



Photo: Sharique Programme

SUPPORTING LOCAL GOVERNMENTS

AND CITIZENS PRACTICE

PRO-POOR GOOD LOCAL GOVERNANCE

A Handbook based on the Experience of the SDC  
Local Governance Programme Sharique in Bangladesh



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## Abbreviations

CBO	Community Based Organisation	RTI	Right to Information (Act)
GIP	Governance Improvement Plan	SDC	Swiss Agency for Development and Cooperation
LGSA	Local Governance Self Assessment	UDCC	Union Development Coordination Committee
NGO	Non Government Organisation	UP	Union Parishad
PIC	Project Implementation Committee	UZP	Upazila Parishad
PNGO	Partner Non Government Organisation	VGD	Vulnerable Group Development Programme
PSC	Project Supervision Committee	VGF	Vulnerable Group Feeding Programme
		ZP	Zila Parishad

## Acknowledgments

The Sharique programme would like to take this opportunity to thank their staff and partner NGOs who turned the concept of good local governance into something real and tangible in the Union Parishads and Upazila Parishads in Bangladesh.

The experience of Sharique proves that local governments and their citizens are the key actors of pro-poor and inclusive local governance. Sharique recognizes the active participation of the Union Parishads, Upazila Parishads and their men and women in realizing the objectives of the programme and making Sharique the success it became.

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This handbook attempts to reflect the results of the SDC's efforts in promoting good local governance in Bangladesh through strengthening the local government's structures and citizens' participation in local governance. In this, we hope this handbook goes some way in helping to address some of the persistent issues of capacity building faced by local governments and communities and contributes to encouraging developing actors in promoting positive local change.

The information provided in the Handbook is based on real practices, which have been tested in 130 Union Parishads and 21 Upazila Parishads in the districts of Rajshahi, Chapai Nawabganj and Sunamganj.



**Lilia Tverdun**

Director, Sharique Local Governance Programme

# INTRODUCTION

## HOW TO USE THIS HANDBOOK

This handbook summarises and consolidates the experience and tools of the Sharique Programme in facilitating pro-poor good governance in rural Bangladesh. It goes beyond experience capitalisation by providing a step by step guidance on how to practice pro-poor good local governance anchored in core competencies. As such, the handbook combines lessons learned with selected tools that have proven particularly valuable since the project started in 2006.

The objective is to share the experience of the Sharique Programme with other interested like-minded actors working in pro-poor good local governance in Bangladesh – with the hope that they use the handbook as inspiration and reference. Although the target audience of this handbook is development practitioners (e.g. NGOs), who want to promote pro-poor good local governance, it will hopefully also inspire representatives of local government and interested citizens.

The underlying assumption in the context of Bangladesh is that although the local government and citizens lead the process of local pro-poor governance, external actors often play a key role in triggering and facilitating change processes, i.e. promoting the practical implementation of good governance principles outlined in laws through capacity building and providing strategic financial support. The handbook reflects this reality:

- it acknowledges that **local governments and citizens are the key actors** of pro-poor local governance and therefore describes milestones and steps that they can take towards reaching these milestones
- for the **accompanying and facilitating actors such as development practitioners**, the handbook describes how they can support local governments and citizens in each step

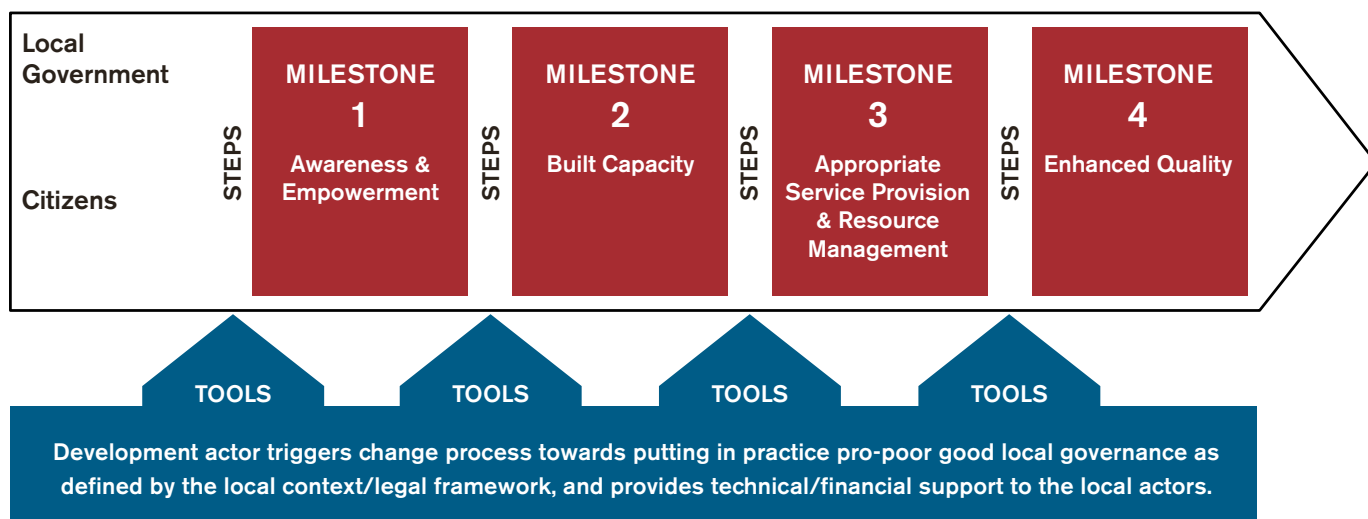


Illustration 1: Actors in good local governance, steps and milestones

Based on this logic, the handbook is structured around four milestones:

### 1. Awareness and Empowerment<sup>1</sup>

Local Government and citizens are aware of good governance, know what they want to achieve and who is responsible for change.

### 2. Built capacity

Local Government and citizens can put basic good local governance principles into practice and have built their capacities in pro-poor good local governance.

### 3. Appropriate Service Provision and Resource Management

Local Government and citizens are mobilising and managing resources in a pro-poor, effective and participatory way.

### 4. Enhanced quality

Local Governments and citizens are practicing good local governance, undertaking oversight and targeted quality improvements, and budgeting in a pro-poor way.

<sup>1</sup> According to Eyben, Kabeer, and Cornwall, "Empowerment happens when individuals and organised groups are able to imagine their world differently and to realise that vision by changing the relations of power that have been keeping them in poverty".

In sum, the handbook captures **steps and milestones** towards pro-poor good local governance based on the experience of the Sharique programme. Each step is described together with **tools** developed by Sharique. This is followed by some of Sharique's key **lessons** in supporting local governments and citizens take that step. Depending on the interests and situation the reader is in, s/he can read the handbook from beginning to end, or directly refer to a specific milestone.

## BACKGROUND: THE SHARIQUE PROGRAMME

The Sharique programme of the Swiss Agency for Development and Cooperation (SDC) is being implemented by HELVETAS Swiss Intercooperation. "Sharique" means partnership in Bangla. As described in the various project documents, the programme's overall development goal is: Improved wellbeing and economic, social and political participation of the poor and poorest - women, men and marginalised. In that line, the programme aims at addressing poverty through improved local governance and by tackling the different causes of poverty.

<b>Goal:</b>	To contribute to effective pro-poor local governance
<b>Duration:</b>	Phase I: 2006 – 2009 Phase II: 2010 – 2013
<b>Working with:</b>	130 Union Parishads (UPs) 21 Upazilla Parishads (UZPs) 3 districts (Rajshahi, Sunamganj and more recently Chapainwabganj)
<b>Number of persons impacted:</b>	Some 295,000 (Official figures give female: 103,257 male: 191,764) Field implementing partners: Sachetan, MSP, SNKS, SUS, ERA, CNRS
<b>Strategic partners:</b>	National Institute of Local Government, Mass line Media Centre
<b>Total budget:</b>	Phase I CHF 4,950,000; Phase II CHF 8,990,000
<b>Funded by:</b>	Swiss Agency for Development and Cooperation (SDC)

Illustration 2: Sharique at a glance (from Strengthening Local Governance in Bangladesh – Lessons of Practical Experience)

More specifically, the programme objective is to empower the poor and poorest – women, men and those who are marginalised – to claim their rights and entitlements, and to benefit from responsive and inclusive services from the local governments. This means working both with citizens (demand) and local governments (supply), as well as influencing policies and practices at the national level. Although the programme is committed to making governance work for all segments of society, it consciously emphasises that the poorest, women and marginalised need to be specifically targeted in order to benefit from

improved local governance. So far, the geographical focus of Sharique has been on Rajshahi, Sunamganj and Chapainwabganj districts.

In the Bangladesh context, working with local governments means working mostly with **Union Parishads (UP)** as the smallest rural administrative and political unit and with **Upazila Parishads (UZP)** as the next higher level. In the tiered system of local governance, the key actors are the Union Parishads and Upazila Parishads at local level, Zila Parishad (ZP) at district level and the political and administrative structures at national level. As until recently the Union Parishads were the key actors in the legislation and decentralisation history of the country, the Sharique programme also treated them as such.

## SHARIQUE'S WORKING DEFINITION OF PRO-POOR GOOD LOCAL GOVERNANCE

Good governance in the sense of the Sharique programme is characterised by the following principles<sup>2</sup>:

- **accountability:** as a two way process in which state bodies and individual representatives of the state act as required by their function (downward accountability) and citizens act in a responsible manner which includes making demands and supporting the state in fulfilling its duties (upward accountability);
- **participation:** means that local government bodies share information with citizens and ensure that everyone has an opportunity to speak and be heard. This implies that local government representatives and citizens plan, budget and monitor local governance and development initiatives together;
- **transparency:** making sure that relevant information is made available to citizens, e.g. income and expenditure figures of the local government, contact information, information on ongoing projects, beneficiary lists, etc.;
- **social inclusion (non-discrimination):** actively ensure that the voice of all members of society, including those of women, Adivashi, Hindu, members of fishing communities, etc. is heard and that these people can participate in local decision making. In order to address social inclusion in an effective manner, a deep understanding of local power dynamics and patterns of social exclusion is required;
- **efficiency and effectiveness:** implies that UP operations are performed smoothly and in a timely manner, without waste or corruption.

<sup>2</sup> Described in more detail in: Strengthening Local Governance in Bangladesh – Lessons of Practical Experience

In Bangladesh this means that local governments, e.g. Union Parishads and citizens do the following (list is not exhaustive):

A good Union Parishad...	A good citizen...
<ul style="list-style-type: none"> <li>• involves citizens and is proactive</li> <li>• forms its Standing Committees (every year in January) which conduct bi-monthly meetings</li> <li>• forms Project Implementation Committees</li> <li>• organises the yearly participatory planning and budgeting cycle, e.g. by organising at least two meetings at the ward level per year (general ward shava and annual ward shava)</li> <li>• Ensures a gender responsive planning and budgeting</li> <li>• organises strategic planning (every five years)</li> <li>• conducts council meetings on a regular basis, ensures minutes are taken, and acts on the basis of decisions made at such meetings</li> <li>• organises Union Development Coordination Committee (UDCC) meetings on a bimonthly basis</li> <li>• discloses information on the projects it implements, e.g. via notice-boards in the yard of the UP office</li> <li>• is open 5 days a week and receives citizens during the office hours</li> <li>• selects beneficiaries of safety net programmes in a participatory way</li> <li>• assesses taxes (every five years)</li> <li>• collects taxes (every year)</li> <li>• maintains a register</li> <li>• manages information effectively, e.g. filing systems, etc.</li> <li>• ensures that the voices of women, poor and marginalised people are heard and their needs are met through targeted projects</li> <li>• ensures justice by running the village court and arbitration council</li> <li>• conducts a financial audit every year</li> <li>• participates in social audit meetings</li> <li>• follow efficient and transparent procurement process</li> </ul>	<ul style="list-style-type: none"> <li>• volunteers to be part of the ward platform (network of leaders within the geographic area of a ward)</li> <li>• participates in meetings organised by the UP</li> <li>• volunteers to be active in UP Standing Committees, Project Implementation Committees, etc.</li> <li>• monitors projects implemented in its area</li> <li>• ensures that s/he can provide the UP with suggestions and inputs at the meetings organised by the UP</li> <li>• understands that the UP has limitations (in terms of resources) in meeting all demands</li> <li>• seeks information from the UP, Line Agencies, etc. and provides information as required, (e.g. to make beneficiary lists)</li> <li>• monitors safety net lists and takes steps to correct them if necessary</li> <li>• pays taxes</li> <li>• votes</li> <li>• requests and participates in trainings if s/he identifies knowledge gaps</li> <li>• challenges child marriage, women trafficking, etc.</li> <li>• takes own initiatives to improve his/her life and raise awareness</li> <li>• respects others and inspires others to be involved with UP</li> </ul>

Based on this understanding of good governance principles and the legal framework of Bangladesh, the Sharique programme promotes pro-poor good local governance practices. The rationale is that good local governance leads to equitable local development for all segments of society. The term pro-poor expresses the programme's intention of being inclusive. It is **pro-poor** because all members of society – including the marginalised and extreme poor – are encouraged to participate in decision-making processes, and because the local government is motivated to support them with its development initiatives.

In addition to the pro-poor orientation, a second key principle of the approach is that the development actor is a **facilitator** and **works within given structures and legislative frameworks**.

A third key principle is to work both with the **demand and supply** side, i.e. with local government actors and with citizens. This is important also in terms of continuity and change management. In this sense the programme tries to reach a critical mass of citizens and potential future electoral leaders, in addition to working with current leaders. Working with the demand and supply sides also implies improving the coordination between the two key actors of local governance, i.e. the citizens and local governments.

Finally, working in a flexible way, encouraging learning by doing, and knowledge sharing among all actors is an integral part of the approach and these principles should be considered when replicating it.



# STEP BY STEP TOWARDS PRO-POOR GOOD

## LOCAL GOVERNANCE

As illustrated in the graphic below, the Union Parishads and citizens are the ones who work towards good local governance. Consequently the **milestones** and **steps** described in the model are for them. Sharique sees itself as an **external actor**, facilitator, catalyst or even trampoline (as illustrated below) to propel local governance actors from one step to the next. Sharique's experience with this role and approach is described in a first section entitled "Preparation". The aim of this section is to share Sharique's experience with this visioning stage with development NGOs and other like-minded actors who would like to build on or even replicate Sharique's experience. Subsequently, for each step, existing **tools** such as manuals or guides used by Sharique are listed, followed by lessons learnt. Sharique and interested development actors should consider the milestones as indicative, as they help them do their planning and make an educated guess on when the local governance actors are ready to graduate to the next level or milestone. Since development practitioners are the intended users of this handbook, the time indications (years) are for them. These rough estimates should make planning easier and provide guidance on how long a project or programme should commit to supporting a pro-poor local governance process in Bangladesh. Based on

the experience of Sharique, an engagement of about four years is required, as it takes roughly this much time to institutionalise quality and reach a critical mass in terms of citizens and local government for the process to be sustainable. Also, it takes approximately one year to assist local governance actors to go from one milestone to the other. However, these time-spans are indicative and of course very context specific. Illustrations are always a simplification of reality which is much more complex and in most cases not a linear step by step process. For example, in some cases certain steps may be skipped or taken in reversed order to reach a milestone. In other cases the starting point could be working towards milestone 2 (if milestone 1 is already met). Therefore, it is important to keep a close eye on the local context and adapt the approach accordingly. The sequencing through steps can also be seen as aspects of pro-poor local governance that Union Parishads and citizens can concentrate on one by one in terms of quality improvement.

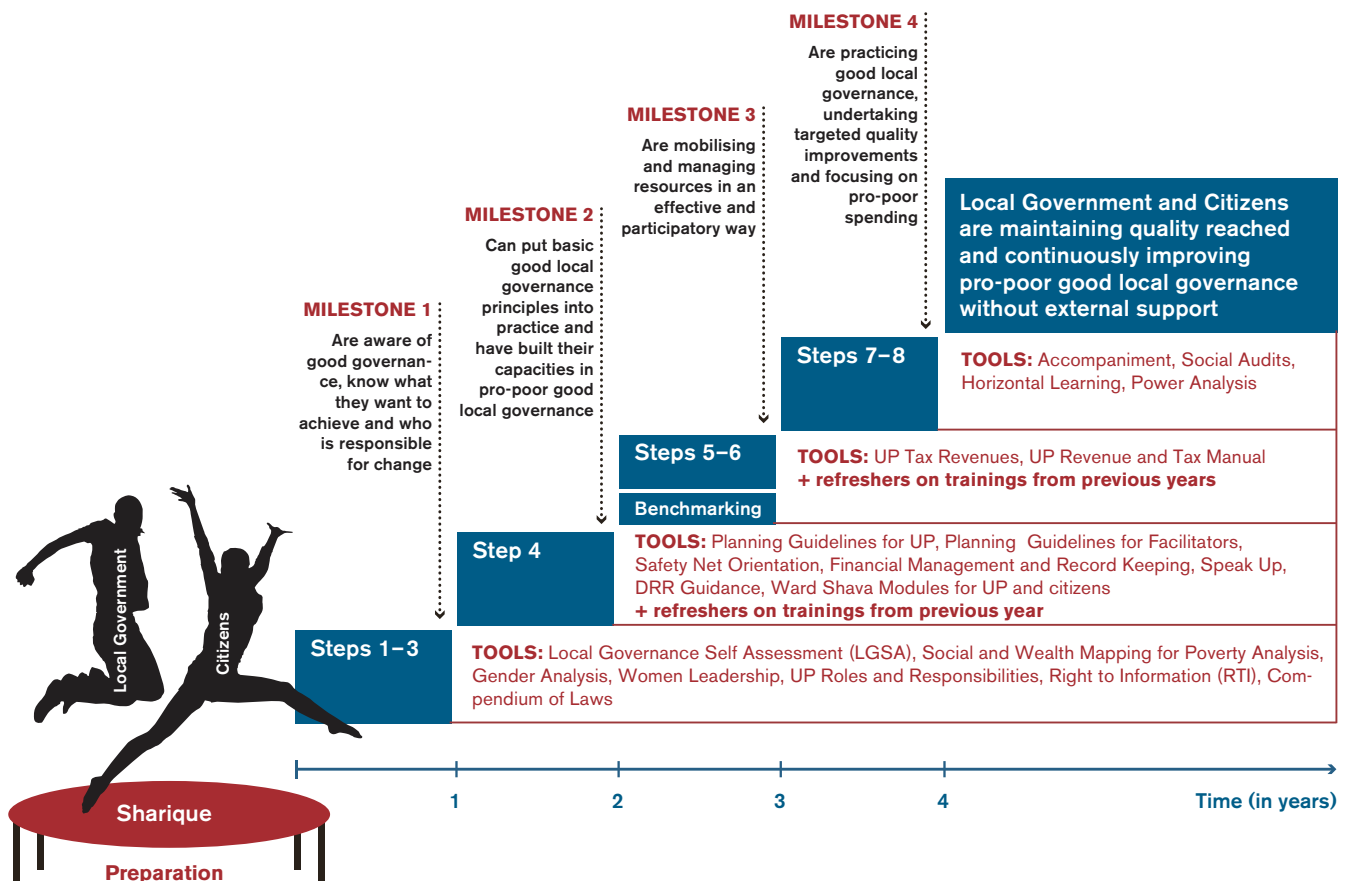


Illustration 3: Step by Step towards pro-poor good local governance

## PREPARATION

Based on the experience of Sharique, it is important to reflect on some questions before working with such an approach in a new geographic area. For Sharique or a development NGO this can be considered step 0, i.e. a step it has to take before supporting the local government and citizens in taking the steps they want to take. Key questions are:

1. What context are we working in? It is important to be fully informed about the **legal framework** for governance and the local context and structure (notably power relations, both past and present).
2. Who do we work with on the demand (citizens) and supply (local government) side?
3. What types of support can we offer, i.e. financial (strategic grants) and technical?
4. Are the agents of change whom we have identified **interested in a partnership**?
5. Can the **partnership be formalised** and is there sufficient support from the overall environment? It is important to be aware that an NGO's legitimacy may be questioned when working with actors in local governance.

### LESSONS:

#### Identifying the demand and supply side

An underlying principle of Sharique's support to good governance is to work with both the demand and supply side. In the case of Bangladesh, the appropriate government officials (supply side) are readily identified. Union Parishads have existed as the smallest administrative and political unit in the country for over a century and are well established. However, in a country as densely populated as Bangladesh, it is not easy to determine an optimal way to start working with citizens. When Sharique started working in 2006, there were many groups of organised citizens, e.g. savings and credit groups, interest groups, and other Community Based Organisations (CBOs) due to the presence of different NGOs. However, there was no legal provision that at the lowest geographical unit (the ward), citizens should meet. Consequently, there was no existing legal entity with which Sharique could work. In this context, Sharique decided to bring together the leaders of different citizen groups in a group of volunteers willing to become active citizens. This network of leaders was called **ward platform**. The composition of a ward platform has turned out to be crucial as its members in-

teract with the Union Parishad on behalf of all citizens within the geographic unit of a ward (a ward is usually composed of one to three villages). Experience has shown that members of a Union Parishad feel less threatened if the citizen groups they interact with are representative of all citizens and are multi-purpose, i.e. a UP is more comfortable engaging with a diverse counterpart rather than being confronted by a youth group or a specific interest group.

#### The added value of offering technical and financial support to a UP

Sharique has offered technical and financial support from the beginning. The experience of Sharique has shown that providing financial support through strategic grants makes sense for several reasons. A UP has very limited funds, so the strategic grant is fundamental in assisting a UP in improving its performance in governance, e.g. by organising own trainings and implementing other activities defined in its Governance Improvement Plan (GIP). Also, through strategic grants, a UP can acquire the metal notice boards it needs to disclose information on its budget, project implementation,

contact details of staff, etc. The strategic grants provided by Sharique are not earmarked. This promotes UP ownership and stronger identification with Sharique and the programme goals. At the same time, Sharique can use the strategic grant as a leverage, i.e. to encourage a UP to design projects targeted directly at the extreme poor and marginalised. Usually, a UP uses around 70% of the Sharique grant to implement its GIP in the early stages of the project and the remaining funds to finance pro-poor development projects. Progressively the proportions change and after four years a UP uses about 30% of the grant to implement its GIP and 70% for pro-poor development projects.

### Building partnership relations with the local governments

Sharique usually takes the following steps in order to enter into a formal partnership with local governments and citizens:

1) **Hold a series of first bilateral exchange meetings with identified stakeholders**, e.g. participate in the general (i.e. monthly) UP meeting and in meetings of interest groups of citizens to present the objectives of the project/programme. It is important to be clear about the role of the project/programme and the role of the different stakeholders;

2) **Organise a meeting gathering all interested UPs** in order to explain in detail what the project / programme is willing to offer in terms of support. In Sharique's experience, offering technical and financial support usually is well received by UPs. The financial support can motivate UPs to engage in improving their local governance. This kind of support can also create a stronger link between a UP and the programme;

3) **Request a meeting with other local authorities (with important power holders)**, e.g. the Upazila Parishad (UZP), the District Administration and the Concerned Division (depending on the local context) in order to get the good-will of the local authorities at an early stage even though they are not the target group of the project;

4) **Hold an inception meeting with the UP and formalise the working relationship.** The UP Chairman should organise this special UP meeting with UP members, the UP Secretary, Ward platform members and Line Agencies working in the UP. It is important to involve representatives of the ward platforms in this meeting, as this moment can be considered a first step towards creating an enabling environment and building trust between citizens and their local government. The resulting Memorandum of Understanding also describes the principles for the financial support given by the project, i.e. the strategic grants.

*"The event I would like to tell you about took place in 2008. At that time, I was working as a Field Facilitator for a local NGO in Sunamganj. I had a difficult start because all the efforts of my predecessor to engage with the UP between November 2007 and January 2008 had failed. The UP Chairman simply didn't want to work with the Sharique programme. He was a very powerful man and did not want to work with Sharique because he thought the project's objective was to put an end to illegal activities such as corruption and to poke its nose into what he considered internal matters of the UP. I met with the UP Chairman and others to explain that Sharique did not want to challenge them as individuals, but to help them, e.g. through capacity building and showing them how to work with citizens. Every day during a week I waited outside the office of the UP Chairman. I asked again and again why he didn't want to work with Sharique and explained what the purpose of Sharique was. I said that with my assistance he could work better, more efficiently and gain the trust of the people. I also talked to the school principal and other local elites to explain the objectives of the programme. Through patience and dialogue I finally caught the interest and trust of the UP Chairman. Now, the UP Chairman is a champion of good governance, and he is an active citizen (he no longer is UP Chairman). He even does informal coaching of the current UP Chairman. My lesson is that when initiating a new idea or project, it is important to be thoughtful, tactful, patient and persistent."*

**SULTANA RAGIA, PROJECT OFFICER SHARIQUE, SUNAMGANJ**

## TOWARDS MILESTONE 1:

### AWARENESS AND EMPOWERMENT

**MILESTONE 1:** Local Government and citizens are aware of good governance, know what they want to achieve and who is responsible for change.

When having reached milestone 1, citizens and the Union Parishad are doing the following:

- Citizens and the UP are aware of good governance principles and their respective roles and responsibilities
- Citizens and the UP are starting to trust each other and are willing to work together
- Key bodies and structures of local governance are in place, e.g. Standing Committees of the UP (composed of UP members and civil society representatives)
- Citizens of each ward are organised in a ward platform and are interacting with their UP
- UP is reaching out to citizens and starting to share information regarding UP operations, e.g. budget, contact people, ongoing projects

In order to reach the milestone described above, Sharique takes a UP and citizens through one or all of the following steps.

#### STEP 1: AWARENESS: WHERE ARE WE AND WHAT IS OUR VISION?

In this step, local government and citizens:

- 1) conduct a **general** context analysis
- 2) conduct a **local governance** context analysis, and produce a **Governance Improvement Plan (GIP)**
- 3) assess the context in terms of the **roles of men and women** in good local governance

Sharique / external actor provides inputs (in trainings), facilitates and (co) finances the process.

In order to have a vision for the future, the local government and citizens need to be aware of the current situation, realise that things could be different and then decide what changes they want to achieve. This is the beginning of empowerment. Sharique contributes to this by taking the UP and citizens through two types of context analyses: A general context analysis and a local governance context analysis.

#### General context analysis

Experience in Rajshahi and Sunamganj has shown that it makes a lot of sense to help a UP conduct a **general context analysis** first, e.g. by doing a resource and social mapping. Through this project-funded exercise, a UP becomes aware of its resources and overall needs. A similar exercise can be conducted with citizens, e.g. the project can facilitate a **Social and Wealth Mapping** in each of the 9 wards of a UP. Then the UP compiles and analyses both its context analysis and the one produced by its citizens. Although this is a costly and time consuming undertak-

ing (i.e. a 2-month investment in terms of time which normally is financed by the external development actor), it is a valuable learning and trust building exercise for the local government actors. The data can be used as a baseline for monitoring.

#### Local governance context analysis

The general context analysis is followed by a **local governance context analysis** with this tool: **Local Governance Self-Assessment (LGSA)**. It is advisable to conduct such an assessment both with the UP and with citizens at separate events and moments in time, i.e. one meeting with the UP and 9 meetings with citizens (one meeting per ward). Through the LGSA, a UP becomes aware of its role and responsibilities and identifies its strengths and weaknesses in governance issues. The citizens also become aware of their roles and responsibilities and those of the UP. The exercise results in a GIP where the UP prioritises the issues of concern and initiatives to be undertaken, nominates responsible persons / groups, identifies needs for exter-

nal support, as well as the required resources and timeframe. The GIP is the tangible result of the first participatory planning exercise and guides the UP in its future efforts towards improving its performance in good governance. As such is reviewed and updated on a yearly basis.

At this stage, the UP may not have the financial resources required to implement its GIP. Sharique or another concerned development actor can temporarily fill this gap by providing a **strategic grant** that the UP can use to pay for the trainings it needs or to organise an exchange visit to learn from a UP that is more advanced in pro-poor good local governance.

### Participatory gender analysis

Raising awareness on the different roles of men and women in good local governance in the very beginning is important. All the tools that Sharique uses are gender sensitive and encourage stakeholders to invite both men and women to participate in trainings, information sessions, and decision-making processes. Although it may be difficult to do a **Participatory Gender Analysis** in the beginning, it is wise to try in order to plan more targeted activities and progress in this area from the outset of the collaboration.

## TOOLS FOR THIS STEP



Local Governance Self-Assessment – Guidelines for Facilitators (English and Bangla)



Local Governance Self-Assessment Flashcards for Facilitators (English and Bangla)



Local Governance Self-Assessment Poster with questions (Bangla)



Social and Wealth Mapping for Poverty Analysis (Bangla)



Participatory Gender Analysis (English and Bangla)

## LESSONS:

### Conducting an Local Governance Self-Assessment

For the Union Parishad, doing a local governance self assessment may be a somewhat daunting exercise, as it may reveal to its members that they are not fulfilling many of the legally required tasks. The experience of Sharique has shown that a UP often needs to digest the results of an LGSA exercise before it is prepared to support the realisation of such an exer-

cise with citizens. A UP needs to have some degree of openness towards receiving feedback from its citizens. Also, a UP often requires time to develop trust in the activities and in the actors supporting them. For this reason it makes sense to do an LGSA at the UP level first and then only 3 - 6 months later (depending on the context, whether a new geographic area is being serviced, etc.), conduct an LGSA at the community level. This way, misunderstandings between the UP and the community as well as between the project / programme (e.g. Sharique) and the UP can be limited.

*“When we conducted the LGSA at UP level, it went very well and the UP Chairman was happy with the results of the exercise. When we did the same exercise at the community level without informing the UP, the UP Chairman became angry and said that people from the community cannot and should not evaluate them. The UP Chairman only changed his mind when we showed him how such an exercise can help the UP do its work better. We showed the UP Chairman the results of the LGSA with citizens and then, together, we analysed why the ratings of the citizens were much less positive than those the UP had given itself. An important misunderstanding was clarified that way: The UP stated that it had announced a meeting between the UP and citizens, but the citizens hadn’t shown interest or participated. The citizens said that the UP had not invited them to any meeting. The problem was that the UP had announced the meeting publicly by megaphone, but the citizens had not realised that they were the intended participants. When the UP Chairman realised this, he agreed to hold an LGSA for citizens because he acknowledged that citizens could provide useful information for him and his work.”*

**A.H.M AMIR, REGIONAL COORDINATOR OF SHARIQUE, RAJSHAHI**

*“At the LGSA I learnt some important new things that I should know as a citizen. I now know what the roles and responsibilities of a UP Chairman are, and what services a UP should provide to its citizens. I have also learnt what I can demand from the UP— before this meeting I did not know about the responsibilities of a citizen. I think that my UP is only fulfilling its role partially. The UP is not delivering services to the poor members of the community in a timely manner and it needs to find teachers so that all children can go to school. The UP is only partially disclosing information on its projects and finances.”*

**MD. AKSED ALI, IMAM & FARMER FROM BALIADANGA VILLAGE, SARDA UNION**

## STEP 2: ACTIVATE BODIES AND KNOWLEDGE ON ROLES AND RESPONSIBILITIES

In this step

- 1) the local government and citizens **arrange the respective trainings/orientation sessions**, which they need to understand their roles and responsibilities in good local governance – this may include training for encouraging and identifying women leaders
- 2) the local government **starts (re)activating the bodies** it is required to have by law

The role of Sharique / another development actor is to provide the trainings or encourage the local governance actors to find support from peers.

Having conducted the first step, the local government and citizens are aware of their situation and have identified the changes they want to make. In order to achieve those changes, they may need to know more about certain legal requirements, processes practiced within the country, and / or their respective roles.

Sharique usually takes a UP and citizens through a basic training on the **Roles and Responsibilities of the Union Parishad**. After this training, the UP is aware of its critical role in the par-

ticipatory annual planning and budgeting cycle, i.e. in ensuring that an exchange takes place between the UP and citizens. In turn, the citizens realise that they have an obligation to accept the UP’s invitation to participate in meetings. Also, both representatives from demand and supply side understand the importance of tax assessment and collection in local governance.

At the level of local government, **certain bodies or institutions need to be in place** in order to make the desired changes.

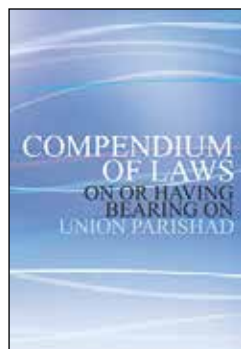
For example, the Union Parishad Act 2009 states that each UP should form Standing Committees to support the UP in its decision making. The Standing Committees are important for the local government because through them, the UP can involve selected citizens directly in UP decision making. The Standing Committees are equally important for citizens as they make citizen participation in UP decision making processes possible. However, the establishment of the Standing Committees is a tedious and time consuming process that requires specific knowledge.

Experience has shown that Standing Committees work better if they have a mixed representation of men and women with various ethnic and social backgrounds. To achieve a higher level of diversity, a UP can organise specific trainings for women UP members and selected women leaders from the community who have the potential to become Standing Committee members. A **Women Leadership Training Module** was developed by Sharique to produce women leaders.

### TOOLS FOR THIS STEP



Guideline for Conducting Workshops on the Roles and Responsibilities of Ups (Bangla)



Compendium of Laws on Union Parishads (English and Bangla)



Women Leadership Training (Bangla)

### LESSONS:

#### Providing trainings for the UP

In most of the Union Parishads where Sharique started to work, no Standing Committee existed, even though each UP is required by law to form at least 13 Standing Committees: 1) finance and establishment; 2) audit and accounts, 3) tax assessment and collection, 4) education, health and family planning, 5) agriculture, fisheries and livestock and other economic development work; 6) rural infrastructure development, protection and maintenance; 7) maintenance of law and order; 8) birth-death registration; 9) sanitation, water supply and drainage; 10) social welfare and disaster management; 11) development & conservation of environment and tree plantation; 12) resolution of family conflicts, women and children welfare; 13) culture and sports. Consequently, Sharique supported the UP in the (re) establishment of such Standing Committees. A UP does this by inviting community members to participate in different Standing Committees – this can take one to two days of work. In order to operationalise a new Standing Committee, its members often need one to two days of training. Strategic grants offered by Sharique can be used to (re)activate the Standing Committees (as re-

cruitment of volunteers and training them has its costs). After this reactivation, the Standing Committees should meet at least every two months. In many cases they request additional training, e.g. on record keeping or financial management.

#### Building the capacity of citizens

Sharique covers the costs of all trainings offered to the demand side, e.g. the trainings on roles and responsibilities of citizens, right to information, etc., but it ensures that the training sessions are organised by the citizens themselves. Usually the ward platform organises a training session for the citizens of that ward. Experience has shown that at least one training per ward and year should be conducted so that a critical mass of people is trained. Ideally, after two years a critical mass is trained and the project / programme can stop investing in this activity. The total cost of a training session is about 10 USD. The training sessions on roles and responsibilities and the right to information contribute to raising the awareness of citizens, leading to their increased participation in meetings organised by the UP.

*"I became active in the Union Parishad Standing Committee because the elected UP member of my ward encouraged me. I joined after I had received some training and found out more about the role of the Standing Committee from Sharique. This also encouraged me to join the ward platform meetings. It was great experience to see that people, especially women, are demanding things directly from a UP member and that the UP member is responding. Now as member of the Standing Committee I am working especially hard to represent the women of our locality."*

**MS. LATIFA BEGUM, FINANCE AND ESTABLISHMENT STANDING COMMITTEE, CITIZEN MEMBER, MATIKATA UNION PARISHAD, RAJSHAHI**

### STEP 3: EXCHANGE INFORMATION

In this step

- 1) local government starts to systematically **disclose information** to citizens
- 2) citizens start to **approach** the local government for information

The role of Sharique/another development actor is to ensure that the local government and citizens have the necessary training and knowledge on the right to information. It can also support citizens and the local government financially and through technical advice.

At this stage, the local government and citizens have a better understanding of their roles and responsibilities, have organised themselves and have activated the necessary bodies to start putting into practice certain elements of good local governance.

One key element of good local governance is that the local government shares information with its citizens and citizens are eager to receive and review information. Regular information exchange contributes to more appropriate and informed decision-making on both sides. In Bangladesh, the Right to Information Act (RTI) sets out the legal framework and local governance actors should be well informed about the RTI in order to put it into practice.

For this reason, another key training that Sharique organises for UP representatives and citizens is on the **Right to Information**. Through these trainings the UP becomes aware of its critical role in providing information on a regular basis, e.g. through disclosing information on notice boards, at face-to-face events between the UP and citizens, etc. The citizens, in turn, understand that they have a right to ask the UP for different kinds of information and also have an obligation to provide information or alert the UP when they discover mistakes or problems. The role of citizens in this respect is to work with the UP to ensure that the list of beneficiaries of government schemes like the VGD (Vulnerable Group Development Programme) or VGF (Vulnerable Group Feeding Programme) is correct, and to monitor the UP implementation of development projects.

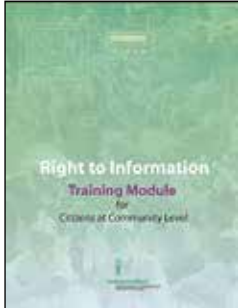
Putting up big metal bulletin boards outside the UP office is instrumental in meeting this obligation to disclose information. However, a UP usually has limited financial resources and buying such boards is costly. As a development actor, Sharique considered it appropriate to provide a strategic grant for this one-time UP investment in bulletin boards (the costs of maintenance and updating the information on the boards is low).



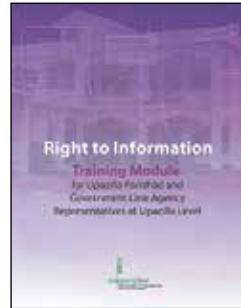
Illustration 4: Chairman of Matikata Union Parishad, Rajshahi District in front of the notice boards of his Union



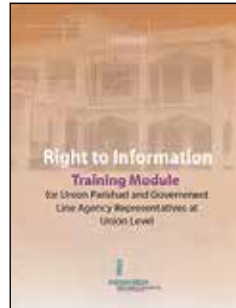
## TOOLS FOR THIS STEP



RTI Training Module for Citizens  
(Bangla and English)



RTI Training Module for Local  
Government  
(Bangla and English)



RTI Training Module for Local  
Government  
(Bangla and English)

## LESSONS:

### Supporting a UP in disclosing information

Sharique has contributed to ensuring that the importance of information disclosure and receipt is acknowledged by both the supply and demand side. In Sharique's experience, a UP is grateful for financial and technical support in this practical step of putting in place and improving information disclosure. Setting up bulletin boards is not a controversial act for a UP and it often entails positive feedback from citizens. This therefore motivates a UP to introduce more measures related to meeting the right to information. Examples of basic information disclosed by a UP through different means are:

- the 10 mandatory responsibilities of a UP
- the office hours of a UP
- names and contact information of UP representatives
- a list of services provided by the Line Agencies of the Government
- a list of Standing Committees, plans and budget boards, annual return (income - expenditure board), on ongoing UP projects, and tax monitoring
- a list of NGOs working in UP area and contact numbers
- project description board
- citizens charter
- list of safety net beneficiaries, etc.

*"The event I am going to tell you about took place in 2012 in Sunamganj, Uttar Bordol Union Parishad, ward 4, in Manigaon village. In my function as Field Facilitator, I gave an orientation on the RTI for the ward platform. Shortly after the orientation started, the son of an elderly woman who was participating in the orientation arrived and interrupted us. He told his mother to go home and that there was no reason for her to participate in the training. The elderly woman followed her son's order and returned to her home. I did not intervene. The son of the woman participated in the training instead. After the training, the son told me that he had learnt many important things during the orientation and that he realised that he should not have sent his mother home. He said he felt ashamed and that next time he would allow his mother to participate. I learnt that sometimes it is important to be patient and let people learn their own lesson. I avoided conflict and the participation of the elderly woman in the next training was a small success."*

**KAMRUNNAHAR YASMIN, CNRS, FIELD FACILITATOR, SUNAMGANJ**

*"After we conducted a local governance self assessment, my colleagues and I made a Governance Improvement Plan. One of the first things we did was to start disclosing information on UP matters on notice boards for the public. We update this information regularly, so people living in this Union can see what we are doing for them."*

**MD. NURUL ISLAM, CHAIRMAN OF MATIKATA UNION PARISHAD, RAJSHAHI**

*"The story I am sharing with you took place in 2012 in UP Modhhanagar, ward 2. programme. A woman citizen of the ward asked the UP member in charge of preparing the beneficiary list of the Vulnerable Group Food programme for the list, but he refused to show it to her. The woman went to the ward platform (a representative network of volunteers from the community) to get support from them to be able to see the list. Together with 8 ward platform members she told the UP member that he had to show them the list and threatened to go to the UP Chairman to complain if he didn't. In the end the woman got the list and examined it together with the ward platform members. They found out that 10 people from the ward were on the list even though they were not considered poor or vulnerable. She asked the UP to exclude those 10 people from the list and include 7 poor people from the ward in the list who weren't on the list before but should have been. The lesson I learnt was that empowering communities, especially women can be good for the whole community."*

**ABDUL MANNAN, SUS, FIELD FACILITATOR, SUNAMGANJ**



Illustration 5: Woman asking questions during a community platform meeting.

## TOWARDS MILESTONE 2:

### BUILT CAPACITY

**MILESTONE 2:** Local Governments and citizens can put basic good local governance principles into practice and have built their capacities in pro-poor good local governance.

When having reached milestone 2, citizens and the Union Parishad are doing the following:

- UP is organising ward shavas together with citizens who are organised in ward platforms
- UP is able to conduct participatory planning meetings and budget sharing meetings
- UP is managing its office as required, e.g. respecting opening hours, keeping records such as minutes, beneficiary lists of VGD and VGF, in a transparent and professional manner
- UP is disclosing information as prescribed by the Right to Information Act and UP Act 2009
- UP is selecting beneficiaries in a transparent and participatory way, while citizens are monitoring and correcting the UP's selection
- UP has activated some of its Standing Committees and citizens are volunteering to join
- Citizens are responding to UP's invitations for exchange, e.g. participating in ward shavas and Standing Committees
- Citizens are monitoring the implementation of development projects by the UP
- Citizens in need are receiving support through VGD and VGF and other social initiatives
- Some citizens are volunteering at the ward level (in ward platforms), coordinating and providing collective inputs at UP meetings
- Citizens are proactive in requesting information directly from the UP office
- Women and marginalised groups are participating in decision-making

In order to reach the milestone described above, Sharique takes a UP and citizens through one or all of the following steps.

## STEP 4: COMPLETE AN ANNUAL PLANNING AND BUDGETING CYCLE IN A PARTICIPATORY WAY

In this step, **local government** and **citizens**

- 1) concentrate on completing the **gender responsive annual planning and budgeting cycle** as described by law
- 2) **arrange the respective training / information** sessions that they need to continuously improve their planning and budgeting competencies – concentrating on the quality of the process in terms of accountability, participation, transparency, social inclusion, efficiency and effectiveness

The role of Sharique / another external actor is to provide training on demand and accompany the local government and citizens through the planning and budgeting cycle.

Having reached the first milestone, governments and citizens are ready to work together to achieve another milestone, which is applying good governance principles to one of the key processes of governance: annual planning and budgeting.

Key moments or steps in the process are described by the law of Bangladesh. For instance, a UP is required to organise at least two ward shavas (gatherings) per year. It is important to note that the term ward shava is both used to describe an event and a body (i.e. the ward assembly composed of the UP ward member as chair, the female ward member of the UP as advisor and all voters). At least 5 per cent of the voters must be present at a ward shava so that a decision can be taken. While the legal basis is clear, many local governments still find it difficult to take the required measures and citizens don't feel concerned or fail to understand that they have a responsibility to participate in this process.

Sharique supports a UP and citizens in going through the planning and budgeting cycle, by providing trainings and advice at key moments. Of course the UP that Sharique starts working with usually already has experience with annual planning and budgeting. Therefore, Sharique provides the UPs with context specific support in areas where citizens and the UPs feel a need for improvement, e.g. how a UP can conduct its meetings in a participatory way. In the same logic, Sharique provides targeted support to citizens who express a need for capacity building and information regarding their role in the whole cycle. The annual planning and budgeting process can be visualised as follows.

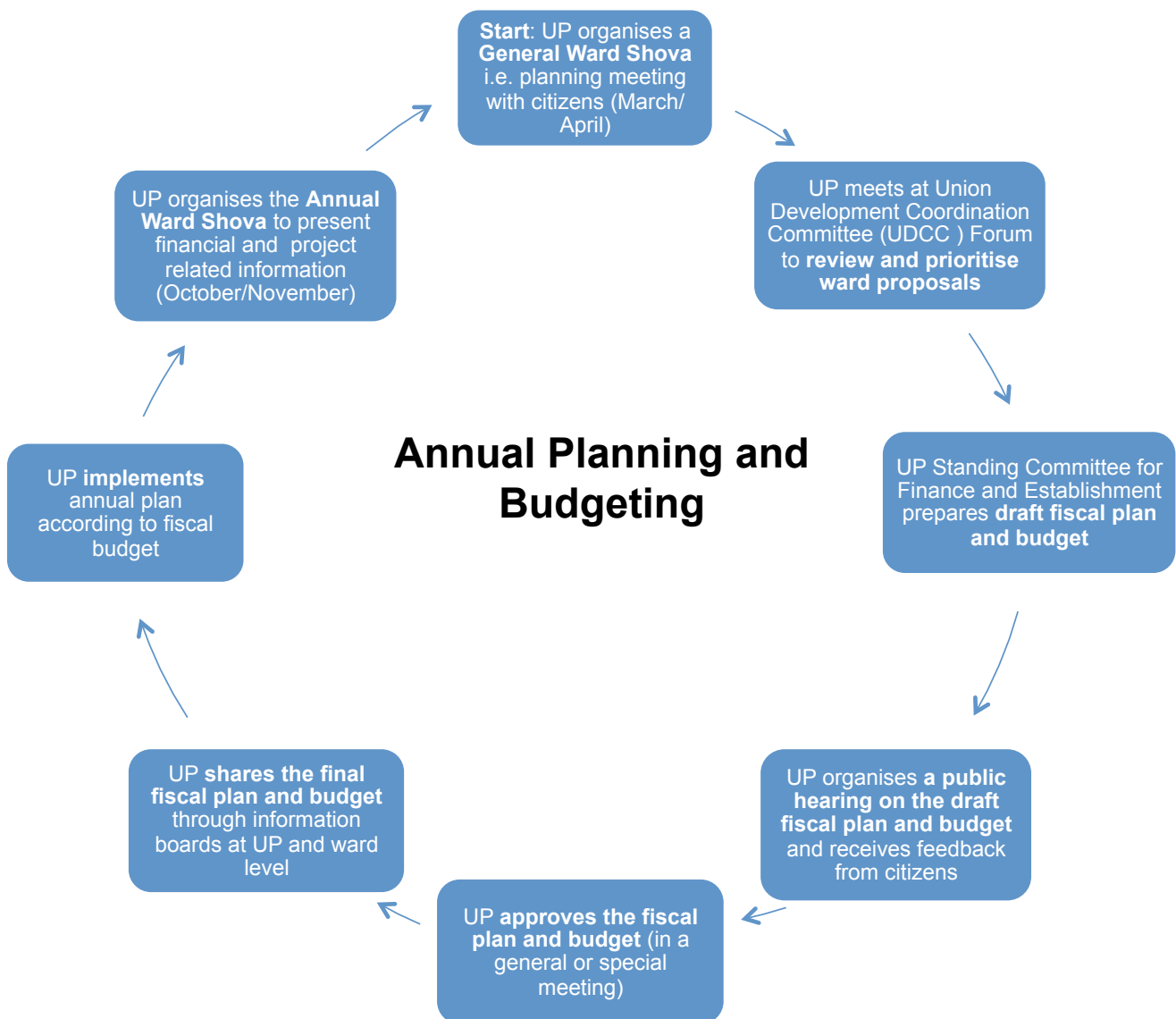


Illustration 6: Annual planning and budgeting cycle

### A few explanations of some of the sub-steps within the annual cycle:

- As illustrated by the step in the top centre of the cycle, the process starts in March or April with a general ward shava. At the general ward shava the project proposals and descriptions are made, safety net beneficiaries are selected, and safety net lists are screened.
- The UP subsequently prioritises the proposals that come out of the general ward shava, for example it can do this at a meeting organised by the Union Development Coordination Committee (UDCC). In this forum the UP sees what the other government institutions have in their draft plans. The priorities from the 9 wards, the own priorities of the UP and those of the Line Agencies can be shared and through this coordination duplications are avoided.
- During the implementation phase, citizens play an important monitoring role, e.g. they can volunteer to be part of Project Steering Committees or Project Implementation Committees.
- At the annual ward shava the UP presents the annual income and expenditures of the previous fiscal year as well as progress made during the current fiscal year. It also shares information with citizens on development projects including explanations why certain projects were not implemented.

Sharique has produced several tools to support UPs and citizens during the entire participatory planning and budgeting process. The sequencing of the trainings and the use of tools is context specific and depends very much on the needs expressed by UPs and citizens. Nevertheless, a rough sequencing can be found below:

### Early stages...

It makes sense to provide the following trainings at an early stage in this step:

- **Financial Management and Record Keeping**
- **Safety Net Orientation**
- **UP Participatory Planning – Guidelines for Trainers**

While support in financial management and record keeping is for members of the UP, citizens are the audience of the safety net orientation. This orientation prepares them to engage in the first ward shava where – among other things – the safety net beneficiaries are selected. Also, there is a guideline for trainers / facilitators of the UP planning and budgeting process.

### Directly linked with the cycle...

The following tools are directly linked to the annual planning and budgeting cycle, consequently Sharique uses them early on in the annual planning and budgeting cycle:

- **Ward Shava Module for UP Body and Standing Committee Members** – shedding light on the legal framework of ward shavas and the role of the UP in convening ward shavas
- **Ward Shava Module for Citizens** – module used to work with organised citizens, i.e. ward platforms. The objective of the guide is to describe the legal framework of ward shavas and the role of citizens and the Union Parishad / Upazila Parishad in conducting ward shavas
- **UP Participatory Planning Guideline for UP and Citizens involved in organising Ward Shavas** – providing guidance to UP members and key citizens who lead the participatory planning process, e.g. instructions on how to organise the ward shava meeting, collect citizen's feedback and demands, etc.

### At any moment ...

Some other topics can be introduced at any moment, like:

- **Speak Up** (training) – after the Women Leadership training, but otherwise not time-bound
- **Disaster Risk Reduction** training;

### TOOLS FOR THIS STEP

(In addition to refresher trainings on the issues covered in previous steps)



Financial Management and Record Keeping (Bangla)



Orientation on Safety Net for Citizens (Bangla)



UP Participatory Planning – Guidelines for Trainers (Bangla)



Ward Shava Module for UP Body and Standing Committee Members (Bangla)



Ward Shava Training Manual for Citizens (Bangla)



UP Participatory Planning Guide-line for UP and Citizens involved in organising Ward Shavas (Bangla)



Disaster Risk Reduction Training Module for UP level (Bangla)



Speak Up (English and Bangla)

## LESSONS:

### Providing support along the planning and budgeting process

Based on Sharique's experience, it is important to create many opportunities for face-to-face interaction between citizens and local government representatives, as more interaction increases trust and understanding. Also, as literacy rates remain low in rural Bangladesh, face to face events are important venues where (illiterate) extreme poor, women and marginalised groups can be reached more easily. For example during the progress sharing session at the general ward shava, audit reports can be read out (instead of pointing out that copies are available at the UP office). Encouraging a UP to organise a minimum of two ward shavas is a good start. However, depending on the UP, more can be done in terms of promoting participation along the planning and budgeting cycle. For example, Sharique encourages more advanced UPs to organise social audit meetings so that citizens can monitor the implementation of development projects of the UP. Social audits also give the UP a platform to provide information and explain progress (or lack thereof) in its activities.

### Preparing for the next step on tax assessment and collection

In the experience of Sharique, resource mobilisation and management often becomes an issue during step 4. Resource mobilisation and management is the focus of step 5 in this handbook. Nevertheless, Sharique facilitators and staff often already give some inputs on this issue in step 4 and react to specific needs that arise at this stage. Related activities that can be initiated in step 4 are: inform the UP on the legal framework for tax assessment and collection and raise awareness among citizens on their role in this aspect of good governance. In the past, Sharique has used cultural performances to raise awareness among citizens. Both in the project areas of Rajshahi and Sunamganj, cultural / theatre groups were trained and supported in delivering a cultural performance on the role of citizens in good governance in general, and more specifically in paying taxes. The added value of this type of awareness-raising would have to be examined more closely – it is a costly initiative but has a lot of potential in terms of reaching a broader audience.

*“We started organising a ward platform in October 2009. We realised that if we go to our Union Parishad as individuals to make our demands, we are not taken seriously. Sharique helped us get organised and now we can make ourselves heard as a group. The objective of our platform is to help each other, especially the poor people. Before we got organised, the UP did not include us in their planning and budgeting exercises. They neither shared information, nor discussed governance issues with us. We requested a small bridge and drainage system but the UP didn't provide them to us. Also, some people didn't get their safety net contributions. This motivated us to form a ward platform. Initially we invited more than 70 citizens of the surrounding villages to become platform member but people were not interested in joining this voluntary group. Now a good number of citizens want to be a member because it has become a prestigious and trusted platform of the locality. At present it has 17 members (9 male, 8 female). We represent our fellow citizens before the local government, for example by coordinating the citizens' inputs for the Union Development Committee (UDCC) meetings. We have already received training and support from Sharique. Now we are independent, have the recognition of the community and we are motivated to continue our work. Some members of the UP consider us their information bank and they come to us if they need information on beneficiary lists or if they need to organise a ward meeting.”*

**MD. RABIUL ALAM, GOGRAM UNION PARISHAD WARD PLATFORM, RAJSHAHI**

*“In May 2012, I asked the UP Chairman when he was going to organise an open budget meeting. The UP Chairman replied that this wasn't necessary and that in any case he wouldn't lose his job if he didn't organise such a public event. The UP Chairman was a powerful man as he was also the leader of a political party at the Upazila level. I insisted and suggested that I provide an input on the 2009 Act at the next UP meeting. The Chairman agreed. After my input the members of the UP realised that they are required by law to organise open budget meetings and that they should also disclose information to their citizens. The UP Chairman didn't do either of these activities. In the end, the members of the UP and I convinced the UP Chairman to organise an open budget meeting, by telling him that it would be a good opportunity for him to receive praise on his work from his citizens. The UP Chairman organised an open budget meeting. My lesson was that it is important to use different types of arguments and get key people on board in order to convince the powerful of their obligations as representatives of the local government.”*

**KAZI NAZRUL KARIM NAZIM, PARTNER NGO CNRS, UNION FACILITATOR, SUNAMGANJ**

### Going further...

Recently, a new law was passed in Bangladesh requiring the local government to not only complete a participatory annual planning and budgeting cycle but to also do **strategic planning**. This is important, because it encourages UPs / UZPs to think long term and conduct visioning exercises. This planning should be sectoral, i.e. linked to the existing Standing Committees at the local level. It takes about seven months to complete a strategic planning cycle. The strategic plan itself covers a period of five years, but is reviewed on a yearly basis. This planning exercise should be participatory and follow

a similar process as the development of annual plans. Also, the strategic planning process can contribute to improving the coordination and exchange between the UP and UZP. Sharique is developing tools to support local governments with this new legal requirement. It is also encouraging local governments to introduce strategic planning in addition to the annual planning, to contribute to putting in practice these changes. At the level of UZPs, Sharique is advocating for the harmonization of strategic plans of the UPs and UZPs.

## TOWARDS MILESTONE 3: APPROPRIATE SERVICE PROVISION AND RESOURCE MANAGEMENT

**MILESTONE 3:** Local Governments and citizens are mobilising and managing resources in an effective and participatory way.

When having reached milestone 3, citizens and the Union Parishad are doing the following:

- UP is organising ward shavas and other participatory events in an independent manner
- UP is disclosing information regularly and pro-actively, and is responding to the demands of its citizens
- UP is capable of assessing taxes as required by law
- UP is collecting taxes and mobilising resources
- UP is thinking and acting in a more pro-poor way in terms of promoting participation of all members of society (including women and marginalised groups)
- UP is starting to implement projects in a transparent and pro-poor manner, i.e. through project prioritisation and respective budgeting
- Citizens are participating in the annual planning and where applicable in the strategic planning process (in addition to other events organised by the UP)
- Citizens are contributing to a more transparent and correct safety net beneficiary selection
- Citizens are using the services offered by the UP to get the information they want

In order to reach the milestone described above, Sharique takes a UP and citizens through one or all of the following steps.

### STEP 5: COMPLETE A TAX ASSESSMENT AND COLLECTION CYCLE

In this step, **local government** and **citizens** complete a tax assessment and collection cycle as described by law.

Sharique/another external actor can provide training as required and accompany the local government and citizens through this cycle.

After having reached the first and second milestones, governments and citizens are used to working together and have sufficient trust, knowledge and capacities to embark on the challenge of improving the mobilisation and management of their resources. Local governments have different sources of revenue, e.g. transfers from central government, tax collection at local level and external funds. It is important to note that citizens continue to build their capacities and participate in local decision making processes through receiving refresher trainings on the previous focus areas. They (together with the UP) also complete an annual planning and budgeting process as in the previous year. Similarly, the information sharing between the UP and citizens continues.

The Union Parishads are mandated to collect taxes (holding and non-holding) at local level. However, in practice many UP struggle with this issue. One reason for this is that there is a

widespread perception among UP representatives that levying taxes will cost them their popularity and future electability. Another problematic issue seems to be that local elected officials are not familiar with the rules for assessing and collecting taxes. To overcome these stepping stones Sharique conducts awareness-raising (e.g. by showing that other UPs are collecting taxes and remain popular), and capacity building activities for UPs. **While UPs are required to (re)assess the household tax every five years, they should collect this tax on a yearly basis.** Consequently, it is important to fit this step into the local context and timing of the UP. Sharique usually tackles this aspect of resource mobilisation after it has been working in a given UP for a while.

The steps of assessing and collecting taxes are described in more detail in the illustration below.



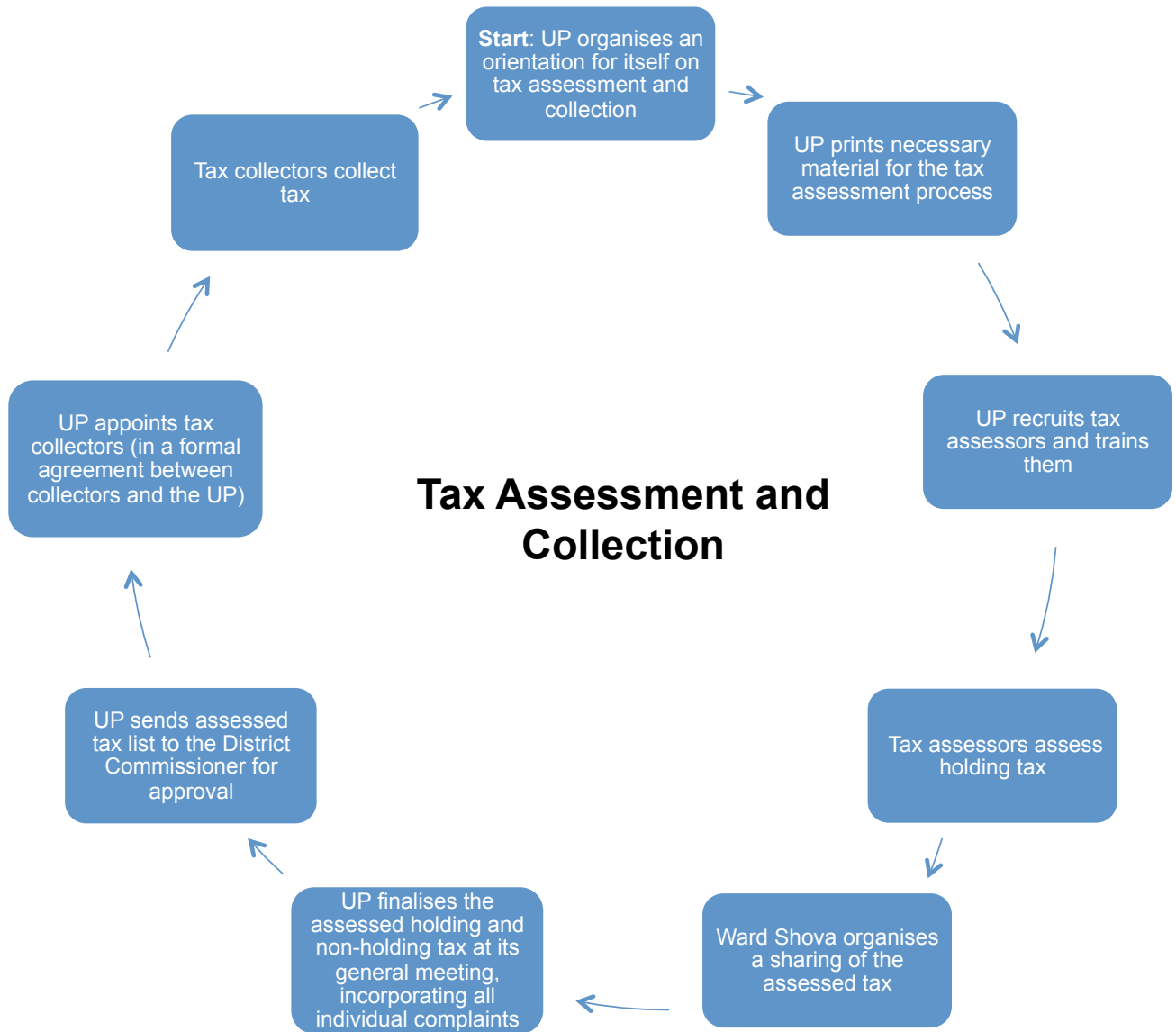


Illustration 7: Tax assessment and collection at UP level

A few comments regarding some of the steps in the illustration:

- The starting point is usually that the Union Parishad realises that it needs to improve in fundraising and managing revenues. This may have already come out clearly from the context analysis and stated as a goal in the resulting GIP of a UP, or the issue may have come up at a later stage, e.g. when the UP and citizens went through the annual planning and budgeting cycle (step 4) and discovered gaps in terms of resources to conduct the planned activities. Based on this need, a UP may organise an orientation on tax collection for itself, e.g. from Sharique, an interested external actor like an NGO or another UP.
- The second step in the cycle above is important because the tax assessment paper and household tax pass are prescribed by law and the UP needs to print the two documents before it trains its tax assessors. When the assessors go to the house-

holds, they calculate the tax and complete the form together with each head of household.

- Ideally, the UP Secretary gives the training for tax assessors
- The law does not describe how the assessed tax is shared – it only states that after the first assessment, the UP must display the assessed holding tax in a public place for at least two weeks. One space to share the assessed tax is in a ward shava. This is where citizens can raise concerns and assessed taxes can be corrected.
- When the UP finalises the holding tax and before getting final approval for the amount, it can include the non-holding tax (the rate is fixed and does not require consultation).
- Most steps in the cycle above relate to tax assessment. As mentioned earlier, this is only done every five years. In the years where there is no tax assessment, the UP can directly go to the step where taxes are collected.

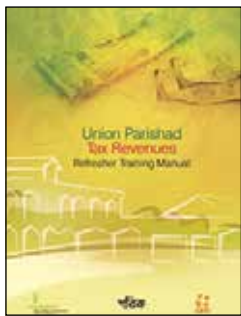
As is the case with the other steps, they are taken together by the Union Parishad and the citizens with technical and sometimes financial support of external actors. Sharique has developed some tools for this kind of support:

- **UP Revenue and Tax Manual** – a compilation of the most important laws on tax assessment and collection
- **UP Tax Revenues – Refresher Training Manual** – this tool can help refresh participants' knowledge of UP tax revenues. At the same time it can be used to develop strategies to increase UP tax revenues. In the end, a comprehensive plan to improve assessment, collection, documentation and monitoring of UP tax revenues is drawn up.

Both tools are targeted primarily at members of the UP (supply side). The demand side or the citizens are reached indirectly through selected participation in UP training and through the subsequent interaction between the UP and citizens during the tax assessment and collection cycle. General awareness-raising activities, e.g. through performances by culture groups, may also be considered a "tool". However, the script of the performance depends on the local context and cannot be documented easily or shared like the other tools.

## TOOLS FOR THIS STEP

(In addition to refresher trainings on the issues covered in previous steps)



UP Tax Revenues – Refresher Training Manual  
(Bangla and English)



UP Revenue and Tax Manual  
(in Bangla)

## LESSONS:

### Providing accompaniment

The whole process of assessing and collecting taxes can take between half a year to almost a year. In Sharique's experience, it is important that citizens are aware of the steps in the tax assessment and collection process and can participate in it from the beginning. As an external actor, Sharique supports this by providing (or financing) orientation sessions on tax related issues. It has also gained experience in raising awareness through cultural performances. Both in Rajshahi and Sunamganj cultural / theatre groups were trained and supported in delivering a performance on the role of citizens in good governance in general and in paying taxes. Although this type of awareness-raising is rather costly, it's potential lies in the fact that it reaches a broader audience.

### Supporting the UP financially in the tax assessment cycle

The printing of so-called pass books in which the tax assessors together with the households determine the tax of each household is rather expensive. For this reason, Sharique often provides strategic grants to help get this process going.

*In 2013 I was working as Union Facilitator in Banglabazar UP. My story is about supporting a UP in mobilising resources through tax collection. When Sharique started working with the UP in 2010, the UP decided that it wanted to become better at mobilising resources – it had not collected taxes since 2007. I met with the UP and gave an orientation on tax assessment, financial management and record keeping. Then the UP agreed to do the tax assessment with the support of Sharique funds. It took the UP 6 months to complete the household survey. Then the UP shared the results at the ward level, i.e. organised nine ward level meetings, one in each of the nine wards of the UP. After this meeting the UP issued a circular to announce that it would start to collect taxes. It also spread this information through voice announcements and information boards. Then the UP went through the whole tax collection process and I supported them. How did I convince the UP that tax collection is important? I asked questions: Some UPs don't collect taxes – Does this mean that they always win their elections and is that why they win elections? I gave an example of UP body members who collected taxes and still won the election. I also mentioned an example of a UP body who had not collected taxes, yet had not won the next election. My lesson is that giving examples and accompaniment is important to encourage UPs to collect taxes. Tax collection is a long term process and depends on many issues. You cannot convince the UP to do it over night. Much awareness-raising is needed as well as interaction with the citizens. For the area where my story took place, the Imam was particularly important.*

**SOURAV KANTI ROY, UNION FACILITATOR, CNRS PARTNER NGO, SUNAMGANJ**

*“Before we started working with Sharique in 2007, there was little communication between the UP and citizens. In the beginning, the tax collection rate was 30 to 40 thousand taka per fiscal year. Now we collect 245,000 taka tax every fiscal year. This year we have already collected 185,000 taka tax money, which is a clear indication that UP and citizen are working together. Through this shared vision we are trying to improve the services provided by the UP. We want to make it a model UP that others look up to. Citizens now trust their UP and we from the UP body are committed to serving our citizens in a transparent and accountable manner. Also, we are disclosing necessary information to our citizens.”*

**MD. NURUL ISLAM, CHAIRMAN MATIKATA UP, RAJSHAHI**



Illustration 8: Citizens waiting for their turn to enter the UP office.

## STEP 6: BUILD OWN CAPACITIES TO MOBILISE AND MANAGE RESOURCES EFFECTIVELY AND IN AN INCLUSIVE AND PARTICIPATORY WAY

In this step, **local government** and **citizens** reflect on ways to improve how they mobilise and manage resources, concentrating on improvements in terms of effectiveness, inclusion and participation.

Sharique/another development actor can facilitate the decision making process and accompany the government and citizens.

As mentioned in step 5, local governments have different sources of revenue. Own-source revenues of a Union Parishad are generated mostly from few locally raised taxes and are rather small. Nevertheless, this local tax raising is important because of the non-financial impact it has: its contribution to creating an effective and accountable citizen-UP relationship. Own-source revenue can promote accountability from a UP, making citizens more willing to pay for services. Also, the interaction mechanisms established for tax assessment provide communication channels between the UP and citizens. If the revenue mobilisation process is participatory and transparent, a UP can provide more relevant and quality services to its citizens. This deepens the trust between the two stakeholders.

As tax revenues at the local level are rather small, a UP depends on other sources of revenue like discretionary and conditional grants from the Government of Bangladesh and on donor-funded programmes. A tool that was introduced in step 4 can be used when it comes to supporting a UP in managing resources: **Financial Management and Record Keeping**. Technical support or **accompaniment** is another “tool” in this step. As resource mobilisation and management is very context specific, this case-by-case coaching is very important.

Sharique considers **strategic planning** a process and key tool for resource mobilisation and management. If the process of creating a five year plan is conducted in a participatory and inclusive manner, this creates the conditions for effective resource management. At the same time, citizens and the UP can use the plan as a monitoring tool. Also, during the strategic planning process, the UP becomes aware of the different sources of revenue, its dependency on external sources as well as its role as coordinator of such funds.

Although the UP has a leading role, citizens are important when it comes to managing resources. So far, Sharique has not developed any specific tools on resource mobilisation and management. It relies on tools introduced in previous steps, as citizens have a more general role such as ensuring their participation and project oversight:

- The role of citizens is to participate in meetings organised by the UP, i.e. ask questions and ensure that their inputs and needs are heard and properly reflected in the outputs of the planning and budgeting, as well as tax assessment process. When the UP organises public sharing of the holding taxes, citizens can participate and challenge the proposed taxes if they don't seem correct. Also, when the annual and general ward shavas are organised and progress sharing takes place, citizens can provide inputs and feedback on projects, income-expenditures of the UP, etc. and correct the statements of the UP if they seem incomplete or incorrect.
- Another important responsibility of citizens at this stage is to ensure the oversight of project implementation by volunteering to participate in Project Implementation Committees (PIC) and Project Supervision Committees (PSC) which are established by the UP for each development project.

### TOOL FOR THIS STEP



Financial Management and Record Keeping (Bangla)

(In addition to refresher trainings on the issues covered in previous steps)

**LESSONS:****Lessons on providing strategic grants**

Strategic grants provided by the Sharique programme fall under the category of discretionary donor grants mentioned above. This financial contribution opens doors for Sharique as it is an entry point to learn more about the opportunities

and constraints a UP faces in resource mobilisation. Sharique uses strategic grants as a leverage to encourage UPs to do more pro-poor planning, budgeting and spending, e.g. by stating that such funds should be used to support poor women or marginalised groups through small development projects provided by the UP.

*“The story that I am sharing with you took place in 2010 and is about a woman who was involved in a ward platform in Bakshimul Union. She was very poor, but wanted to become a member of the ward platform. She participated in a women leadership training and then in “a speak up” training. The ward platform selected her as chairperson of the ward platform. In March 2011, she participated in a planning meeting organised by the UP. In that meeting she asked UP to make a canal along the road in her neighbourhood, as this was the number 1 priority of her ward. A few months later the UP invited citizens to an open budget meeting in which it shared which of the 9 wards had been selected to receive support from the UP. To the woman’s surprise, the number 1 priority her ward was not on the plan. The woman asked why the identified number 1 priority of her ward was not there and was told that it was because the UP member of her ward had made some changes to the list of projects. Other ward members supported her request and in the end the UP decided to include the canal project in the 2011 UP budget after all. This story is special because a woman voiced the priorities of her ward and ensured that they were heard.*

**TARIFUNNABI, DEPUTY PROJECT MANAGER, SAMATA NARI KALLYAN SANGSTHA (SNK), RAJSHAHI**

**Time for Benchmarking**

After having promoted pro-poor good local governance during approximately three years and having supported the key stakeholders in local governance towards reaching milestone 3, it makes sense to undertake a benchmarking exercise together with the concerned UP. This came out of Sharique’s experience and although this is not established good practice, the Sharique programme would like to do this more systematically in the future.

In other words, UP and citizens do a needs and capacity assessment and define their priorities for the last year in which

Sharique is supporting them. E.g. define together how much own revenue a UP wants to collect, what percentage of its revenue should still be covered by grants, what percentage it is spending on the extreme poor, etc.

This benchmarking not only serves to identify in which aspects the UP and citizens need support during the last year of project involvement, it also helps identify where peer-to-peer exchange, i.e. horizontal learning between UP could be facilitated.

## TOWARDS MILESTONE 4: ENHANCED QUALITY

**MILESTONE 4:** Local Governments and citizens are practicing good local governance, undertaking targeted quality improvements and focusing on pro-poor spending.

When having reached milestone 4, citizens and the Union Parishad are behaving as described in the previous milestones. In addition, they are increasingly concentrating on improving the

quality and the pro-poor focus of all activities. In order to reach milestone 4, Sharique accompanies a UP and citizens through one or all of the following steps.

### STEP 7: ORGANISE TAILOR MADE CAPACITY BUILDING TO ACHIEVE SUSTAINABLE PRO-POOR GOOD LOCAL GOVERNANCE

In this step, **local government** and **citizens**

- 1) **continue** practicing at **high quality** what was introduced in previous steps
- 2) further improve their local governance practice through seeking **tailor made support**
- 3) ensure that their good local governance practice is as **pro-poor and gender-responsive** as it can be (focus: inclusion, power issues)

The role of Sharique / another development actor is to respond to specific training requests either by providing the trainings or referring the requests to peers (another UP or ward platform).

After having reached milestone 3, a critical mass of citizens is aware of its role in local decision making and participates actively in local governance. The UP has institutionalised core processes of participatory decision-making and has built its capacities in good governance. The UP can now organise key activities such as information disclosure, participatory planning and budgeting, tax assessment and collection – conducting them in an appropriate quality in terms of accountability, participation, transparency, social inclusion, efficiency and effectiveness.

Although a UP and citizens are able to continue implementing these activities required by law without external support, they may still desire specific technical support to improve further. In Sharique's experience such technical support is appreciated by UPs and citizens and therefore it provides such support through **accompaniment and coaching**. However, at this stage, Sharique makes sure to promote **horizontal learning**, i.e. takes on a stronger role as match maker between UPs with complementary skills. Similarly, it ensures that the financial support provided through strategic grants, i.e. project structures, is

reduced. It encourages a UP to use this support to implement pro-poor development projects rather than to implement its GIP – at this stage a UP needs less training and notice boards have already been purchased and require light maintenance only. Furthermore, the UP may be in a position to cover the costs related to improving its performance in governance-related aspects through other sources of revenue.

At this stage, Sharique also supports and encourages the UP to ensure that its governance practice is as pro-poor as possible. A tool that uses for this is the **Orientation Module for Union Parishad and Civil Society Members at Union Level on Power and Power Analysis**. The purpose of the tool is to make a UP aware of power issues and the influence they can have on pro poor local governance. The awareness-raising around power issues often motivates a UP and citizens to concentrate on ensuring that everyone is participating in good local governance, including the extreme poor, women, marginalised groups, etc. For example, the tool can be used to assess plans and budgets with a power lens.

## TOOL FOR THIS STEP



Power and Power Analysis –  
Orientation Module for Union  
Parishad and Civil Society Mem-  
bers at Union Level  
(English and Bangla)

*The event I want to tell you about took place in February 2012 in Selborosh Union of Dharmapasha Upazilla. The UNO of the UZP found out that about 20 families (approximately 100 people) were fishing illegally with electric nets and he destroyed the nets. The UP Chairman found out about this and expressed concern about the fact that the fishermen had just lost their livelihood. The UP Chairman discussed the problem with me and then together we came up with a solution. The UP Chairman presented our idea to the UP body and they agreed on the following: To give the families legal nets (worth 60'000 taka) and 30 sheep (worth 55'000 taka). The sheep were given under the condition that if sheep are born, the fishermen would keep one and give the other one to the UP. The UP then gave the new sheep to other poor people. Also, from the income from fishing, the fishermen also had to give some money to the UP. The UP used these funds to support other poor people in the community. Many poor people benefitted from this initiative. This is an example of how accompaniment and strategic grants can contribute to pro-poor development projects – the required resources to put into practice the idea, i.e. buy the 30 sheep and the legal fishing nets were provided by Sharique as a strategic grant.*

**ROSY PERVIN, SHARIQUE PROJECT OFFICER, SUNAMGANJ**



Illustration 9: People returning on their boat.

## STEP 8: CONSOLIDATE PRO-POOR ASPECTS OF GOOD LOCAL GOVERNANCE FOCUSING ON BUDGET ALLOCATIONS AND QUALITY OF SERVICE DELIVERY

In this step, **local government** and **citizens**

- 1) ensure that their good local governance is **pro-poor, and gender-responsive** especially in terms of budget allocations and spending
- 2) consolidate the **quality of service** delivery

The role of Sharique/another development actor is limited to accompaniment.

As in the previous step, at this stage the local government and citizens independently strive towards continuing and constantly improving their performance in good governance, ensuring a **pro-poor and gender-responsive** approach. This should now also be visible in the **budget**, i.e. spending of the UP. The UP uses the little financial support it may still get from Sharique to implement pro-poor development projects defined by the UP and citizens in a participatory manner. Also at this stage the UP is concentrating on managing its resources in a pro-poor and gender-responsive manner. Sharique supports the UP in monitoring the pro-poor and gender responsive management of resources by providing technical support or advice when examining the budget together.

Therefore, at this stage, the focus is on the **quality of the service delivery**. On the one hand, a UP can work on this aspect by seeking coaching or peer support to improve service delivery on a daily basis. On the other hand, citizens concentrate on consolidating and strengthening their oversight role.

One tool that Sharique is introducing to work on improving the quality of service delivery is the **Guide on Social Audits**. Sharique defines social audits<sup>3</sup> as joint and systematic exercises involving demand and supply sides to study the impact of services at the local level. In practice, this means paying particular attention to social audit principles during the events that already take place as part of the planning and budgeting cycle (focus of step 4). The tool on social audits provides guidance on how to prepare and conduct such meetings. It also addresses how to analyse the collected information and provides guidance on progressively improving the quality of these exercises and ensuring that they are true social audits (by international standards).

### TOOL FOR THIS STEP



Draft Guidelines on Social Audits (English)

<sup>3</sup> According to the CIVICUS website ([www.civicus.org](http://www.civicus.org), consulted in May 2013): "The social audit is a process through which all stakeholders, both service providers and users, systematically examine the impact of the project or service, comparing in particular the real benefits that have been achieved with the planned benefits, while also looking at unexpected impacts, both beneficial and non-beneficial. The findings of the social audit are shared with all stakeholders, and where problems are identified, the process for implementing changes is initiated."



# CONCLUSION

This handbook describes how in Bangladesh external actors like the Sharique programme can support local governments and citizens improve their performance in pro-poor good local governance in rural areas. The image below gives an overview

of the milestones and steps that were identified based on Sharique's experience, as well as the tools developed during the implementation of the programme.

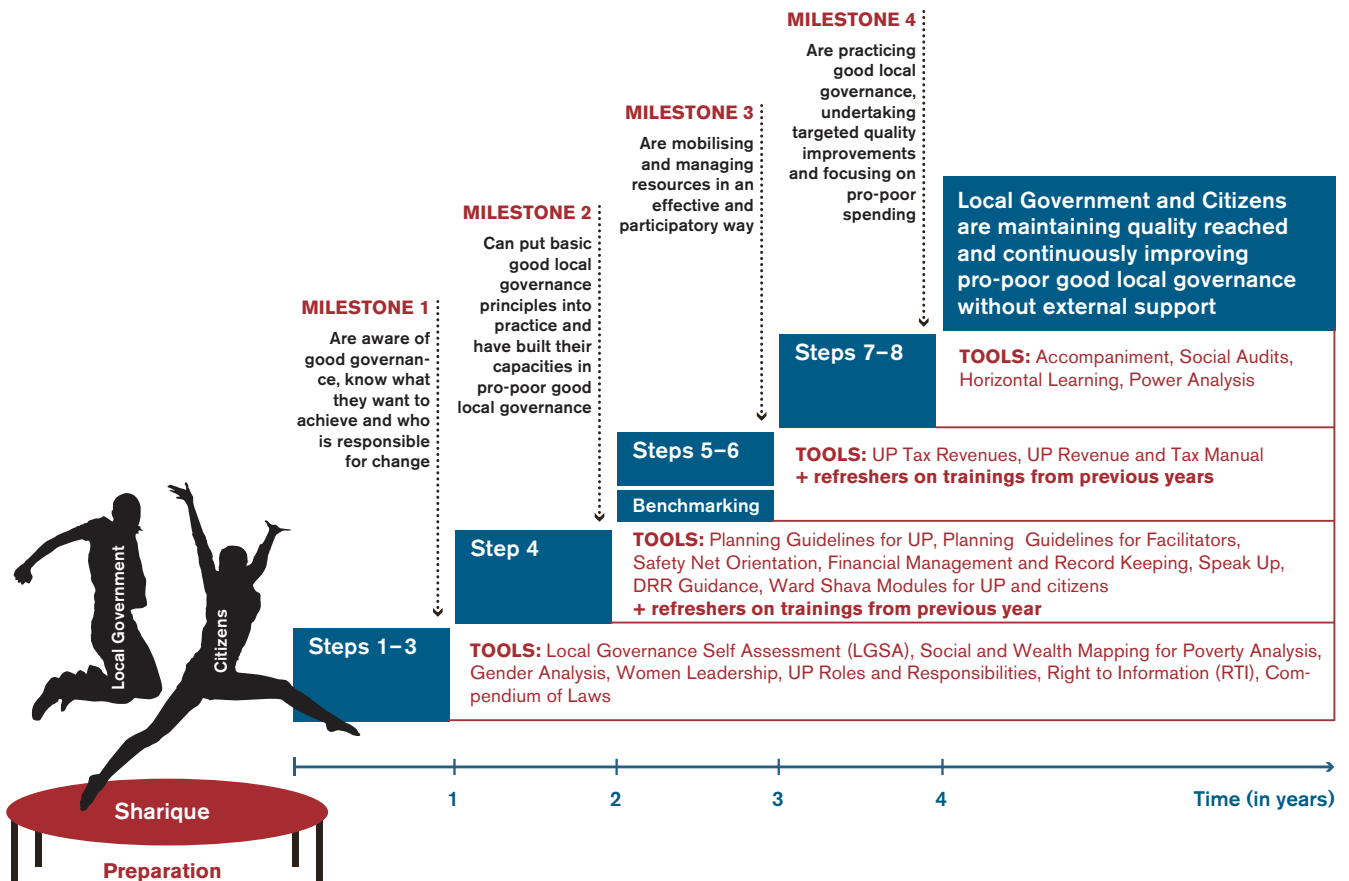


Illustration 10: Step by Step towards Pro-Poor Good Local Governance

As the local context in Bangladesh is constantly changing (e.g. evolving legal framework, shifting political, economic and social conditions), a project or programme has to adapt its working modus. Since the Sharique programme started in 2006, a number of important changes have taken place. While the importance of the Union Parishads as local government actors was confirmed (UP Act 2009), signals from the Government of Bangladesh indicate a more recent trend towards strengthening the Upazila Parishads as local governance actors. This development needs to be monitored closely and highlights the importance of working at the interface between the different tiers of local governance. Also, due to changes in legal requirements towards the Union Parishads, in more practical terms, strategic planning is becoming more important (complementing the annual planning processes the UPs are required to con-

duct). These examples illustrate why a project definition or approach always lags behind reality and consequently a handbook such as this one always should be adapted to these changing conditions.

Despite these challenges, the experience captured in the handbook will hopefully inspire, trigger questions and debates and maybe even help the Sharique programme and other like-minded actors avoid practical problems when scaling up such efforts in Bangladesh. Contributing to making governance in Bangladesh better and more pro-poor requires reaching a certain scale and having an impact on not only on governance at local level but also national level. The Sharique programme has certainly contributed to some important changes in Bangladesh, but more work lies ahead.

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## SHARIQUE – a Local Governance Project in Bangladesh mandated by the Swiss Agency for Development and Cooperation (SDC) and implemented by the HELVETAS Swiss Intercooperation

SHARIQUE aims at improving the well-being and economic, social and political participation of the poor, poorest and the marginalised as well as the institutional strengthening and capacity development of Unnion Parishads (UPs) and Upazilas Parishads (UPZ). Through coaching, formal training and provision of performance-based block grants, SHARIQUE empowers Union Parishads on matters of transparency, accountability, improved public service delivery, participation, social inclusion and gender equity.

### About Swiss Agency for Development and Cooperation

### About HELVETAS Swiss Intercooperation

SDC has been working in Bangladesh since latter's independence. SDC considers Bangladesh as one of its priority countries in regards to long-term development cooperation efforts. The objective of SDC's country programme is to contribute to the improvement of well-being for the poor and disadvantaged people in Bangladesh. In particular, poor peoples' employment and income will be increased, and public services and citizens' voice will be strengthened.

**The SDC Country Programme** focuses on three thematic areas:

- **Local Governance:** Contributing to the improvement of poor and disadvantaged peoples' well-being by fostering increased participation and voice and satisfaction with local government performance.
- **Market Development:** Contributing to the improvement of poor and disadvantaged peoples' well-being by increasing incomes and employment for poor men and women.
- **Skills Development:** Contributing to the improvement of poor and disadvantaged peoples' well-being by fostering increased household incomes and employment and women's economic empowerment as well as improved working conditions, choices, and life skills.

**Gender Equality and Good Governance** are addressed as mandatory crosscutting themes throughout all Swiss-funded interventions in Bangladesh. Owing to the vulnerability of Bangladesh to natural disasters, which is likely to increase as a result of climate change, Disaster Risk Reduction (DRR) will be mainstreamed wherever relevant and feasible.

HELVETAS Swiss Intercooperation is a member-based and specialised non-profit making development association. We are present in around 30 countries in Africa, Asia, Latin America, Central Asia and Eastern Europe. In Bangladesh, we started our work in 2000 under the former name of Intercooperation. Our portfolio is constantly growing and includes today different projects in the areas of local governance, livelihood and food security, and value chain and market development.

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- We provide tangible support, and promote access to life-sustaining resources and services and thus contribute to overcoming the causes of poverty.
- Through development cooperation, we provide help for people to help themselves and assist them in strengthening the basis of their lives for the long term future.
- Together with our partners, we work on the protection, promotion and execution of social, economic, political and cultural rights.

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