

LoGICA Intergovernmental Profile

Bangladesh, 2023

1. Country description and state of decentralization

The People's Republic of Bangladesh is a unitary country located in South Asia. Bangladesh's public sector is highly centralized. While the Constitution and the legal framework provide for the presence of elected bodies at every level of the public sector, in practice, the vast majority of public sector functions are performed by the central government—either directly by central government ministry programs, or by central government field officials posted at the division, district (zila), or subdistrict (upazila) levels. Although elected councils exist at the zila and upazila level, de facto, these bodies mainly provide oversight over subnational administration, rather than having authoritative decision-making power over the delivery of services. Elected rural and urban local governance institutions do exist at the level closest to the people (Union Parishads, Pourashavas and City Corporations), but in practice, their functions, administrative powers, and financial resources are quite limited.

The People's Republic of Bangladesh is located in South Asia adjacent to India and Myanmar. Bangladesh adopted a unitary and representative democratic system upon emerging as an independent country after a bloody war for independence in 1971. The country's subnational governance structure relies on a combination of deconcentrated administrative tiers as well as somewhat more autonomous local governance bodies, with different structures in rural and urban parts of the country. Below the country's eight administrative divisions, rural areas are organized into Zilas (districts), Upazilas (subdistricts), and Unions (clusters of villages). Most urban areas are served by Pourashavas (municipalities), while metropolitan agglomerations are served by City Corporations. According to preliminary figures from the 2022 Census, the country has a population of 165.2 million inhabitants. Despite being one of the most densely populated countries in the world, only 31.5% of the population lives in areas classified by the Census as urban.

The foundation of Bangladesh's subnational governance system is provided by the Constitution (1972) which states that subject to the Constitution and relevant legislation law, the local governance of every administrative unit of the Republic shall be entrusted to elected bodies (Article 59). For the purpose of giving full effect to this, the Constitution further provides that "Parliament shall, by law, confer powers on the local government bodies ... including power to impose taxes for local purposes, prepare their budgets and retain their funds" (Article 60). Instead of a single consolidated Local Government Act encompassing the legal framework for all types of local government institutions (LGIs), there are separate legislative acts (most of which were revised in 2009) that provide the legal context for each tier or type of local government. Despite these constitutional and legal provisions, the nature of local governance institutions has been a politically contested issue in Bangladesh since the country's founding. Given the primacy of the central government in the vertical power structure, the *de facto* nature of subnational governance institutions appears to deviate in significant measure from the vision expressed in the Constitution.

Indeed, there is a considerable gap between the legal (*de jure*) status of local governance institutions in Bangladesh (as per the respective local government acts) and the actual (*de facto*) nature of local governance institutions. Among others, there is confusion and contestation over the nature of public sector institutions at the zila and upazila levels and the role of elected councils at these levels. In practice, the bulk of frontline public services is controlled and delivered by a combination of centralized programs and field administration at the zila

and upazila level (i.e., zila and upazila *administration*), with the upazila level serving as the lowest level of central administration from which most front-line public services (education, health services, and so on) are managed. In practice, the role of elected subnational officials is largely limited to oversight, while implementation and coordination functions are locally performed under central directives. Provision of some basic local-level infrastructure and services falls within the purview of the local governance bodies closest to the people, including Union Parishads (Union Councils), Pourashavas (municipalities) and City Corporations. Although these “local government institutions” (LGIs) are statutorily defined as corporate local governance bodies and conform to many (but not all) of the textbook characteristics of local governments, in practice, these local entities are largely constrained in their functions, administrative powers, and finances. The Local Government Division (LGD) and Local Government Engineering Department (LGED) continue to play a leading role in implementing rural and urban development projects. To the extent that economic activity is concentrated in urban centers, urban local government bodies, though still constrained in their functions and powers, hold a somewhat higher level of autonomy relative to their rural counterparts from both a functional and fiscal standpoint.

This Intergovernmental Profile covers the multilevel governance arrangements in Bangladesh, taking into account the different local governance institutions in place in urban and rural areas. The analysis also studies the place and role of deconcentrated units within the subnational governance structure and how these affect Bangladesh's decentralization process.

2. Subnational governance structure of Bangladesh

While the Constitution of Bangladesh stipulates that local governance in every administrative unit of the republic shall be entrusted to elected councils, the Constitution did not define the country's precise multilevel governance structure. The current subnational territorial-administrative structure of Bangladesh has three tiers of public administration (Figure 1): eight Divisions, 64 districts (Zilas), and 495 sub-districts (Upazilas). In addition, rural areas are served by 4,554 Unions Parishads, while urban areas are served by 328 municipalities (Pourashavas) and 12 City Corporations.

The implementation of this constitutional provision over the past 50 years has been nonlinear. While the 1972 Constitution stipulates that local governance in every administrative unit of the republic shall be entrusted to elected councils, the Constitution did not further define the country's precise multilevel governance structure, beyond specifying that “administrative unit” means a district or other area designated by law (Article 151(1)). For instance, instead of pursuing district-level governments, the Ershad regime (1983-1990) developed a comprehensive plan for deconcentration to the upazila level. Elections for Upazila Chairman were held in 1985, although this move was perceived by many as part of a strategy by the military government to build a political base at local government level. The first elected national government after military rule abolished the Upazila Parishads as elected entities due to perceived lack of accountability and the misuse of funds and assets

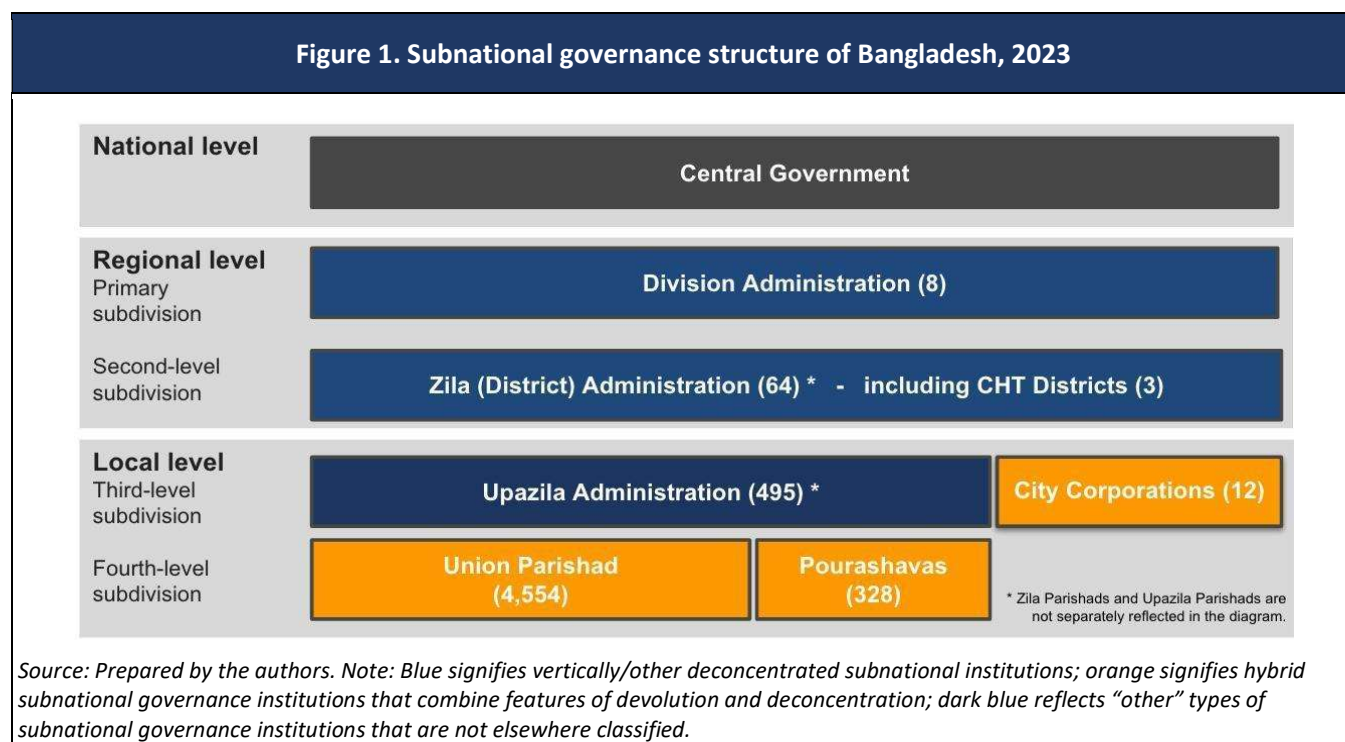
The current subnational governance structure of Bangladesh is determined by the confluence of the central government's administrative structure on one hand, and the legislative framework guiding subnational governments on the other. Decisions regarding the number of divisions, zilas, and upazila administrations are made by Cabinet Division, which are implemented through the National Implementation Committee for Administrative Reforms/ Reorganization (NICAR) and operationalized by the Ministry of Public Administration. In turn, the establishment and functioning of Zila Parishads (District Councils), Upazila Parishads (Sub-district Councils), as well as Union Parishads, Pourashavas and City Corporations is legally governed by a series of Local Government Acts (including the Zila Parishad Act; Upazila Parishad Act; Union Parishad Act; City Corporation Act; and the Municipality/Pourashava Act), which were comprehensively reviewed and revised in 2009.

Table 1 presents an overview of the current subnational governance institutions in Bangladesh.

Table 1. Subnational governance institutions, 2023				
	Number of units	Complete territorial coverage?	Uniform structure	Territorial Level
Central Government	1	Yes	Yes	National
Division Administration	8	Yes	Yes	Regional
Zila Administration	64	Yes	Yes	Regional
Upazila Administration	495	No	No	Local
Union Parishad	4,554	No	No	Local
Pourashava	330	No	No	Local
City Corporation	12	No	No	Local

Source: Bangladesh National Portal (2022). Note: There are elected District Councils (Zila Parishad) in all 61 Plain districts and three special types of District Councils in the three hill districts, namely Bandarban, Khagrachari and Rangamati.

Figure 1 presents the current structure of subnational governance institutions in Bangladesh. Divisions represent the first territorial-administrative subdivision of Bangladesh and the highest-level of the central government’s field administration. In turn, Divisions are subdivided into Zilas (districts), where Zila-level administrative units constitute the second territorial-administrative level. Next, Zilas are subdivided into Upazila administrations and—in the country’s major urban (metropolitan) areas— City Corporations. Finally, as the fourth subnational territorial-administrative level of Bangladesh, Upazilas (sub-districts) are subdivided into Union Parishads (in the rural areas) and Pourashavas (urban areas).



A degree of confusion exists with regard to Bangladesh's territorial-administrative structure, especially where these administrative structures and local government legislation converges and overlaps: are zilas and upazila administrative units, are they local government entities, or are they both? As explained in greater detail below, the primary role of elected officials at the zila and upazila level is to exercise oversight over the central government's administration within their respective jurisdictions. To the extent that Zila Parishads (ZPs) and Upazila Parishads (UZPs) could be considered standalone local governance institutions, their powers, functions and funding are minimal. As such, they are not separately included in Figure 1.

Divisional Administrations. Divisions represent Bangladesh's primary or first territorial-administrative subdivision and the highest level of the central government's field administration. At independence, Bangladesh had four divisions, which have been gradually subdivided and reorganized over time in response to population and economic growth. There are currently eight administrative divisions, each named after the major city within its jurisdiction: Barisal, Chattogram, Dhaka, Khulna, Mymensingh, Rajshahi, Rangpur, and Sylhet. As of this writing, the government is deciding on a proposal to create two new administrative divisions, 'Padma' and 'Meghna,' by upgrading Cumilla district and Faridpur district, respectively.

Divisions vary in size, both in terms of their population and land area, as well as with regard to the number of administrative subdivisions within their jurisdictions. Dhaka Division is the most populous division, with a population of 44,215,107 residents, while Barisal is the least populous division, with 9,100,102 residents. The Dhaka Division is also the most densely populated, with 2,156 residents per square kilometer, while Barisal, the division with the lowest population density, has just 688 residents per square kilometer. The percentage of the population living in rural areas is the highest in Sylhet (81%) and the lowest in Dhaka (53%).

Zila Administrations. Zilas (districts) represent the second territorial-administrative level of Bangladesh and, similar to Divisions, are vertically (sectorally) deconcentrated administrative institutions. There are currently 64 Zilas in Bangladesh, and they are diverse in their population, land area, and the number of lower-level administrative and governance entities. On average, districts have a population of 2.5 million residents. Bandarban (in Chattogram Division) is the least populated district, with a population of 481,109, while Dhaka district (Dhaka division), the most populated district, has 14,734,025 residents. The average number of administrative subdivisions in a district is 84, including roughly eight Upazilas, five Pourashavas, and 71 Unions. Meherpur district (Sylhet Division) has just three upazilas, two Pourashavas, and 20 Unions, while Cumilla district (Chattogram Division) has 17 upazilas, eight Pourashavas, and 193 unions.

It should be noted that Bangladesh has a (somewhat) asymmetric subnational arrangement in the Chittagong Hill Tract region. The ethnic and religious differences that separate the Jumma people in this region from the rest of the Bangladeshi population have been a source of ongoing conflict. As a result of the 1997 Chittagong Hill Tract Accords, the three Hill District Parishads are given a somewhat greater degree of autonomy and are managed directly by the Ministry of Hill Tract Affairs (rather than by the Local Government Division). A 'Regional Council' was established on May 27, 1999, comprising the three hill districts under the Chittagong Hill Tracts Regional Council Act of 1988. Despite provisions for elections in the regional council, no elections have been held to date. Instead, an appointed Chair and nominated members have been managing the council since its inception. The Chair of the Council holds the rank and status of a State Minister.

Upazila Administrations. Upazilas (along with City Corporations) represent the third territorial-administrative level of Bangladesh and serve as an intermediate administrative link between the higher-level Zilas and lower-level Unions. There are 495 Upazilas (sub-districts) in Bangladesh, and they are administered by the lowest level of the central government's deconcentrated field administration. As the lowest level of the central government's field administration, Upazila administrations play a key role in managing and delivering critical public services like health, education, water and sanitation, agriculture, economic development, etcetera.

The exact number of Upazilas changes slightly from year to year, as new Upazilas are created or others are converted into City Corporations. In 2021, three new upazilas – Eidgaon in Cox's Bazar, Modhyanagar in Sunamganj, and Dashar in Madaripur – were formed by the NICAR, the cabinet committee which looks into proposals to form new Divisions, Zilas, Upazilas, Pourashavas, and City Corporations.

Upazilas are further subdivided into Union Parishads (in the rural areas) and Pourashavas (urban areas), and they differ with regard to population, land area, and the number of lower-level administrative subdivisions within their jurisdictions. Upazilas have a total population of 144,062,244, with an average population of 291,034 residents per Upazila. The total is less than the national population (165,158,616), as it does not include the population living in City Corporations. The most populous Upazila in Bangladesh is Gazipur Sadar, with 4,066,376 residents, while the least populous Upazila is Rajasthali, with 30,459 residents).

Union Parishads. In the country's rural areas, Union Parishads (Union councils) represent Bangladesh's fourth and lowest territorial-administrative level. Union Parishads have a long democratic history and are considered the oldest grassroots-level elected body dating back one and a half centuries. There are 4,554 Unions in Bangladesh, although the exact number changes from year to year as unions are absorbed or converted into municipalities.

According to the Local Government Division of Bangladesh, as of 2021, the average population of a Union Parishad is around 25,000 to 35,000 people, and the average size is around 20 to 25 square kilometers. While the size and population of Union Parishads can vary, most Union Parishads have a population roughly within the range of 10,000-40,000 residents, indicating there is a degree of uniformity in the size and scale of Union Parishads nationwide.

Pourashavas. In urban areas, Pourashavas (municipalities) represent the fourth and lowest territorial-administrative level in Bangladesh. Pourashavas are local government municipalities of mostly secondary cities and towns, and they are typically located between rural areas and major cities. As per the Local Government (Pourashava) Act, an area may be incorporated as a Pourashava if three-fourths of the population work in a non-agricultural profession, one-third of the area is non-agricultural land, the population density is higher than 1,500 people per square kilometer, and the total population exceeds 50,000 people.

Due to rapid population growth and urbanization, including in secondary urban areas, the number of Pourashavas in Bangladesh has nearly tripled over the past three decades. According to the Government of Bangladesh's 8th Five Year Plan, the urban population as a percentage of the total population increased from about 8 percent in 2004 to nearly 28 percent in 2011, and by the year 2050, more than 50 percent of the population is expected to be living in urban areas. There are currently 328 Pourashavas in Bangladesh. The hierarchy of urban local government in Bangladesh is based on resource mobilization capacity. As such, Pourashavas are categorized as either Class A municipalities, Class B municipalities, or Class C municipalities depending on their total annual revenue. In 2021, there were 183 Class A Pourashavas, 104 Class B Pourashavas, and 41 Class C Pourashavas. (Local Government Division, 2021)

City Corporations. City Corporations constitute part of the third territorial-administrative level of Bangladesh. There are currently 12 City Corporations comprising Bangladesh's 11 largest urban areas. These are: Barisal, Chittagong, Comilla, Dhaka North, Dhaka South, Gazipur, Narayanganj, Khulna, Mymensingh, Rajshahi, Rangpur, and Sylhet. In 2011, Dhaka City Corporation was split into North Dhaka City Corporation and South Dhaka City Corporation.

City Corporations vary both in terms of size and land area. Of the City Corporations, North Dhaka City Corporation is the most populous, with 5,979,537 residents, while the Barisal City Corporation is the least populous, with 419,351 residents. Together, Dhaka North and Dhaka South City Corporations account for 6 percent of the total population and 16 percent of the country's urban population. The most densely populated city corporation is

Dhaka South (39,353 people per square kilometer,) while the least densely populated is Rangpur (3,444 people per square kilometer).

3. Nature of subnational governance institutions in Bangladesh

Division administrations and Zila administrations should be considered vertically deconcentrated institutions that are administratively and budgetarily part of the central government’s ministries and line departments. The institutional nature of Upazila administrations is complex: while there is coordination between central government’s field administration at the Upazila level, Upazila level officers typically don’t have authoritative power over the delivery of frontline services within their sector. Even though Union Parishads, Pourashavas, and City Corporations are commonly referred to as local government institutions, they should be considered hybrid institutions that have elements of devolved institutions but generally lack sufficient authority and autonomy to implement their constituents’ priorities.

Divisions administrations, Zila administrations, and Upazila administrations do not meet the key definitional criteria of subnational governments. Union Parishads, Pourashavas, and City Corporations meet the key definitional criteria of local governments, but lack authoritatively binding decision making power and have formal dual subordination, and therefore should be considered hybrid institutions.

Table 2. Subnational governance institutions do not meet criteria of devolved governments						
	Division Admin.	Zila Admin.	Upazila Admin.	Union Parishad	Pourashava	City Corporation
Corporate status	No; part of central gov.	No; part of central gov.	No; part of central gov.	Yes	Yes	Yes
Engages in governance functions	Yes	Yes	Yes	Yes	Yes	Yes
Own (elected) political leadership	No	No	No	Yes; directly elected chair and council	Yes; directly elected mayor and council	Yes; directly elected mayor and council
Own assets and raise funds in own name	No	No	No	Yes; (limited) taxing powers	Yes; (limited) taxing powers	Yes; (limited) taxing powers
Prepare, adopt, and manage their own budgets	No; budget is part of central budget	No; budget is part of central budget	No; budget is part of central budget	No; may be modified by higher level	No; ; may be modified by higher level	No; must be approved by higher level government
Appoints / controls own officers and staff	No; officers/staff are hierarchical part of national civil service	No; officers/ staff are hierarchical part of national civil service	No; officers/ staff are hierarchical part of national civil service	No; Officers and employees appointed by central gov.	No; CEO is central gov. officer	No; CEO is central gov. officer
Subnational institutional type	Vertical deconcentr.	Vertical deconcentr.	Other institution	Hybrid institution	Hybrid institution	Hybrid institution

Source: Prepared by the authors. Note: Zila Parishads and Upazila Parishads are not separately included in the table; they are functional entities responsible for implementing separate budgets and development plans, albeit on a smaller scale compared to the Zila and Upazila level field administrations.

Divisions and Zila administrations. Divisional administrations and Zila administrations are an integral part of the central government, and should be considered vertically (sectorally) deconcentrated administrative institutions.

All officers and staff posted to the Division and Zila levels are part of their respective central government ministries, while the budgets of these subnational offices are part of their respective line ministry budgets. Administrative units at the Division and Zila level are organized (administratively and budgetarily) in a sectoral or vertical manner. On a sector-by-sector basis, Division and Zila offices form organizational subunits, with officers and staff. Within each ministry's budget, the budgets of these subunits are identifiable in the ministry budgets. All Divisional and Zila level officers, including Divisional Commissioners, Deputy Commissioners, and line ministry directors, are appointed by the central government. While Articles 11 and 59 of the constitution stipulate that every administrative unit should have elected councils for their administration, there are no elected bodies or councils at the divisional level. (The nature of the elected Zila Parishad (Zila Council) is discussed further below.)

Upazila Administrations. Upazila administrations lack a clear, singular, and territorially integrated institutional structure. Upazila Administrations consist of a collection of distinct Upazila-level field offices belonging to (and staffed and funded by) different central government ministries and departments staffed by civil servants appointed from various national civil service cadres. These offices are supervised by an Upazila Nirbahi Officer (UNO) appointed by the Local Government Division (LGD) who serves as the point of administrative coordination both vertically and horizontally. As the lowest level of central public administration, Upazila administrations play a leading role in delivering key public services on behalf of the central government, with 30-35 designated central offices now operating at the Upazila level, including Upazila offices for health, education, water and sanitation, agriculture, engineering, land administration, women's affairs, and economic development.

The UNO is responsible for coordinating the activities of different Upazila offices and officials. However, effective coordination is complicated by a lack of a consolidated administrative structure and by the fact that Upazila-level offices are often administrative and budgetary units. In many cases, Upazila officers lack hierarchical control over frontline staff and sectoral infrastructure spending within their jurisdiction, as Upazila-level plans and budgets are developed and ultimately approved at a higher level by different central line ministries (Ahmed et al., 2013).

While central government officers deputed to the Upazila level are constitutionally and legally required to work under the supervision of the elected Upazila Parishad (Upazila Council), in practice, they are accountable to their respective line ministries' superior officers and, on a day-to-day basis, the UNO. (The nature of the Upazila Parishad is discussed further below).

Union Parishads. While Union Parishads are referred to as local government institutions in Bangladesh, from a global perspective, Union Parishads are best considered hybrid subnational governance institutions that combine elements of devolved and non-devolved institutions. Similar to devolved local governments, Union Parishads are governed by elected leaders. However, these elected leaders lack authoritatively binding decision-making power over key aspects of their organization; have limited *de facto* service functions; and minuscule fiscal resources/control. Nonetheless, they play an important, albeit limited role in overseeing the implementation of the registration of births and deaths and the maintenance of law and order and local conflict resolution. Union Parishads are further heavily involved in implementing social safety net activities such as the distribution of relief goods and preparing a list of people eligible for (centrally managed) welfare programs.

The elected Union Parishad consists of one chairman, nine members, and three women members. While they regularly engage in governance functions, elected leaders at the Union level do not appoint the Union Parishad Secretary nor the Accounts Assistant cum computer operator (typically the only two permanent UP staff), who are both duly appointed by the central government. The UP needs central government approval to employ any other staff.

Union Parishads face both *de jure* and *de facto* constraints on their autonomy and decision-making power. Section 73 of the Union Parishad Act outlines that the central government can "provide direction" to the Union Parishad in matters such as financial management, management of officers and employees, preparation of projects and

beneficiary selection of projects, and how to manage the activities of ward meetings. Further provisions of the Act ensure the central government's hierarchical control over UP activities and finances, including empowerment of the UNO to unilaterally modify the final annual budget of the Union Parishad if found to be inaccurate.

Pourashavas (municipalities). Pourashavas are local bodies responsible for municipal governance in the non-metropolitan urban areas of Bangladesh. Although Pourashavas are expected to have a stronger own-source revenue base than Union Parishads, the central government influences and controls key aspects of municipal administration that limit their autonomy. While Pourashavas meet some of the key definitional criteria of local government, like Union Parishads, they lack authoritatively binding decision-making power, and thus should be considered hybrid institutions that combine elements of both devolved and non-devolved institutions.

The central government retains significant control over the activities of Pourashavas, including the power to approve their budgets and plans. The central government also maintains a degree of control over Pourashava personnel decisions, as it retains the power to appoint and transfer key personnel, such as the Chief Executive Officer, administrative officers, and staff of frontline service facilities. As Pourashavas do not generate enough financial resources to meet their spending needs, it would be appropriate for the central government to provide them with robust budgetary transfers. However, while some intergovernmental fiscal transfers are provided, LGD and LGED retain a considerable share of available resources to implement urban infrastructure investments through the central government apparatus, rather than devolving these resources to the local level.

City Corporations. City Corporations function as urban local governments in the country's 12 largest cities. The political leadership of City Corporations consist of a directly elected mayor and council, the number of councilors (including reserved seats for women councilors) as specified by the gazette notification of the government. City Corporations are vested with a long list of powers and functions delegated to them by the central government, including the power to plan and implement development activities, manage the provision of important public services, raise revenue, and formulate budgets.

Compared to rural elected bodies, City Corporations tend to have a larger economic base, and therefore, greater financial resources to provide public services to the urban residents within their jurisdiction. However, despite having greater fiscal resources at their disposal than Union Parishads and Pourashavas, the central government maintains significant power and control over City Corporations, limiting their functional responsibilities as well as their autonomy and authoritative decision-making power, thereby limiting their ability to function as truly devolved governance institutions.¹ As such, City Corporations should be considered hybrid governance institutions without control over their own officers and limited *de facto* authoritative decision-making power.

Upazila Parishads. In addition to the three main elected local government institutions in Bangladesh (i.e., Union Parishad, Pourashavas and City Corporations), elected local entities also exists at the Upazila level (re-introduced in 2009) and Zila level (first elected in 2016). In contrast to the aforementioned LGIs, these entities play only a minor role in the country's subnational governance structure.

The Upazila Parishad (UZP)—as an elected body, led by an elected Chair—was re-introduced in 2009 after a gap of 18 years. The Upazila Parishad is headed by an elected chairman and is composed of different member categories: two vice chairpersons (one male and one female), Union Parishad members, Pourashava members (if

¹ In fact, City Corporations are more functionally constrained than Pourashavas. Unlike Pourashavas (which are mandated to provide water and sanitation services), special purpose authorities under the control of the central government (Water Supply and Sewerage Authorities) are charged with providing water and sanitation services in City Corporations. Likewise, power over spatial development in City Corporations is generally assigned to dedicated Development Authorities under central government control, such as the Capital Development Authority of Bangladesh (*Rajdhani Unnayan Kartripakkha*: RAJUK).

any), and women members. The chairman and vice-chairpersons are directly elected; Union Parishad and Pourashava members are Union Parishad chairpersons and Pourashava mayors, i.e., the elected heads of the Upazila's administrative sub-units, while women members of different Union Parishads and Pourashavas elect from among themselves the women members of the Upazila Parishad. The Member of Parliament (MP) of the concerned Upazila is the advisor of the Upazila Parishad; the Upazila Parishad is required to seek the recommendation of the MP before submitting any development plans to the central government. (Ahmed, 2012).

While the Upazila Parishad Act of 2009 established and legally empowered elected Upazila Parishads (sub-district councils) with responsibilities over the provision of many local services within Upazila jurisdictions (and legally, a degree of control over government officers and staff working within the Upazila), in practice, these elected bodies primarily play an advisory or consultative role and do not hold truly significant executive or legislative authority. The elected council's ability to control the decision-making of the aforementioned Upazila Administration faces hard legal constraints: a recurring point of contention is the extent to which the Upazila Parishad chair—as the head of the elected body that is constitutionally entrusted to provide oversight over local administration—is more powerful than the UNO, or whether the UNO, as the central government's representative, has power over the Upazila Parishad. The current view appears to be that the Upazila Parishad should be in a position to oversee the UNO and the activities of administrative departments at the Upazila level, regardless of whether it has *de facto* executive authority.

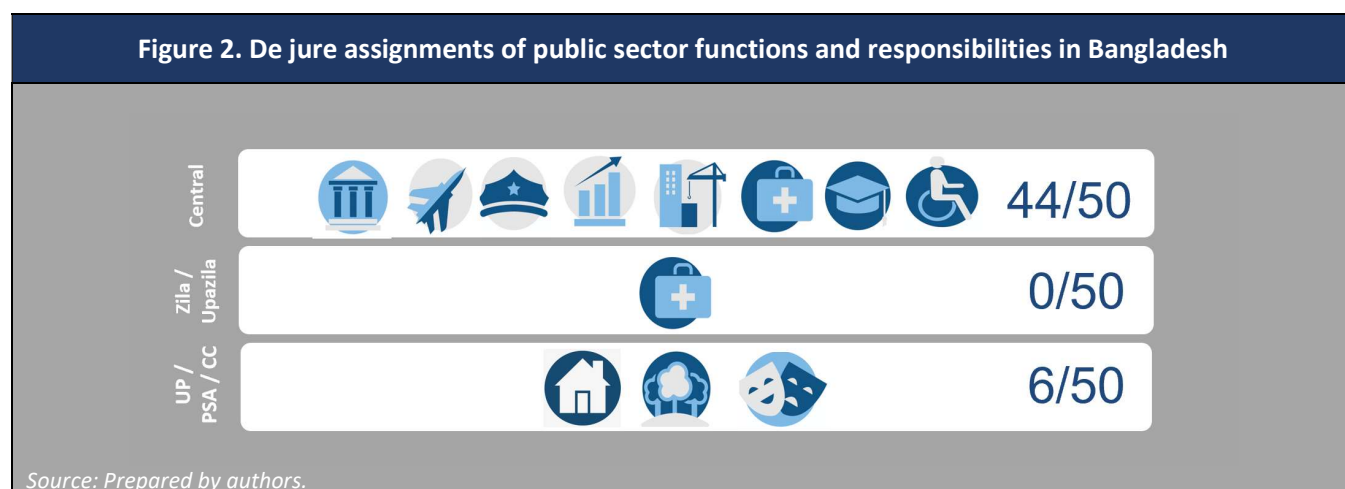
Zila Parishads. Despite its constitutional foundation, the Zila Parishad is the newest elected subnational body in Bangladesh. The Zila Parishad Act of 2000 provides the legislative framework for establishing (indirectly) elected Zila Parishads (district councils) in every district and vested them with oversight responsibilities over deconcentrated Zila administrations. The 21-member Zila Parishad body—consisting of a chairman and 20 members, five of whom are reserved seats for women—are indirectly elected by the elected officials of other LGs of the district. The first Zila Parishad elections were not held until 2016, and as of 2023, the elected councils remain primarily ornamental. They do not hold authoritative decision-making power over the affairs of the Zila administration and compared to the Members of Parliament (MPs) and district-level bureaucrats, Zila Parishads have severely limited *de facto* decision-making authority, financial resources, and administrative control over officers and staff.

4. Assignment of functions and responsibilities in Bangladesh

The legal responsibilities and functions of each local government institution are outlined by the respective Local Government Acts (2009). If the responsibilities and functions contained in the Local Government Acts were duly exercised by the LGs, the assignment of functional responsibilities in Bangladesh would be quite decentralized. In practice, the central government retains the de facto power, responsibility, and resources for delivering the vast majority of public sector services. Even within the central government's administrative apparatus, decision-making power, administrative authority, and resources tend to be highly centralized. For instance, while upazila-level officials are expected to play an important role in the coordination and delivery of front-line services, in practice, authoritative control over the inputs required for frontline service delivery (including frontline staff and infrastructure) is often retained by central ministry programs or sectoral officials at the national level.

Although the Local Government Acts assign functions to LGs in a manner that suggests devolution and self-government, the reality is that decentralization in Bangladesh mainly takes the form of deconcentration and delegation. Moreover, the legal assignment of functions suffers from considerable duplication and a lack of clarity, resulting in a *de facto* situation where the central government controls most LGs' activities. As a result, LGs are responsible for far fewer functions than they are assigned *de jure*, rendering the legal assignment of functions largely meaningless.

An overview of the *de facto* assignment of functions and responsibilities in Bangladesh is captured in Figure 2, with each icon reflecting a significant responsibility in one of the main categories of government functions as defined by the IMF (1986; 2001; 2014). LoGICA’s functional profile captures which government levels or administrative tiers are responsible for the *de facto* delivery of a range of 25 frontline public services, including education, health services, road infrastructure, and so on. In contrast to the *de jure* assignment of functions, the *de facto* assignment of functional responsibilities reflects the government level that actually provides the frontline service (e.g., the subnational governance level that employs the schoolteacher or the level or tier that has authoritative control over infrastructure construction).



In Bangladesh, when the *de facto* (rather than the *de jure*) assignment of functions is considered, most of the public services and infrastructure are provided by the central government through central line ministries, departments, and agencies, including under the auspices of LGD (Local Government Department) or the Local Government Engineering Department. For instance, while primary school teachers are deployed to the local level under the oversight of the Upazila Education Officer, a careful review of the national budget suggests that teachers’ salaries are paid by the Directorate of Primary Education, under the Ministry of Primary and Mass Education budget as a sectoral program, rather than as part of the Upazila Education budget.

Central government (ministry, department and agency) functions. In Bangladesh, the central government maintains significant control over institutional units, owing to the country's territorial-administrative structure and political system. This is reinforced by its ability to incorporate new bylaws and rules smoothly, as highlighted by the UNDP (2014). The central government exercises its authority through its ministries, departments, and agencies, which employ frontline service delivery staff and own most of the infrastructure. Additionally, the budgets for sectoral frontline staff and infrastructure resources are managed by national sector programs, rather than being delegated to each respective Upazila administration.

Division and Zila Functions. Division and Zila administrations function mainly as an intermediate administrative tier, neither empowered to make major budgetary or administrative decisions, nor close enough to the grassroots to deliver frontline services. For instance, while Zila offices hold bases for over 30 national government ministries and line departments, they mainly serve as an administrative carrier for intergovernmental funds and general coordination between the different agencies and offices at the Upazila level.

Upazila Functions. Many of the 18 local services that ought to be provided by Upazila Parishads as per the 2009 Upazila Act, in fact remain under the realm of central line ministries (UNDP, 2017, p.35). The role of Upazila-level

offices consists predominantly of coordination, while authoritative control over human and financial resources for frontline services is generally retained at higher levels. The main exception to this rule is the Upazila Health Complex, which appears to be effectively administered and budgeted as a deconcentrated entity under the authority of the Upazila Health and Family Planning Officer. In contrast, however, the vast majority of local health services—provided by Union-level health facilities and community health workers—fall directly under the central-level Directorate General of Health Services.

Union Parishad Functions. In practice, the core responsibilities of Union Parishads are constructing and maintaining small rural infrastructure, settling local arbitrations via a ‘Village Court’, compiling birth and death registrations, and issuing citizen certificates. Closely monitored by the Upazila and Zila administrations, UPs are mostly confined to making suggestions to their higher counterparts on how to improve service delivery (UNDP, 2017, p.32). The main source of discretionary funding at the UP level has been provided by Union Parishad block grants, which have been provided by LGD to UPs as part of a series of consecutive World Bank-supported programs since 2006.

Pourashava functions. Pourashavas contribute to city planning, local infrastructure development, and other essential public services. These services encompass the issuance of trade licensing, health and sanitation, water supply and solid waste management. They are less engaged with education, however. Like the other LGIs, Pourashavas are limited in their finances, staffing, and by other structural factors (UNDP, 2017). Although municipalities are provided with an Annual Development Program Block Grant, a considerable share of urban or “municipal” infrastructure is provided directly by LGD, LGED, and/or the Urban Development Directorate.

City Corporation functions. Though City Corporations (CC) constitute large and secured economies, their scope of power and functional responsibilities is narrow. CCs are commonly responsible for ensuring public safety and security, waste management, public health and sanitation and—to some degree—urban planning and development. Other functions largely come under the purview of special development authorities created by the central government and whose members are mostly appointed by the center (World Bank, 2020). For example, in four CCs, the function of water and sanitation is provided by a special authority, the Water Supply and Sewerage Authority (WASA), deputed by the central government. This layout of distributed authority and functions in City Corporations showcases a functionally weaker subnational urban government with respect to Pourashavas.

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