

Financial Autonomy of Union Parishad: A Case of Sadar Upazila under Meherpur District

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Abstract

Local Government Institutions in Bangladesh are a crucial domain for democratic practice, political empowerment, and public service provision to the citizens. The Constitution empowers Local Government Institutions, yet they fail to achieve their autonomy and are heavily dependent on the central government's directions. This study aimed to assess the impact of financial autonomy on strengthening the financial resources management capacity of Union Parishad (UP) through the convergence of central-local policy and strategy. The exploratory sequential design was used to investigate the objectives under which 20 IDIs, 10 KIIs, and 134 surveys were conducted from different unions of Meherpur Sadar Upazila. The study result showed that insufficient financial supply, limited local revenue base, and unwillingness to collect tax for maintaining popularity has created a burden in performing the responsibilities for UP. This situation gotten worse when the Local Government Act 2009 created more dependency on the central government. Yet newly formed participatory avenues like Open Budgeting and Wardshava have created some form of transparency in the UP by expanding citizens' involvement and empowerment in financial management. In these circumstances, liberalisation of the central government's control and massive involvement of citizens in UP activities can restore the true nature of local self-government and ensure financial autonomy in UP.

Key Words:

Union Parishad, Financial Autonomy, Decentralization, Accountability, Central-local Relationship.

Introduction

Local government is essential to the establishment of a democratic system of government in any country. In order to free citizens and public service delivery from highly centralised bureaucratic machinery and existing patron-client relationships, a Local Governance system based on decentralisation is regarded as a necessity (Khan and Obaidullah, 2003). Decentralization, on the other hand, as a significant component of the overall governance structure, defines the central-local relationship and shapes the power dynamics between national and Local Governments, while also promoting local progress and enhancing the quality and accessibility of local services (Khan and Ferdous, 2017). In addition, decentralisation practises, especially democratic decentralisation and financial decentralisation, are justifiable as effective and efficient methods of managing national economic development and are essential to ensuring its integration by a fully-fledged Local Government system independent of central government control (Rondinelli, Nellis and Cheema, 1983; Manor, 1999). Specifically, Rural Local Government is the most important

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level for decentralising both financial and decision-making matters because it is most directly connected to the people. It allows residents to participate in and contribute to local growth and development by facilitating the allocation and utilisation of local resources in a manner that maintains accountability (Panday, 2011).

In the context of decentralisation practises, Bangladesh inherited a colonial structure in which the central government exerts hegemonic control over Local Governments by integrating all local bodies within a regulated, unified framework (Siddiqui, 1994; Panday, 2011). Union Parishad (UP) is the oldest tier in this system of Local Government, and it possesses more discretionary authority than the other tiers. It also contributed to rural development and for more than 150 years shaped the rural power structure (Chowdhury and Jabbar, 1979; Rahman, 2019). Article 11 of the Bangladeshi Constitution mandates the existence of such elected Local Government bodies, while Articles 59 and 60 mandate the establishment of a representative and decentralised periphery level government (GoB, 1972; Rahaman and Hasan, 2019). In this regard, the Local Government (Union Parishad) Act of 2009 grants UP the financial autonomy to maintain a fund known as the Union Fund in addition to local accountability measures such as Open Budgeting and Wardshava. In recognition of thana-level administration, the decentralisation measures implemented during Ershad's regime were the most significant attempt in Bangladesh's history to introduce responsible government to Local Governance (Siddiqui, 2005).

Nonetheless, decentralisation practises in the rural Local Government tiers have been plagued by a number of problems, including excessive central government interference, partisan politics, the conflict between political and administrative heads, jurisdictional disputes between MPs, Upazila Chairmen, and Union Parishad Chairmen, and a persistently low revenue base (Khan, 2008a; Sharmin, Haque and Islam, 2012). Local government entities, such as UP, are not recognised as self-governing bodies with complete discretion over their income and expenditures; rather, local fund mobilisation is governed by stringent and specific legislation enacted by higher authorities (Panday, 2011). Haque (2009) attributed the weakening democratic structures such as the UPs to the "dark clouds" of Local Government's financial dependence on the central government. Taking into account the central-local fiscal relationship, this paper attempts to assess the impact of financial autonomy in terms of financial decentralisation in the union Parishad and to identify policy implications for resource mobilisation pertaining to this relationship.

Objectives of the study:

This study's primary objective is to evaluate the effect of financial autonomy on Union Parishad's financial resources management capacity through the convergence of central-local policy and strategy. Two specific objectives fall under this objective are

- To understand the implications of the existing process of financial resource mobilisation and utilisation of Union Parishad,
- To identify the factors that influence the process of financial autonomy of Union Parishad

Literature Review:

Decentralisation of power to the local level is essential for good governance, democracy, and citizen participation. It is one of the most effective mechanisms for establishing effective Local Governance (Panday, 2011). Nevertheless, decentralisation is a complex concept involving the transfer of authority and responsibility for public functions from the central government to sub-national governments or agencies. Sayer et al. (2005) argued similarly that it is the transfer of the "locus of decision making." According to Khan (2002), however, decentralisation refers to an administrative change that grants Local Government with more power and authority over the delivery of services.

However, the most important aspect of decentralisation, especially in developing nations, is financial decentralisation, which is the transfer of fiscal authority over budget and financial decisions downward (Fukusaku, de Mello Jr. and de Mello, 1999; Manor, 1999). In contrast, democratic decentralisation is viewed as a form of decentralisation in which Local Government units are largely or entirely autonomous, with responsibility and authority over specific resources and functions (Rondinelli, 1981; Manor, 1999). The partnership between the central and local levels is essential for both local and national development. Enhancing the fiscal capacity of Local Governments, particularly at the rural level, necessitates fiscal decentralisation (Ullah and Pongquan, 2010). Nonetheless, when the central government democratically decentralises to Local Governments, the transfer of responsibility for decision-making, financing, and administration is ensured, as their capacity to generate revenue and make expenditure decisions based on local needs is enhanced (Panday, 2011).

Decentralisation is economically and politically advantageous for a nation, while also providing citizens with the opportunity to debate and decide on pressing local issues (Panday, 2011). Parker (1995), cited in Faguet (2017), agreed with the premise that it improves both government processes and substantive outcomes. Numerous case studies led him to the conclusion that decentralisation had increased beneficiary participation in rural development plans throughout Brazil, Colombia, and Mexico. In the context of Bangladesh's efforts to promote decentralised Local Governance and subsequent experimentation with that system, Ehsan (2021) observed that despite these efforts, Bangladesh remains one of the world's most centralised nations. Rather, he pointed out that despite the fact that Bangladesh appears to be a structurally decentralised country with

well-defined Local Government layers, the central governments have a much greater influence over them due to their dependence on funding and resource mobilisation. Faguet (2017) added the concept of centralization despite a decentralised system to the phenomenon known as the "Bangladesh paradox." His "Local Government Responsiveness and Accountability" model explains how ineffective central government can be overcome by successful governance at the local level. Alternately, Bhuian (2015) argued that as a result of the government's decentralisation policies, Union Parishad has been transformed from a traditional and largely unresponsive Local Government Institution into one that is more participatory and proactive.

While Bangladesh is progressing toward democratic decentralisation, Talukdar (2019) foresees challenges in terms of economic and budgetary autonomy, especially in the lowest level of Local Government. This is consistent with the observation made by Bahl, Miner, and Schroeder (1984) regarding the revenue generation of rural Local Governments in developing nations. According to them, the ability to raise revenue, economic efficiency, fairness, and administrative viability are important factors in local revenue mobilisation, a significant challenge for subnational governments. In Bangladesh, UPs are permitted to levy taxes, rates, tolls, and fees on specific items, but the amount collected is insufficient to cover operational costs. In addition, overlapping income sources and limited resource mobilisation efforts make things more difficult for decentralised local bodies (Ehsan, 2021b). Despite the existence of regulations empowering these entities to raise funds from local sources, they do not receive their fair share (Siddiqui, 1994). Furthermore, government grants under the Annual Development Program (ADP) contain conditions that are more aligned with national interests than local ones, as the central government retains control over the activities of Local Government units (Panday, 2011). In contrast, fiscal decentralisation is anticipated to result in citizen-centric, efficient service delivery and participatory, transparent, and accountable Local Governance (Talukdar, 2019). Intriguingly, Khan (2008b) observed that despite the fact that people at the grassroots level view tax payment as a "civic duty," they avoid paying taxes because they lack faith in the Union Parishad's ability to provide expected services. It demonstrates that, while people value an accountable, transparent, and responsive local body, the government has made these bodies dependent on the central command through rule and legislation changes, thereby diminishing their appeal.

Based on an analysis of the decentralisation practises of various regimes in Bangladesh, Panday (2011) concluded that Local Government has never been a body of local self-governance; rather, it suffers from institutional, financial, and social and political credibility issues. In addition, the evaluation of the decentralisation procedure revealed that there was no comprehensive decentralised planning, as regime transitions affect the decentralisation policy enacted by the previous government. There is always a significant

disparity between the resources legitimately available to decentralised Local Governments in Bangladesh, such as UP, and the responsibilities assigned to them, regardless of the cause of the problem (Talukdar, 2019). The research of Devas (1988) and Talukdar (2013) demonstrates that Local Government revenue allocations in the majority of developing nations, including Bangladesh, are typically poorly conceived and severely constrained. Nevertheless, (Ehsan, 2021b) summarised that budgetary transfers to rural and urban Local Governments in Bangladesh have increased substantially. Ullah and Pongquan (2011) contend that a union Parishad cannot be self-sufficient unless its financial resources are derived from a broader local base as opposed to statutorily assigned limited sources. According to Khan (2008a), not only are amendments to the Local Government system's rules and regulations required to ensure local resource mobilisation, but urgent measures to strengthen the financial base of UPs are also required.

Even though the Constitution specifies a clear separation of powers between the central and Local Governments, central-level politicians do not uphold the spirit of decentralisation, which aims to empower locals to manage and control their community affairs (Panday, 2019). According to Parker (1995), cited by Faguet (2017), in developing nations such as Bangladesh, both extremes of wealth and power have enabled local elites to undermine Local Governments. Through the Local Government (Union Parishad) Act of 2009, the government has consolidated the influence and control of MPs over their respective UPs, which is contrary to the fundamental principles of democracy and decentralisation (Panday, 2019). Moreover, in 2016, the government instituted Local Government elections based on political party affiliation at multiple levels of both urban and rural governing bodies (Panday, 2019). The substantial influence of the national government over their management has left them institutionally and financially weak and unreliable (Panday, 2011).

In spite of various reforms and digitalization initiatives implemented after the Local Government (Union Parishad) Act 2009 was enacted, the structure, functioning, and financing of the lowest tier, as well as the Local Government system as a whole, have changed significantly over the past decade. Moreover, since the implementation of these modifications to the process of Local Governance, financial autonomy has become a greater concern for them, particularly in the Union Parishad. This study aims to fill a gap in the existing literature by examining the role of financial autonomy in the operation of the UP and the strengthening of local resource mobilisation over the past decade.

Methodology:

This study employed a cross-sectional design to evaluate the financial independence of Union Parishads. In addition, a sequential exploratory design was employed, and both qualitative and quantitative data were analysed to identify and validate the key conceptualizations regarding UP's financial autonomy. First, in-depth interviews (IDI) and key informant interviews (KII) were conducted to explore the research themes using qualitative data. Later, in order to collect quantitative data, the researcher conducted a questionnaire survey to validate the thematic data's key points.

This research focuses on the five Union Parishads within the Sadar Upazila of the Meherpur District. The union parishads were chosen through convenient sampling, taking into account the researcher's ease of access, the availability of local Union Parishad representatives, and other factors. The information was obtained from both primary and secondary sources. The primary data for qualitative analysis was collected using IDIs and KIIs of 30 respondents directly involved in the functioning of the UPs, including chairmen, members, secretaries, Local Government experts, and the UNO of that Upazila. Using closed-ended questionnaires, 134 permanent residents over the age of 18 who have lived in this Upazila for the past five years provided quantitative data to understand and validate the in-depth concept of these financial problems. In both instances, respondents were selected via non-probability purposive sampling. Whereas secondary data was gathered from a variety of important international journals, published books, authorised government and non-government reports, and international newspapers.

Table 1 shows that the total number of respondents was 134, and that 78 percent were ordinary citizens, 18 percent were Union Parishad members, 3 percent were Union Parishad chairmen, and 1 percent were Union Parishad secretaries.

Table 1: Characteristics of the study population (Source: Field survey)

Categories of the Respondents	Percentage (%); n= 134
Community People	78%
Union Parishad Chairman	3%
Union Parishad Member	18%
Union Parishad Secretary	1%

To analyse the qualitative data, the researchers utilised the thematic approach, which allowed them to identify and track the central concept of the gathered data. Following the collection of qualitative data, a coding system was developed to classify similar responses or statements into the same category and to identify major themes from the transcription of respondents' interviews. This procedure allowed the researcher to summarise the collected data succinctly and assisted in the development of a questionnaire that will be understandable to the general public for the collection of quantitative data. The researcher then utilised SPSS version 25 for descriptive analysis after collecting, tabulating, and cleaning these data with Microsoft Excel. Despite the rigour of the data collection procedure, and in consideration of ethical concerns, all participants provided verbal consent prior to the study. They were informed of the use and confidentiality of their information and statements.

Results:

Union Parishad is the lowest tier of the Local Government structure that directly facilitates grassroots involvement in institutionalised representative politics. However, that presents local leaders with microlevel impediments but in greater numbers. One of the public representatives said:

The expectations of the people are unsatisfiable for us; they want Union Parishad to do everything from the development of roads to financial aid to the poor. But they are reluctant to pay taxes and charges. (KII 05, Personal Communication)

This exactly sums up the main problem that any UP faces, financial constraints. On top of that, it is worsened by the lack of financial autonomy of UP. Some of the findings from the interviews suggest that obstacles towards achieving independence in terms of fiscal revenue mobilisation and expenditure lie in the legal bindings of the Local Government (Union Parishad) Act 2009 with limited sources of generating own funds. That dependency creates a mental barrier for public representatives as a UP member stated-

Because we cannot utilize funds independently it causes professional dissatisfaction among members and the chairman of the UP. (KII 27, Personal Communication)

Other than that, both political willingness and the constant struggle for domination by MPs and Upazila Chairmen as well as Upazila Nirbahi Officer (UNO) over the UPs also limit its possibilities, as respondents identified. But surprisingly, even if enough funding was available to UP, interviewed respondents do not think that it would help them overcome the major obstacles. Another member of the UP claimed in this regard:

Rather, financial weakness creates more practical constraints for us and makes this local institution susceptible to political and administrative control. (KII 24, Personal Communication)

To ensure local development that would contribute to national progress, UP representatives in the study area voiced that more financial power ought to be given to the UPs; so that they can decide on addressing the local issues instantly from their locally collected funds. Despite financial hurdles, they suggested local employment opportunities, such as that commented by one chairman:

Financial independence is crucial if we want to become a self-governing and self-sustained building block of the country by creating income-generating sectors addressing our local needs. It will save UP from dependency on the central government while creating new ways and sources of revenue mobilization. (KII 03, Personal Communication)

Table 2: Descriptive statistics of the responses (Source: Field survey)

Questions	Responses	Percentage (%)
Fund Collection	Own Sources	
	Government Project	78%
	Government Grant	3%
	Other	
UP has sufficient sources of revenue	Yes	18%
	No	1%
	Others	
Grounds of dependency on other sources	Development	
	Development and Salary	
	All	
Fund Utilization	Salary	
	Development	
	Utility & Maintenance	
	Other	
UP utilizes funds independently	Yes	
	No	
	Others	
Independent utilization of funds enhances the development	Yes	
	No	
	Others	

Despite relying on central government funding and having a low mobilisation of the UP's local tax base, respondents believe the government should provide more funding through grants (9%) and project finance (88%) instead of collecting taxes and fees from citizens to manage the UP. Although nearly all respondents (95 percent) believe that these funding sources are insufficient for the operation of the UP. Ninety percent of respondents, when asked why Union Parishad must rely on external sources, stated that development could not be achieved without grants from the central government and development partners. However, ninety percent of respondents agreed that sufficient funds should be allocated for development, while only five percent believed that salaries should take precedence. In terms of whether Union Parishad can use funds independently, the majority (62 percent) of respondents indicated that Union Parishad uses funds spontaneously; consequently, they are unable to immediately address local issues and demands. On the other hand, 37% of respondents stated that Union Parishad can use funds independently and that a significant portion of funds are embezzled by the chairman and members of Union Parishad. Since development depends on the efficient and effective use of funds, UP's success is directly related to its autonomy in making decisions. More than half of them (54 percent) believe that if the UP is allowed to operate independently, corruption will increase rather than the local economy. However, 44% of those surveyed disagreed, stating that it could propel UP to the pinnacle of development. See Figure 1 below.

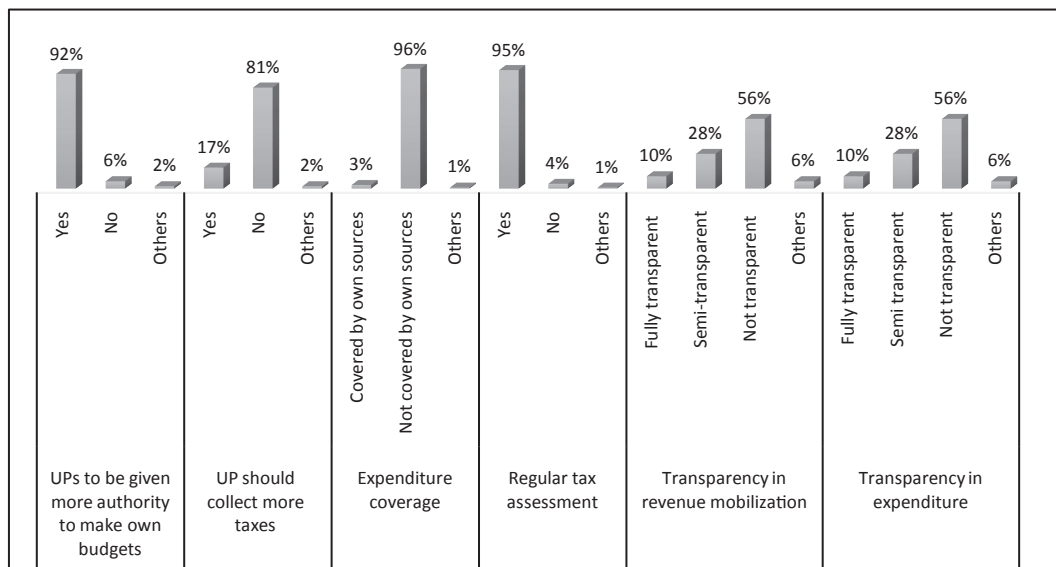


Figure 1: Statistics of the responses on taxation and transparency (Source: Field survey)

Again, when it comes to financial independence, 92 percent of respondents believe that UP should have greater control over their budget because they are aware of their needs. When asked if taxes should be collected from UP residents, the majority (81 percent) responded negatively, indicating a propensity for tax evasion among the general population. Only 17 percent of respondents agreed that taxes should be collected, but some wished that they were collected at a slightly lower rate. Almost everyone (96%) believes that the UP's resources are insufficient to cover its basic operating costs. 7 percent of respondents indicated that UP must rely solely on funds from the central government and subsidies from development partners. A similar number of respondents answered affirmatively to the question of whether tax assessments are conducted in accordance with the rules (95 percent). Regarding the revenue mobilisation transparency of UP, more than half (56%) of respondents believe it is insufficiently transparent, while close to a quarter (28%) believe it is semi-transparent and only 10% believe it is quite transparent. When asked about the expenditure's transparency, 10% of respondents said it was entirely transparent. Nonetheless, the majority of respondents (56 percent) believe that the Union Parishad's expenditure mechanism lacks transparency, while 10 percent hold the opposite view.

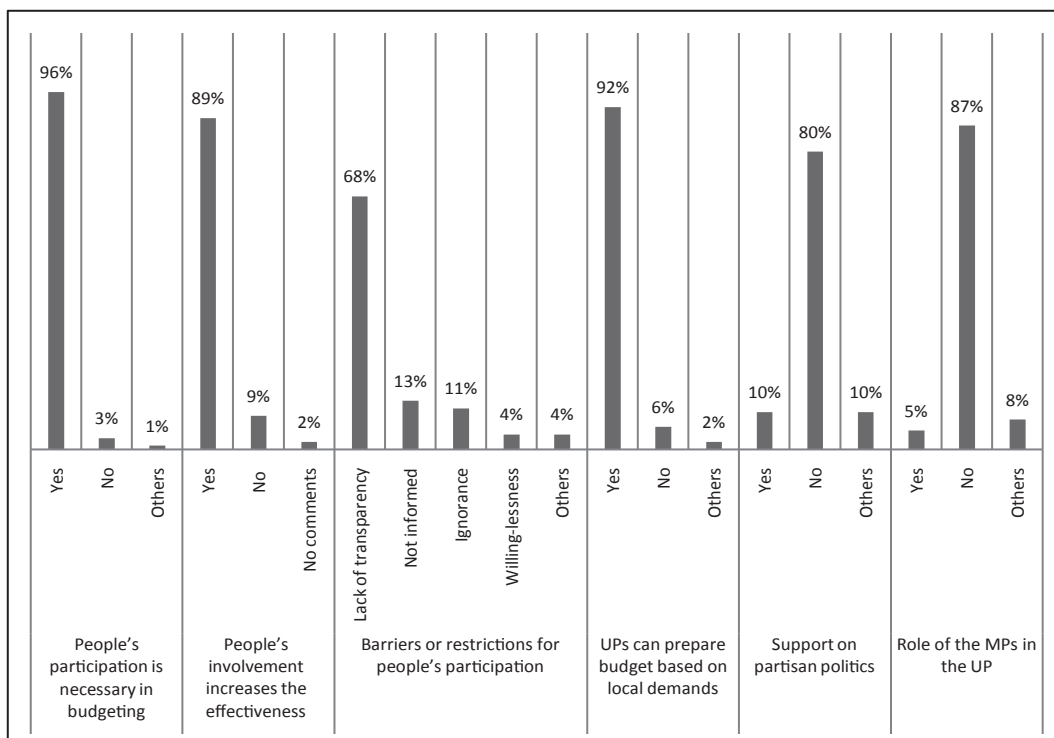


Figure 2: Statistics of the responses on people's participation and political interference
(Source: Field survey)

When asked if the participation of the general public in the preparation of the Union Parishad budget is necessary, nearly all (96 percent) responded in the affirmative. While 89 percent of respondents agreed that broad public participation increases UP effectiveness, 9 percent disagreed, claiming it is unnecessary. A majority of two-thirds (68 percent) believe that a lack of transparency discourages public participation in the formulation of the UP budget. In addition, 13% of respondents indicated that they were not informed. Curiously, the majority of survey respondents (92 percent) believe that UP can construct budgets based on its demands and supplies, while only 9 percent believe that UP prepares budgets at the direction of donors and Zilla parishioners, among others. In addition, when asked if political parties should nominate candidates for the Union Parishad election, 80% of respondents said no, stating that it was not necessary. In response to the question of whether MPs should participate in the Union Parishad, 87 percent of respondents said they should not.

Discussions:

The findings of this paper suggest that, in terms of taxation and transparency, financial decentralisation in the UPs is insufficient, and that the UPs should be given more authority in terms of collecting, mobilising, and spending local revenues. However, this cannot be accomplished by levying additional taxes on the residents of UP; rather, there is a need for coordination and the inclusion of UP representatives in Upazila-level offices of relevant ministries and agencies. In contrast, from a political perspective of decentralisation, the participation and involvement of the people in budgeting are essential to the autonomy of Local Government institutions such as Union Parishad. In addition, removing obstacles for UPs to prepare their budget and minimising the control of other institutions, particularly the influence of Upazila Parishad and MPs, is the key to truly decentralised Local Government institutions at the lowest level.

Likewise, short-lived projects like Union Parishad Governance Projects (UPGP) and Efficient and Accountable Local Governance (EALG) cannot be considered a permanent solution for the efficient and effective utilisation of UP funds for greater financial autonomy as long as lower tiers of Local Government are governed by central directives (Ehsan, 2021a). This pessimistic view of Local Government institutions has been echoed in a number of scholarly works (See, for example, Khan, 2008a; Aminuzzaman, 2010; Panday, 2011; Ullah and Pongquan, 2011; Faguet, 2017; Khan and Ferdous, 2017; Uddin, 2019b; Ehsan, 2021b), citing constraints such as limited revenue mobilisation, weak fiscal accountability, political interference, and structural decentralisation in the UP. Nonetheless, effective and innovative initiatives based on various LGSP-LIC projects have resulted in a significant change in the UP's ability to become a fully decentralised Local Government

body, such as holding tax fairs to strengthen the tax base, participatory planning and budgeting, and union citizen committees, among others, to encourage citizens' participation in the decision-making process (Ahsan and Farhana, 2018). According to Aminuzzaman (2010), the Sirajganj Local Governance Development Fund Project (SLGDFP) had immediate effects that could be replicated by empowering Local Government institutions and introducing positive changes, which is consistent with the findings of this study.

On a different note, provisions of the Local Government (Union Parishad) Act of 2009 have made UPs more dependent on the central government, limiting UPs' ability to make independent decisions regarding taxes, expenditures, borrowing, budgeting, and personnel, and instead relying on central government directives (Uddin, 2019b). In addition, the central government's interference with the UP's fund collection calls into question the UP's constitutional authority to collect revenue for local purposes and retain funds. Alternately, Ullah and Pongquan (2010) noted that by utilising innovation and incentive mechanisms, UP can gain access to a vast array of untapped revenue sources, which is only possible through decentralisation measures. In terms of decentralisation, it is also essential to consider the accountability and transparency aspects that come with the autonomy of Local Government institutions. Because at the local level, where illiterate people are most deprived of their rights due to their inability to inquire about both resource mobilisation and expenditures of UP, local representatives may be left with discretionary power, which is contrary to the spirit of decentralisation. On a more positive note, grassroots citizens have participated in numerous UP activities despite their limited impact (Uddin, 2019a). Although open budgeting and the citizen charter have increased financial and operational transparency in the UP, empowering and involving more citizens in the budgeting process as has become a pressing issue in recent years.

The financial independence of Local Government institutions can serve as a stepping stone to a fully decentralised and responsive governance system, according to the findings of this study. Local government institutions, such as UP, will never be free from central government control so long as they lack the means to fund their operations. Moreover, there is a weak democratic cultural factor in Bangladesh that reduces the effectiveness of local institutions and impedes people's participation in their operation (Aminuzzaman, 2010). In terms of addressing local concerns, the Union Parishads of Bangladesh lack true financial, administrative, institutional, and personnel autonomy (Uddin, 2019b). Several government and non-government initiatives at the local level in Bangladesh have been successful, especially the rising trend of women's empowerment, which is essential to strengthening the devolution process and making it more inclusive (Rahman, 2019). Now is the time to focus on longer-term and sustainable solutions for UP's financial independence, while it remains to be seen how central and Local Governments will use potential sources to mobilise local resources in the coming years.

Conclusion:

Union Parishad, the oldest level of Local Government, has not yet attained the perception of financial independence, which includes the independence of resource mobilisation and revenue expenditures to meet local needs. As a result, Union Parishad's financial resource management, local resource mobilisation, and utilisation of these resources to address local needs have been relatively weaker. Rather, UP's day-to-day operations are beset by a plethora of obstacles due to the disparity between its financial resources and the responsibilities entrusted to it. When the Act of 2009 was enacted, it sparked a great deal of optimism for decentralisation, but in reality, it has not created many opportunities for financial autonomy. Despite some fundamental flaws, the act has significantly increased financial transparency through the adoption of open budgeting and increased local participation in Local Government operations by means of Wardshava. However, their accomplishments are hindered by the fact that other institutions dominate the Local Governance system, and their accomplishments are insufficient. Moreover, this study demonstrates that influential factors in the process of financial autonomy of the UP, such as intervention by upper-level Local Government tiers, Members of Parliament, and political parties, coupled with a dominant central-local relationship, impede both fiscal and democratic decentralisation in the Local Government structure. For the sake of effective democratic practise, the Act and Local Government structure are needed to be amended to remove these dominant functions. However, the government is not the only stakeholder in improving the overall condition of the UP; massive participation of citizens and non-governmental organisations (NGOs) in the overall functioning of the UP, particularly accountability and financial transparency, can help restore the true nature of local self-government, which is responsive to local needs and community development.

Based on our findings, we believe the following policy initiatives can be implemented to make UPs financially sustainable and more effective in meeting the genuine needs of the local community:

01. Parliament may consider amending the current Act of 2009 to expand Union Parishads' ability to regenerate revenue and determine local fiscal expenditures in order to reduce reliance on central government funds and planning.
02. With the coordination of the Ministry of Local Government, Rural Development, and Cooperatives and the Ministry of Finance, the allocation of government block grants could be ensured based on assigned responsibilities so as not to affect UP's local funds, but rather to align them with the national development process.

03. Both the Information Commission and the Anti-Corruption Commission could play a crucial role in promoting and ensuring the transparency of financial functions, as well as in involving citizens in the budgeting process and eradicating corruption at the grassroots level.

Finally, we acknowledge that despite our best efforts, time and resource limitations have had an impact on this study. The study's obvious limitation is that the sample size could have been larger. In addition, the lack of geographical diversity and limited scope of this research undermine its findings. However, future research could be conducted to better understand the impact of financial dependencies in other areas or tiers, as suggested by this study.

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