

Revenue Mobilization and Politics at Union Parishad in Bangladesh

¹MUHAMMAD MAHMUDUR RAHMAN[†] & ²SALMA MOBAREK[‡]

¹*Department of Political Science, University of Rajshahi,
Rajshahi 6205, Bangladesh*

²*Rural Development Academy (RDA), Bogura 5842, Bangladesh
E-mail: neepasalma@gmail.com*

KEYWORDS: Revenue mobilization. *Upazilas*. Political hurdles. Legal provisions. Progress agenda. Dynamics of power. Open budget.

ABSTRACT: Union Parishad in Bangladesh is the lowest tier of local government. It faces multidimensional hindrances for assessing and collecting revenue from their local sources. The researchers in this paper recognized the political hurdles that the UPs representatives experience in mobilizing revenues under their dominion. It presents the hurdles that were identified by the researchers through primary data sources and reviewing literature related to local revenue mobilization issues. In this study, revenue refers to the amount of local revenue that the UPs collect under their authority through taxes, rates, and fees. Revenue mobilization is the process by which the UP collects, manages, and utilizes its locally available revenue resources to realize its community needs and expectations. The researchers implemented both quantitative and qualitative approaches (Mixed Methods). To satisfy these study objectives, under the Pirojpur District, two Upazilas—Nesarabad and Nazirpur were selected in the same way. After that, the two Unions—Atghar Kuriana and Jalabari under Nesarabad Upazila and two Unions—Matibhanga and Sreeramkathi under Nazirpur Upazila were selected in the same way. Questionnaire Survey, Focused Group Discussion (FGD), and Key Informant Interviews (KIIs) were carried out systematically to collect primary data. Fifteen community people from each Union and their total numbers were sixty. All chairmen, members, secretaries and four tax collectors were the respondents and their total numbers were sixty. The total number of respondents of the study were one hundred and twenty. Majority of the local (70%) told that politically chosen chairman cannot avoid the pressure of political leaders in local revenue mobilization. In the study, 95% tax collectors admitted that local revenue mobilization is affected by the local political leaders significantly. The local people (42.13%) were dissatisfied with the role of local political leaders and only 14.67% were very satisfied. It was also found that the relationship between MP, UNO and Chairman of the UZP are hampering its collection in many ways.

INTRODUCTION

Smoother local development can be attained by the local government. Local development is building the capability of a specific area for improving its economic prospect and the quality of life for residents. Local government presently has been recognized as

an unquestionable element of advance effort in many states. Moreover, it is considered much more significant, because many nations in their constitutions have stressed on the role of local government in social and economic growth at the local level. It is believed that the development of all areas in a state cannot be attained without the overall sharing of its people (Adetoritse, 2016). Local level organizations can endorse and confirm the sharing of

[†] Professor

[‡] Deputy Director (Corresponding author)

common people in this purpose. It can deliver the chance to involve them in making policies and executing decisions for their advancement and may finally march forward to realize progress (Islam *et al.*, 2019). Progress cannot be attained, if the local government is incapable to increase revenues to lessen the needs of the mass people. Local revenue mobilization has become a core primacy of the progress agenda.

Immediately after the independence, the original Constitution of Bangladesh, introduced in 1972, made a strong obligation of establishing a local government system (The Constitution of the People Republic of Bangladesh, '72). Local government provision in Bangladesh was projected to cover democratic practices at the local level. Many states in the world always endeavor to rise the financial independence and authority of local government and working for making them more reactive to the people and providing improved service transfer for them (Mollah, 2007). From time to time the government of Bangladesh has been trying to make the local government an imperative service provider to the local people through the devolution process. Local revenue mobilization may be the way of local government to raise finances from the locality to increase developmental activities of their locality (Ullah and Pongquan, 2011). When it comes into reality, the Local Government Institutes (LGIs) in Bangladesh cannot provide services to their people due to insufficient revenue mobilization for some political influences. Local government is viewed with political, administrative, economic, and socio-cultural dimensions. Union Parishad in Bangladesh is a key tier of local government. It is located at the local level and it faces multidimensional obstacles (political, administrative, economic, and socio-cultural) for assessing and collecting revenue from their local sources. The researcher in this paper identified the political barriers that the UPs representatives experience in mobilizing revenues under their dominion. It presents the hurdles that were identified by the researchers through primary data sources and reviewing literature related to local revenue mobilization issues. In this study, revenue refers to the amount of local revenue that the UPs collect under their jurisdiction through taxes, rates, and fees (Government of Bangladesh, Union Parishad Operational Manual, 2017). Revenue mobilization is the process by which the UP collects, manages, and

utilizes its locally available revenue resources to fulfill its community needs and expectations.

The researchers implemented both quantitative and qualitative approaches (Mixed Methods). To satisfy these study objectives, the Pirojpur District was selected using simple random sampling, then under the Pirojpur District, two Upazilas–Nesarabad and Nazirpur were selected in the same way. After that, the two Unions-Atghar Kuriana and Jalabari under Nesarabad Upazila and two Unions–Matibhanga and Sreeramkathi under Nazirpur Upazila were selected in the same way. The research was conducted based on both primary and secondary sources of data. In the study, field-based primary data were collected from the respondents (community people, UP chairmen, members, secretaries and tax collectors). Fifteen community people from each Union and their total numbers were sixty. All chairmen, members, secretaries and four tax collectors were the respondents and their total numbers were sixty. Therefore, the total numbers of respondents of the study were one hundred and twenty. Secondary sources of literature were collected from various local government revenue mobilization related books, scholarly journals, magazine articles, dissertations, national and international reports, working papers, and many annual reports to exploring revenue mobilization at UPs. To collect primary data, a triangulation method was followed for the authenticity of data, which provided a better assessment of the validity and generality of the explanations. Questionnaire Survey, Focused Group Discussion (FGD), and Key Informant Interviews (KIIs) were carried out systematically to collect primary data.

LOCAL REVENUE COLLECTION

It is one of the major concerns for local government to deliver services to the local people. LGIs have the mandate to mobilize sufficient local revenues to pursue their local level developmental agenda. Bangladesh has had long practices of local government for more than a century, comprising of three tiers of the framework. Among those, the Union Parishad (UP) is the lowest tier of local government. As an institute of the local people, it could play a vital role to fulfill the demand and aspiration of community people and be a fundamental part of their development

process. The low level of local revenue mobilization has been acknowledged as a serious constraint for the development at local level in Bangladesh. Moreover, Bangladesh has been identified as the possessor of the most centralized local revenue management system among other Asian countries (Russeliet *et al.*, 2015).

LGIs in Bangladesh are obligated to mobilize revenues to generate revenue from various local sources and to finance local development expenditure as well (Barakat *et al.*, 2015). Bangladesh government has been proactive in strengthening the local governance system, because the government has introduced some innovative guidelines and passed laws intending to decentralize financial power to the UPs, however, it has not increased till day.

Current Legal Sources of Revenue According to the Legal Provisions

The legal provisions of the UPs which have been covered in the present research are mainly the Local Government (Union Parishad Act-2009 and Model Tax Schedule-2013). The UPs in Bangladesh are presently using the sources of revenues that have been mentioned in the Local Government (Union Parishad Act-2009 and Model Tax Schedule-2013).

Government (Union Parishad) Act-2009

Total 13 sources of revenue income have been allowed to UPs to mobilize revenues from internal sources to meet up their expenditures in Schedule-IV in the Local Government (Union Parishad) Act, 2009).

Key Sources of Local Revenue

- i. Vested tax on building and land-based on yearly value or union rate;
- ii. Building plan approval fee for Puccha building on per square feet based its total area;
- iii. Tax on professions, trades, and callings;
- iv. Tax on cinemas, dramatic and theatrical show, others recreations;
- v. Fees for licenses and permits approved by the Parishad;
- vi. Fees from selected hat-bazaars (local markets-daily and weekly), ferry ghat (ferry station) within Union Parishad (lease money);

- vii. Government fixed portion income from transfer jalmahal (water bodies) within the territory of UP;
- viii. Government fixed portion income from Pathormahal (Stones are gifts of nature for people. When stones lifting is done legally through permission from local administration is called Pathormahal);
- ix. Balumahal (Extraction and lifting of sand from river banks are quite common in Bangladesh. When extraction and lifting of sand from river banks are done legally through permission from local administration is called Balumahal) within the territory of UP;
- x. Part of immovable property transfer taxes (Revenue share 1% from the sub-registry office)
- xi. Marriage registration fees;
- xii. Part of land development taxes;
- xiii. Taxes on advertisements;
- xiv. The UPs are given the power to collect any tax within their territory under the rules of this Act.

The Model Tax Schedule- 2013

The Model Tax Schedule- 2013 has empowered the UPs to assess and collect the taxes, rates, and fees based on the guidelines. According to the Union Parishad Model Tax Schedule-2013, there are 16 sources of revenue at the UP level (Union Parishad Model Tax Schedule-2013).

Sources of Local Revenue

The sources are as follows.

- i. **Tax on Buildings and Land:** The tax is levied on the value of buildings and the land on which they are located. Tax not over 7% can be charged on the yearly value (in taka) of any building and land located in any UP.
- ii. **Tax on Building Construction and Reconstruction:** The rate of tax on the temporary structure is 20 taka, except for those constructed for living or religious purposes. **Tax on Homestead Land:** Not over 3% of the total value of the building and land.

- iii. Tax on Business, Trade, or Occupation: For warehouses that do not belong to any limited company, the tax varies from 500 taka to 2000 taka. For such cold-stores, it varies from 400 taka to 2000 taka. Taxes for SMEs range from 50 taka to 300 taka. Industries (Ltd. Companies) can be taxed 5,000 taka to 40,000 taka depending on the size of their paid-up capital. Tax on agro firms ranges from 50 taka to 1,000 taka. It is a maximum 1,000 taka for rice mill, flour mill, oil mill, and sawmill. For the brickfields and ceramic industries, it varies from taka 5,000 to 50,000 taka.
- iv. The Rate for Electrification Facility: Maximum 2% of the yearly value of buildings and land for the maintenance of electrification of roads and public places.
- v. The Rate for Entertainment Parks and Other Facilities: Not over 2% of the yearly value of buildings and land if entertainment parks, children's parks, public toilets are established by UP.
- vi. The Rate for Water Supply: Not over 2% of the yearly value of buildings and land.
- vii. The Rate for Drainage System: Not over 12% of the yearly value of buildings and land.
- viii. Fees for Animal Slaughtering: Taka 10 for goat or sheep; Taka 20 for the cow, and 25 taka for buffalo.
- ix. Registration Fees for Tutorial School, Coaching Centre: Taka 2000 for the tutorial, 2500 taka for coaching center, and 3000 taka for private K.G school (Bengali/English Medium).
- x. Registration Fees for Private Hospital, Clinic, Paramedical Institute, etc. Fee for the clinic and the paramedical institute is 1500 taka, and for the private hospital, it is 2500 taka. The Parishad can exempt the fee if such institutes perform non-profit activities.
- xi. Tax for the Honorarium of Village Police. Tax not over 2% of the yearly value of buildings and land can be collected for providing an honorarium to the Village Police force.
- xii. Market Tax: It is 1% of the tender value of the

haat-bazaar.

- xiii. License and Permit Fee for Business, Trade, and Occupation: For any license, permit, or renewal fee, the rate is a maximum 200 taka.
- xiv. Fee for Permission of Construction of Brick (puccha) Building: Maximum 01 taka per square feet of an approved building plan.

Political Foundation of UPs in Bangladesh

The local government in Bangladesh is a political institution. It refers to a political tool for governance at the local level because, it has the right to administer the people. The location of UPs is fixed in the village so that it can be defined as a local political institution. The UPs face many local political leaders' intervention during realizing their developmental activities (Adetoritse, 2016). Earlier, local governments and local administrative units in South and South-East Asian states were designed for central administrative suitability (Ullah and Pongquan, 2011). However, over the years, the local governments in these states have faced nonstop challenges concerning political intervention.

Potential roles of the UPs could not be attained for continuous and heavy control and interference by the politicians (Ullah and Pongquan, 2011). The political intrusion at UPs in Bangladesh has become a de-facto rule. Observing the conditions, the researcher assessed political pressure in revenue mobilization at UP levels in Bangladesh.

Political Hurdles in Revenue Mobilization

Political hurdles in revenue mobilization in this study include some political matters that are affecting revenue mobilization at the UP level in Bangladesh.

PRESSURE OF PARTY-BASED CHOSEN UP CHAIRMAN

In the study, the researcher, at first took the opinion of the local people to assess the effect of politically chosen UPs chairman at UP. The researcher assumed their views, because there are many local political leaders at the UP level in Bangladesh (Lewis and Hossain, 2008). It is ordinarily perceived that at the UP level, chairmen in Bangladesh typically like to make choices alone. They sometimes make a

negotiation with local officials and the MP, or with informal local leaders, rather than in dialogue with the other members of the Parishad (Lewis and Hossain,

2008). The other member's views are hardly taken into reflection. In most cases, chairman bypasses discussion with local dwellers for local problems.

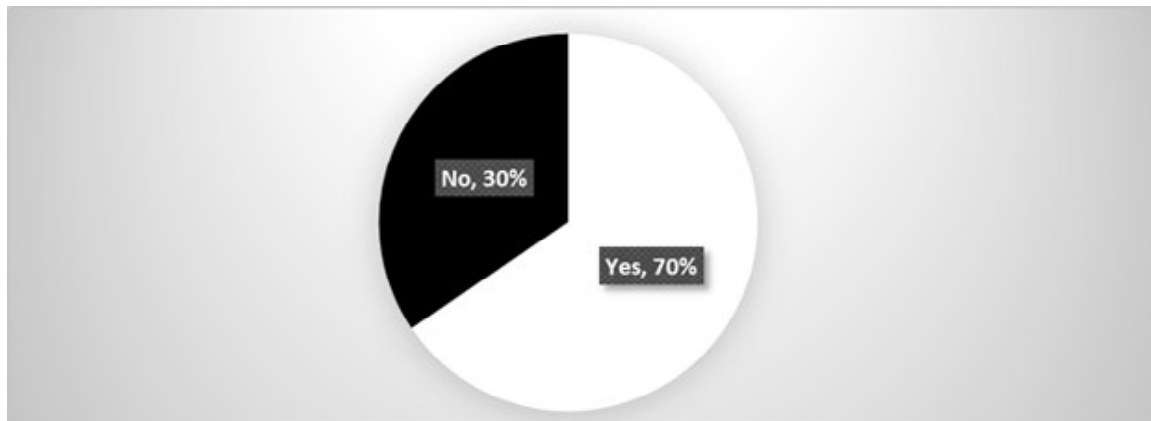


Figure 1. Pressure of Party-based Chosen UP Chairman (Source: Field Survey, 2021)

Among the local people, majority of them (70%) told that politically chosen chairman cannot avoid the pressure of political leaders in local revenue mobilization. The local people who refused political pressure were only 30%, meaning that 30% of the local people did not approve with the statement. Here it was found during FGD that most of the local people did not want politically nominated candidates for the UP chairman. They preferred the previous system for nominating the candidate for chairman. In earlier, the chairmen were elected non-politically.

Participants of FGDs stated that “We do not get equal benefit from the UPs. Unequal distribution of benefits is one of the causes that discourage us to pay UPs tax regularly”. Further, the UPs functionaries, particularly chairman cannot avoid political pressure for their political nomination.

However, in the KIIs, a higher government official gave different views as. There is no negative impact of politically nominated chairman in local revenue mobilization, however, there are some reported cases of political favoritism and nepotism that sometimes takes place.

ROLES OF POLITICAL LEADERS IN REVENUE MOBILIZATION

Local governments in many Asian countries, like

Indonesia, Philippines, and India are playing a very important role by executing numerous progress activities (Billah, 2016). Conversely, UPs in Bangladesh cannot play an operative role in local progress for lack of adequate revenue mobilization (Billah, 2016). Political leaders of the government chosen to politicize this institution. Researchers such as Varela *et al.* (2017) also observed that the UPs are still remaining weak due to insufficient revenue mobilization for local political leaders' pressure and UP chairman's involvement in ruling political party. Therefore, the local political leader's roles are very noteworthy in local revenue mobilization. In this paper it was assessed by the tax collectors. Practically, the tax collectors face the local leader during collecting revenue from them. They were not pleased with the roles of local leader in collecting it. Here only 5% respondents told that their roles in it are insignificant. In the study, all most of the tax collectors (95%) admitted that local revenue mobilization is affected by the local political leaders significantly. The tax collectors with their practical experiences opined that if the government could control the local leaders control in revenue mobilization the total collation of revenue may be doubled.

Like the tax collectors the local people also expressed same types of statement regarding revenue collection.

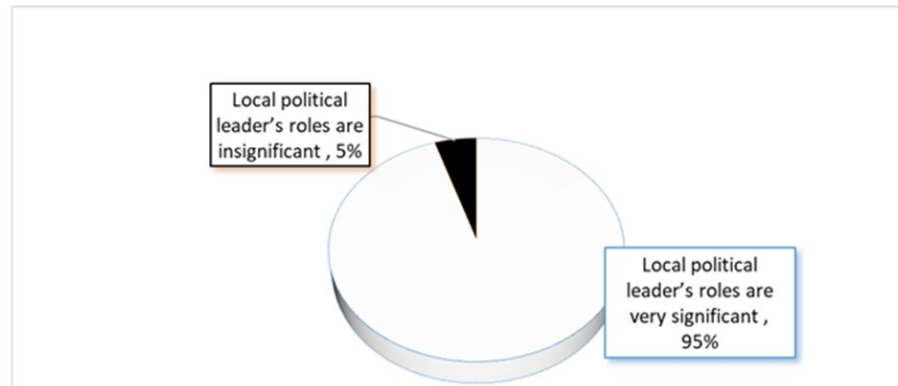


Figure 2. Level of Local Political Leaders Pressure in Revenue Mobilization (*Source: Field Survey, 2021*)

APPROVAL OF LOCAL PEOPLE

The researchers in this study showed whether revenue mobilization in Bangladesh is affected by the local political leaders by asking the UPs functionaries at UPs in Bangladesh. All of the UPs functionaries answered that revenue mobilization is not affected much by the local political leaders. On the other hand, most of the respondents from the local people were not satisfied with the roles of the local political leaders.

Local people told that the local political leaders do not pay their taxes regularly that are fixed by the UPs. The local political leaders influence in revenue mobilization by imposing their power in revenue collection. In the study, it was found that most of the respondents from local people (42.13%) were dissatisfied with the role of local political leaders, only 14.67% were very satisfied and 13.7% were satisfied with their roles in revenue mobilization.

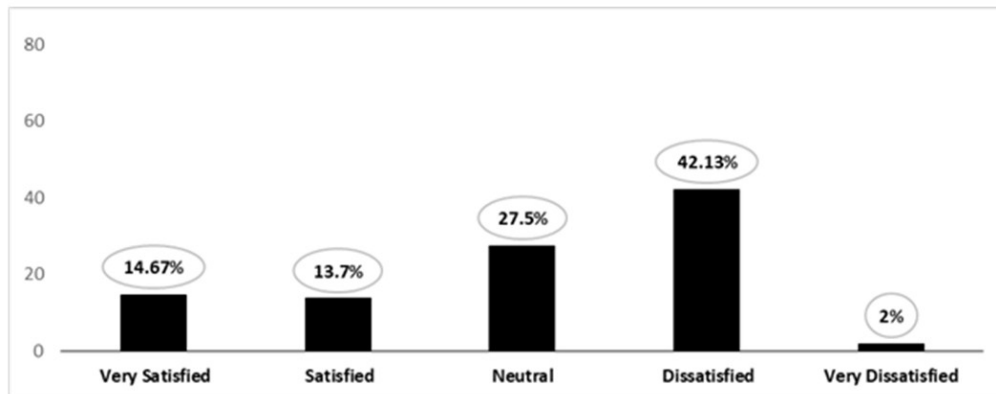


Figure 3. Satisfaction of Local People towards Local Political Leaders (*Source: Field Survey, 2021*)

It was opined during KIIs, that the political leaders make pressure for not paying the exact ratio of tax or not at all from them. They also pressurize not to collect tax money from some of the local leaders who are also involved active in political parties. Most of the time they use power of their political party to reduce their taxes, rates, and fees. The effects of local political

parties were found adverse in the process of revenue mobilization at UPs in this regard.

ROLES OF HIGHER POLITICAL LEADERS

It was noticed a remarkable point that local opined positive in favor of local political leaders who are holding key political posts or positions (e.g. local MP, Minister, UPZ Chairman).

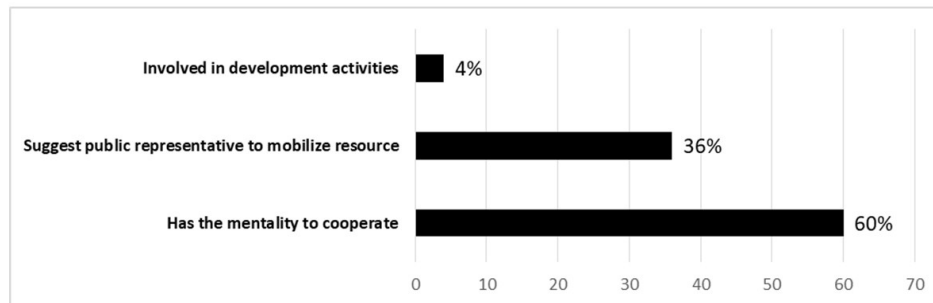


Figure 4. Roles of Higher Political Leaders (Source: Field Survey 2021)

They (60%) viewed that they have the mentality to cooperate in revenue mobilization and 36% told that they suggest public representatives to mobilize revenue. However, 4% told that they are involved in development activities at the local level. The data indicates that if the local higher political leaders want to raise the collection of local revenue from the local people they can do. They have the mentality but their roles were not so active to increase it.

also creates a hurdle in revenue mobilization. In the study, it was valued that because of political pressure on project selection and implementation, mass people were unwilling to pay their taxes. After analyzed the field data, it was assessed that the projects are mostly affected by the local political leader. In the rural Bangladesh perspectives, projects implementation is very essential for the local people’s socio- economic development. Local people become disappointed when the UPs do not give importance towards their hopes and real requirements.

POLITICAL PRESSURE ON PROJECT IMPLEMENTATION

Political pressure on project implementation

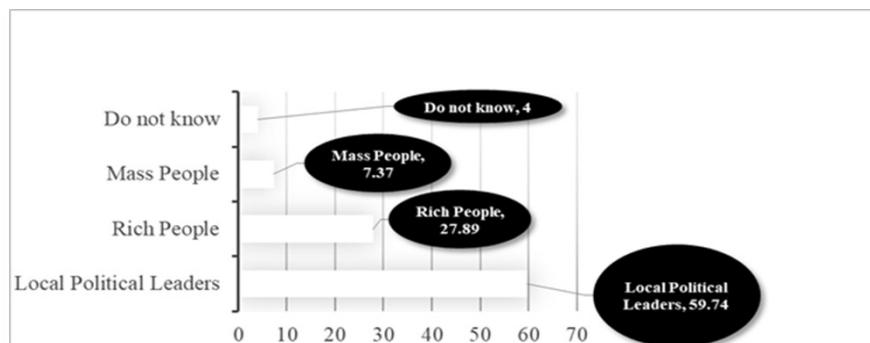


Figure 5. Political Pressure on Project Implementation (Source: Field Survey, 2021)

In the study, 60% of the respondents from local people told that project selection and implementation are heavily influenced by the local political leaders; while 28% blamed for the undue role of the rich people. However, only 8% answered about mass people and 4% of them told that they did not know about political influence in project implementation. In the earlier study, it was also described that political pressure affects project implementation and achievement at the

UP level in Bangladesh. In most cases, the determinations and contracts of projects were founded on political reflections that affect the implementation and success of projects. Dang in 2015 also found that the political leader’s involvement interrupts the socio-economic development activities done by the local government at the local level. Even, the UPs cannot play an active role in framing self-made development plans without caring for the interest of the political

leaders. The above data shows that UP projects are mostly affected by the local political leaders in Bangladesh.

In the FGD, most of the local people opined, their desires were not reflected in project planning and selection process, and therefore, they lost hope to pay tax to the UP. However, they are mostly paying taxes regularly, especially holding tax. Two KIIs have opined the implementation of project is difficult without avoiding the influences of local political leaders. Sometimes they give preference to the local people, but it is always not possible like other development projects and programs run by many other institutions in Bangladesh. It discloses that intervention of political leaders in the project planning and implementation in some ways are making obstacles to mobilize revenues at the UPs in Bangladesh.

DYNAMICS OF POWER

The de-facto responsible relations among the leaders were found as one of the administrative obstacles to revenue mobilization through FGD with the UP functionaries. They claimed that because of the de facto association they cannot do many works according to their needs. Even, the UPs cannot play an active role in framing self-made development plans without caring for the interest of the political leaders (Khan, 2015).

In the study, it was found that local government institutions lose control over of their revenues due to the power dynamics among the MP, UNO, and UZP Chairman. The local government loses its space to deliver services to its citizens and limits the value of any shared decision-making for power structure at local government in Bangladesh.

The researchers wanted to know the UPs functionaries opinions about the present relationship between MPs, UNO and UZP chairmen positive or negative for increasing local revenue from the local sources. In the paper it was assessed that most of the UPs functionaries replied (88%) that the present relationship between them is negative for raising their local revenue. Among them only 12% told that it is positive means better for increasing it. The increased influence of the MP, UNO, and UZP on the distribution of social safety net provisions and utilization of local revenue and the present system of accountability and transparency are affecting revenue mobilization at UP in many ways (Hossain and Habib, 2018). Aminuzzaman (2014) explored in his Political Economy of Local Governance: A Study of the Grassroots Level Local Government in Bangladesh that UP is seriously influenced by the local MP, particularly in the allocation process and use of the Annual Development Program fund, as well as various safety net programs.

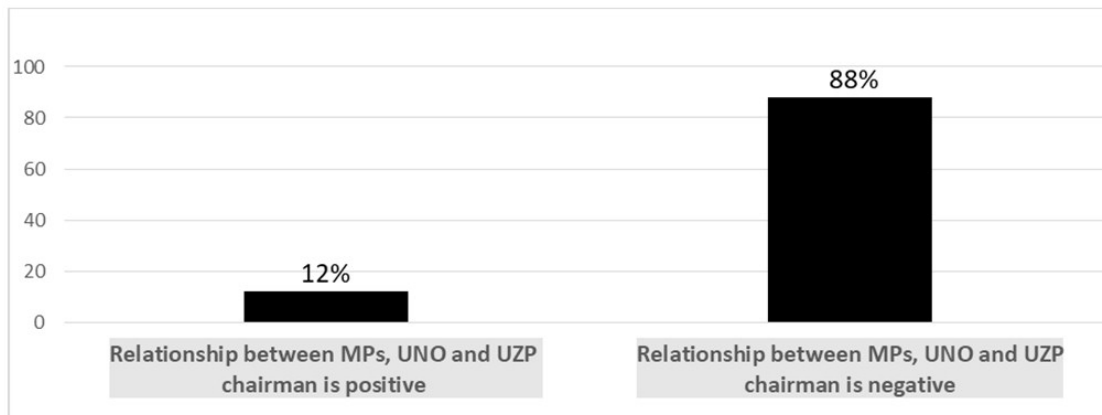


Figure 6. Relationship between MPs, UNO and UZP Chairmen (Source: Field Survey 2021)

In recent years, political interventions in all local government tiers have made a perturbing atmosphere. All local government institutions are overwhelmed with political controls and anomalies. Like the

previous study, the present study found that the present relationship among the MPs, UNO and UZP chairmen is very much associated with the local revenue mobilization at the UPs level in Bangladesh.

Most of the UPs functionaries (88%) told that their relationship always negative its collection in many ways.

The dynamics of power not only effects local revenue mobilization but also the other government and donor bases of funds. In the FGD, many of the UP members gave their views on this point. They also opined that to ensure development at the local level these types of power relations is an important component. In KII, the statement was given. The power dynamic is influencing most of their activities in local development. The UPs activities are always controlled by some bodies and their agents. They have to manage some internal matters. In another KII said, If all finances are directly given to the UPs, it can be managed well. It was also said that UPs can manage their financial matters in efficient ways. The UPs have to give the authority to use their revenue and others funds, according to their desires and requirements. When they could use the finance according to their own needs. Then the local people will be happy and their development activities will be successful.

CONCLUSION

It was observed that the political leaders can make inference in revenue mobilization at Union Parishad level in Bangladesh. Most of the local people were not pleased with the roles of the local political leaders. They do not pay the revenues which are fixed up by the UPs. It was also found that most of the time local leaders pay less amount for taxes, rates and fees. For that reason, the role of local political leaders were not acceptable by local people, tax collectors and even by the UP chairmen. This type of engagement of local leaders in revenue mobilization is not very easy to get rid of local leader's powers. However, the paper identified through KIIs and focus group discussion that the government should give consideration to the roles of local political leaders in revenue mobilization applying some pragmatic mechanisms like ensuring participation of local active political leaders to mobilize local revenue positively, making the chairmen civically unbiased, making open budget meeting efficacious means giving importance to the local people requirements and desires.

ACKNOWLEDGEMENTS

We are thankful to the Chairmen, Members, UP Secretaries of the Study UPs and government officials, tax collectors and local people who despite their busy schedules made a chance for me to interview them for this paper. Without their support, it would not be possible to write it. We would like take the opportunity to thank all the participants of FGDs and KIIs sharing their idea, knowledge and experience.

REFERENCES CITED

- Adetoritse, T. D. 2016. Interrogating the Role of Government at Grassroots in Developing the Local Economy. *Journal of Management Sciences* 14:54.
- Aminuzzaman, S. M. 2014. Political Economy of Local Governance: A Study of the Grassroots Level Local Government in Bangladesh. <https://www.researchgate.net/publication/311645539>, Technical Report - August 2005 doi: 10.13140/RG.2.2.21275.90406. Accessed on 21 January 2021.
- Barakat, A., S. H. Khan, S.Majumder, M. Badiuzzaman, N. Sabina, K. Ahamed and Md. Abdulla 2015. *Local Governance and Decentralization in Bangladesh-Politics, and Economics*. Dhaka. Pathak Samabesh, p.111.
- Billah, A. H. M. M. 2016. Project Implementation by Union Parishad in Bangladesh: Myth and reality, Master's Thesis (Unpublished), 2, <http://www.northsouth.edu/newassets/files.22> Ibid, 2. 23, Accessed on 21 January 2021.
- Dang, M. E. 2015. *The Impact of political Interference on Local Government Administration in Nigeria: Experience from Plateau State*. 16th International Academic Conference, Amsterdam, (12 May, 2015), p.203.
- Government of Bangladesh 2017. Union Parishad Operational Manual-2017 Dhaka.
- Khan, M. M. 2015. Functioning of Local Government (Union Parishad): Legal and Practical Constraints, Democratic Local Governance Program (USAID), 54, <http://www.dwatch-bd.org/dlgp/L&P%20constrains>. Accessed on 15 January 2021.
- Hossain, A. and H. Ahsan 2018. Dynamics of Local Government and Governance in the Context of Bangladesh. *Green University Review of Social Sciences*. 4:12.
- Islam, M. S, M. S. Bhuiyanl and S. M. Fakhru 2019. Strengthening local government through participation and leadership. *Journal of Public Administration and Policy Research*. 11:5-11.
- Lewis, D. and A. Hossain 2008. *Understanding the Local Power Structure in Rural Bangladesh*. Stockholm, Sweden, Edita Communication. 39. <https://www.researchgate.net/publication/50298314>. Accessed

- on 21 January, 2021.
- Mollah, A. H. 2007. Administrative decentralization in Bangladesh: Theory and Practice, *International Journal of Organization Theory and Behavior*. 10:2.
- Russel, M. A. N., M. Nakama and M. Solaiman 2015. A Comparative Analysis of Revenue Ecology and Decentralization of Service Delivery of the Local Government in Bangladesh on Asian Perspective, *International Journal of Accounting and Financial Management Research*, 5:7-18.
- The Constitution of the People's Republic of Bangladesh, Article no. 59 and 60. The Constitution of the People's Republic of Bangladesh, 1972 to P.O. No. 76 of 1972. *Ministry of Law, Justice and Parliamentary Affairs, Legislative and Parliamentary Affairs Division, Dhaka: Bangladesh Secretariat.*
- Ullah, A. and S. Pongquan 2011. Revenue Mobilization Performance of Union Parishad in Bangladesh: Is It Convergence of Central-Local Relations?. *Asian Social Science* 7:25-40.
- Union Parishad Model Tax Schedule 2013. The Ministry of the Local Government, Rural Development and Co-operatives, Local Government Department, the Government of the People's Republic of Bangladesh (SRO NO.306, 2013, Date:15.09.2013).
- Union Parishad Act-2009 & Model Tax Schedule 2013. The Ministry of the Local Government, Rural Development and Co-operatives, Local Government Department, the Government of the People's Republic of Bangladesh
- Junquera-Varela, Junquera, R.F., M. Verhoeven, G. P. Shukla, B. Haven, R. Awasthi and B. Moreno-Dodson 2017. *Strengthening Domestic Resource Mobilization*. Washington DC, World Bank Publication.