



## FINANCIAL STRENGTH AND GOVERNANCE CHALLENGES OF DUMURIA UPAZILA PARISHAD IN BANGLADESH

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### Key words

*Upazila Parishad*

*Financial Strength*

*Governance Challenges*

*Revenue Sources*

*Rural Development*

### ABSTRACT

*This research examines the financial strength and governance challenges faced by Upazila Parishads in Bangladesh, with a particular focus on Dumuria Upazila Parishad. The study explores the sources of revenue available to Upazila Parishads, including land transfer fees, land development taxes, housing rents, and government allocations through the Annual Development Programme (ADP). The findings reveal that despite these revenue sources, the funds are insufficient to meet the growing demands for services and development in the region. The revenue income from sources such as Hat-Bazar, land transfer fees, and land development taxes exhibit instability, further hindering the effective delivery of services. Additionally, government allocations through ADP are inconsistent and insufficient, which limits the Upazila Parishad's ability to plan and implement development projects. The study emphasizes the need for a comprehensive financial reform to enhance the revenue-generating capabilities of Upazila Parishads. Recommendations include increasing the share of land transfer and development taxes, introducing provisions for sharing VAT and income tax revenues, and ensuring more stable and adequate ADP allocations. By addressing these financial challenges, the research suggests that Upazila Parishads can improve their governance, service delivery, and overall effectiveness in rural development. Ultimately, strengthening the financial autonomy of Upazila Parishads is vital for sustainable development and the well-being of local communities.*

*Received: 28, September, 2024*

*Accepted: 14, December, 2024*

*Published: 18, December, 2024*

**Doi: 10.62304/ijbm.v1i05.231**

## 1 Introduction

The financial stability and governance of local government institutions, particularly Upazila Parishads in Bangladesh, are crucial to their effective service delivery and their capacity to meet the needs of the population. This paper explores the financial strength and governance challenges faced by Upazila Parishads, with a specific focus on Dumuria Upazila Parishad in Khulna District. The research examines how financial resources are mobilized and utilized for local development, with a detailed analysis of revenue sources such as Hat-Bazar fees, housing rents, land transfer fees, and land development taxes. These resources are essential for funding the implementation of development programs under the Annual Development Programme (ADP) (Ahmed, 1993).

The study also delves into the difficulties posed by limited financial resources, including the instability in revenue generation, especially from land taxes and transfers. These inconsistencies in income create significant challenges for Upazila Parishads, particularly in ensuring the delivery of quality services to rural communities (Ali, 1994). The research highlights the importance of financial solvency in local governance, suggesting that without adequate resources, Upazila Parishads cannot perform their functions effectively, resulting in service gaps and inefficiencies.

Furthermore, the paper critiques the existing legislative framework governing financial management at the local level, especially the Local Government Acts of 2000 and 2009, which limit the autonomy of Upazila Parishads in imposing taxes and managing resources. It emphasizes the need for reforms that would allow local governments greater control over their financial sources, such as an increase in the share of land development tax and land transfer fees allocated to Upazila Parishads.

Through a combination of primary and secondary data, including interviews with local officials and an analysis of financial records, the paper seeks to provide a comprehensive understanding of the financial

challenges faced by Dumuria Upazila Parishad. It concludes with several recommendations aimed at improving the financial health of Upazila Parishads, including suggestions for policy changes and enhanced resource allocation to ensure the sustainability of local governance in Bangladesh.

This paper serves as a critical reflection on the state of financial management in Bangladesh's local government structures and provides valuable insights into the governance issues that hinder effective service delivery at the Upazila level.

## 2 Literature Review:

### 2.1 *Economic Perspective of Local Government*

A local government system offering is that it will increase the chance of any individual being better off than if he faced with less variation and the citizen should be able to "vote with feet" if he is dissatisfied with the benefits received from the local authorities and move to a locality where the level and mix of services relative to taxes comes closer to meeting his preferences (Siddique, 2005). The public choice approach proceeds from assumption that a diversity of individual preferences needs to be matched with diversity of goods and services. The local government bears the cost of providing local public goods and services when voluntary efforts are ineffective. It also provides through election and other political processes a means by which preferences are communicated. The problem of responsiveness is here seen as one of the determining community wide demand in the absence of competitive pricing. The test of efficiency is whether local government actually supplies the goods and services to citizens, prefer in the absence of measures of consumer satisfaction (Siddiqui, 2005).

On the supply side, there are many problems of allocative efficiency with collective goods high costs, lack of economy and innovation, limited range, etc. In such a situation, a diverse range of jurisdiction is preferable (Ahmed, 1990). The assumption is that public goods and services have different production characteristic compared to their private counterparts. The public choice approach of local government

provides a fresh insight into democratic accountability at the costs involved in the exercise of choice and the expression of preferences in politics and implicitly to the question of whether these costs are equally distributed.

Firstly, the theory prescribes a smaller jurisdiction. Secondly, political demands have line after demands to be backed up by resources. These are as unevenly distributed among citizens as among consumers. Land use zoning is often used by richer communities to restrict the access of performing rents and so further undermine the assumption of the theory. Inequalities and polarisation thus result as different areas provide the same goods but tax people differently, choice of residency is affected by factors other than local government services and taxes such as social environment physical appearance, work opportunities and costs of mobility(Khan, 2009). Thirdly, the use of conditional grants to internalise spillover effects is likely to concentrate power at the higher levels of government. Economic efficiency may be served at the expense of participation and autonomy as fiscal considerations locate power outside the community. Fourthly, a theory of locational choice is undermined when the unit of residence is the family. Fifthly, the existence of a multitude of suppliers does not mean unrestricted choice (Haque, 1988). A buyer is better off with a monopoly than a host of competitive small entrepreneurs if they operate on a small scale with high costs and outdated technology. In a comparable system of public service provision the citizen may merely have the freedom to choose between different degrees of inefficiency, unless the supply of service is separated from production (Siddiqui,2005).

## 2.2 Financial Sources of Zila Parishad

According to section 42 of Local Government (Zila Parishad) Act, 2000, the Zila Parishad shall have a fund which consists of the following sources.

- Inherent fund of the previous Zila Parishad
- Tax, toll, rates, fees and other demand imposed by the Zila Parishad
- Income and profit from the assets vested to and managed by the Zila Parishad
- Grant from the government and other organisation
- Grant from the other local authority or person
- Income from the trust vested to the Zila Parishad
- Income from the investment
- Other fund received by the Zila Parishad
- Other sources of income from the organisation vested by the government

Zila Parishad has the above sources from where it will make its revenue fund and this fund is to be used for the implementation of the development programme. Zila Parishad also receives 1% land transfer fee within its jurisdiction(Ali, 20024). Though Zila Parishad is given nine sources but it has very limited sources to receive fund. But the Zila Parishad has very limited scope to impose tax, toll, fee, rates etc. Regularly Zila Parishad also receives fund from Annual Development Programme (ADP). Financial strength is the liquid or any kind of assets that can be converted to liquid money to run the functions and render services of Upazila Parishad. The financial strength of Upazila Parishad is explained in section 35 of the law. The Upazila Parishad fund consists of (a) tax, rate, toll, and fees imposed by the UZP, (b) profit from assets, (c) allocation from the government for paying the salary and allowance of employees of transferred departments, (d) grants from the government and other departments, (e) grants from the persons and organizations, (f) profit from the investment and other financial gains. Commonly it is known as ADP, revenue and others.

## 2.3 Financial Situation in Dumuria:

Every year government allocates fund to the Upazila Parishad for development purposes. The Upazila Parishad takes development projects with this amount of money. But the trend of allocation is not steady. It has ups and downs according to the policy of the government. In the following table the ADP allocation of Dumuria Upazila Parishad is shown.

**Table 1: Allocation of ADP Fund (Source: Official Document of Dumuria UZP)**

Financial Year	Taka(in Lac BDT)
2007-2008	41.29
2008-2009	41.20
2009-2010	117.00
2010-2011	86.20
2011-2012	75.32
2012-2013	71.64
2013-2014	56.49
2014-2015	75.17

#### 2.4 Rural Infrastructure Maintenance (TR-Food Grains/Cash) Programme

Under the social safety net programme the Ministry of Disaster Management and Relief allocated food grains and cash taka to the Upazila Parishad with a view to (a) total disaster risk reduction and rural infrastructure development and maintenance and (b) disaster risk reduction of rural poor and adaptation to climate change. This programme is launched to create employment to the comparatively weak and poor of the rural areas. This programme also helps to ensure the

food supply and food security of the rural poor which plays a vital role in poverty reduction of the rural areas. It is one of the most important social safety net programme of the government from where poor people can receive food grains in exchange of work. Sometimes cash is also allocated in this programme and also part of food grains can be encashed. Actually, the allocation of this programme is not the fund of the Upazila Parishad; it is for helping the poor where mainly earth work is done for rural infrastructure development and maintenance.

**Table 2 : Rural Infrastructure Development and Maintenance Kajer Binimoy Khadya, Kabikha (Food for Work)(Source: Official Document of Dumuria UZP)**

Year	Name of the Programme	No. of Projects	Allocation	Expenditure	Rate of Implementation
2008-2009	Food grains	89	695.364 MT	673.614 MT	96.87%
2009-2010	Food grains	93	869.818 MT	801.318 MT	94.21%
2010-2011	Food grains	15	185.000 MT	182.000 MT	98.35%
	Taka	43	74.20 Lakh	71.50 Lakh	96.36%
2011-2012	Food grains	102	839.515 MT	829.015 MT	98.69%
2012-2013	Food grains	98	1017.143 MT	999.093 MT	98.22%
2013-2014	Food grains	98	472.579 MT	472.579	99.99%

	Takha	-	105.26 lakh	105.25Lakh	99.99%
2014-2015	Food grains	34	381.631	381.623 MT	99.99%

Table 3: Test Relief (Source: Official Document of Dumuria UZP)

	Programme	Projects			Implementation
2008-2009	Food grains	429	626.855 MT	626.855 MT	100%
2009-2010	Food grains	507	901.270 MT	901.270 MT	100%
2010-2011	Food grains	273	408.812 MT	408.812 MT	100%
	Taka	237	90.80 Lakh	90.80 Lakh	100%
2011-2012	Food grains	474	755.970 MT	755.970 MT	100%
2012-2013	Food grains	443	916.079 MT	910.079 MT	99.34%
2013-2014	Food grains	663	979.528 MT	979.528 MT	100%
2014-2015	Food grains	100	158.40 MT	158.40 MT	100%
		103	31.63 Lakh	31.63 Lakh	100%

### 3 Methodology:

The research was conducted in Dumuria, the largest Upazila in Khulna District, both in terms of population and geographical size. The researcher, having worked as the Upazila Nirbahi Officer in Dumuria for three years, possesses a deep understanding of the political and administrative landscape of the area.Data collection for this research involved both primary and secondary sources. Primary data was gathered through field surveys and interviews, as no prior studies addressed the comprehensive structure, efficiency, and financial strength of Upazila Parishad in relation to basic service delivery. Secondary data was collected by reviewing relevant published and unpublished materials, including books, journals, laws, reports, and theses. The data analysis involved summarizing and integrating the collected information to reduce complexity and align it with the theoretical frameworks discussed in the literature. MS Excel was used to verify and analyze the data for accurate interpretation.This research used a simple technique

employing the following formula, which seeks to ensure that a true measure of a given population proportion is estimated.

$$\text{Sample size} = \frac{pqZ^2}{E^2}$$

**p** is the proportion with experience of receiving service from the UZP

**q** is the proportion without experience of receiving service from the UZP (1 – p) **Z** is the standardized normal deviation for commonly used confidence levels

**E** is the precision, measured as one-half length of the desired confidence interval (C) (Sarantakos, 1997).

$$\begin{aligned} n &= \frac{0.05 \times (1 - 0.05) \times 1.96^2}{.05^2} \\ &= \frac{0.05 \times 0.05 \times 3.84}{.0025} \\ &= \frac{0.96}{0.0025} = 384 \text{ Households} \end{aligned}$$



The researcher used the question “has a member of this household experienced an episode of receiving service from any department of the Upazila in the recall period?” as the basis of the sample size calculation, it was estimated that approximately 50% of households would give an affirmative response. Hence the sample size calculation was as follows:

Each and every sample was interviewed by the service provider group. But for service receiver group sample size was distributed. The total number of voters of Dumuria was 217651( District Election Office, Khulna). The steps for household sample unit selection are illustrated below, using the households of Dumuria Upazila as an example. Firstly, the sample interval (I) was calculated Using the following formula:

$$I = N/R$$

N = Total number of the voters of the UZP R = The number of household selected.

For the study area, Dumuria Upazila the interval was calculated as,  $I = (217651/384)=567$ .

Secondly, the voter list of the Dumuria Upazila was consulted and the sample unit was selected. Thirdly, the starting point (R1); was indentified on the basis of systematic sampling. In this way the first value must be less than the interval (I); that was between 0 and 567.

Fourthly, the next value (R2 R3, R4, R5, .... R) was calculated by using formula ,  $R2 = R1 + I$  and finally, the selected numbers were circled.

#### 4 Findings :

Financial strength of the Upazila Parishad is very important in the context of service delivery. The common people are not aware of the financial resources of the Upazila Parishad. That is why the common people are not interviewed. In this case the information regarding source of fund has been collected from the official documents and analysis has been done accordingly. The Chairman and the Upazila Nirbahi officer are also interviewed about the resource and financial resources of the Upazila.

Firstly, From the Table 4 it is observed that the revenue from the Hat-Bazar is collected from the financial year 2007-2008, Housing from the year 2010-2011, Land transfer fee from the year 2013-2014 and Land development tax from the year 2009-2010. According to the official document of Dumuria Upazila Parishad Hat-Bazar is the oldest and regular source of revenue income from where revenue is collected and distributed among the local government bodies in accordance with the rules made by local government division where the share of the Upazila Parishad is 41% of the total income.

**Table 4: Revenue Sources of Dumuria Upazila Parishad (Source: Official Document of Dumuria UZP)**

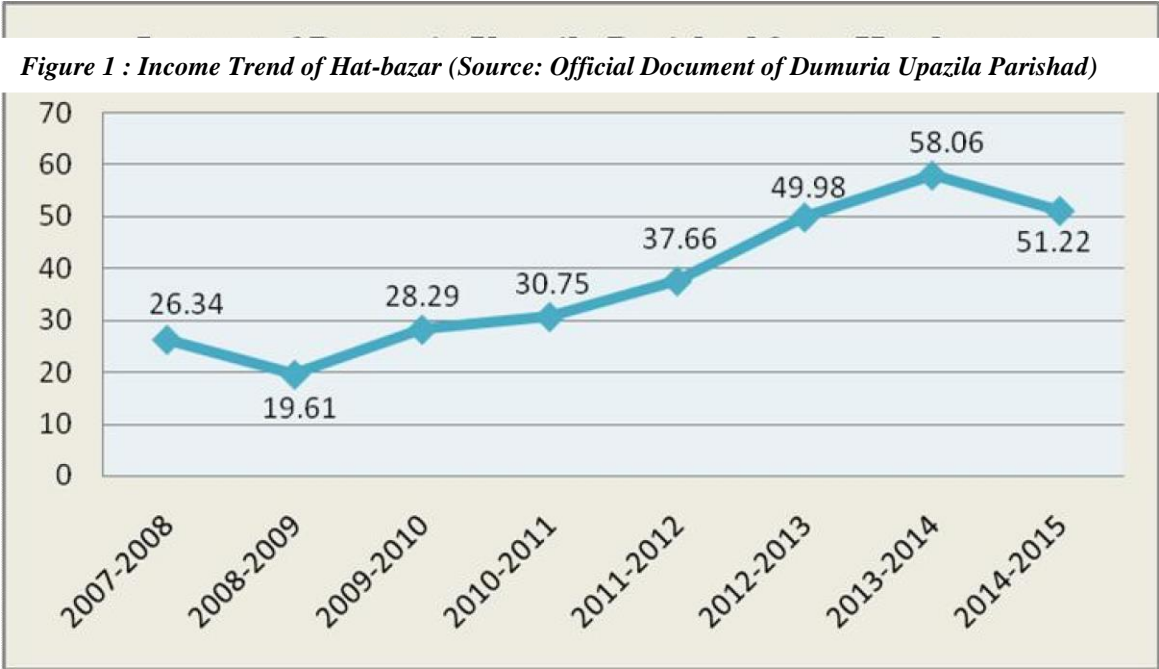
Finacial Year	Hat- Bazar	Increase/ Decrease (%)	Housing	Increase/ Decrease (%)	Land Transfer Fee 1%	Increase/ Decrease (%)	Land Dev. Tax 2%	Increase/ Decrease (%)	Total
2007-2008	26.34	-	-	-	-	-	-	-	26.34
2008-2009	19.61	(-)25.55	-	-	-	-	-	-	19.61
2009-2010	28.29	(+)44.26	-	-	-	-	1.45	-	29.74
2010-2011	30.75	(+) 8.70	4.43	-	-	-	1.30	(-)23.34	36.48
2011-2012	37.66	(+)22.47	8.43	(-)90.29	-	-	-	-	46.09
2012-2013	49.98	(+)53.31	9.63	(+)14.23	-	-	-	-	59.61
2013-2014	58.06	(+)16.17	1.75	(-)81.82	161.77	-	-	-	221.58

2014-2015	51.22	(-)11.78	13.83	(+)690.30	124.00	(-)23.34	-	-	189.05
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4.1 Income Trend of Hat-Bazars

The following graph shows that the income from the Hat-bazar is not stable. In the financial year 2008-2009

highest during the projected years. Though the income shows increasing trend, it decreases after 5 years. The Upazila Nibahi Officer of Dumuria Upazila Nirbahi



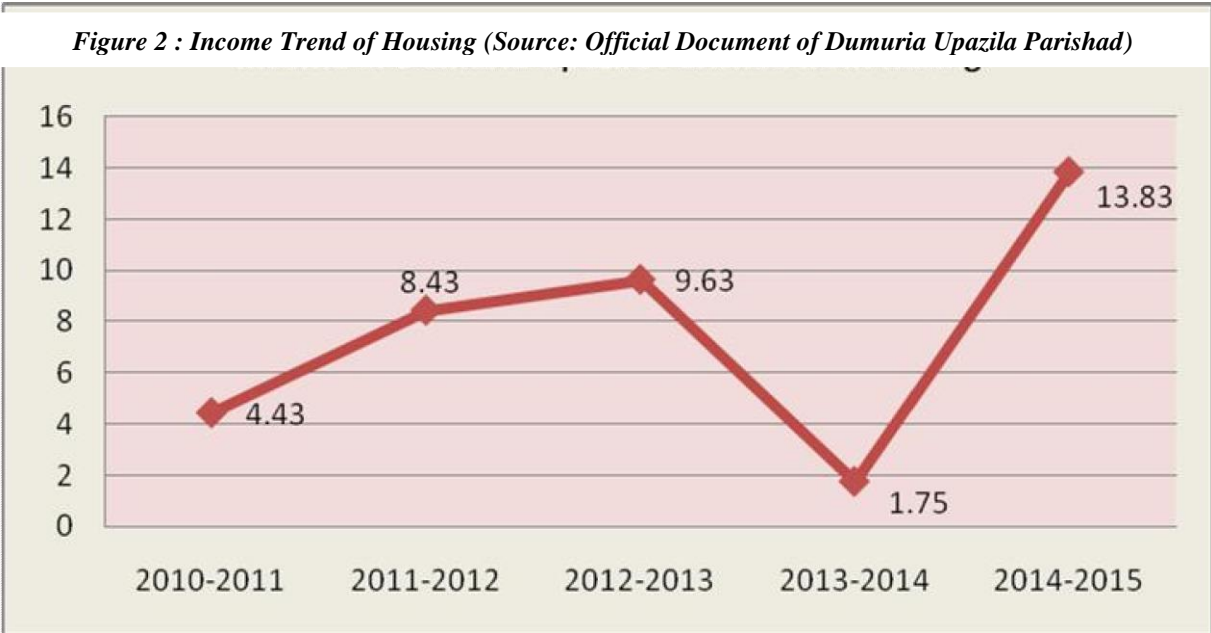
the income was 19.61 which was the lowest and in the year 2013-2014 the income was 58.06 which was the

Officer is interviewed on this issue.

4.2 Income Trend of Housing

The income from the housing of the Upazila Parishad is more unstable than that of Hat- bazar. Increasing trend

of income from housing is shown from 2010-2011 to 2012-2013 and it abruptly decreased in 2013-2014 and again increased in 2014-2015 which was the highest in



the projected time. The income trend housing of the Upazila Parishad is shown in the following Figure.

#### 4.3 Income Trend of Land Transfer Fee and Land Development Tax

Finally, according to the section 3 of instruction of construction and use of revenue fund of Upazila Parishad issued by local government division in 2009,

2% land development tax and 1% land transfer fee are being transferred to the Upazila Parishad but 2% land development tax is being transferred to Dumuria Upazila Parishad regularly. Deposition of 1% land transfer fee has been started from the financial year 2013-14. The amount of land transfer fee and land development tax is not big and regular.

**Figure 3 :Income Trend of Land Development Tax (Source: Official Document of Dumuria Upazila**

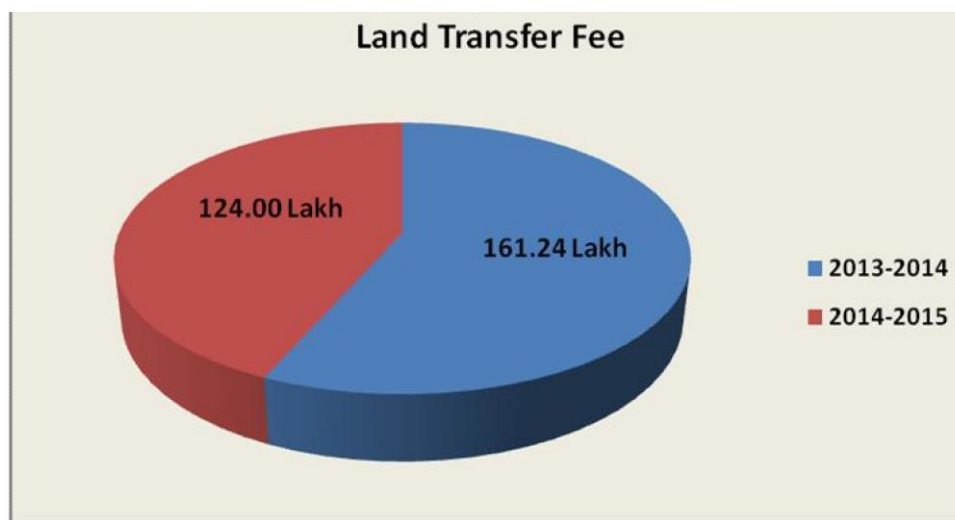


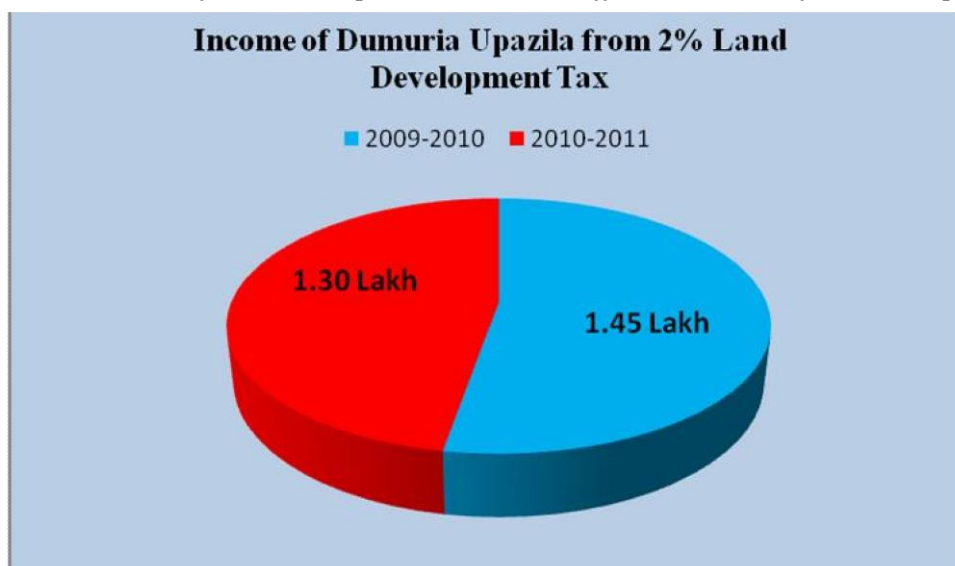
Figure shows that in the year 2013-2014 the income from 1% land transfer tax was 161.24 lakh but it decreased to 124.00 lakh in the year 2014-2015. This is also unstable income of the UZP from this source.

#### 4.4 Income Trend of Land Development Tax

According to the instruction of local government division for construction and use of revenue fund of

Upazila Parishad on October 2009 2% land development tax is transferred by the Assistant Commissioner (Land) to the Upazila Parishad The figure shows the amount transferred which is also not stable in the year 2009-2010 the amount was 1.40 lakh and in 2010-2011, it was 1.35 lakh.

**Figure 4 :Income Trend of Land Development Tax(Source: Official Document of Dumuria Upazila**





### 4.5 Annual Development Programme

Another important source of fund of Upazila Parishad is government allocation from the Annual Development Programme. The ADP allocation is used to implement the development projects in the Upazila according to the guideline of the government. The available allocation of

the ADP is as follows. From the following Table it is seen that the income of the UZP in different heads such as hat-bazar, house rent, and land transfer fee and land development tax is increasing. Though the Table shows increasing trend but it is not sufficient in comparison to the per capita income of the people of Dumuria.

**Table 5 :ADP Allocation for the Financial Year 2012-2013 to 2014-2015(Source: Official Document of**

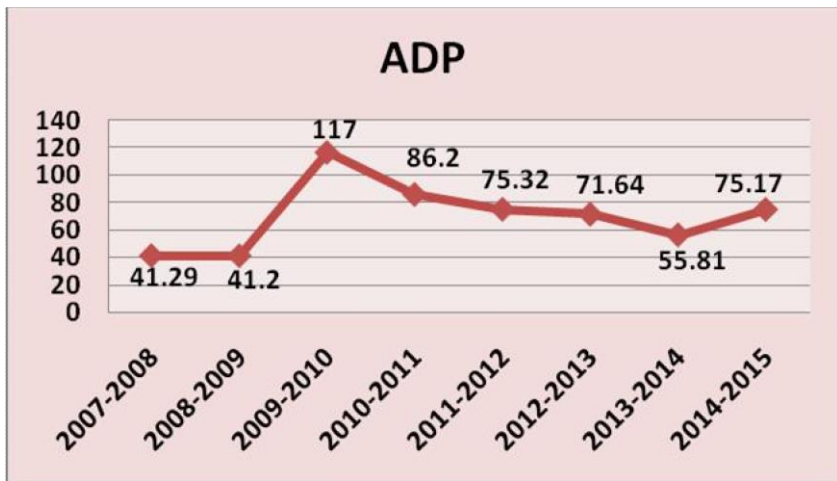
Financial Year	Taka	Increase/ Decrease (%)
2007-2008	41.29	-
2008-2009	41.20	(-) 0.22
2009-2010	117.00	(+) 183.98
2010-2011	86.20	(-) 26.32
2011-2012	75.32	(-) 12.62
2012-2013	71.64	(-) 4.89
2013-2014	56.49	(-) 21.15
2014-2015	75.17	(+) 33.07

### 4.6 ADP Allocation Trend

From the following line graph it is observed that the ADP allocation is not stable and it has frequent ups and downs. In the year 2007-208 the allocation was 41.29

lakh, increased to 117.00 in 2009-2010 which is the highest allocation during the projected years. But it was the lowest in the year 2013-2014 and that was 55.81 again it increased to 75.17 in the year 2014-2015.

**Figure 5 :ADP Allocation Trend from the financial year 2007-2008 to 2014-2015(Source: Official Document of Dumuria**



The revenue income of the Upazila Parishad was 221.58, the highest in the financial year 2013-2014. In the same year ADP was 56.49. The total amount of these two sources is 278.07. On contrary the total

population of Dumuria Upazila is 305675 where the per-person share of total development work was 90.97 taka only which is not a remarkable amount for development. It states the insufficiency of total expenditure of the Upazila Parishad. In reality financial

strength of Dumuria Upazila Parishad includes 41% income from the Hat-bazar, 2% land development tax, 1% land transfer fees and income from houses of the Parishad constructed for the officials of the Parishad. The Local Government (Upazila Parishad) Act, 2009 has made provision to impose tax on some subjects which are overlapped with Union Parishad and Zila Parishad.

## 5 Discussion

From the analysis it is observed that the amount of land development tax is not satisfactory. Above all the share of land development tax is not transferred by the land office timely. On the basis of this if the budget is prepared; it may be possible for the UZP to implement it. Regarding this source, Upazila Parishad Chairman opined that it was not sufficient and he also proposed to enhance the percentage of the amount of land development tax. For delivering the services the Upazila Parishad needs fund. All the resources are to the hand of the government. The revenue collected from the local area should be distributed among the local government bodies which will make the local body solvent. To make the Upazila Parishad solvent the government can enhance the share of land development tax for the Upazila Parishad.

At present 1% land transferred fee is receiving by the Upazila Parishad but this amount is also not sufficient which is opined by the Upazila Parishad Chairman. From the analysis it is observed that the amount transferred by the sub-registrar office is not steady and sufficient in consideration with the population of the Upazila Parishad. The Upazila Parishad Chairman also proposed to enhance the share of land transfer tax. Financial solvency is necessary to ensure the quality service delivery by the Upazila Parishad. As the amount of land transfer tax is much, the government can increase the share of the Upazila Parishad. Financial resources of the Upazila Parishad are very limited. The government collects value added tax from every business and service of the locality and income tax also collected from the people. Though these resources are collected from the local area the Upazila Parishad are

not given any share of it. Because of the financial solvency of the Upazila Parishad the government can make provision to give share of VAT and income tax collect from the Upazila.

According to the provision of Local Government (Union Parishad) Act, 2009 and Local Government (Upazila Parishad) Act, 2009 both of the local government bodies are empowered with imposing and collecting tax, toll, rate, fees and other demand from the people in the same area. In connection with this issue it is observed that one person will not pay same tax to two different bodies. In this case a provision may be made to share the holding tax, tax on business etc. among the local government bodies.

The fund of Annual development programme allocated by the Government to the Upazila Parishad is not sufficient and also not steady. It is a problem to the Upazila Parishad to make budget. Regarding this issue, the Government can enhance the amount and can make it steady.

The Local Government (Union Parishad) Act, 2009 and the Local Government (Upazila Parishad) Act, 2009 and Local Government (Zila Parishad) Act, 2000 have made the provision of financial sources for the Local Government bodies which are almost same. In the case of tax, toll, rate, fees, all Local Government bodies can share the amount which should be fixed by the government.

## 6 Conclusion:

the financial stability and governance of Upazila Parishads in Bangladesh, particularly the Dumuria Upazila Parishad, are crucial for effective service delivery and development. Despite the various sources of revenue, such as land transfer fees, land development taxes, and government allocations through the Annual Development Programme (ADP), these funds remain inadequate for addressing the growing needs of the local population. The instability and insufficiency of these revenue streams highlight the need for enhanced financial resources, including increasing the share of land transfer taxes, land development taxes, and

potentially integrating VAT and income tax revenues into the Upazila Parishad's fund.

Furthermore, the financial burden on local government bodies could be alleviated by creating provisions for sharing taxes and fees among different levels of local government, which would ensure a more equitable distribution of resources. The unpredictable nature of the ADP allocations calls for a more stable and substantial funding model to support sustainable development and improve public services. Therefore, it is essential that the government revises the financial structure to strengthen the fiscal autonomy of Upazila Parishads, enabling them to fulfill their responsibilities effectively and improve the quality of life for local communities.

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