can be selected, and goods, works or services can be procured at a competitive price, and the quality can be maintained. On the basis of the price of tender documents or terms of reference, it has to be circulated widely or limitedly for publicly. The notice has to be published in two national dailies (one English and one Bangla) and posted on the notice board of the Paurashava office. The notice has to be published on the website of concerned organization and CPTU in the case of e-GP (Rule 37(1) and 126(3)).

Paurashava can publish the notice for 2 consecutive days in a daily newspaper, when the official estimated cost is a maximum of taka 5 lakh.

There are the following types of invitation for tenders on the basis of their arrangement and characteristic and wideness.

- Open Tender: Tender notice is open to all. Any eligible contractor or supplier can participate in the tender submission process.
- Restricted Tender: Tender invitation is not open to all. Only listed contractors or suppliers can submit tenders.
- International Tender: Tender notice is published with scope of participation of contractors or suppliers from outside the country to supply goods, works or services.

(6) Sale of tender documents
A price of tender documents has to be fixed. It is to be noted that the price of tender documents is fixed according to the price of procurement. Tender documents are sold to interested qualified contractors, suppliers or consulting firms at the fixed price.

(7) Submission and receipt of tenders
The tenders are to be submitted with signature and in a sealed envelope within the time schedule mentioned in the tender notice at specified place or places.

(8) Opening of tenders
The tender collecting institution opens tenders publicly at the time and place mentioned in the tender notice. Tenders have to be opened in the presence of the members of the Tender Opening Committee. Tenderers or their representatives can be present at the time of tender opening. The total tender prices and the amount of tender security have to be recorded. If any tender is not opened publicly, it will not be considered and be returned.

The Tender Opening Committee has to be formed with one member from TEC and two from the procuring entity and other organizations. Its constitution is: (a) Chairperson; (b) Member; and (c) Member-secretary.

(9) Evaluation of tenders
The following procedures have to be followed to examine and evaluate tenders:

- TEC examines and evaluates tenders;
- TEC makes recommendations for award in an evaluation report;
- The members of TEC jointly certify that all the rules and regulations were followed during the evaluation and not leaving any important information out of consideration. In addition, each of the

members of TEC individually certify that he/she has no business or other relations with any of the participating tenderers;

- At the time of scrutiny, the tenders with the proposals with higher or lower prices than the estimate shall not be rejected automatically;
- The tenderers may be asked to provide written explanations regarding their tender in order to facilitate selection and evaluation of tenders. But no action is to be taken on the basis of it, which causes any material deviation to the tender (such as: price, delivery schedule, quality, etc.); and
- The procuring entity can only correct arithmetical errors received during the evaluation. Such a correction is to be transmitted to the tenderer fast. The chairperson of TEC will put his signature on the requesting letter for a written explanation and on the requesting letter on arithmetical corrections.

There are a number of rules in selecting a successful tenderer. The important rules are mentioned below.

(1) The factor of comparison among responsive tenderers will be the offered price including all the taxes and duties other than VAT and comparable information described in the tender document. Whichever information is asked for in the tender document, those should be evaluated properly;

(2) The successful tenderer shall be the tenderer who submitted a responsive tender with the lowest evaluated tender cost, calculated upon the basis of factors affecting the economic value of tender specified in the tender documents. Delivery schedule is one of such factors and should be given importance in reviewing the appropriateness of the lowest price offered.

(3) If a tenderer offers a price significantly below the official estimate, TEC has to investigate the real reasons behind quoting such a low price and consider the tender non-responsive if it becomes very clear that this tenderer is inexperienced and cannot price a tender properly.

(4) If it is noticed after evaluation that the lowest tender price is higher than the budget allocation but within a range of the market price levels, TEC may recommend to award the tender and to sign the contract after reassessing and possibly reducing the requirements for the concerned procurement.

(5) The winning/successful tenderer should be awarded with work order and it should be sent within a specified time.

Some important documents mentioned in the tender notice have to be enclosed in the bidding documents for evaluating the primary qualification of the bidder. The following checklist can be used in evaluating qualifications of tenderers:

Checklist of Tender Evaluation Committee for the primary evaluation of the qualifications of tenderers

No.	The issue on reviewing the necessity	If correct, put a tick (✓)	Comments
1	License of contractor		
2	Enlistment of contractor		
3	Taxpayer Identification Number (TIN)		
4	VAT registration		
5	Bank account		
6	Experience		
7	Financial solvency		
8	Manpower with technical expertise		
9	Necessary equipment		
10	Professional and technical qualifications and skills		
11	Facilities to provide effective services after completion of supply or works		
12	Whether it is black-listed by any institution for failing to conduct any supply or works		

Rejection of tender (Rule 33(2))

The procuring entity may cancel a tender if:

- The price of the lowest evaluated Tender or Quotation exceeds the official estimate, provided the estimate is realistic; or
- There is evidence of lack of effective competition such as non-participation by a number of potential Tenderers; or
- The Tenderers are unable to propose the completion of the delivery or Works within the stipulated time in its offer, though the stipulated time is reasonable and realistic; or
- All Tenders, Quotations or Proposals are non-responsive; or
- Evidence of professional misconduct, seriously affecting the Procurement process, is established as per Chapter Seven; or
- Negotiations as per Rule 123 fail.

> **Validity of the tender**
>
> The validity of the tender may be different according to types of tender. It has to be mentioned in the tender notice. It is normally between 60 days and 120 days (Rule 19(1) and 117(10)).
>
> A procuring entity may, if justified by exceptional circumstances, request in writing a tenderer to extend the validity period of its tender before the expiration date at least 10 days before expiration of the validity of that tender (Rule 21(2)).

(10) Approval of award recommendation

The approving authority reviews and approves the award recommendation of TEC according to the rules. After overall consideration of the recommendation of TEC, the approving authority can:

(a) approve the recommendation; or
(b) ask TEC for explanation on any specific issue of the evaluation through the purchaser.

(11) Issuance of notification of award (NOA) (Rue 36(4))

Prior to the expiry of the tender validity period and within one week of receipt of the approval of the award by the approving authority, a procuring entity shall issue the Notification of Award (NOA) to the successful tenderer. NOA attaching the contract as per the sample given in the tender documents to be signed, shall state:

(a) Acceptance of the tender by the procuring entity;
(b) Price at which the contract is awarded;
(c) Amount of performance security and its format;
(d) Date and time within which the performance security shall be submitted; and
(e) Date and time within which the contract shall be signed.

NOA has to be accepted in writing by the successful tenderer within 7 working days from the date of issuance of NOA.

The documents included in the contract shall be as listed below in order of precedence:

(a) Contract agreement;
(b) Notification of award;
(c) Tender and the appendix to tender;
(d) Particular conditions of contract;
(e) General conditions of contract;
(f) Technical specifications;
(g) General specifications;
(h) Drawings;
(i) Priced bill of quantities or priced schedule of requirements; and
(j) Other document on communications through letters.

(12) Signing of contract (Rule 102(7))

The successful tenderer is requested to submit performance security within after receiving the notification of award in order to assure the implementation of the contract. Performance security has to be submitted within 14 days of receiving the NOA but not later than the date mentioned in NOA in the case of national tender and within 28 days in the case of international tender. The amount of the security is between 10% to 15% percent of the contract price.

Upon the confirmation of the authenticity of the performance security submitted by the tenderer, the officer authorized by the procuring entity and the successful tenderer sign the contract within 28 days of issuance of NOA.

3.8.5. Limited tendering method

The Limited Tendering Method (LTM) can be used following the rules below.

1) A procuring entity may undertake procurement by means of LTM in the following circumstances: (Rule 63)

    (a) When goods and related services and works and physical services, by reason of their specialized nature such as aircraft, locomotives, specialized medical equipment, contraceptives, telecommunication equipment, silos, ports, harbors, etc., are available only from a limited number of qualified potential suppliers or contractors;

    (b) When there is an urgent need for procurement of goods, works or services and it appears as such that open national or international competitive tendering would be impractical;

    (c) When the circumstances giving rise to the urgency were neither foreseeable by the procuring entity nor caused by delay on its part; or

    (d) When the government establishes a policy to standardize on a certain number of brands to cut down spare parts stock requirements and maintenance costs such as computers, laboratory equipment, research equipment.

2) The procuring entity may invite tenders from enlisted suppliers or contractors when required time and administrative cost for going through open tendering would be high compared to the value of the procurement subject to the threshold specified in Schedule II of PPR 2008.

3) In cases where the lowest evaluated tender price exceeds the threshold, the approval for award of contract shall be obtained from the next higher level of authority.

4) The limited tendering method shall not be used without prior approval of the head of the procuring entity or an officer authorized by him/her.

5) The submission of tender security shall not be mandatory under this method but the submission of performance security shall be required.

The following procedures should be taken for the use of LTM (Rule 64):

1) Procuring entities who need to purchase goods and related services of a specialized nature and who know the limitations on the availability of number of suppliers may directly invite tenders from potential suppliers:

2) Procuring entities who maintain updated lists of enlisted potential suppliers or contractors may, for procurement of goods, works or services for which open tendering would require more time and higher cost compared to the value of the procurement, invite tenders from those enlisted suppliers or contractors;

3) Advertisement on the procuring entity's website, if any, and where applicable a parallel advertisement in brief in the local press are recommended to increase competition and

transparency, if the objective for using LTM, i.e. saving time and money, is not defeated through such advertisement; and

4) Procuring entities who do not maintain updated lists of potential suppliers or contractors may use such lists that are maintained by other key procuring entities or such lists posted for this purpose by the Central Procurement Technical Unit (CPTU) on its website.

5) The time allowed for the submission of tenders shall be as specified in Schedule II of PPR 2008.

Purchase limit for the procurement from a listed contractor or supplier on the limited tender basis is shown in the box below.

Financial limit for use of LTM under enlistment (Rule 63(2), 12/8/2009 and 29/3/2011)

For goods and related services and service providing contract: a maximum of 25 lakh taka.
For works or physical service: a maximum of 2 crore taka.

3.8.6. E-Government Procurement

Government procurement in e-GP method means any procurement through implementing electronic method. For carrying out the purposes of the Act, any or all government procurement may be undertaken using electronic processing systems following the principles governing e-GP as prescribed by the Government. (Rule-128). In case of procurement following e-GP, should there be any conflict between the provisions of the e-GP rules and the provisions of the PPR-2008, then e-GP shall prevail.

Objectives of e-GP procurement:

The objective of e-GP procurement is to enhance the capacity and ensure transparency of public procurement through using comprehensive e-GP solution method in any or all the government organizations. E-GP is a single web portal, through which any of the procuring organization can perform their procurement related activities.

After introducing the e-GP method, 16 organizations of CPTU and 4 sectors (BWDB, LGED, RHD, and REB) are using this as pilot, at present, which have been used in 291 government organizations of at district and upazila level of that 4 sectors. (e-GP guideline)

Tender opening and registration of tender evaluation committee in e-GP method:

Firstly the tender opening and tender evaluation committee members need to get registered with prior approval from the procuring entity. The registered member can submit the evaluation of defined procurement and evaluation outcome as per the PPR 2008 and other guideline through entering the e-GP system. (e-GP guideline)

Formation of tender opening committee:

A tender opening committee consists of two members instead of three has to be formed as the tender proposal opening sheet prepared with e-GP, among the members one should be from the procuring entity and that member must be the member of tender evaluation committee also to satisfy the condition of e-GP method and also for the satisfaction of the procuring organization.

Formation of tender evaluation committee:

A tender evaluation committee for the e-GP method will have to form with maximum three members. Among the members one should be from the procuring entity to satisfy the condition of e-GP method and also for the satisfaction of the procuring organization.

Condition is that, all the activities regarding the e-GP should have to be performed in line with the Bangladesh e-Government Procurement (e-GP) Guidelines and other rules and regulations of the government prepared under the section 65 (2) of PPA 2006.

3.8.7 Other important information

Time of payment to contractor (Rule 39(29))

The procuring entity has to pay a certified amount within 28 days after issuing each certificate.

Duration of maintaining procurement-related documents (Rule 43(1))

The procuring entities have to maintain documents regarding their procurement activities for a minimum period of 5 years. It is more than five years in special cases with the approval of the chief or person authorized by the chief of the procuring entity.

Attachment: Definitions of terms related to PPA 2006 and PPR 2008

Terms	Definitions
CPTU	"CPTU" means the Central Procurement Technical Unit, established in the Implementation, Monitoring and Evaluation Division of the Ministry of Planning for carrying out the purposes of the Act and Rules.
Procurement	"Procurement" means the purchasing or hiring of goods, or acquisition of goods through purchasing and hiring, and the execution of works and performance of services by any contractual means.
Public Procurement	"Public Procurement" means procurement by any purchaser using public funds
Administrative Authority	"Administrative Authority" means the concerned procuring entity, head of the procuring entity and secretary of the Ministry or Division respectively.
Approving Authority	"Approving Authority" means the authority which, in accordance with the delegation of financial powers, approves the award of contract for the procurement of goods, works or services.
Public fund	"Public fund" means any fund allocated to a procuring entity under government budget, or grants or loan placed at the disposal of a procuring entity through the government by development partners or foreign states or organizations, and procurement by any government, semi-government and any other registered organization to carry out the vision of this act. .
Delegation of Financial Powers	"Delegation of Financial Powers" means the instructions with regard to the delegation of financial authority issued from time to time relating to the conduct of public procurement or sub-delegation of financial powers under such delegation.
Goods	"Goods" means raw materials, products and equipment and objects in solid, liquid or gaseous form, electricity, and related Services if the value of such Services does not exceed that of the Goods themselves;
Works	"Works" means all works associated with the construction, reconstruction, site preparation, demolition, repair, maintenance or renovation of railways, roads, highways or a building, an infrastructure or structure or an installation or any construction work relating to excavation, installation of equipment and materials, decoration, as well as physical services ancillary to works, if the value of those services does not exceed that of the works themselves.
Services	"Services" means goods related Services, physical Services, or intellectual and professional Services;
Intellectual and Professional Services	"Intellectual and Professional Services" means services performed by consultants with outputs of advisory, design, supervision or transfer of a knowhow, or any computer software or other information technology related or similar software development, or design and supervision of services regarding transfer of knowledge, and any other intellectual or professional services defined by the government gazette to serve the objective.
Consultant	"Consultant" means a person under contract with a procuring entity for providing intellectual and professional services.
Head of the Procuring Entity	"Head of the Procuring Entity" means the secretary of a Ministry or a Division, the head of a Government Department or Directorate; or the chief executive, by

	whatever designation is called, of a local government agency, an autonomous or semi-autonomous body or a corporation, or a corporate body established under the Companies Act.
Procuring Entity	"Procuring Entity" means a procuring entity having administrative and financial powers to undertake procurement of goods, works or services using public funds.
Project Manager	"Project Manager" is the person named in the contract or any other competent person appointed by the procuring entity and notified to the contractor who is responsible for supervising the execution of the works and administering the contract;
Quotation	"Quotation" means the priced offer in writing received from tenderers for the procurement of readily available standardized goods, works or physical services subject to the threshold value as prescribed by PPR.
Tender or Proposal	"Tender or Proposal", depending on the context, means a tender or a proposal submitted by a tenderer or a consultant for delivery of goods, works or services to a procuring entity in response to an invitation for tender or a request for proposal; and for the purposes of the PPA. Tender also includes quotation.
Tender Document or Request for Proposal Document	"Tender Document or Request for Proposal Document" means the document provided by a procuring entity to a tenderer or a consultant as a basis for preparation of its tender or proposal.
Tenderer	"Tenderer" means a person who submits a tender;
e-GP	"e-GP" means procurement by a procuring entity using electronic processing systems.
Schedule	"Schedule" means a schedule appended to PPR.
Advertisement	"Advertisement" means an advertisement published under Section 40 of PPR in newspapers, websites or any other mass media for the purposes of wide publicity.
Contractor	"Contractor" means a person under contract with a procuring entity for the execution of any works under PPA.
Opening Committee	"Opening Committee" means a Tender Opening Committee (TOC) or a Proposal Opening Committee (POC) constituted under Section 6 of PPA.
Tender Evaluation Committee	"Tender Evaluation Committee" means a Tender or a Proposal Evaluation Committee constituted under Section 7 of PPA,
Responsive	"Responsive" means qualified for consideration on the basis of evaluation criteria so declared and specified in the tender document or in the request for proposal document;
Contract Price	"Contract Price" is the price stated in the notification of award and thereafter as adjusted in accordance with the provisions of the contract.
Defect	"Defect" is any part of the works not completed in accordance with the contract.
Defects Correction Certificate	"Defects Correction Certificate" is the certificate issued by project manager upon correction of defects by the contractor;
Defects Liability Period	"Defects Liability Period" is the period named in the contract and calculated from the completion date.

Pre-Qualification	"Pre-Qualification" means a procedure for demonstrating qualifications as a pre-condition for being invited to tender;
Rules	"Rules" means the rules developed under PPA.
Quality	"Quality" means quality of goods, works or services.
Review Panel	"Review Panel" means a panel comprised of specialists to review complaints submitted by a person.
Framework Contract	"Framework Contract" means a contract, effective for a given period of time, between one or more procuring entities and one or more suppliers, establishing the terms governing the procurement of goods and related services, with regard to price, and, where appropriate, the quantity or quantities envisaged.
Force Majeure	"Force Majeure" means an event or situation beyond the control of the contractor, a supplier or consultant that is not foreseeable, is unavoidable, and its origins not due to negligence or lack of care on the part of the contractor; such events may include, but not be limited to, acts of the government in its sovereign capacity, wars or revolutions, fires, floods, epidemics, quarantine restrictions, and freight embargoes.
Provisional Sums	"Provisional Sums" means amounts of money specified by the procuring entity in the bill of quantities which shall be used, at its discretion, for payments to nominated subcontractors and other purposes detailed in the tender documents;
Force Account	"Force Account" means the arrangement for employing labors on a wage basis to meet up the departmental needs. Force Account may be used for hiring of direct labor for departmental needs in the value and annual aggregate amounts specified in Schedule II of PPR. Materials, tools and rental of additional equipment required to perform departmental works under Force Account may be procured using other procurement methods such as RFQ or Direct Contracting under Rule 76 of PPR.

3.9. Property registration and management

3.9.1. Properties of Paurashava

Paurashavas have the power to acquire, hold and hand over immovable and movable properties as per Section 4 (3) of Paurashava Act 2009. Several sections of the Act confer some power on Paurashavas and the government regarding management of Paurashavas' properties.

Power of Paurashavas on management of their properties as per Paurashava Act 2009	
Section 44(2)	A Paurashava may: • Manage, maintain, inspect, develop or improve any property which is owned by or vests in it or which is placed under its charge; • Acquire by grant or buy any immovable or movable property; and • Acquire property out of the Paurashava area, if needed, with the permission of the government.
Section 45(1)	• If the Paurashava needs to acquire any land nearby a road, it can acquire that piece of land after taking prior approval from the government
Section 46(1)	• A Paurashava can lease or sell its movable properties through open competition according to the decision of the Paurashava Council and immovable properties can be used for lease or rent following the same process. • A Paurashava can sell or hand over any property with prior approval of the government.

Power of the government on the control of Paurashava's properties	
Section 44(1)	The government may: • Develop rules for management, maintenance, improvement and development of the property belonging to or vesting in Paurashava; • Regulate the handover of the properties owned by or vested in Paurashava; • Provide for the acquisition of such immovable properties, if the Paurashava requires; and • Use such properties for social development purposes.

Acquisition of properties by Paurashava

Paurashavas can acquire properties in three ways:

a) Acquisition (Section 44 (2-d) and 45 (1) of Paurashava Act 2009);
b) Donation from any person or organization (Section 44 (2-c)); and
c) Direct purchase (Section 44 (2-c)).

In addition, if any property of the government or any other organization is entrusted to a Paurashava, the Paurashava operates, manages and preserves the property.

The properties of Paurashava can be classified as below according to their usage and nature.

Classifications of Paurashava's properties

```
                              ┌──────────────┐
                              │   Property   │
                              └──────┬───────┘
              ┌──────────────────────┴──────────────────────┐
   ┌──────────────────────┐                      ┌──────────────────────┐
   │  Immovable property  │                      │   Movable property   │
   └──────────┬───────────┘                      └──────────┬───────────┘
      ┌───────┼────────┐                            ┌────────┼─────────┐
   ┌──────┐┌────────┐┌───────────┐            ┌─────────┐┌──────────┐┌────────────┐
   │ Land ││Building││   Other   │            │ Vehicle ││Machinery ││Furniture & │
   └──────┘└────────┘│Infrastructure│         └─────────┘└──────────┘│ equipment  │
                                                                     └────────────┘
```

Land	Building	Other Infrastructure	Vehicle	Machinery	Furniture & equipment
• Park • Play-ground • Open land • Land beside the road • Trees on the land • Graveyard/ cemetery	• Paurashava office building • Community center • Paura market building • Library • School building • Toilet • Slaughter house, etc.	• Road/ footpath • Drain • Water supply line/ structure • Street light • Bus terminal,	• Jeep • Bus • Track • Motor cycle/ tractor/ trolley etc. • and useless vehicles	• Road roller • Survey equipment • Beam lifter • Mixture machine • and useless vehicles	• Table, chair, almirah, etc. • Computer • Photocopy machine • Generator • Air cooler • Projector, etc. and useless furniture

Property registration

Paurashava's public services are provided by using resources and properties at its disposal. The first and most important step of proper management of immovable and movable properties of a Paurashava is to maintain the register of those properties. Updated information on description of properties, ownership and usage is recorded in the register. Paurashavas become able to provide services to the citizens with more efficiency and in a planned manner through efficient and effective use and control of properties by properly using information written in the register.

The register has to be updated regularly because of entrance or exit of any property. Paurashavas need to prepare a list of its immovable and movable properties at the end of each fiscal year. Auditors will examine the property register during audit and check if actual properties match information in the register and provide comments if any.

3.9.2. Management of Paurashava's properties
Importance of management of Paurashava's properties
Property management is a process of making and implementation of decisions on acquisition, operation, maintenance and development of Paurashava's properties. The ultimate purpose of property management is to provide all possible service facilities to the citizen of the Paurashava area. Paurashava's properties play an important role for economic development of the area and it works as equipment for service delivery to citizens. Paurashavas provide citizens with various types of services by using its infrastructures and machineries, and collect fees/taxes as charges for those services. The quality of the services of a Paurashava depends on the quality of their properties used for providing those services. At the same time, it is very important for Paurashava to operate and maintain their infrastructures and machineries because quality services motivate citizens to pay taxes, fees, etc., to receive them.

Process of property management by service sectors
At the beginning of property management of Paurashava, an important task is to classify properties according to their use and nature and take different approaches based on those classifications. The processes of property management based on such classifications are described below in brief.

Property management by sector

Service sector	Properties	Process of property management
Urban transportation	Road/ footpath/ bridge/ culvert/ parking area/ bus terminal/ track terminal and street light	• Preparation of the work plan for the use and maintenance of infrastructures for the fiscal year and proper implementation of the plan. • Preparation of a list of roads with category of roads according to capacity, length, and type (cemented/ semi cemented/ earth), and keeping that list in the Paurashava office, and control vehicles as per the category of the roads. • Preparation of by-laws/ regulations for the operations and use of bus and track terminals, street lights, etc. • Regular monitoring, evaluation, examination, and problem identification by concerned standing committee and discussion of the results in the meeting of the Paurashava Council.

Water supply and sanitation	Water supply line, production tube well, treatment plant, overhead water preserver, hand pump, public water tap, water meter, community latrine/ public toilet, wash station, septic tank.	• Preparation of policy and appointment of inspectors to inspect and keep water supply uninterrupted, prevent misuse of water, and inspect all infrastructures for sanitation. • Appointment of efficient manpower for operation, use and maintenance of machineries. • Regular monitoring, evaluation, examination, and problem identification by concerned standing committee and discussion of the results in the meeting of the Paurashava Council.
Water disposal and cleanness	Drain and outfall, dustbin, place for dumping the waste, and dumping ground	• Creation of public awareness as per an annual plan to prevent people from throwing waste in small drains in the residential areas. • Keeping large drains covered and making drains clean every three months. • Regular monitoring, evaluation, examination, and problem identification by concerned standing committee and discussion of the results in the meeting of the Paurashava Council.
Paurashava facilities	Paurashava building, Paurashava auditorium, Paurashava market, school library, Paurashava park, community center, community clinic, charitable health center, Paura health center, kitchen market, slaughter house, grave yard and cemetery, pond and water reservoir.	• Keeping the Paurashava and surrounding areas clean, and checking furniture whether that are usable or not. • Preparation and implementation of policy regarding use of Paurashava auditorium, Paurashava markets, school libraries, Paurashava parks and community centers, kitchen markets and slaughter houses, grave yards and cemeteries, ponds and water reservoirs. • Regular monitoring, evaluation, examination, and problem identification by concerned standing committee and discussion of the results in the meeting of the Paurashava Council.
Machineries for the operation of the Paurashava office	Computer and peripherals, photocopy machine, fax, projector, telephone/ mobile, calculator, generator, air conditioner, electric fan, refrigerator, machineries for survey, etc.	• Preparation and implementation of policy and annual work plan regarding use and maintenance of the machineries of the Paurashava through the concerned division. • Evaluation of the progress of implementation of the policy and work plan regarding use and maintenance of the machineries of the Paurashava in the meeting of the Paurashava Council every three months.
Machineries and vehicles of	Jeep, bus, track, motorcycle, bicycle, garbage track, garbage	• Preparation and update of the list of vehicles and machineries of the Paurashava through concerned

the Paurashava	van, water lorry, road roller, vibrator, beam lifter, auto rickshaw and vacuum tanker.	division and preservation of the list in the Paurashava office. • Arrangement of necessary training for the personnel of the Paurashava to improve their efficiency in the operations and maintenance of the machineries of the Paurashava. • Regular monitoring, evaluation, examination, and problem identification by concerned standing committee and discussion of the results in the meeting of the Paurashava Council.

3.9.3. Lease of Paurashava's properties

Major properties of Paurashava which are leasable are:

1) Haat/Bazar;
2) Pond/Water body;
3) Shops;
4) Buildings;
5) Bus/ truck terminals, and auto rickshaw stand ;
6) Public toilets;
7) Land beside road; and
8) Ferry ghats/Launch ghats/Terminals.

Paurashavas can lease or sell movable properties through open competition according to Section 46 (1) of Paurashava Act 2009 and based on a decision of the Paurashava Council. Immovable properties can be leased out also through open competition.

For leasing of properties, Paurashavas have to follow the "Policy regarding the management, lease procedure and distribution of income from that" issued by the Local Government Division on September 21, 2011 in the Letter No. 46.041.030.02.00.2011.870 and overall guidelines. According to the rules, the following issues need to be considered when leasing out properties:

a) Identifying the leasing authority on the basis of location and leasing price of the property to be leased out;
b) Following the prescribed tendering procedures for leasing;
c) Constituting the tender committee;
d) Resolving complaints/appeals on leasing;
e) Determining toll/rent rates;
f) Constituting a management committee on leased properties; and
g) Distribution of income from leasing.

3.10. Office and information management

3.10.1. Rational staff structure of Paurashava

There is a separate organogram prescribed by the government for each category of Paurashava with the names of posts and number of officers for each post. In some Paurashavas the scale of the prescribed staff structure is larger or smaller than a necessary scale. In view of the situation, each Paurashava should prepare a rational staff structure within the scope of the government-prescribed organogram by analyzing its manpower demand and taking its own activities and capacity into consideration.

> A rational staff structure corresponds to the manpower with which the Paurashava is able to do its business properly. An individual Paurashava can determine necessary manpower against each of the posts specified in the organogram prescribed by the government.

A rational staff structure will give a Paurashava three benefits:

   a) Proper utilization of human resources of the Paurashava will be ensured;
   b) Unnecessary expenditure for salaries and allowances will be avoided; and
   c) Paurashava may be interested to recruit personnel for vacant posts, which will enhance service delivery capacity of the Paurashava.

Process of preparing a rational staff structure

The Mayor can take initiative to prepare a rational staff structure for his/her own Paurashava. He/she can entrust the responsibility to a committee consisting of divisional chiefs of the Paurashava under the supervision of the Standing Committee on Establishment and Finance. The committee can determine the number of persons needed for respective posts, considering ongoing and upcoming activities and personnel situation of the Paurashava. The members of the standing committee can submit a proposal and recommendations in the Council meeting for discussions. If the recruitment of staff is required, the Paurashava can do it in accordance with the government approved organogram and through an appropriate process of appointment.

3.10.2. Office Management

Office management is to carry out the activities of the organization in an orderly manner for smooth performance of its functions. In other words, office management is to control staff, procedures, equipment and materials as well as to utilize them to achieve the best outcomes. Office management is necessary and important in order to achieve the goal of the organization.

Activities regarding office management can be roughly classified into five areas as shown in the chart below.

Types of activities regarding office management

Office management				
Administration	**Communication**	**Preservation**	**Selection& decoration**	**Accounts Management**
• Planning • Organization • Motivation • Coordination • Control	• Written • Oral • Postal • Courier service • Internet	• Filing • Listing • Assets preserving	• Place • Furniture • Machineries • Security	• Budgeting • Accounting • Accounts analysis • Control of income and expenditure
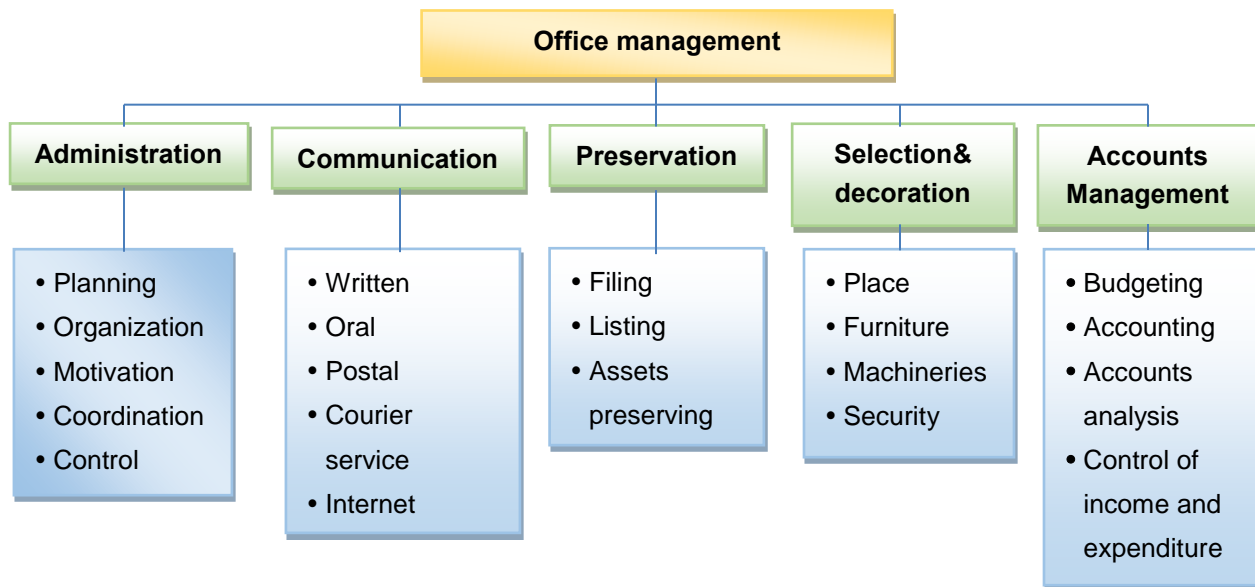
Management of office

The surrounding in which daily activities of an office is carried out is called office environment. Management of the office environment refers to the efforts to improve the office environment. If the Mayor and Councilors of a Paurashava take necessary steps to improve internal and external environment of the office, it will create positive attitude among all concerned with the Paurashava. Management of the office environment will play a vital role to improve office atmosphere, etiquette and manner of the employees, their efficiency and mental condition.

Elements affecting the office environment are:

- Lighting and ventilation
- Water supply
- Color of the wall
- Air conditioning
- Decoration
- Furniture
- Computer and internet
- Conference room

- Sound system
- Location of the office
- Communication system
- Air
- Noise
- Design of the office building
- Room allocation

3.10.3. Meetings of Paurashava and preparation of minutes
Meeting of Paurashava

The Mayor and all Councilors of Paurashava attend general or special meetings to discuss any matters regarding activities and tasks of the Paurashava and make decisions. Besides, the Mayor and officers may have internal meetings to discuss daily operation of the Paurashava.

Types of meetings of Paurashava

Types of meeting	Participants	Objective of the meeting	Timing and frequency of meeting
Council meeting	Mayor, Councilors, and Chief Executive Officer, Secretary or any officer authorized by him/her	To discuss and make decisions on activities of the Paurashava and its management and also for solving any specific problem.	At least once in every month. Special meetings can be arranged if necessary.
Committee (standing committee/ other committee) meeting	Members of the committee	To discuss and make decisions on matters related to the responsibilities and activities of the committee.	In accordance with the terms of reference of the respective committee
Internal meeting called by Mayor	Mayor, Chief Executive Officer and Divisional Heads,	To discuss and make decisions on various managerial and administrative issues of the Paurashava.	Determined by Mayor
Meeting of the divisional heads in the leadership of the Chief Executive Officer	Chief Executive Officer and Divisional Heads	To discuss and make decisions on daily and regular activities and administrative issues of the Paurashava.	Determined by Chief Executive Officer
Divisional meeting in the leadership of the head of the division	Divisional head and concerned officers and staff	To discuss and make decisions on the daily and regular activities and administrative issues of the Division.	Determined by each division

The following conditions should be present when an official meeting such as Council meeting and committee meeting is held:

1. The incumbent authority requests the meeting;
2. A meeting notice specifying the date, time, agenda, and venue is sent timely;
3. A quorum is fulfilled with the presence of required numbers of participating members according to relevant rules;
4. Eligible persons are present in the meeting; and
5. Discussions are confined to fixed agenda.

Preparation of minutes
The minutes of meeting need to be prepared when an official meeting is held. The Secretary writes the minutes of the meeting with the consent of the chairperson. The minutes should be placed before the members again in the immediate next meeting. In this way, all concerned members are reminded or informed about the decisions and the officer/person responsible for implementing the decisions become conscious and active to implement his/her responsibility.

The items that should be included in the minutes are as follows:

- Title of the meeting;
- Date and time;
- Venue;
- Name of the chairperson;
- Name of attended members;
- Agenda in chronological order;
- Decisions of the meeting;
- Name of absent members; and
- Signature of the chairperson

3.10.4. File management and documents preservation
File management

A file is the compilation of letters, orders, and other concerned documents about a specific subject. Those documents are arranged systematically in a file with a cover. Every file has a particular number. The process through which all files of an institution are preserved and their appropriate use is ensured is known as file management.

A file consists of two parts. One part is letter part and the other is note part.

Letter part: Letters are kept in the right side of a file. This part contains letters and other relevant documents. Every letter and document of the letter part is numbered.

Note part: Notes are kept at the left side of a file. A note is written or typed with a margin in a foolscap white paper or a note sheet. A Note is a short description, review and argument on a matter to take action. Every page and paragraph is indicated with a specific number.

Preservation of documents

Government documents are classified into four classes as below according to the Right to Information Act 2009 and Secretariat Instructions 2014.

Class "Ka" documents	Documents which cannot be replaced by any other documents and which will be used regularly for a long time in the future are kept in permanent files. Such documents as policies, rules, by-laws, references, government documents, and agreements with foreign organizations or countries are included in this category.
Class "Kha" documents	Documents which have to be preserved for 10 years or longer are kept in semi-permanent files. The service records of officers, documents of development projects, important reports of committees, office orders by the government, etc., are included in this category.
Class "Ga" documents	General types of written information which will be preserved for 3 to 5 years are kept in C class files. The utility of such files are limited. Those files have to be preserved in a concerned division for a certain period of time and then may be destroyed. Documents about transfer of officers and staff and issues regarding training are included in this category.
Class "Gha" documents	Routine information which will be preserved for 1 year is kept in D class files. There is no necessity to keep these files after 1 year. Documents regarding leave request, for example, are included in this category.

3.10.5. Power of the government to inspect Paurashava
Calling for records and inspection

Section 83 of Paurashava Act 2009 grants the government the authority to ask for any document, correspondence, plan, proposal, written speech, accounts or statistics and any other report of Paurashava.

Besides, the government's officers can inspect any department, service and development activities undertaken by a Paurashava, or any property belonging to it under Section 84 of the Act. Inspecting officers are specified in the Paurashava (inspection) Rules 2002 as below.

Government officers responsible for inspection of Paurashavas

Inspecting officer	Paurashavas he/she can inspect	Timing of inspection
Any officer of the Local Government Division	Any Paurashava	Any time
Divisional commissioner or additional commissioner under him/her, or deputy commissioner or any other person authorized by them	Any Paurashava under his/her administrative area	Any time
Deputy Director Local Government (DDLG)	Any Paurashava of A category under his/her administrative area and any other Paurashava if necessary	Minimum twice in a year
Any of officer or officers or a team comprised of officers appointed by the government	Paurashavas of B and C category under concerned district	Minimum once in three months

According to the provision of the Paurashava (inspection) Rules 2002, it is the obligation of Paurashavas to give necessary assistance to the above-mentioned officers. The Mayor or acting Mayor provides his/her subordinate officers/staff an order in this regard.

The files and issues which the inspecting officer can examine during his visit are:

- Any books, registers, minutes and records;
- Cash fund of the Paurashava;
- Bank deposit slips or updated bank statement to investigate the Paurashava fund's authenticity;
- Any file regarding income and expenditure of the Paurashava;
- Whether the activities of the Paurashava are conducted in accordance with the Act, orders, directions and circulars of the government;
- Job descriptions of officers and staff of the Paurashava;
- Whether any employee is appointed in accordance with relevant rules;
- Any permanent or temporary properties of the Paurashava; and
- All sorts of works either implemented or under implementation by the Paurashava.

Besides these, the inspecting officer can inform any matter to the government and can make recommendations on the matter.

3.10.6. Right of citizens to information of Paurashava
What is right to information?
Section 7(1) of the Constitution of Bangladesh stipulates that all powers of the Republic is owned by the people. Thus the ownership of the information the government has lies with the people. Right to information means the right of citizens to access information of any public institution. Right to information is critical to ensure participation of the people and their empowerment, curb corruption, and establish transparency and accountability.

Section 112 of Paurashava Act 2009 also ensures the citizen's right to access information of Paurashavas following prescribed procedures.

Right to Information Act 2009
Right to information is a fundamental human right. The government of the People's Republic of Bangladesh enacted the Right to Information Act 2009. The Act recognizes the people's right to access information as a legal right and made it compulsory for the government officers to provide information.

The main points of the law are:

✓ Every person has the right to request information to any government organization and in some cases some private organizations as well;

✓ Government organizations have to provide all information to the people as per their demand, except for some cases; and

✓ Government organizations have to provide some information by themselves without public request.

The information Paurashava citizens can access
The citizens of a Paurashava can access the following information as per the Rights to Information Act 2009.

Supply-based information: Without any demand or claim, the Paurashava has to disclose the following information:

• The organizational structure and activities of the Paurashava, responsibilities of officers and staff, and the process of decision-making;

• All information related to any decisions taken, proceedings or activities executed or proposed, except for confidential information;

• Terms and conditions for obtaining services from the Paurashava;

• Name, designation, mobile number and address (with e-mail) of the responsible officer to ensure citizen's right to information; and

• Budget, income and expenditure statement, and details of projects of the Paurashava.

Demand-based information: The Paurashava has to provide any information other than confidential one on the basis of applications from citizens.

3.10.7. Citizen Charter
The Citizen Charter is the commitment published by the Paurashava and it is a means of mass communication through which the Paurashava provides information regarding process of service delivery, responsible officers for delivery of respective service, time for service delivery, etc. Each Paurashava has to prepare and publish Citizen Charter according to Section 53 of Paurashava Act

2009. Citizen Charter is generally displayed on a signboard or billboard, and website of the Paurashava. But it can be published in leaflet for broader publicity.

Citizen Charter needs to be updated mainly for two reasons:

- Paurashava is a dynamic service providing organization. With the passage of time, its service arena, service delivery process, service charge, or responsible officer can be changed, and new services might be added.
- The utility of Citizen Charter needs to be monitored and evaluated at least once a year. It needs to be modified and updated.

3.10.8. Paurashava Digital Centre

The Paurashava Information and Service Centre, which is currently known as Paurashava Digital Centre is a public service delivery channel. It initiates a new era of information and service delivery. Various information and services are provided from this centre through computer and internet on a commercial basis in the shortest possible time and at the lowest possible cost.

Two investing entrepreneurs (one male and one female) establish and operate the digital center as per the 'Guideline for establishing and operating digital center, 2014' issued through the latter no: 46.063.031.08.00.005.2012 (part- 1)- 684, date: May 28, 2014 and other guideline issued in different time.

The main objectives of establishing the center is to deliver door-to-door services to the citizens of Paurashavas as per their demand. The information and service center can strengthen local governments, ensure delivery of e- services to the people and generate self-employment by allowing operators to receive service charges in compensation for their work.

Services available in Paurashava Digital Centre

Off line (without internet) services	On line (with internet) services
- Composition by computer - Birth registration and others - Taking photographs - Scanning - Laminating - Computer training - Supply of information regarding basic rights of the people - Supply of information regarding different services of the Paurashava - Lending of a multimedia projector	- Supply of result of public exams - Communication service through audio and video - Collection of different government forms - Receiving and delivering e-mails and opening e-mail account - Supply of information regarding government circular and vacancy announcement - Supply of information regarding agriculture, health, education, and human rights - Supply of information regarding newspaper, passport and visa - Online application for public service, etc.

Chapter 4 Good Governance

4.1. Concept of good governance and leadership

4.1.1. Concept of good governance

Governance is such an institutional process and procedure through which any organization can use its resources in an appropriate way to accomplish the purposes of the organization and ensure maximum welfare. Good governance is essential for states, government agencies, non-governmental organizations and other institutions.

In the representative system of democracy, public participation in governance creates dynamism to establish good governance. Good governance is characterized by some basic principles such as: rule of law; accountability; transparency; participation; equity; responsiveness; and effectiveness and efficiency. These principles work as a safeguard for good governance.

- **Rule of Law:**

Rule of law refers to the governance system which is operated based on law and ensures fair application of it. The rule of law guarantees human rights. For the establishment of the rule of law in the central or local government level or any other institutional level, it is essential to develop a legal framework and properly implement the law.

- **Accountability:**

When a government organization, non-governmental organization, private sector organization, civil society organization or any other institution is responsible for its decisions and action and can explain them, they are considered accountable. There is no scope of establishing good governance without accountability.

- **Transparency:**

Transparency of a government refers to sharing of the government's information with the citizens. If decisions are made and implemented following relevant laws, rules and regulations, it enhances transparency of the process. An essential condition for transparency is to make relevant information available to the public or the people who will be affected by decisions made. The information should be made public in a way that makes it easy for citizens to access.

- **Participation:**

Participation is a better way to empower all sections of people in the society. In the decision-making process of a service provider, recipients' participation plays a special role to ensure accountability and transparency of the provider.

- **Equity:**

The concept of the word 'equity' is similar to the concept of principle, logic, justice and truth. It can be said that the concept is induced from the idea of justice or morality. Equity is to behave in an equal manner.

When people feel that the equality of benefits has been established, equity is realized. An important aspect of good governance is efficiency and equity in distribution of services and resources. The foundation of equity or equality can be created through improvement of livelihood of all classes of the society, particularly marginalized groups.

- **Responsiveness:**

Responsiveness of a government refers to providing swift response to appeals, applications, demands, specific signs or situations, and taking necessary action. The main duty of any national or local government or any other public organization is to ensure essential services for the citizens and response promptly to issues related to their interest.

- **Effectiveness and efficiency:**

The governance system in which the demand of the target population is fulfilled through rational utilization of resources and without harming the environment and the next generation, may be considered an effective and efficient governance system. If a government or a public organization delivers results (services) they planned to deliver, they are considered effective. If they deliver results (services) as much as possible from available resources, they are considered efficient.

The basis of democracy and good governance is strengthened if rule of law, transparency, accountability, participation of the citizens, equity, responsiveness, and effectiveness and efficiency are ensured in the government and society. Democracy and good governance are the two sides of the same coin.

- **Economy**

Economy is one of the important factor of modern development activities in operation of development management at the government, private or other level. The main issue of economy is to ensure maximum public services through creating more opportunity in minimum expenses. One of the main obstacles of development and service related activities is over expenses and misuse of resources.

4.1.2. Characteristics of good governance in the context of Paurashava

The successful and pro-citizen Paurashavas generally show characteristics described below. The indicators shown in the table are not the only parameters of good governance but presented as examples.

Characteristics of good governance

Sl. no	Pillars of good governance	Characteristics/Indicators
1.	Rule of Law	• The activities of the Paurashava are carried out in accordance with Paurashava Act 2009 and concerned rules and regulations. • All the taxes, tolls, fees, rates and incomes from other sources are properly assessed or set and collected. Actions are initiated by the Paurashava against those who have not paid as per government rules. • Procurement activities are carried out complying with the Public Procurement Act (PPA) 2006 and Public Procurement Rules (PPR) 2008. • The accounts of the Paurashava are audited regularly and proper initiatives are taken to resolve audit arguments. • The Paurashava controls crimes in cooperation with Thana police and other concerned authorities. • The personnel appointment of the Paurashava goes through the proper and legal procedure and the Mayor and Councilors of the Paurashava act fairly.

2.	Accountability, transparency and participation	• Citizens have access to information regarding the activities of the Paurashava and its financial documents. • The development issues of the Paurashava and other activities are regularly discussed in Ward Committees and Town Level Coordination Committee meetings. • The Paurashava presents its annual budget to citizens through open budget meeting. • The Paurashava places financial statement on its notice board and considers opinions of the public. • The Paurashava publishes Citizen Charter, and operates their activities accordingly. • The Paurashava ensures citizens' participation in different activities.
3.	Equity	• Female Councilors actively participate in the meetings of the Paurashava Council, standing committees and other committees. • There is representation of the poor and women in Ward Committees and Town Level Coordination Committee as per rules. • Women and poor people participate and are included in development plan preparation/ development project selection. • There are allotments in the budget for the empowerment of women and poor communities. • Participation and equal wage for men and women are ensured in construction, repair/ maintenance of Paurashava's infrastructures and other activities.
4.	Responsiveness	• The Paurashava has the mechanism to receive the opinions/complaints of citizens regarding services and takes action regarding their opinions and complaints. • The Paurashava publishes citizen charter containing information regarding particulars, charges for services, conditions and time schedule of public services.
5.	Effectiveness and efficiency	• The Paurashava performs all the mandatory functions. • Citizens are satisfied with the services delivered by the Paurashava. • The Paurashava assess and collects taxes regularly as per rules. • The Paurashava allocates financial resources according to plans such as a development plan. • Paurashava's spending is monitored by the Council.
6.	Economy	• The Paurashava tries to keep expenditure minimum. • The Paurashava creates maximum results with minimum expenditure. • The Paurashava ensures maximum public services with small cost. • The Paurashava follows the principle of minimum expenditure at the Paurashava level. • The Paurashava makes spending with the same level of care as when they make personal spending.

4.1.3. Concept of leadership and tasks of leaders

"Leader" means captain. The person who shows the ways is a leader. Though there is no universally accepted definition of leadership, it can be defined as follows:

"Leadership is the process of influencing the activities of the group in its efforts toward goal setting and goal achievement."[1] Leadership is the combination of some qualities such as:

- Pleasant personality;
- Creative, idea-oriented and informative;
- Capable of making plans and determined to achieve goals;
- Capable of motivating and inspiring people; and
- Able to make large number of people work together.

Tasks of a leader

A leader performs various types of tasks, which can be divided into three categories below.

Basic tasks	Regular tasks	Special tasks
• Specify the mission and vision of the organization or team • Specify the objectives of the organization or team • Prepare plans • Develop policy of the organization • Arrange tasks according to priority • Prepare the budget • Delegate the authority • Manage fixed assets	• Make decisions in a participatory manner • Manage human resources providing essential directions/ cooperation • Exchange views with colleagues • Monitor the activities of the organization as per its policy • Motivate subordinates • Take initiatives for resolving any grievance • Maintain administrative communication • Control tasks and staff • Take initiatives for human resources development and	• Create gender sensitive environment • Ensure administrative discipline and security • Keep the records of employees • Work for achieving faith of the workers • Create dynamism in team work

Source: Development Management Source/ DMC, 09 – 21 September 1995, CDM/BRAC

4.1.4. Expected qualities of Mayor and Councilor

A leader needs to have certain qualities. A good leader may possess the following three types of quality:

<u>Passion for work</u>

A leader loves his organization and his organizational works and moves forward with a sense of responsibility to achieve the objectives and goals of the organization. A leader with a logical ideology and controlled passion is an asset for his organization.

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[1] Stogdill, R. M. (1950). "Leadership, membership and organization". Psychological bulletin. 47, pp 1-14

A sense of responsibility

An irresponsible person can attain neither success in social activities not even in his personal activities. A leader of a local government takes his responsibility for ensuring public welfare. An administrative leader at an institutional level shoulders the responsibility of materializing the goals and objectives of the institution.

Ability to make good judgments

A leader has to make various important decisions considering socio-economic, political and environmental issues. If he does not possess the ability to properly consider and analyze those issues, his decisions will be improper and his leadership will not be enduring.

Specifically, a good Mayor, a good Councilor and a good female Councilor for reserved seats are expected to exhibit the following qualities/skills:

Expected qualities and skills of Mayor, Councilor and Female Councilor for reserved seats

Areas of characteristics	Characteristics of Mayor	Characteristics of Councilors of the general seats	Characteristics of Councilors of the reserved seats
General	• Fair and just. • Responsible and reliable • Determined • Subjective or fact-oriented. • Having creativity. • Logical • Harmonious • Tolerant • Having a cooperative mentality		
Characteristics as the manager of Paurashava administration	• Able to take logical decisions at the right time • High planning ability • Able to create an environment for good work • Capable of making a good team • Capable of motivating officers and staff • Willing to listen to the opinions of the Councilors, officers and staff • Make the workers of the organization able and keen and coordinate tasks		
Characteristics as a representative of people	• Aware of the responsibilities of Paurashava and considering these as his own responsibility • Well-aware about laws, rules and regulations related to Paurashava • Taking care of the people, especially those who live	• Aware about the plans and activities of the Paurashava and having the ability and courage to point out irregularities or faults in their work • Well-informed about Paurashava's responsibilities and consider those as	• Aware about the plans and activities of the Paurashava and having the ability and courage to point out irregularities or faults in their work • Well-informed about Paurashava's responsibilities and

below the poverty line and are under threat or risk • Aware about the problems of the residents of the Paurashava	his/her own responsibility • Aware of laws, rules and regulations related to Paurashava • Hear voices of Paurashava residents, especially those of his/her own ward and pay proper attention to people living under poverty line	consider those as her own responsibility • Aware of the laws, rules and regulations related to Paurashava • Hear voices of Paurashava residents, especially women and children of the wards she is responsible for and pay proper attention to people living below poverty line. • Aware of the problems of the residents of Paurashava. • Aware about the problems of the whole citizens of her wards as well as Paurashava including women and children

4.2. Gender responsiveness in Paurashava's activities

4.2.1. Concept of gender

Women often become the victims of cultural and psychological discrimination because of social settings. Norms of the society define distinction between men and women and that is the subject of gender discussion. Though the term 'gender' and 'sex' seems to carry the same meaning from a sociological point of view, the former is connected to the social relationship between men and women. The term 'gender' is used to explain differences in role of men and women in performing social duties, relations between them regarding social position, conditions they face and opportunities available to them, all of which are defined by the society and affected by the culture of the society and by social changes. On the other hand, the term 'sex' has something to do with the natural or physical aspects of human being and these are defined by nature and cannot be changed.

There is no commonly-accepted word in Bengali for the English word "gender". Gender is a concept created by the society. It is related to comparative role, position, responsibility and opportunity enjoyed or performed by men and women. The society teaches men and women to perform different roles. Thus differences come into the mind of men and women, which are defined in the society by these social and psychological elements. In defining the roles of men and women, cultural tradition and historical cause and effect should be taken into consideration. That is why the roles of men and women are not the same in all societies.

Difference between gender and sex

Sl. No	Gender	Sex
1.	Differences defined by the society	Natural and physical differences
2.	Changeable	Unchangeable
3.	Different by society and time	Same in all societies

The main causes of gender discrimination are traditional or cultural values, prevailing ideologies and social superstition. Some rules, and customs formed in a social and cultural context create differences between men and women regarding role in labor, behavior, duties and responsibilities, and positions in the society. Progressive culture, developed economic system, friendly political atmosphere, social security and favorable environment can have positive impact on gender relationship.

4.2.2. Conditions and status of women in Bangladesh

Condition and status of male and female in the society are not the same. The term 'condition' refers to the circumstances of a person in the society. It is affected by factors such as income, housing, access to and quality of education, access to and quality of healthcare, access to safe water and sanitation facilities, etc. On the other hand, status is related to opportunities and power to make decisions and control resources. Women's conditions and status have improved through different measures initiated by the present government

Women's status in the political and administrative spheres is also low as can be seen in the tables below.

Female representaton in the Parliament

sl. no	parliament/ year	Female MP (Elected by direct vote)	Male MP	Total	Reserved female seat
1.	10th/ 2014	22	278	300	50
2.	9th/ 2008	20	280	300	45
3.	8th/ 2001	06	294	300	45
4.	7th/ 1996	11	289	300	30

Source: National parliament website, 16th edition/ till 17-04-2017). Number of women MP elected by direct vote is 22.

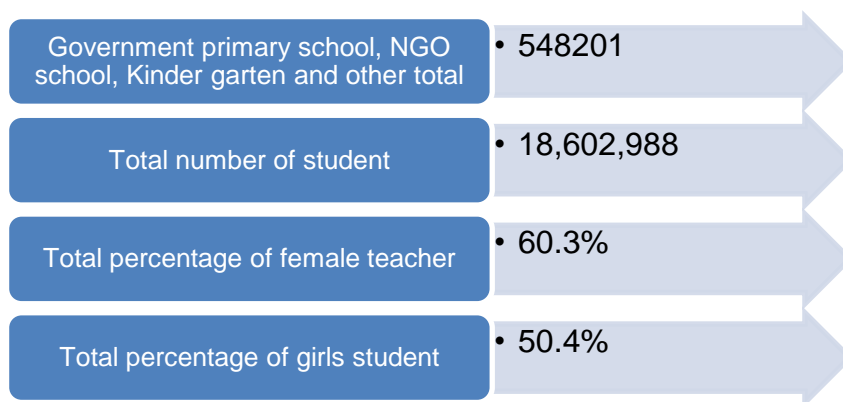**Male-Female representation in the civil service**

Sl. no	Post/ position	Female		Male		Total		Remarks
		2016	2017	2016	2017	2016	2017	
1.	Secretary	07	10	71	68	78	78	There were UNO in 428 Upazila among 491 till the date of 4.11.17
2.	Deputy commissioner	09	6	55	58	64	64	
3.	UNO	63	106	-	322	-	428	

Political representation of women is even lower in Paurashavas. There is only one female Mayor out of Mayors of 11 City Corporations and also only three female Mayors out of 329 Paurashava mayors.

But we can see a positive scenario in primary education.

Feature of the status of women in primary education

Students of Pre-primary level have not mentioned

Government primary school, NGO school, Kinder garten and other total	• 548201
Total number of student	• 18,602,988
Total percentage of female teacher	• 60.3%
Total percentage of girls student	• 50.4%

(Source: Bangladesh Primary Education. Annual Sector Performance Report – 2017, APSC 2016, page:32-33).

- Grand total of primary schools, NGO schools, kindergurtens and others
- Grand total number of students
- Percentage of total female teachers
- Percentage of total female students

548201
18602988 Person
60.3%
50.4%
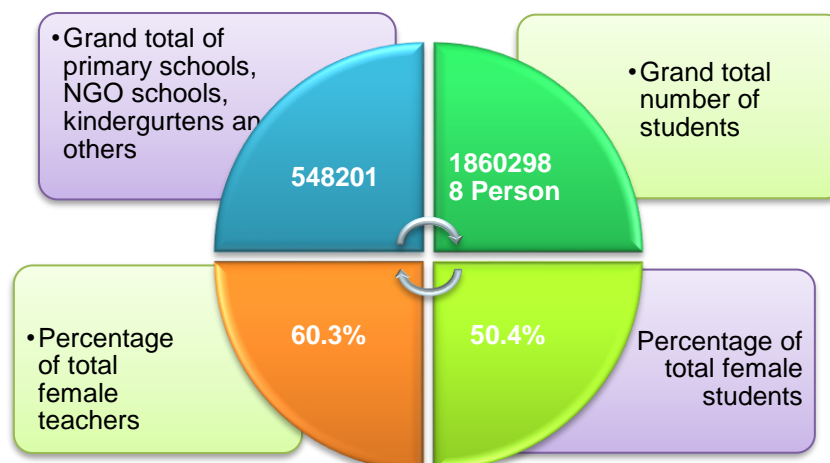
4.2.3. Gender issues in the Paurashava context

In India, women gained voting rights in 1935. In East Pakistan, which is Bangladesh now, women did not have the right to vote in local government elections before 1956. For Paurashavas, the reserved seat system was introduced in 1998 by an amendment of the Paurashava Ordinance 1977 and three seats were reserved for women and provision of selecting 3 women for 3 reserved seats of each Paurashava. The election of women by direct vote was introduced in 1998. Now women can run for general seat besides reserved seats in all local government elections.

Today one of the most important commitments of the government is to achieve overall development and decentralization of the governance system through equal participation of both men and women. In this context, mainstreaming gender issues has come to much attention in the activities of local governments.

Gender issues in the activities of Paurashava

For the realization of gender equality and enhancement of gender sensitivity, Paurashava can initiate various activities. Examples of such initiatives are given in the table below considering Paurashava's responsibilities specified in Section 50 (2) of Paurashava Act 2009.

Activities/initiatives Paurashava can implement for gender mainstreaming

Serial	Responsibilities of Paurashava	Probable initiatives
1	Water supply for residential, industrial and commercial use	• Involve and give priority to women in supply of safe drinking water, initiatives to prevent water waste and promotion of hygienic use of water since it is mainly women to fetch and use water for domestic purposes.
2	Water and sanitation system	• Maintain the sanitation system regularly. • Employ women for construction and maintenance works related to sanitation system
3	Waste management	• Involve women in planning of domestic waste management plans
4	Devising plan for establishing economic and social justice	• Develop gender-sensitive plans and introduce programmes to reduce gender discrimination • Raise public awareness for prevention of violence against women and provide legal support to women on this matter

5	For the development of communication system, roads, footpaths, public mobility, construction of terminals to facilitate commuter and loading and unloading of goods	• Involve female councilors and officers in construction and maintenance committees • Employ female labors for road, footpath and other construction works • Build separate toilets for women in bus terminals and provide security
6	Programmes conferred in birth and death registration law	• Ensure birth registration and registration of marriage following birth registration of bride and groom. That will reduce child marriage and strengthen the legal base of women.
7	Traffic management, road lights, commuter shade, parking place and bus stand construction	• Preservation of special seats for women in bus stands and shades where passengers wait for public transportations. • Provide security for women specially on their movement by developing traffic system and installing sufficient street lights
8	Public health, environment , tree plantation and management	• Create an women-friendly atmosphere in health centers, and giving special care in reproductive health care services to women and adolescents • Ensure seating arrangements for women, arrange separate toilets and separate lines, provide medicine supply, and provide services in neat and clean environment in health centers • Improve scope for women in participating social afforestation programmes
9	Building markets and slaughtering houses and their management	• Allot shops in Paurashava markets to women interested in small and medium entrepreneurship, and provide interest free loan
10	Education, sports, entertainment, cultural opportunities and beautification of Paurashava areas	• Establish female leadership in primary and other school committees and prevent drop-out of girls. • Pay all students equal attention in co-curricular activities, create gender-friendly environment, and ensure participation of all in sports • Establish female leadership in sports organizations, child academies and other cultural forums, and ensure women's right to entry and security
11	With government permission, playing role in primary education, health, fire safety, transportation and poverty eradication.	• Eliminate gender discrimination in above mentioned infrastructure development works • Sanction adequate budget for training of women to increase their income • Introduce programmes to prevent negative attitude towards women and girls, establish industries for women's economic empowerment, and ensure equal wages

4.2.4. National commitments to reduce gender discriminations

Equal human rights for women to those for men have been demanded for a long period of time. In the Constitution of People's Republic of Bangladesh, the supreme law of the country, equal rights for men and women are guaranteed. Various rules and documents have been developed at the national as well as international level in this regard. The government signed important international documents such as the Universal Declaration of Human Rights, proclaimed in the United Nations' general assembly in 1948, and the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)

of 1979. Besides the constitution, a very important document of the Government of Bangladesh to eradicate male-female discrimination is the National Women Development Policy. National Women Development Policy was first introduced in 1996. Later on, a complete National Women Development Policy have been developed in 2011 after the change and amendment made in 2004 and 2008, which is the most important document of the government to ensure equality among male and female based on equal rights.
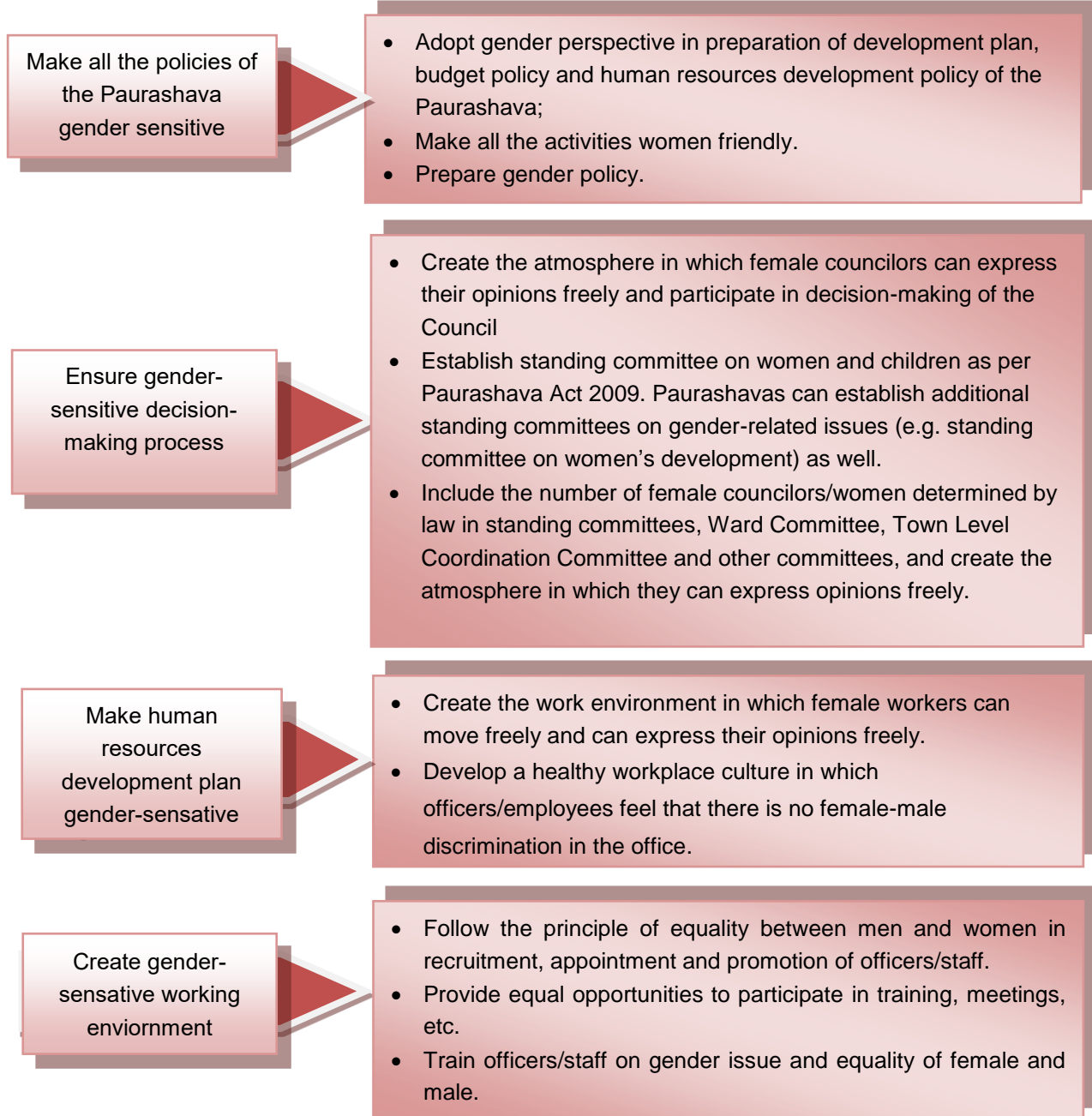
National commitments on gender equality

Related documents	Major commitments related to gender issues
Constitution of the People's Republic of Bangladesh	Section 27: All citizens are equal before law and are entitled to equal protection of law. Section 28: (1) The state shall not discriminate against any citizen on grounds only of religion, race, caste, sex or place of birth. (2) Women have equal rights with men in all spheres of the state and public life. (3) No citizen shall, on grounds only of religion, race, caste, sex or place of birth, be subjected to any disability, liability, restriction or condition with regard to access to any place of entertainment or resort, or admission to any educational institution. (4) Nothing in this section shall prevent the state from making special provision in favor of women or children or for the advancement of any backward section of citizens. Section 19: (3) The State Shall endeavor to ensure equality of opportunity and participation of women in all spheres of national life.
National Women Development Policy 2011	Policy 16.3: Ensuring women's economic, political, social, administrative and legal empowerment Policy 16.8: Mitigation of existing man-woman discrimination Policy 17.3: Amendment of existing laws and enactment of new laws to ensure human rights of women Policy 19.1: Prevention of violence against women such as rape, sexual harassment, dowry, physical and mental torture in the family, society and at workplace Policy 21.1: Expansion of education of women and eradicate man-woman discrimination in education and opportunity Policy 24.3: Inclusion of poor women in productive activities and economic mainstream

4.2.5. Strategy to mainstream gender in the activities of Paurashavas

Women's participation in the mainstream activities of Paurashava generally means ensuring representation of women in equal proportion to men in decision-making of the Paurashava and involving them in implementation activities. The main strategies to incorporate gender in the mainstream activities of the Paurashava are shown in the chart below.

Strategies of gender mainstreaming in Paurashava context

Make all the policies of the Paurashava gender sensitive	• Adopt gender perspective in preparation of development plan, budget policy and human resources development policy of the Paurashava; • Make all the activities women friendly. • Prepare gender policy.
Ensure gender-sensitive decision-making process	• Create the atmosphere in which female councilors can express their opinions freely and participate in decision-making of the Council • Establish standing committee on women and children as per Paurashava Act 2009. Paurashavas can establish additional standing committees on gender-related issues (e.g. standing committee on women's development) as well. • Include the number of female councilors/women determined by law in standing committees, Ward Committee, Town Level Coordination Committee and other committees, and create the atmosphere in which they can express opinions freely.
Make human resources development plan gender-sensative	• Create the work environment in which female workers can move freely and can express their opinions freely. • Develop a healthy workplace culture in which officers/employees feel that there is no female-male discrimination in the office.
Create gender-sensative working enviornment	• Follow the principle of equality between men and women in recruitment, appointment and promotion of officers/staff. • Provide equal opportunities to participate in training, meetings, etc. • Train officers/staff on gender issue and equality of female and male.

4.2.6. Role of Mayor, Councilors and Female Councilors for reserved seats in gender-mainstreaming

For gender mainstreaming, leaders' commitment is necessary. In the case of Paurashavas, elected representatives carry the responsibility for it. The role that the Mayor, Councilors and Female Councilors for reserved seats are expected to play in incorporating gender issues in Paurashava's activities are summarized in the tables below.

Role of Mayor in gender mainstreaming in Paurashava's activities

No.	Main areas	Details
1.	Preparation of gender friendly plans	• Involve women in preparation of development plans and other plans and provide direct guidance to make those plans gender-sensitive.
2.	Annual budget preparation	• Initiate budget allocations to activities/sectors for empowerment of women such as income generating activities for women, welfare for women and water supply.
3.	Establishment of standing committees	• Initiate establishment of standing committee on women and children. • Initiate additional standing committees on gender-related issues such as standing committee on women's development if necessary.
4.	Decision- making	• Ensure freedom of women to express opinions and participate in decision-making in the meetings of the Paurashava, involve women in different committees and make a female Councilor a chairperson in suitable cases.
5.	Women's access to and control over resources	• Promote equal wages in same work between men and women • Cooperate with women to control their assets.
6.	Women's participation in arbitration	• Facilitate friendly environment for women to participate in arbitration. • Eliminate the mentality that only men make arbitration.
7.	Prevention of violence against women	• Initiate the establishment of the Paurashava police and make them active for prevention of domestic violence, sexual harassment, dowry, child marriage, human trafficking, etc., in cooperation with Thana police • Initiate campaigns to prevent violence against women
8.	Appointment of employees of the Paurashava	• Ensure gender equality in appointment of employees through elimination of nepotism and corruption and provision of equal opportunities for men and women.
9.	Women's leadership	• Ensure freedom and security for movement of women. • Make women chairperson in meetings and chief guest where appropriate and assist them in playing the role. • Provide necessary leadership training for female Councilors and female officers.
10.	Education and health of women	• Carry out campaigns for prevention of dropout of girls from school and encouragement for higher education. • Facilitate inclusion of women in school managing committees • Facilitate all women's access to health facilities and propose activities for that purpose to the Council if appropriate.

Role of Councilors and Female Councilors for reserved seats in gender mainstreaming in Paurashava's activities

No.	Main areas	Details	
		Councilors	Female Councilors for reserved seats
1.	Preparation of development plans and other plans	• Involve women in the preparation of development plans and other plans	• Actively participate in planning processes and provide inputs from a women's empowerment perspective and considering gender-sensitiveness
2.	Annual budget preparation	• Facilitate budget allocations to activities/ sectors for empowerment of women such as income generating activities for women, welfare for women and water supply.	• Initiate identification of activities/ sectors for empowerment of women and lobby for financial allocations for those activities/sectors.
3.	Establishment of standing committees	• Facilitate establishment of standing committee on women and children. • Facilitate additional standing committees on gender-related issues if necessary.	• Lobby for establishment of standing committee on women and children • Lobby for establishment of additional standing committees on gender-related issues if necessary.
4.	Decision-making	• Facilitate female councilors and other women, if any, to express opinions and actively participate in decision-making in the meetings of the Council and various committees. • Involve women in different committees.	• Actively participate and provide inputs for women's empowerment and considering gender-sensitiveness in the meetings of the Council and various committees; • Encourage other women's participation in meetings of Paurashava where appropriate.
5.	Women's access to and control over resources	• Cooperate with women to control their assets. • Promote equal wages between men and women	
6.	Women's participation in arbitration	• Facilitate friendly environment for women to participate in arbitration. • Eliminate the mentality that only man can make social judgements.	
7.	Prevention of violence against women	• Make sure the Paurashava Police, if any, and Thana Police in active in preventing violence against women • Promote people's resistance to violence against women	
8.	Women's leadership	• Make women chairperson in meetings and chief guest and assist them in playing the role	• Take the role of chairperson or chief guest where appropriate.

9.	Appointment of employees of Paurashava	• Make sure that the Paurashava employees are recruited on the basis of gender-equality	
10.	Education and health of women	• Carry out campaigns in his/her own ward for preventing the dropout of girls from school and encouragement for higher education. • Facilitate inclusion of women in school managing committees • Facilitate all women's access to health facilities and propose activities for that purpose to the Council if appropriate.	
11.	Project identification and preparation of project proposal	• Facilitate identification of projects for empowerment of women or on pressing issues for women	• Initiate identification and preparation of projects for women's empowerment or on pressing issues for women.

Specific steps taken regarding the participation of women in Paurashava activities:
- Rights of female/female councilors to equally participate in the election for the post of Mayor.
- Rights of women to participate in the election for the post of councilor.
- Among the three of the panel mayors one must be a female councilor in reserved seat according to the law.
- Regulation to give 33% female membership in TLCC.
- Regulation to 40% female membership in Ward Committee.
- Legal rights to keep a minimum of 40% female membership in standing committees.