



**UNITED NATIONS
DEVELOPMENT GROUP**



*Empowered lives.
Resilient nations.*

Consolidated Annual Report on Activities Implemented under the Joint Programme “Union Parishad Governance Programme (UPGP)” in Bangladesh

**Report of the Administrative Agent
for the period 1 January - 31 December 2015
Multi-Partner Trust Fund Office**

Bureau of Management
United Nations Development Programme
GATEWAY: <http://mptf.undp.org>

23 February 2016

PARTICIPATING ORGANIZATIONS



United Nations Development Programme



United Nations Capacity Development Fund

CONTRIBUTORS



DENMARK

CONTENTS

List of Acronyms	V
Executive Summary	1
I. Purpose	3
II. Results	3
i. Narrative reporting on results	3
ii. Indicator Based Performance Assessment	9
iii. A Specific Story	12
III. Others Assessments or Evaluations	14
IV. Programmatic Revisions	14
V. Resources	14



Empowered lives.
Resilient nations.

**UNION PARISHAD GOVERNANCE PROJECT
MPTF OFFICE GENERIC ANNUAL PROGRAMME¹ NARRATIVE PROGRESS REPORT
REPORTING PERIOD: 1 JANUARY – 31 DECEMBER 2015**

Programme Title & Project Number	
Programme Title: Union Parishad Governance Project Programme Number in Atlas: 00080905 MPTF Office Project Reference Number: 00081864	
Participating Organization(s)	
United Nations Development Programme (UNDP) United Nations Capital Development Fund (UNCDF)	
Programme/Project Cost (US\$)	
Total approved Prodoc Budget:	18,391,108
MPTF/JP Total Contribution-DAN:	UNDP 1,960,412 UNCDF 2,598,686 TOTAL 4,559,098
Agency Core Contribution :	UNDP 2,000,000 UNCDF 1,500,000
Government Contribution	
Other Contribution –EU	UNDP 3,471,656 UNCDF 4,601,964 TOTAL 8,073,620
Present Funding Gap	1,776,802
TOTAL Project Budget in USD :	18,391,108
Programme Assessment/Review/Mid-Term Eval.	
Assessment/Review - if applicable <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date:	
Mid-Term Evaluation Report – <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Date: December 4, 2014	

Country, Locality(s), Priority Area(s) / Strategic Results²	
Country/Region: Bangladesh	
Priority area/ strategic results: Government institutions at the national and sub-national levels are able to more effectively carry out their mandates, including delivery of public services, in a more accountable, transparent, and inclusive manner.	
Implementing Partners	
Local Government Division, Ministry of Local Government, Rural Development and Co-operatives	
Programme Duration	
Overall Duration (months)	60
Start Date :	31/12/2011
Original End Date :	30/11/2016
Current End date :	30/11/2016
<input type="checkbox"/> Name: Pauline Tamesis <input type="checkbox"/> Title: Country Director <input type="checkbox"/> Participating Organization (Lead): UNDP <input type="checkbox"/> Email address: pauline.tamesis@undp.org	

¹ The term "programme" is used for programmes, joint programmes and projects.

² Strategic Results, as formulated in the Strategic UN Planning Framework (e.g. UNDAF) or project document.

ABBREVIATIONS AND ACRONYMS

CO	Country Office
CPD	Country Programme Document
DANIDA	Danish International Development Agency
DDLG	Deputy Director, Local Government
EU	European Union
JP	Joint Programme
LGD	Local Government Division
LGI	Local Governance Institution
LGSP II	Local Governance Support Programme II
LGSP - LIC	Local Governance Support Project - Learning and Innovation Component
MDGs	Millennium Development Goals
MoLGRDC	Ministry of Local Government, Rural Development & Cooperatives
NPD	National Project Director
PM	Project Manager
UNCDF	United Nations Capital Development Fund
UNDAF	United Nations Development Assistance Framework
UNDP	United Nations Development Programme
UP	Union Parishad
UPGP	Union Parishad Governance Project
UZGP	Upazila Parishad Governance Project
WDF	Women Development Forum

EXECUTIVE SUMMARY

This Consolidated Annual Report under the Joint Programme, “Union Parishad Governance Project (UPGP)” in Bangladesh covers the period from 1 January to 31 December 2015. This report has been prepared in fulfillment of the reporting requirements set out in the Standard Administrative Arrangement (SAA) concluded with the Contributor. In line with the Memorandum of Understanding (MOU) signed by Participating Organizations, the report is consolidated based on information, data and financial statements submitted by Participating Organizations. It is neither an evaluation of the Joint Programme nor an assessment of the performance of the Participating Organizations. The report provides the Steering Committee with a comprehensive overview of achievements and challenges associated with the Joint Programme, enabling it to make strategic decisions and take corrective measures, where applicable.

The Joint Programme (JP) was successfully implemented and achieved significant results across all its outputs during 2015, notwithstanding challenges to implementation during the first three months of the year. During this period, the UPGP accelerated the implementation of activities, and moved closer to achieving the outcome targets set for the project, in line with the expected JP outcome of “strengthened capacities of local governments and other stakeholders to foster participatory local development service delivery for the MDGs”.

The Interim Results Assessment Survey has reported that “UPGP has brought some positive changes in the overall governance of UP. The citizens have now better access to information and are more aware of the roles and responsibilities of UPs. All meetings including Ward Shava, Parishad and Standing Committee and other UP Committees are almost up to the targets set by Union Parishad Act 2009. Significant improvement has been observed in preparing the Annual Plan and Five Year Plan due to capacity development training under UPGP, and incentives created under Output 2”.

The focus of UPGP’s field interventions during 2015 were on activating Standing Committees, and intensifying the pro-poor activities by UPs. Major results were achieved in these areas, with the 6 targeted Standing Committees produced recommendations for UP Plan in 73% of UPs, the lists of poor households was updated 51% of UPs, and 76% of UPs identified investments that target ultra-poor household.

The JP’s partnership with Upazila Governance Project (UZGP) continued in 14 Upazilas in the areas of improved local planning and strengthening Women Development Forums. The audit and performance assessment of UPs was conducted jointly by LGSP II and UPGP, and 1,375 personnel for this exercise trained by UPGP. Performance based grants of \$1.72 million was delivered by UPGP to 400 UPs, which were utilized to make investments in 1,101 schemes.

In the policy front, the draft Regulation for UPs and four draft instruments were approved by Local Government Division, and one regarding “Local Government (Union Parishad) Village Police Force Structure, Training, Discipline and Employment Rules, 2015” has been notified in the gazette during 2015. Five policy studies were completed during the year.

The Multi-Partner Trust Fund Office (MPTF Office) of the United Nations Development Programme (UNDP) serves as the Administrative Agent for the pass-through funded portion of the Joint Programme. The MPTF Office receives, administers and manages contributions from the Contributor, and disburses these funds to the Participating Organizations in accordance with the decisions of the Steering Committee. The Administrative Agent receives and consolidates the Joint Programme report and submits it to the Steering Committee through the Resident Coordinator. This report is presented in two parts. Part I is the Annual Narrative Report and Part II is the Annual Financial Report for the pass-through funded portion of the Joint Programme.

DRAFT

I. Purpose

The Union Parishad Governance Project (UPGP) was set up with the objective of strengthening capacities of local governments and other stakeholders to foster participatory local development service delivery for the MDGs. The UPGP and its objectives are fully consistent with the UNDAF and Country Programme Document (CPD) for Bangladesh, which has set one of the outcomes to be “Government institutions at the national and subnational levels are able to more effectively carry out their mandates, including delivery of public services, in a more accountable, transparent, and inclusive manner”. The focus of UPGP has been on supporting the piloting and evaluation of innovations to improve the functional and institutional capacity, as well as the democratic accountability of Union Parishads, thereby increasing citizen involvement leading to more effective, efficient and accountable delivery of pro-poor infrastructure and services.

The three key output level results envisaged to be achieved by UPGP are:

- Strengthened Democratic Accountability of Union Parishads through Citizen Engagement
- Innovation in Pro-Poor & MDG-Oriented Planning & Financing of Service Delivery by UPs
- Strengthened national capacity for effective policy review, monitoring, lesson learning and capacity development of Local Government Institutions for enhanced Local Governance

II. Results

i) Narrative reporting on results:

Outcomes: A set of mutually complementary results were realized during 2015 in relation to the expected JP outcome of “strengthened capacities of local governments and other stakeholders to foster participatory local development service delivery for the MDGs”. The Local Government Division (LGD) of the Ministry of Local Government, Rural Development & Cooperatives (MoLGRDC), which is implementing the JP, facilitated notification in the gazette of the “Local Government (Union Parishad) Village Police Force Structure, Training, Discipline and Employment Rules, 2015”. In addition, two instruments (Village Court Rules, 2014 and Birth & Death Registration Rules, 2015) were sent to legislative division of Ministry of Law and Parliament Affairs. The UPGP also facilitated the drafting of the Regulations to guide the operations of Union Parishad, which is now being reviewed by the Local Government Division.

The trends in compliance with norms of democratic accountability enshrined in the UP Act has continued to improve, with 80% of UPs complying with all three norms of democratic oversight through monthly meetings of Union Parishad, community inclusion through conduct of two ward Shavas in all 9 wards, and transparency in local governance through Open Budget Meetings (33% in 2012). The growth in local revenue mobilized by UPs, including holding tax, has increased by 103% during the project period. In all, 400 UPs have received Performance Based Grants amounting to \$1.72 million, which have enabled these UPs to make 1,101 investments to improve availability of services in 2015. The Interim Project Result Assessment Survey, published in September 2015 with a sample of 1,900 households covering project and control areas, reported that 53% of citizens in the seven UPGP areas who used the Union Parishad’s services during the previous year were very satisfied/satisfied, which is 14% more than that in the Control Samples (39%), and an increase of 18% on the same indicator measured in the Baseline Survey conducted in 2013.

There were several other important findings from the Interim Project Results Survey. Citizen participation in the Ward Shavas (Ward Meetings) has increased by 28% to reach 36% of the population as against 8% in the Baseline Survey. This improvement in Citizen Engagement is also reflected in the finding that 73% of the UPs from the Project areas successfully conducted 2 Ward Shavas with quorum compared to 45% in the control areas which is a major progress over the project period (Baseline 33%). Almost all the UPs in the Project areas (98%) have all the 13 Standing Committees functioning as compared to 74% in the baseline.

Significant improvements were also reported in relation to revenue mobilization. Annual tax assessments were completed in 81% of UPs in the project area UPs as against 58% in the control area, which was also a major increase from 19% reported during the baseline survey. Similarly, average revenue earned in the previous financial year (July 2013-June 2014) by UP's in the Project area was Tk. 373,094 and Tk. 249,372 in the Control area, which is a growth of about 50% over Tk. 373,094 collected in the financial year 2013-2014.

Output 1 - Strengthened Democratic Accountability and transparency of the Union Parishads through Citizen Engagement:

The democratic functioning and leadership provided by the Union Parishad recorded further progress. The UP Councils which are expected to provide democratic leadership through monthly meetings continued to perform well; 100% of the UPs regularly conducted the meetings throughout the year. The proportion of UPs that engaged communities through Ward Shavas conducted twice a year in each of the 9 wards of a UP increased to 80%.

The UPs made good use of the second tier of democratic leadership, provided by 13 Standing Committees, of which six had been identified by UPGP as critical for development. The six critical Standing Committees (Finance and Establishment, Audit & Accounts, Tax Assessment & Collection, Education & Health, Agriculture, Fisheries & Livestock and Rural infrastructure) continued to be operational in 100% of the UPs. Members of the 6 key Standing Committees played a leading role in developing pro-poor and sectoral plans.

The WDFs had been established by UPGP, along with UZGP, as a platform for elected women representatives of local governments. The WDFs are operational in 65 Upazilas had women representatives from all 564 UPs, and included 581 members from these UPs. These women members have broadened their scope of work to address themes such as Gender Responsive UP planning and budgeting as well as UP Health and Family Planning.

The results mentioned above build on the strong support of UPGP during 2015. The seven District Facilitators provided direct backstopping support through 376 field meetings during the year. The project supported all 564 UPs to conduct Ward Shavas in 5,076 Wards to engage in planning activities during this period. The project enabled 21,731 members from the 6 key Standing Committees of 564 Unions to participate in local workshops on developing pro-poor and sectoral plans in 2015. The District level workshops and Upazila level Workshops for the WDF covered

7,229 participants, while the 545 Union Parishad Level workshop on “UP Health and Family Planning” had 13,468 participants.

Output 2 - Strengthened innovations in Pro-Poor and MDG-Oriented Planning, Financing and Implementation of Service Delivery by Union Parishads:

During 2015, the project focused on ensuring that the Five Year Development Plans prepared by UPs were updated and elaborated with a pro-poor focus. This yielded some important results. Around 99% of UPs had operational Five Year Development Plans of which 58% were oriented towards the MDGs. The performance based grants of value \$1.72 million were secured by the best performing 400 UPs, and utilized for 1,101 service improvement interventions.

The improvement in average performance scores of UPs was reflected in varying measures across the 41 indicators. The average performance declined in a few instances (4), remained stable in two cases, and increased in the rest (35). The three indicators on which exceptionally high improvement was observed were usage of maximum rates in holding tax assessments, preparation of five year plan documents having clear reference to MDG sectors (all districts) and preparation of Five Year Plans documents (all districts). All the UPs were complying with the main financial management requirements in terms of key registers. Revenue mobilization by the UPs improved, with average revenue mobilization increasing by 103% over the baseline.

The Government recruited 1,375 audit personnel to carry out performance assessments of the 4,556 Union Parishads across the country; they were all trained to conduct the UP performance assessment by the JP. The JP set up 136 Upazila level mentoring teams consisting of the UNO, PIO and Education Officer, to provide mentoring and backstopping support to assist UPs in preparing their pro-poor development plans.

Output 3 - Strengthened technical capacity of Local Government Division for effective policy review, monitoring, lesson learning and capacity development of LGIs for enhanced Local Governance:

Significant progress has been achieved in relation to the MIS and M&E systems, with the help of the web based integrated MIS & Accounting Systems for UPs, which was rolled out across the entire project area. The web based MIS systems are fully operational and reports being generated by 93% UPs across the 7 districts; this information is now easily available to the respective DDLG offices as well as the UPGP office in Dhaka.

Six policy studies implemented have led to wider reflection of the structure, mechanisms and financing modalities practiced for local governance. These studies are:

1. Study on the Effectiveness of Ward Shava
2. Study on Standing Committees of Union Parishads
3. Study on Civic Engagement with Union Parishads
4. National Survey to identify Trends in Union Parishad Revenue Collection
5. National Capacity Development Framework for Local Governments in Bangladesh

Delays in implementation

The reporting year 2015 was a period when the activities gained very significant momentum after the political turbulence during the first three months. The follow up workshops on monitoring using the web based MIS and last quarterly review meeting were shifted for implementation in 2016. The international study tour for senior government officials was also postponed to 2016.

Risks and challenges

The JP has moved into the final year of implementation. This is also the year when elections to the UPs are scheduled to take place. This poses challenges in terms of the time that will be devoted to Project supported activities by the outgoing team of elected members as well as the limited awareness and capacity of the new incumbents. Risks are also part of this transition, while managing the investments using project supported grants. Plan have been set in place in the AWP to train the new elected officials. Oversight mechanisms that draw in the UNOs are also envisaged to minimize the fiduciary risks.

The Government has initiated steps to supplement the staffing of UPs with an Assistant Accountant cum Computer Operator. However, the actual provision of this support has been made conditional on achieving a high level of own resource mobilization. The slow implementation of this support and high level of resource mobilization set as a precondition, makes it a major challenge for UPs to secure this additional staff. As mentioned previously, the absence of this support poses an important risk to carrying out the proposed activities with the required degree of attention and quality required to achieve expected project results and outcomes.

The JP has been confronted with significant reduction of resources on account of foreign exchange losses. This has effectively reduced the available resources by more than 10% of the project budget. Major adjustments of activities have been made, particularly in relation to capacity building support and volume of performance based grants to manage with limited resources.

Lessons learned

The strong engagement of communities through the Ward Shava has deepened the pro-poor focus in local investment planning and local revenue mobilization. This engagement has helped to mobilize communities in operationalizing official policies and mechanisms with striking impact during 2015. It offers important lessons to leverage community support in transforming planning and financing mechanisms in local governments. Community involvement in decision process ensures efficient use of resources and creates ownership of the people. Also direct fiscal transfer to UPs is effective. Citizens committees such as Standing Committees are effective for local level development.

The speed at which the Web-based Accounting and MIS system was rolled out offers important lessons for the use of technology in local governance. The initial pilot with 146 UPs made it possible to test out the software and implementation tools on stand-alone systems, minimizing the

connectivity barriers. By taking to scale a well-tested tool, many of the initial problems were removed and the benefits made very visible. The success of this initiative has led to the system becoming the core of the national system that is going to be rolled out by LGD to cover 4,500 UPs across Bangladesh.

Qualitative assessment

As mentioned earlier, the reporting year 2015 was a period when the activities of the JP gained significant momentum after the political turbulence during the first three months. The strong support of the LGD also helped accelerate the progress of activities.

The JP maintained the step by step approach, with the focus in 2015 was on strengthening engagement of communities with strategic activities of pro-poor planning and own resource mobilization, while following through on engaging the Standing Committees. This built on earlier work in 2012 on establishing the implementation platform, the capacity built among Union Parishad members and Women members in 2013, and the engagement with Standing Committees with sectoral planning and monitoring of schemes during 2014.

Important results continue to be generated in terms of the Legal and Regulatory Framework for Union Parishads. Twelve instruments were being developed, of which two were dropped, and two combined, seven have been published in the Gazette (including one during the year). The key tool to help UPs to implement the UP Act (2009) in the form of the elaborate UP Regulations has been drafted and is being reviewed by the LGD. Elections to elect women members of UPs to reserved seats in the Upazila Parishad for the first time, for which the JP played an important advocacy role.

Most of the targets for the JP in relation to the developing Functional and Institutional capacity for overall compliance with administrative requirements of UP Act 2009 have been achieved by the Union Parishads supported by UPGP. These areas include overall compliance with administrative requirements of UP Act 2009 in terms regular conduct of UP Monthly Meetings, establishing all 13 Standing Committees, conducting 2 Ward Shavas per year in 9 wards, putting Five year plans to use, carrying out Open budget meeting annually, and having a Citizen Charter. The results validate the finding of the Mid Term Evaluation (2014) that “UPGP has brought some positive changes in the overall governance of UP. All meetings including Ward Shava, Parishad and Standing Committee and other UP Committees are almost up to the standard set by UP Act 2009. Significant improvement has been observed in preparing the Annual Plan and Five Year Plan due to the capacity development training under UPGP, and the incentives created under Output 2”.

Benefitting the socially marginalized citizens has been a strong priority of the JP, and impressive results have been achieved in this regard. The Interim Results Assessment Survey has indicated that in the case of the Socially Marginalized Group, 49% in the UPGP areas have expressed high levels of satisfaction with services as compared to 35% in control areas, which is also a significant rise from the baseline (36%). This confirms the Mid Term Evaluation report that “Evidence show that UPs are on their way to become more transparent, accountable and responsive to the community needs along the targets of the project. The project interventions have made the UPs relatively more gender sensitive and responsive to the need of the poor and marginalized community segments and diversified investments to better target the MDG needs.”

The other striking improvement has been in relation to revenue mobilization. Not only are annual tax assessments being completed systematically in the working area of the JP, but they are also being followed up with defaulters through the Ward Shava. This has translated into doubling the own revenue mobilization in the working area of the JP over the project period.

DRAFT

ii) Indicator Based Performance Assessment:

	Achieved Indicator Targets	Reasons for Variance with Planned Target (if any)	Means of Verification
Outcome 1 : Strengthened capacities of local governments and other stakeholders to foster participatory local development service delivery for the MDGs			
Indicator 1: Secondary legislation instruments (Rules & Regulations) required by UP Act 09 are operational Baseline (2012): 0 Planned End of Project Target: 12 (revised 9) Planned Target 2015: 4	1	3 Rules drafted, reviewed and finalized by LGD.	Rules published by LGD
Indicator 2: Overall compliance with administrative requirements of UP Act 09 by project-supported UPs Baseline (2012): 33% (UP Meetings & Ward Shavas) Planned End of Project Target: 80% Planned Target 2015: 70%	80%		UPGP MIS
Indicator 3: % of women/men (which also include Dalits and Indigenous People) who have attended at least one participatory planning meeting (Ward Shava) Baseline (2012) : 8% Planned End of Project Target: 50% over baseline Planned Target 2015: 12%	30%		Interim Project Result Assessment Survey, 2015
Indicator 4: % citizens who have responded that they are very satisfied with service delivery by their UP Baseline (2012) : 6% Planned End of Project Target: 33% Planned Target 2015: 40%	50%		Interim Project Result Assessment Survey, 2015
Output 1: Strengthened Democratic Accountability and transparency of the Union Parishads through Citizen Engagement			
Indicator 1.1: % of Ward Shavas that transact business according to UP Act 09 (2 Ward Shavas in all 9 wards) Baseline (2012) : 33% Planned End of Project Target: 50% Planned Target 2015: 50%	80%		UPGP MIS

<p>Indicator 1.2: % of target UPs with at least 6 key standing committee producing at least 2 monitoring reports per year</p> <p>Baseline (2012): 28%</p> <p>Planned End of Project Target: 50%</p> <p>Planned Target 2015: 50%</p>	58%		UPGP MIS
<p>Indicator 1.3: % targeted UPs which have at least 1 woman representative participating in officially registered Women Development Forum at the Upazila Level</p> <p>Baseline (2012) : 61%</p> <p>Planned End of Project Target: 100%</p> <p>Planned Target 2015: 90%</p>	90%		UPGP MIS
<p>Output 2: Strengthened innovations in Pro-Poor and MDG-Oriented Planning, Financing and Implementation of Service Delivery by Union Parishads</p>			
<p>Indicator 2.1: % of targeted UPs have completed comprehensive development plans responding to local MDG assessments that will have also identified needs of the locally relevant most vulnerable groups</p> <p>Baseline (2012) : 71%</p> <p>Planned End of Project Target: 90%</p> <p>Planned Target 2015: 90%</p>	99%		Interim project results Assessment survey
<p>Indicator 2.2: Targeted UPs allocate % of block grant funds to projects explicitly identified as pro-poor (including those responding to vulnerable groups' needs) or MDG-responsive in plans</p> <p>Baseline (2012): 0</p> <p>Planned End of Project Target: 70%</p> <p>Planned Target 2015: 55%</p>	59%		UPGP Grant Allocation Report
<p>Indicator 2.3: % of target UPs comply with 90% of accounting and record Keeping requirements.</p> <p>Baseline (2012): 99% (Cash book)</p> <p>Planned End of Project Target: 100%</p> <p>Planned Target 2015: 100%</p>	100%		Interim project results Assessment survey
<p>Indicator 2.4: % of increase, on average, of revenue collection in target UPs</p> <p>Baseline (2012): NA</p> <p>Planned End of Project Target: 90%</p> <p>Planned Target 2015: 50%</p>	103%		UPGP MIS

Output 3: Strengthened technical capacity of Local Government Division			
Indicator 3.1: Number of drafted legislative or regulatory instruments influenced by outcome of piloting activities Baseline (2012): 0 Planned End of Project Target: 9 Planned Target 2015: 4	1	3 Rules drafted, reviewed and finalized by LGD.	Rules published by LGD
Indicator 3.2: Existence of a National Framework for Local Government Capacity Development by the end of the project Baseline (2012) : None Planned End of Project Target: 1 Planned Target 2015: 1	In the process of preparing draft of National Capacity Development Framework by the engaged consultants in collaboration with all stakeholders.		Approved ToR.Inception Report by the Consultants and Meeting documents with key stakeholders
Indicator 3.3: Implementation of functioning M&E and MIS system in the Monitoring, Investigation and Evaluation Wing of LGD Baseline (2012) : Planned End of Project Target: 1 functioning MIS covering 564 UPs Planned Target 2015: Web based MIS for 564 UPs	Web based MIS for 564 UPs		UPGP MIS
Indicator 3.4: Number of DLGs who have a sustainable system for monitoring and backstopping local governments by the end of the project Baseline (2012) : None Planned End of Project Target: 7 Planned Target 2015: 0	NA		

iii) A Specific Story

Problem / Challenge faced:

Union Parishads (UPs) are mandated to increase own source revenue as per UP Act 2009 in order to maximize the service delivery for its citizen. Onnodanogor UP, Pirgacha of Rangpur had been striving to do as like other UPs to increase the revenue. Since the UP has 9,012 households and 14.70 square KM area, it expected that a significant amount of revenue could be collected. However, the efforts was initially not intense. The underlying issue was the UP Chairman was reluctant to increase tax collection to avoid losing his popularity. Apart from this, the Chairman was not well oriented in rules and regulations to assess and collect taxes. On the other hand, the UP have only six Community Clinics for primary health care. People of the UP had been suffering for want of transportation in times of illness, especially pregnant women. As a result, the service delivery constrained and the UP wanted to address the situation.

Programme Interventions:

The situation was addressed in a step by step manner with the assistance of the Union Parishad Governance Project (UPGP) since its commencement in 2012. Different initiatives were taken to accelerate service delivery through increasing Own Source Revenue by the project. Besides encouraging the UP Chairman, Mr. Anwar Hossain to enhance his support as well as efforts to gear up the revenue collection, the project provided two day long planning and management training for UP Chairmen, Secretaries, Members and Union Information Service Center Entrepreneurs specially focused on tax assessment and collection process in 2012-2013, followed by a day long training on Own Source Revenue for key Standing Committee members in 2014-2015, and reinforced with a two day long financial management training for key standing committee members of UP in 2013-2014 supported by awareness raising event on own source revenue that allowed them to initiate maximum tax collection from the community. In 2015, UPGP supported the Ward Shava to assess tax defaulters and to inspire the people to pay their tax regularly. Moreover, *Tax Fair, Miking, Awareness drama on tax payment, Rally, Discussion Session, Award for the best tax payer and Folk song* etc. were carried out in recent years with the support of UPGP.



Tax fare at Onnodanagar UP

Result:

This approach has brought a tremendous success in tax and revenue collection. The UP has assessed all households and other tax payer points and made a significant collection of tax compared to previous years. Besides this, a tax on profession, trade & commerce, artisan trade and land registration fees was assessed and fixed in this year. The below table demonstrates that the rate of revenue collection increased more than 1300% in this UP. As a result, the UP Chairman in consultation with the community has invested the additional revenue for buying an ambulance to address the health care challenges that the community encounters. This ambulance has been used by the people at low cost, which also has introduced another source of revenue to the UP.



Ambulance which bought by Own Source Revenue

Mr Anwar Hossain, Chairman of the UP has shared his gratitude to UPGP and said “It was excellent support by the UPGP which made me proactive to make such a change in tax collection practice. We were not informed and conscious about importance of revenue collection. But we are more confident and serious on it now. We have belief that we can make our own development through own resources very soon”.

SI No	Fiscal Year	Type of OSR	Amount	Total
1	2011-2012	Tax and Rate	BDT 0	BDT 58,228
		Others	BDT 58,228	
2	2012-2013	Tax and Rate	BDT 0	BDT 79,232
		Others	BDT 79,232	
3	2013-2014	Tax and Rate	BDT 10,000	BDT 108,426
		Others	BDT 98,426	
4	2014-2015	Tax and Rate	BDT 65,139	BDT 224,680
		Others	BDT 159,541	
5	2015-2016	Tax and Rate	BDT 322,038	BDT 819,643
		Others	BDT 497,605	

Lessons Learned:

The efforts have provided a valuable lesson during 2015, that resources which have been mobilized by citizen can have noteworthy impact on people lives. Community engagement can help to figure the impediments to increasing revenue collection. Experiences such as this need to be extensively disseminated so that they become a mainstream practice among local government institutions, and also stimulate local efforts to make services available for the community.

III. Other Assessments or Evaluations

The Mid Term Evaluation has been completed 2014, and follow up actions on recommendations taken in 2015.

IV. Programmatic Revisions

No significant revision of the Programme strategy has taken place in 2015. Some activities have are likely to be adjusted after clear estimation of forex losses has been completed.

V. Resources

The project team consisting of the Project Manager, International Technical Adviser, M&E, MIS Officer, seven District Facilitators, seven Project Assistant, two project secretaries, one data keeper, ten drivers-cum messenger, two Finance and Admin Associate are in place. Some staff who were appointed for Upazila Governance Project provide some support to UPGP as shared staff.

DRAFT