Role of Training on Capacity Development for Land Development Tax Management in Bangladesh

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Abstract

This study investigates the role of training in strengthening the capacity of Union Land Office (ULO) officials in Bangladesh to manage the Land Development (LD) Tax system, especially in the wake of digitisation reforms under the Land Development Tax Act, 2023. Findings reveal that most of the officials receive only a limited amount of training in their careers, let alone refresher courses. Even these limited training programs remain theoretical, fragmented, and inconsistent, with limited attention to hands-on practice, behavioural skills, and continuous professional development. Most officials show moderate legal literacy and weak digital proficiency, often relying on informal learning or outsourced IT support. Though officials perceive themselves as friendly as citizens, service recipients report bureaucratic indifference and poor communication. The study concludes that enhancing ULO capacity through systematic and practical training is indispensable for successful LD Tax administration and digital land governance. By aligning training content with real-world administrative challenges, Bangladesh can foster more efficient, transparent, and citizen-friendly LD Tax management, thereby advancing both revenue collection and public trust in land administration institutions.

Introduction:

Capacity development has long been recognised as a key to effective public sector performance. It is an instrument of shaping attitudes, values, and institutional practices that enable public officials to respond to evolving governance challenges. According to Bolder (2000), capacity is best

understood as a composite of abilities, values, relationships, and enabling conditions that collectively empower individuals and systems to achieve their goals. Similarly, the United Nations Development Programme (UNDP) defines capacity building as the ability of individuals and institutions to perform tasks effectively, efficiently, and sustainably (Sadlapur & Kamble,2021)

In Bangladesh, land administration has historically been one of the most complex and sensitive areas of governance, given its direct implications for revenue collection, property rights, and citizen livelihoods. The Union Land Office (ULO) serves as the local authority in this system, responsible for assessing and collecting the Land Development (LD) Tax. This tax, though modest in terms of contribution to GDP, plays a crucial role in formalising land records, ensuring legal transactions, and serving as a prerequisite for access to other land services such as leasing, compensation, and registration. However, despite the importance of LD Tax administration, the system has long been accused of inefficiencies, outdated practices, and citizen dissatisfaction. Traditional manual processes have often resulted in inaccurate tax assessments, procedural delays, and corruption, contributing to both revenue leakage and declining public trust. Recent estimates suggest that 15-20% of rural LD Tax revenues are lost annually due to procedural flaws and corruption (Rahman & Hasan, 2020). These inefficiencies are compounded by inadequate training opportunities for Union Land Office (ULO) officials, who remain ill-equipped to handle the digital reforms introduced under the Land Development Tax Act, 2023.

The 2023 Act represents a major shift in Bangladesh's land governance. By transitioning from manual to digital systems of LD Tax assessment and payment, the government aims to streamline service delivery, minimise corruption, and enhance citizen trust. Reforms include the introduction of e-mutation systems, online tax payment portals, and GIS-based mapping tools. However, the success of these initiatives depends heavily on the capacity of respective officials to operate digital systems, apply updated legal frameworks, and interact with citizens in a service-oriented manner.

The evidence suggests that ULO officials face significant challenges in adapting to these changes. Many officials possess limited digital literacy, often relying on outsourced staff for troubleshooting. Others struggle with interpreting the legal provisions, particularly succession laws, which are critical for determining tax liability. These shortcomings are not merely

technical but institutional, reflecting systemic gaps in training inclusion, training design, delivery, and follow-up evaluation.

Training can play an important role in addressing these gaps. Armstrong (2020) argues, training is a systematic process for acquiring the skills and competencies necessary for performance. Within the context of LD Tax administration, training serves not only to build technical capacity in digital systems but also to foster awareness, behavioural transformation, and citizen-oriented service delivery. Without such training, digital reforms risk being undermined by human limitations, resulting in inefficiencies, errors, and continued public distrust.

The present study investigates how structured training programs can enhance the capacity of ULO officials for effective LD Tax management. Specifically, it explores the relationship between training, capacity development, and institutional performance at the grassroots level.

Literature Review:

Training is widely recognised as an essential instrument of capacity development in public administration. Noe (2017) defines training as a planned effort to enhance employees' knowledge, skills, and competencies, which in turn improves organisational effectiveness. Armstrong (2020) argues that training is not merely about imparting knowledge but about transforming employee behaviour and aligning individual abilities with institutional goals. For public sector organisations, where bureaucratic rigidity often hinders innovation, training serves as a catalyst for change by bridging skill gaps, updating professional practices, and fostering citizen-centric approaches.

UNDP (2009) emphasises that capacity development extends beyond technical training to encompass organisational strengthening, behavioural transformation, and institutional alignment. In this sense, training forms only one component of a broader strategy but remains indispensable for building the foundation upon which other reforms rest. Scholars such as Wettasinghe (2023) and Dorcas (2022) confirm that effective capacity development enhances efficiency, reduces corruption, and improves citizen satisfaction in service delivery.

The origins of LD Tax administration can be traced to the State Acquisition and Tenancy Act of 1950, which set the groundwork for modern land governance. However, a more direct framework emerged with the Land

Development Tax Ordinance of 1976, which introduced a formalised system of land taxation. This ordinance remained in effect for decades until it was repealed and replaced by the Land Development Tax Act of 2023. The 2023 Act represents a paradigm shift: it not only updates the legal basis of LD Tax but also mandates the digitisation of assessment, collection, and record management.

Despite these reforms, property taxes, including the LD Tax, remain an underutilised source of revenue. Rahman and Ahmed (2018) estimate that property taxes contribute less than 0.5% of Bangladesh's GDP, far below the OECD average of 2-3%. Alm, Miller, and Wozny (2019) argue that while the LD Tax has the potential to improve resource efficiency and equity, its impact has been minimal due to low collection rates and weak administrative capacity. This highlights the urgent need to strengthen relevant institutions such as ULOs, which are responsible for implementing the tax system.

Existing training programs for ULO officials remain insufficient in scope and design. Ahmed and Khan (2018) found that most training initiatives focus on theoretical instruction rather than practical, hands-on exercises. Ince (2022) similarly observed that training in land administration often fails to address contemporary needs such as Geographic Information Systems (GIS), digital platforms, or citizen-focused service delivery.

Moreover, training opportunities are not evenly distributed. While higher-level officials (grade 9 and above) often have access to specialised courses, field-level ULO staff receive limited exposure. Even some officials working in the Union Land office receive no formal training at all. The absence of an institutionalised framework for training in public administration results in a fragmented curriculum, weak evaluation systems, and poor alignment with real-world challenges.

The digitisation of LD Tax under the 2023 Act demands a new set of competencies from ULO officials. These include technical skills such as operating digital tax portals, managing e-mutation records, and using GIS-based mapping tools; legal knowledge such as interpreting succession laws, property rights, and updated provisions of the 2023 Act ; and behavioural competence such as providing citizen-friendly services, ensuring transparency, and overcoming bureaucratic complexity.

Research by Kano and Tsuda (2023) highlights that digital reforms in the public sector succeed not only through technical training but also by motivating staff and addressing cultural barriers to change. Without adequate

preparation, officials may resist innovation or apply digital tools incorrectly, leading to further inefficiency.

Global experiences offer valuable lessons for Bangladesh. In India, for example, capacity-building programs in land revenue administration emphasise continuous professional development through modular courses that blend digital literacy, legal interpretation, and soft skills (Dorcas, 2022). Sri Lanka has introduced competency-based training in land record management, linking training outcomes directly to promotion and performance evaluation (Wettasinghe, 2023). In OECD countries, property tax reforms are often accompanied by intensive training packages that include scenario simulations, refresher workshops, and citizen engagement strategies.

By contrast, Bangladesh's training landscape remains relatively static, with limited integration of practical exercises, weak monitoring of training effectiveness, and minimal citizen-focused content. These shortcomings underscore the urgency of reform.

Several theoretical models inform the design and evaluation of training programs in the public sector. Training Need Assessment (TNA) by Ferreira and Abbad (2013) emphasises identifying the gap between current competencies and desired performance. Applied to ULOs, this requires systematic evaluation of officials' digital, legal, and service skills. Andragogy (Knowles, 1980) highlights adult learning principles, stressing self-directed, problem-based, and experience-driven methods. ULO officials, as adult learners, benefit most from participatory training formats rather than lecture-based delivery. PICRAT Model (Kimmons et al., 2020), originally used in teacher education, this framework stresses moving from passive learning to the transformative application of technology. For LD Tax, training must ensure that digital tools are not just demonstrated but actively integrated into daily operations. Kirkpatrick Evaluation Model (1994) proposes four levels of training evaluation: reaction, learning, behaviour, and results. Current LD Tax training often stops at level 1 (reaction), with little assessment of behaviour change or service outcomes.

The literature consistently identifies several gaps in Bangladesh's LD Tax training system: limited scope of training for the grassroots officials, more theoretical focus with minimal hands-on practice, lack of continuous professional development or refresher courses, post-training evaluation and absence of behavioural and citizen-oriented content, which prolongs bureaucratic attitudes.

These gaps highlight the need for a multidimensional training approach that integrates digital, legal, and behavioural elements while ensuring maximum inclusion in the training, continuous professional development and institutional support.

Objectives:

The Primary objective of this study is to investigate the role of training in enhancing the capacity development of Union Land Office (ULO) officials for effective Land Development (LD) Tax management in Bangladesh. The Specific Objectives include:

I.   To assess the current knowledge, skills, and attitudes of ULO officials regarding LD Tax management.
II. To evaluate the effectiveness of existing training programs in improving the capacity of ULO officials to manage the LD Tax
III. To identify specific training needs for ULO officials to address gaps in LD Tax management practices.

Conceptual Framework:

The conceptual framework provides a structured lens to understand how training (Independent variable) leads to improved LD Tax management (dependent variable) through the mediating role of capacity development. It draws from established theories such as Training Need Assessment (Ferreira & Abbad, 2013), Andragogy (Knowles, 1980), and the PICRAT model (Kimmons, 2020), The framework is tailored to the Bangladeshi context of land administration, where ULOs operate at the initial stage of tax collection but are constrained by outdated skills, institutional complexity, and weak coordination with digital systems.

The framework for evaluating the role of training on effective Land Development (LD) tax management is built on three interconnected variables. The independent variable is training programs, which include formal courses organised by institutions such as the Land Administration Training Centre (LATC) and training arranged by the Office of the Deputy Commissioner, alongside informal and on-the-job learning. These programs also extend to refresher courses, simulation exercises, and role-play sessions. The training content typically covers digital tools, legal updates, customer service

delivery, and ethics, providing both technical and behavioural inputs to officials.

The dependent variable is effective LD tax management, which is the outcome of improved capacity. This is measured through multiple dimensions: accuracy (fewer data errors and misapplication of legal provisions), transparency (clarity of assessment, visible records, and reduced corruption), timeliness (faster tax processing and mutation handling), citizen satisfaction (positive interactions with fewer complaints), and revenue collection (greater compliance and higher efficiency).

The relationship among the variables operates through a cause-and-effect chain. Training programs function as the key inputs that enhance officials' technical, legal, and behavioural capacities. These enhanced capacities then generate outputs such as accuracy, transparency, and timeliness in tax administration. The outputs lead to outcomes like greater citizen satisfaction, stronger compliance, and improved public trust in institutions. At the highest level, these outcomes contribute to impacts, including sustainable revenue collection and strengthened governance systems.

Methodology:

This study adopts a mixed-methods research design, integrating both quantitative and qualitative approaches to evaluate the complex and multidimensional nature of training effectiveness in LD Tax management. The rationale for using mixed methods is grounded in the recognition that quantitative surveys provide measurable indicators of capacity, while qualitative tools such as interviews, focus group discussions (FGDs), and case studies secure the lived experiences, perceptions, and contextual nuances that cannot be quantified.

Creswell and Plano Clark (2018) argue that combining quantitative and qualitative data allows for a more holistic understanding of governance-related issues. In the present study, quantitative data identify broad patterns in knowledge, skills, and attitudes of ULO officials, while qualitative data explain why these patterns exist and how they influence service delivery.

The research employed a sequential explanatory model. In the first stage, quantitative data were collected through surveys administered to both service providers and service recipients. This was followed by qualitative methods, including Focus Group Discussions (FGDs), Key Informant Interviews

(KIIs), and case studies that elaborated on, validated, or challenged the survey findings. Data from both phases were then integrated during the interpretation stage, allowing for triangulated insights and a robust understanding of the dynamics of training and capacity development in Land Development (LD) management.

Fieldwork was conducted in two Union Land Offices (ULOs) selected to reflect diverse conditions. Aminbazar ULO in Dhaka District represented a sub-urban context with relatively greater access to technology and closer administrative supervision. In contrast, Sultanganj ULO in Bogura District represented a rural area where infrastructure constraints and limited resources shaped service delivery practices. This deliberate selection enabled the study to get both urban-rural contrasts and shared challenges in LD tax administration. A purposive sampling strategy was adopted to ensure that the perspectives of both service providers and service recipients were included. The total sample size was 100 respondents, consisting of 7 officials including Union Land Assistant Officers, surveyors, and Kanungos and 93 citizens who were taxpayers or landowners. Higher-level officials involved in land administration were also consulted to enrich the institutional perspective.

The study included two FGDs, one in each site, involving 8–10 participants, such as ULO staff, citizens, and local stakeholders. These discussions captured collective perceptions of training effectiveness and service delivery challenges. Ten KIIs were also conducted with a range of key stakeholders, including an Assistant Commissioner (Land), an Additional Deputy Commissioner (Revenue), a Upazila Nirbahi Officer (UNO), a senior official from the Ministry of Land engaged in digitization initiatives, a representative from the Land Administration Training Centre (LATC), and five ULO officials with direct training experiences. These interviews provided policy-level and insider perspectives on training design, implementation gaps, and institutional priorities. In addition, two case studies were conducted in the Shahjahanpur AC (Land) office, focusing on practical service delivery failures linked to training deficits. One case highlighted a misinterpretation of succession law that delayed tax assessment, while the other demonstrated how reliance on outsourced IT staff led to data entry errors in digital systems.

The study faced several methodological limitations that must be acknowledged. Its geographic scope was restricted to only two Union Land Offices, which limits the generalizability of findings across Bangladesh. The sample size of service providers was also small, with only seven officials

surveyed, reducing the ability to capture the full diversity of officials' perspectives nationwide. Time constraints posed another challenge, as data was collected within a short period during ongoing administrative reforms, raising questions about long-term applicability. Additionally, the reliance on self-reported data introduced potential bias, since officials may have overstated their competencies.

Findings and Discussion:

This section presents the findings derived from surveys, focus group discussions (FGDs), key informant interviews (KIIs), and case studies. Results are organised thematically around the key research objectives: (1) assessing current knowledge, skills, and attitudes of ULO officials; (2) evaluating the effectiveness of existing training; and (3) identifying training needs and gaps. The discussion on institutional barriers and the implied need for governance has been along these lines.

Current Knowledge, Skills, and Attitudes of ULO Officials

Survey data indicate that ULO officials demonstrate moderate levels of legal literacy, with 70% of respondents rating officials' legal knowledge as "moderate," 20% as high, and 10% as low. This pattern suggests that while most officials have a basic working understanding of land-related laws concerning taxation, ownership, and inheritance, significant gaps remain in applying specific provisions of the Land Development Tax Act 2023, particularly in areas such as succession law and property classification. Insights from FGDs and KIIs reinforced these findings, with a Ministry of Land official observing that most ULOs rely on knowledge passed down from predecessors rather than keeping up with updated legal frameworks. Case Study 1 illustrated this challenge in practice, where a misinterpretation of succession law led to an incorrect tax assessment, delaying service delivery and eroding citizen trust. Overall, although legal knowledge is present, it tends to be outdated, informal, and heavily dependent on peer learning rather than being systematically developed through institutionalised training.

Digital literacy emerged as the weakest competency area among ULO officials, with 30% of respondents rating their skills as low, 65% as moderate, and only 5% as high. This indicates that nearly one-third of officials face significant challenges in using digital platforms such as e-mutation systems,

online tax portals, and electronic record management tools. Qualitative findings reinforced this weakness, as one ULO officer admitted during a KII that when systems crash, they typically wait for technicians since they often lack the skills to troubleshoot issues themselves. Case Study 2 further illustrated the consequences of this gap, showing that reliance on outsourced IT staff for data entry resulted in widespread errors in digital land records, underscoring the risks posed by inadequate digital training and the urgent need for stronger capacity-building in this area.

Survey results painted a generally positive picture of ULO officials' attitudes toward citizens, with 75% of respondents rating them as high, 16% as moderate, and only 9% as low. This suggests that officials are widely perceived as polite, cooperative, and service-oriented.

However, FGDs provided a more critical account from the citizens' perspective, with service recipients expressing frustration over bureaucratic indifference, frequent delays, and inadequate communication. One participant noted, they don't explain the process; they just ask you to come back later. This divergence highlights a clear perception gap, while officials tend to view themselves as professional and responsive, citizens often experience interactions as equivocal and unhelpful. Such attitude problems appear less from personal courtesy and more from systemic issues such as heavy workloads, entrenched bureaucratic culture, and weak motivational incentives.

Effectiveness of Existing Training Programs:

Two sets of survey findings illustrate the mixed picture of training effective-ness. Before training, officials reported only moderate confidence in using digital systems, with a mean score of 3.14 out of 4, indicating that many still struggled with digital tools. After training, confidence levels rose markedly, with the mean increasing to 3.86 and both the mode and median reaching 4, suggesting that most participants perceived the training as very effective. Primarily, these results point to strong training outcomes. Yet, field-level evidence challenges this narrative, showing that while officials report higher confidence, practical difficulties in applying digital skills persist, limiting the real-world impact of training.

Klls and FGDs consistently underscored critical weaknesses in the design of existing training programs. Participants pointed out that sessions tend to be very theoretical, offering limited opportunities for practical application.

Digital training is often confined to short modules of only two to four hours within larger courses, leaving officials underprepared for real-world challenges. Moreover, the absence of adequate refresher programs means that whatever skills are gained quickly become outdated. Legal training also falls short, as it rarely incorporates recent updates, leaving many officials uncertain about new provisions of the LD Tax Act. As one ULO officer reflected, I attended the Basic Land Management Training, but it hardly helped me when I faced the digital tax portal. The classroom and the field are two different worlds. This highlights the disconnect between training content and the practical realities of service delivery.

Case Study I revealed that officials' lack of legal clarity on succession law resulted in significant service delays, while Case Study 2 demonstrated how inadequate digital training and heavy reliance on outsourced IT staff led to frequent errors in data entry. Together, the cases highlight a critical disconnect between training outcomes and field-level performances. Although training may increase officials' confidence, it often does not translate into the practical competence required for accurate and efficient service delivery.

Training Needs and Gaps:

Survey respondents were asked to rank training priorities, and the results highlighted a clear set of needs. Digital proficiency, particularly in using e-mutation systems and online tax platforms, along with integrated legal-tech training, received the highest priority ratings of 9 out of 10. Regular legal refreshers were also rated highly at 8 out of 10, while soft skills such as client handling and communication scored 7 out of 10. FGDs reinforced these findings, with officials emphasising the importance of real-life problem-solving and scenario-based learning, while citizens stressed the need for clearer communication and greater empathy from land officials. Key informants further criticised the lack of timely updates in training, noting that new rules and circulars often reached the field before being incorporated into training modules, forcing offices to develop informal practices. As one senior land officer remarked, We are often unaware of new rules or circulars. By the time training is arranged, field offices have already developed informal practices. Taken together, these findings underscore the most critical training priorities: strengthening digital literacy, ensuring updated legal knowledge, integrating problem-solving exercises, and improving citizen engagement skills.

Despite ongoing training initiatives, ULO officials continue to face several barriers that hinder the effective application of newly acquired skills. Staffing shortages are a major obstacle, with 85% of survey respondents citing excessive workload as a challenge, particularly in small offices where limited personnel make it difficult to allocate time for adopting new digital practices. The lack of refresher training compounds this issue, as 80% reported that without continuous learning opportunities, their knowledge quickly becomes outdated, especially in rapidly evolving digital contexts. Technical issues also persist, with 70% of respondents pointing to unreliable digital infrastructure and slow troubleshooting, while weak collaboration with IT teams further delays problem resolution. Cultural resistance presents another hurdle, as many old officials remain more comfortable with manual processes and retain bureaucratic, colonial attitudes that undermine service orientation. Finally, motivational deficits—though reported by only 20% in surveys emerged strongly in qualitative data, which revealed low morale due to limited incentives, recognition, and career advancement opportunities. Collectively, these barriers significantly weaken the translation of training into improved service delivery.

The data reveals certain contradictions that underscore the complexity of training effectiveness and service delivery. On one hand, digital literacy remains weak, yet training interventions appear to raise officials' confidence scores. Similarly, surveys rate officials' attitudes towards citizens positively, while citizens themselves continue to report dissatisfaction with bureaucratic indifference and poor communication. These inconsistencies can be explained by the nature of training and perception gaps. Training may temporarily boost self-confidence without securing long-term competence, leaving officials still dependent on IT staff when faced with practical challenges. Likewise, officials may genuinely perceive themselves as courteous and professional, whereas citizens, shaped by experiences of bureaucratic evasion, interpret their behaviour more critically. Such findings highlight the value of triangulation, which not only identifies gaps in skills but also exposes the discrepancies between perceptions and expectations, offering a fuller understanding of institutional effectiveness.

The findings carry significant implications that extend beyond individual performance to the broader governance landscape. Weak training directly undermines revenue efficiency, as persistent errors and delays reduce the effectiveness of revenue collection. At the same time, citizen trust is eroded when misinterpretations of law and unreliable digital services create

frustration and weaken confidence in government institutions. The policy effectiveness of the 2023 Act, which emphasises transparency and digitisation, is also compromised by gaps in officials' legal and digital capacity, preventing its objectives from being fully realised. Moreover, issues of equity and access emerge, as rural citizens already facing structural disadvantages are disproportionately affected when responsible officials lack the skills to deliver timely and accurate services. These findings underscore that strengthening training is not merely a technical concern but a critical governance imperative essential for ensuring efficiency, accountability, and inclusive service delivery.

Recommendations:

The study reveals that the respective officials receive very limited training, and even while training opportunities exist, they remain fragmented, overly theoretical, and insufficiently aligned with the practical demands of LD Tax management. To address these shortcomings and ensure that training translates into effective field performance, several recommendations have been proposed from our the service provider and service recipient ends:

a. Structured and Continuous Training Framework for the ULO Officials

Regular and structured training programs should be institutionalised for all ULO officials to keep them updated with ever-changing land laws, digital systems, and service delivery standards. This framework needs to be competency-based and modular, enabling officials to build skills progressively. A basic module should provide introductions to the LD Tax Act 2023, digital tax systems, and citizen service orientation. An intermediate module should incorporate scenario-based legal interpretation, hands-on digital practice, and case analysis. Finally, an advanced module should focus on supervisory skills, policy updates, and integration with broader land administration reforms. All ULO officials should be required to complete these modules at different career stages, ensuring systematic progression rather than sporadic exposure.

b. Integration of Digital Proficiency

Since digital literacy remains the weakest competency, ICT training should form the foundation of LD Tax training programs. Practical sessions must be expanded to cover e-mutation, online payment systems, and GIS applications. Simulations and role-playing exercises should replace lecture-heavy formats to reinforce hands-on learning. Establishing digital

labs at LATC and other training places would allow officials to practice in safe environments without the fear of making errors. Partnerships with ICT experts from the Ministry of Land and private sector actors are also necessary to keep training content relevant and updated.

c. Legal Refreshers and Case-Based Learning

Legal training should be dynamic, with regular updates reflecting changes to the LD Tax Act and related laws. Quarterly refresher sessions can be introduced on key areas such as succession law, property classification, and dispute resolution. Case-based learning is critical; officials must analyse real-life examples of tax disputes, legal misapplications, or appeals, followed by structured group discussions. Additionally, quick reference manuals with flowcharts and decision-making steps should be developed to support officials in day-to-day tasks.

d. Behavioural and Service Orientation Training

Technical and legal training must be complemented with behavioural skills that strengthen citizen engagement. Training modules should cover customer service, empathy, conflict resolution, and ethics. Role-playing exercises, simulating citizen-official interactions, can help internalise service orientation. A citizen-first philosophy should be embedded into the curriculum, linked to the Right to Information Act (2009) and service charters, reinforcing accountability and responsiveness in public service delivery.

e. Regular Refresher Courses

Without reinforcement, skills decay quickly, particularly in digital domains. Refresher courses should therefore be mandated every 6-12 months. A blended learning model, combining short online modules with in-person workshops, can increase accessibility and reduce costs. To enhance participation, refresher training should be linked directly to performance evaluations and promotions, ensuring both accountability and incentives.

f. Institutional Support and Monitoring

Sustainable training outcomes depend on institutional backing. Each ULO should assign IT focal points to provide ongoing technical support, while dedicated budget allocations should ensure continuous training and updated ICT infrastructure. Robust monitoring and evaluation mechanisms must also be established, drawing on Kirkpatrick's four-level model: Reaction (satisfac-

tion), Learning (knowledge gained), Behaviour (application in the field), and Results (impact on service quality and revenue). Findings from monitoring should directly inform revisions to training design and delivery.

g. Incentives and Motivation

Finally, cultural resistance and motivational deficits must be tackled through stronger incentive structures. Training completion should be directly tied to career progression, increments, and recognition awards. Best-performing ULOs that demonstrate improved service delivery after training should be publicly acknowledged and rewarded. Performance indicators such as reduced complaint rates, faster service delivery, and increased revenue collection should guide recognition and create a result-driven culture within the land administration system.

Together, these recommendations outline a holistic strategy to transform training into a meaningful driver of institutional capacity, improved citizen trust, and more effective governance in LD Tax administration.

Conclusions:

Training has emerged as a decisive factor in strengthening the capacity of Union Land Office (ULO) officials to manage Land Development (LD) Tax in Bangladesh, particularly in the context of the reforms mandated by the Land Development Tax Act, 2023, which aim to digitise tax assessment, collection, and record management. The study shows that while existing training programs raise short-term confidence, they remain fragmented, theoretical, and misaligned with field realities, limiting their long-term impact. Officials report moderate legal knowledge but significant gaps in succession law, weak digital literacy, and inconsistent service orientation. While quantitative findings indicate that self-reported confidence rises from a mean of 3.14 to 3.86 after training, qualitative evidence demonstrates that competence remains weak, with many officials continuing to depend on outsourced IT staff and informal peer learning. Moreover, citizens often experience bureaucratic delays, rudeness, and poor communication despite officials rating their attitudes positively, highlighting a perception gap between providers and recipients. Institutional barriers, including staff shortages, heavy workloads, unreliable ICT infrastructure, cultural resistance to change, and lack of refresher programs further undermine training outcomes. Considering these challenges, the study proposes a multidimensional reform framework that views training as an indispensable pillar of

governance rather than an optional support tool. First, training must be structured and continuous, designed as modular competency-based programs that accompany officials throughout their careers, rather than one-off courses. Digital proficiency should form the core of this framework, with practical exercises, simulations, and digital labs enabling hands-on learning in e-mutation, online portals, and GIS systems. Legal knowledge must be regularly updated through quarterly refresher sessions and case-based learning modules, ensuring that officials can correctly interpret succession laws and tax provisions. Equally important are behavioral and service orientation components, including customer service, ethics, empathy, and accountability training, which can shift entrenched bureaucratic attitudes toward a more citizen-focused culture. All training must be supported by institutional arrangements such as IT focal points in every ULO, dedicated budgets and robust monitoring and evaluation mechanisms using Kirkpatrick's four-level model, linking training outcomes not only to knowledge but also to behavior and service results. Regular refresher courses should be institutionalized every 6-12 months to sustain competence, supported by blended learning options that combine online and in-person modules. Collaboration among Training Centers and the Ministry of Land is critical for policy coherence, while partnerships with development agencies and ICT experts can introduce the best international practices. Finally, Incentives are necessary to overcome motivational deficits and cultural resistance. Training completion should be linked to career progression, increments, and recognition awards, while high-performing ULOs demonstrating improved service delivery should be publicly acknowledged. The implications of these reforms extend beyond technical efficiency. Improved training will enhance revenue mobilization by reducing tax leakage, promote transparency by minimizing errors and opportunities for corruption, and restore citizen trust in land governance by improving service quality and responsiveness. In the long term, it will align frontline practices with the government's agenda, ensuring that reforms under the LD Tax Act, 2023, achieve their intended outcomes. The study therefore concludes that training must be reconceptualized not as a supplementary administrative intervention but as a transformative governance tool, the bridge between digital policy aspirations and effective service delivery.

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