

# Learning Document Series 9-10

Sharing development practices to create space for critical learning and discussion

December 2011

**act:onaid**

# *Learning Document Series*

## *9-10*

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## Prologue

'*Learning Documents Series 9-10 (LDS)*' is the third in the series that continues from our previous two Learning Document Series 1-5 (December 2009) and 6-8 (December 2010). The present series portrays two of our best development practices on strengthening state accountability processes towards people. The series intends to harness and disseminate the embedded knowledge, processes and experiences behind these development initiatives. We truly believe that it would widen opportunity for replication, enhance solidarity and collective efforts among the like-minded actors and influence institutional and social processes towards lasting changes in the condition and position of the poor and excluded.

These documents were documented in *Bangla* through write-shops in different phases in 2010 and 2011 and later translated into English to put forth in bilingual version. We must appreciate that the series was mainly contributed by none other than that very group of grassroots people who have been integral part of the initiative so that their empirical perspectives, thoughts and realities are entwined into the documents. Also, the series not only highlighted the positives but also candidly described the challenges to give holistic view.

Let me acknowledge the efforts by the ActionAid Bangladesh team for facilitating the process and heartfelt thanks to our valued partners for taking the mission forward. Last but not least, I must express gratitude to the grassroots people without whose efforts, the development initiatives would not have been possible to thrive and succeed.

Wish you a happy reading with the expectation that the following pages will be of use to you both professionally and personally.

**Reefat Bin Sattar**

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# 9 Social Audit

**An effective way of downward accountability**

Abdul Aziz Munshi  
Abu Said Md. Juel Miah  
Khandaker Lutful Khaled

Participatory Review and Reflection Process (PRRP) gives ActionAid and its partners a critical analysis of the planned interventions in a participatory way and thereby inform future directions and programming for next year both at local and national level. Through this process, several local rights programmes (LRPs) of ActionAid Bangladesh (AAB) found out that government health and education facilities lack quality services. The community people themselves pointed it out that this lagging situation takes place due to limited participation of people and accountability of duty bearers. AAB and its six partner organizations, engaged mostly on education issues, started addressing this issue of weak governance back in 2006 following a participatory approach called Social Audit. Identification of gaps and loopholes on way to helping the duty bearers to ensure quality services was the main objective of social audit. The social audit prompts a number of volunteer groups, comprised of community people, carrying out a thorough analysis over the programmes planned and implemented by government at local level.

This document was prepared through a writeshop in Ulipur, Kurigram during 24-25 August 2010, outlining not only the process of social audit but also stressing on its importance and effectiveness in making an accountable programme planning and implementation system at local level. The members from two social audit teams working in Ulipur, Kurigram being supported by Esho Desh Gori (EDG) and Dewanganj, Jamalpur with support from Bangladesh Association for Community Education (BACE), the LRP partners of AAB participated in the writeshop. This document is enormously indebted to **Sharifa Akter<sup>1</sup>, Saidul Islam<sup>2</sup>, Chittaranjan Sarker<sup>3</sup>, Mohammad Feroz Alam<sup>4</sup>, Shafiqul Alam<sup>5</sup>, Madon Mohon Ghose<sup>6</sup> and Abdul Karim<sup>7</sup>.**

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## Introduction

Kathalbari Primary School is a government school situated in Ulipur *upazila*<sup>8</sup> of Kurigram district in Bangladesh. The school received government allocation under Primary Education Development Project-II (PEDP-II) for construction of a two-room building in 2008. During the construction, a group of the community people observed huge gaps in the construction work and raised a question over those as they are likely to lower the quality of the construction. They also shared their observations as complaint with the Headmaster. The Headmaster then asked the contractor to maintain quality with reference to the community people. But the contractor continued working the same way ignoring the concerns. The agitated community people organized themselves and had the contractor stop working. The contractor tried to manage the people by an unfair means but to no avail due to the community people's collective position against corruption and his unfair practices.

Finding no other alternatives, the contractor finally bowed to the community demand, apologized to them and promised to deliver quality construction as per agreement. The people forgave the contractor and let him start the construction again. They closely monitored the progress and quality of work. At the last stage of the construction, the contractor made another plot. He technically started using low quality wood ignoring the agreement. People got agitated again and protested against it but the contractor this time became arrogant and threatened the people that he would use his power and connection. Finding no other options, the community people went to the respective *Upazila* Education Office and filed a complaint against the contractor on his breach of contract. The *Upazila* Education Officer took it to the respective *Upazila Nirbahi* Officer (UNO). Upon UNO's suggestion, the *Upazila* Engineer investigated the matter and found out the construction

gaps, dishonesty and breach of the agreement. The contractor begged pardon and promised again to complete the work strictly in line with the conditions stated in the agreement. Finally he was bound to maintain quality of the construction.

These people, stated in the story above, are none other than the members of a social audit team along with other people from their community who they mobilised for. The main objective of their unity and efforts was to create scope for people's participation and ensure accountability of the duty bearers with a view to promoting quality education at grassroots level.

## The social audit

Social audit is an effective democratic approach to create scope for people's participation in the domain of implementing programmes, projects, laws, policies of the government. Social audit tends to look into whether a project or programme of any government or non-government agency is being implemented as per the agreed plan, design and time-frame and in line with relevant laws and policies. Through this process, the community people get the mandate to monitor, observe and evaluate the project activities. As a part of social audit, community people become aware about the activities and plan of the implementing projects. The audit team gathers findings from the field through a participatory process and shares those with the community people through mass gathering and meeting. People's participation is strongly valued and practised at all stages of this process. Social audit can be an effective tool to evaluate any project or programme, if planned for the welfare of people and by any actors or agencies. Financial management, staff effectiveness, accountability, reporting mechanism, transparency, people's participation, etc can be the subject matters of a social audit.

<sup>8</sup> *Upazila*, a Bangla word, means sub-district – the lowest administrative unit of the Government of Bangladesh.

## Why social audit

Bangladesh is one of the least developed countries in the world. Since its independence Bangladesh has been making enormous endeavours towards addressing its poverty situation through different development projects. But it is seen that the successive governments design and plan projects with support from donors and consultants but they tend to ignore grassroots people's participation. People hardly can learn about the projects and their plans, budget, target people, mode and time-frame of implementation. In fact, people remain far away from the scene of any government initiative and the implementation process of any development project. Social audit tends to create a room for the people to participate and scrutinise whether the activities of a project are implemented as per plan. It also helps create a window for the implementers to ensure transparency and accountability. This process enhances the empowerment of grassroots people establishing their rights, and, in turn, very importantly proves that necessity of social audit in any development initiatives is immense.

## The starting of social audit

Participatory Review and Reflection Process (PRRP) helps ActionAid and its partners draw a dynamic direction for future intervention having a flash-back on the previous plans and critical review of the present picture. The findings of the PRRP lead to programming for the next year. This process helped some local rights programmes (LRPs) of ActionAid Bangladesh (AAB) finding out that government health and education facilities are not likely to ensure quality services to the people. The community people themselves have chalked it out clearly that this lagging situation takes place due to lack of people's participation and accountability of duty bearers at the same time. AAB and its six partner organisations, engaged mostly on

education issues, started addressing these governance set-back in 2006 following a participatory approach called social audit. The main objective of social audit was to identify the gaps and loopholes, and, in turn, sensitize the duty bearers to ensure quality services. Through this initiative a number of volunteer groups, comprised of community people, carry out a thorough observation and analysis over the programmes planned and implemented by government at local level.

The objectives of social audit are:

- To find out and inform people and other stakeholders about the gaps between government plan and implementation made at local level and help the implementers accomplish their work properly;
- To ensure transparency of the projects or programmes as well as make a platform for accountability; and
- To create a space for people to participate in the implementation process of development initiatives and ensure people's right to information.

## Education and health situation in the past

The community clinics operating at union level both in Ulipur and Dewanganj *upazila* were providing quality services to the people. The government-appointed doctors used to claim money from the patients instead of giving free treatment. Poor people eventually got deprived of free treatment since they were unlikely to pay money. Community clinics did not provide the prescribed medicines to the patients. Although these health centres are supposed to be the only option for the people for free treatment and medicine, people found it unlikely. In spite of having x-ray machine at the *Upazila* Health Complex, the doctors always referred the patients to private pathological centre for test.

The initiatives taken by the government in education sector are many. PEDP-II project was initiated to ensure quality education, student-friendly environment and infrastructure, which would fulfil government's goal of bringing all children to school. Nevertheless, problems remained same. Crisis of primary school compared to the number of school-going children as well as the crisis of classroom in the schools is the main barrier to ensuring education for all. Moreover, the schools mostly fail to create congenial environment for the students who feel reluctant to come to class and finally drop out. The students, who complete primary education by any means can be endowed with how much quality education is a million dollar question. It finally creates concerns over quality education. People raise questions over teachers' tendency relating to their irregular attendance in school, no or improper use of education materials, improper implementation of the projects, ignoring the rules of quality education by the teachers, corruption in stipend distribution, running inefficient school management committees (SMCs), committing corruption in school infrastructure development, etc. These problems were the common concerns both in Ulipur and Dewanganj *upazila*.

### Steps of social audit

- Formation of social audit team
- Formation of small groups and selection of group leaders
- Orientation
- Preparation of action plan
- Selection of issue
- Selection of area
- Development of tools for data collection
- Data collection
- Preparation of report
- Sharing of report within group
- Finalisation of report
- Organising sharing meeting and presentation of report

## Shaping a social audit team

Social audit team is formed with people from different corners and professional groups. Engagement of people from different professions helps to create a space where all relevant issues and concerns about the implementation of any project easily come to their know-how. Active participation of the members from school management committee, parents and teachers association, students, *Reflect* circle participants, *Reflect* facilitators, *Lokokendra*<sup>9</sup> members, journalists and other influential people makes a social audit team. Woman from poor and marginalised communities are also engaged in the team. The team comprises of 30 members.

## The process of social audit

A 3-day workshop is organised for the social audit team members. The workshop focuses on the process of carrying out a social audit. It concludes with the formation of four sub-teams. Four leaders of the sub-teams are also selected to lead their respective team. Each of the sub-team prepares its own action plan. A final consolidated plan is prepared for action receiving feedbacks from other teams.

Here is an example relating mostly to a plan on education. As per the action plan the members of the social audit team prepare a list of the schools where the PEDP-II project is under implementation. Then they plan for making a visit to the schools. Each social audit team makes a visit to at least 20 schools in their respective *upazila* as per plan. Subsequently the team members prepare a report on the basis of their observations and findings, share it within the team members and prepare a final report incorporating feedbacks. Then they share the report with relevant stakeholders at (Union *Parishad* ) UP

<sup>9</sup> People's organisation working as an agency of poor people to establish their rights. ActionAid Bangladesh and its partners facilitate these organisations as formed by the participants from a number of *Reflect* circles. Normally the members of *Lokokendra* are graduated from the phased out *Reflect* circles.

## **Fundamentals for social audit**

In doing social audit some rules are necessary to keep in mind. The following fundamentals can help the audit team accomplish their tasks fruitfully:

- Create rights consciousness and build capacity of the people
- Ensure people's active participation in the process of social audit
- Make the audit process and tools understandable to all the team members
- Ensure people's right to know sharing information as extracted through social audit
- Ensure participation of the affected people in the social audit process
- Make the duty bearers understand their duties and responsibilities involving them in the process
- Verify the findings with people and use those for changes in programme implementation.

level and afterwards at *upazila* level. The report usually portrays gaps, problems and trickery of implementing agencies. Community people, SMC members, UP chairmen and members, civil society groups, journalists, government officials, students and their guardians, *Lokokendra* members and other professionals attend the sharing meeting. The meeting also seeks for the solutions of the gaps and problems found out through the audit process.

An 11-member watch group is also formed to carry out advocacy initiatives to address the issues in line with the findings of social audit. It also runs follow-up actions on the promises made by the respective stakeholders against the problems found through the social audit process.

## **The challenges**

Social audit is always challenging. The social audit team must take some tactical decisions on way to overcoming the challenges and accomplishing their tasks smoothly. Success of social audit lies in overcoming the

challenges that they are likely to appear at different stages:

### **Collection of documents and data:**

Documents and evidences are the essentials for social audit. With a checklist the audit

### **Making the contractors accountable**

Sabujpur Government Primary School, Dewanganj, Jamalpur got an allocation of Tk. 1,298,000 in 2006 from the PEDP-II project for the construction of school building and making its furniture. As per government rules, the Local Government Engineering Department (LGED) at *upazila* level employed a contractor to implement the task. The LGED provided a design and schedule of the agreement to the Headmaster. The contractor completed the works in July 2006 and handed over to the school authorities. The social audit team in Dewanganj formed two separate groups and verified the quality of the construction of the building as well as making of the furniture of the school. Engaging some local people in it, the audit team verified whether the school building and the furniture had been made as per the agreed design and schedule. They found it out that the contractor did not use quality wood and design in making the doors and windows as described in the schedule.

The social audit team then shared their findings with the *upazila* LGED officials as a complaint. The LGED officials visited the school and verified the complaint. They also found out the gaps and instructed the contractor to complete the work again as per the schedule and design. The social audit team did the same for Katharbil and Chikajani Primary Schools. The contractors were made bound to complete the work according to the schedule and design. They also found the same chicanery in the construction of Dewanganj *Upazila* Resource Centre. For the endeavours of the social audit team the contractor became bound to complete the task as per the design and schedule.

team members visit the education office, union *parishad*, *upazila* engineering office, health complex, etc to collect necessary documents and data, relevant to their agenda. For the audit on health issue the team collect data to learn about a comparative picture between the ideal or agreed condition and the present situation. They also collect data from the patients. Statements of the patients are also recorded. They verify how many doctors and nurses should be in place in a *Upazila* Health Complex and compare with what is in reality. For the education issue the team takes all the notes written from the relevant stakeholders to identify gaps and malpractices during the construction of school building under PEDP-II project. They also scrutinise whether the furniture is delivered as per the contract or not. Based on the collected data they prepare a report for sharing. During the last three years the social audit team in Ulipur, Kurigram has audited 48 government primary schools constructed under PEDP-II project.

But collection of authentic data with evidence is never an easy task. This is totally challenging. In 2006, the Headmaster of Utmarchar Primary School in Dewanganj, Jamalpur denied to support the team providing any information. Madon Mohon Ghose, a journalist and the member of the team communicated with the respective *Upazila* Education Officer and sought for permission and necessary cooperation. As it was approved, the Headmaster became bound to cooperate with the process. The audit team members during the audits in Dewanganj always carried their identity card with photograph attached. They also made use of personal connections and contacts. The social audit team in Ulipur, Kurigram also had sought permission from the respective *Upazila* Education Officer before starting their audit.

**Data analysis and report writing:** The audit team members get their tasks and responsibilities allocated and shared among

them. They make it clear during planning who would observe the classroom, what are the things to observe, who would interview the teachers, who would observe the environment of the school, etc. Based on the defined tasks and responsibilities they generate the information and analyse those accordingly. Finally they prepare a report using the analysis.

**Report sharing:** The audit team prepare a report based on the findings they generate from the audit process. They then meet the *upazila* administration and relevant officials with assistance from the respective partner organisation and fix a date and venue for sharing their report. Meanwhile, they get prepared for organising the event and making that a success. They also stick posters at the important points for the publicity. In the sharing meeting they present their findings on poster paper. They ensure the presence of *Upazila* Nirbahi Officer (UNO), *Upazila* Education Officer (UEO), *Upazila* Assistant Education Officer, respective health officers, NGO representatives, Union *Parishad* chairmen and members, Women Affairs Officer, *Upazila* Engineer, local elites, teachers, students, guardians, SMC members and people from different professionals.

## Acceptance of the findings

The social audit reports create different reactions among relevant stakeholders. They predominantly tend to disagree with the findings. They also share their own survey findings and refuse to accept the audit report. In this situation the audit team members produce available evidences indicating dates, respondents and their voices to validate their findings and get those accepted. It also finally holds them accountable to address the gaps found by the social audit team.

## What the reports encompass

At every union there are government structure and mechanism for health and family planning welfare of people. These are termed as community clinic. As per the rules of business they should be devoted to providing services to the rural people. But it is like chalk and cheese in practice. Social audit report points out how the authorities run the clinics ignoring all the policies. The situation is similar in the *upazila* health complexes as well. Doctors, nurses and other officials very often remain out of duty from the hospital. The doctors even harass the patients as they advise them to conduct medical examinations from private pathological centres despite the fact that X-Ray machines are there in their complex. It is also alleged that they claim fees from patients instead of giving free treatment. The hospital does not pay heed to the complaints over maintaining quality and quantity of food for the in-patients. The toilets always remain filthy and out of use. Mother and childcare facilities are also insufficient. Even in the emergency situations unavailability of doctors and nurses is a common scenario. These are some examples among many findings that the social audit reports come up with.

## Impact of social audit

**Creation of Mass awareness and transparency:** Before the endeavours of social audit team, headmaster of the concerned primary schools refused to talk to the poor guardians. Poor people were not treated well when they used to go to the service providing organisations for services. Social audit team worked with those people and raised their level of awareness. Now many people alongside the social audit team members are aware of their rights to information. They now know their entitlements to the government and non-government services. Throughout this

process the Right to Information (R2I) Act gets the swipe to be made true. It results in creating people's access to information of different service providing agencies. On the other hand, the agencies are also sensitised towards providing services to those who need it most after observing their action and increased awareness about their rights.

Impact of social audit is very vivid in 93 primary schools in Dewanganj, Jamalpur and 20 schools in Ulipur, Kurigram. The social audit team in Dewanganj noticed that the design and description for the construction of a school building was stated in English. It was difficult for the school management committee members and the teachers to understand what was written in that. The social audit team raised the issue and shared with *upazila* LGED. Finally LGED became bound to provide a copy with Bangla version to the school authority.

**People's participation in local development process increased:** Social audit has clearly made a space for people's participation in the local development process. Through social audit the community people can engage themselves in the process of construction of school building and with quality. They can also contribute to ensuring quality education and health services through their active efforts. People can learn how much allocation the UPs receive from the government. They can also raise their problems to the UPs and place demands for solution.

**A culture of accountability created:** An attitude for mutual accountability is created among the rights holders and duty bearers. An example can be cited here. The students and teachers were suffering a lot due to low quality roof in a school. The roof got leaked and water intruded into the classroom and office room. It was damaging books, files and other necessary documents during rainy season and thereby caused serious disruption to the study. As soon as the social audit team had stepped into the matter, the contractor became bound to renovate the roof of the

building. Due to the efforts of social audit team, the Kathalbari Government Primary School got a quality building. The contractor tried to avoid the schedule while constructing a two-classroom school

building. The social audit team proved their efforts and by dint of their effective communication with relevant agencies the contractor was finally compelled to complete the construction properly.

## Impact of Social Audit on Dewanganj Health Complex, Jamalpur

Change area	Situation before social audit	Situation after social audit
Doctor	A total of three doctors ( <i>Upazila</i> Health Officer) looked after the patients. The patients had to wait for long for the doctors.	A total of nine <i>Upazila</i> Health Officers are working now. Health Assistants have also joined. Patients no longer wait for the doctors.
Nurse	Only five nurses were available for the entire hospital. The maids also sometimes gave proxy service of the nurses.	One more nurse has been recruited. The maids do not anymore give proxy for nurses.
Child corner	A senior nurse looked after the child corner. It was supposed to give treatment to the children in poor health. It also focused on making the mothers learn the proper way of breastfeeding. Only one nurse was not likely to take care of all the patients waiting for treatment every day.	Now the patients no longer need to wait for learning the breastfeeding techniques.
Medicine	Regular routine work of providing medicines to the patients was not likely to carry out smoothly with an understaffed hospital.	Now one doctor and two assistants are taking care of the centre. It has resulted in smooth functioning and ensuring the supply of medicines to all patients regularly.
Food	The list of available medicines was not displayed on the board. Unpacked medicines were also distributed. Low calorie and inadequate food was provided. Special food was not provided on special day.	Now the list of available medicines is displayed and updated regularly. Providing intact medicines is ensured. Nutritious and adequate food is also provided. Special menu is ensured on special days.
Family planning	Some brokers tried to manipulate the women coming for advice on family planning.	Women are now aware and they directly come in touch with the doctors and take necessary advices. A nurse has been deployed for full time to take care of this corner.

### ***Access to services and entitlements***

**increased:** A day in 2007. Shefali Begum, a woman from Matiakhali village of Dewanganj *upazila*, took her sister to the *Upazila* Health Complex for treatment. The *Upazila* Health Officer claimed money. As she did not pay, the doctor left without giving her the prescription. Shefali shared it with social audit team. The team gave her the message that she is entitled to free treatment from any government hospital. They also gave her necessary advices. Next day Shefali went to the hospital again to collect the prescription. The doctor again argued for money. Shefali started shouting, "Why do you claim money from me? Don't you get salary for your job from the government?" Getting the point from Shefali the doctor instantly delivered the prescription. The doctor also requested her not to share the case with others. Some members of the social audit team also accompanied Shefali to help make her voice louder.

The women of Nandunefra village in Ulipur were deprived of services from their

respective community clinic. They did never get medicines from the centre. The Social audit team made an effort to change the situation. As a result, the poor women are now getting free treatment and medicines. Sakhina Begum, a woman of this village informs that it is now easy to get medical services from the clinic whenever we go with sickness. Poor people now get more support from Union *Parishad*. Abir Uddin, an old man of Nandunefra village never got any service from his respective Union *Parishad*. After the intervention of the social audit team, he has been getting old age allowance.

As a result of the efforts of social audit team, the teachers have been regular in classes and paying attention to performing their duties wholeheartedly. They are now regular in organising school assembly. They are also much more sensitive to the needs of the children with disability. Classroom, playground, toilets are now kept clean. They have also changed the pale flag and initiated to make a flower garden in the school premises.

## **Impact of social audit on Kathalbari Government Primary School, Ulipur, Kurigram**

<b>Change area</b>	<b>Situation before social audit</b>	<b>Situation after social audit</b>
School Management Committee (SMC)	<ul style="list-style-type: none"><li>• The committee did not meet regularly</li><li>• Committee did not look after school activities as of their responsibilities</li><li>• There was no participation of SMC in school development initiatives</li></ul>	<ul style="list-style-type: none"><li>• SMC holds meeting regularly</li><li>• SMC looks after school activities as of their responsibilities</li><li>• Their involvement in school development initiatives increased significantly</li></ul>
Teacher	<ul style="list-style-type: none"><li>• The teachers did not maintain school time</li><li>• They did not use necessary education materials in classes</li><li>• They did not pay much concentration to teaching</li></ul>	<ul style="list-style-type: none"><li>• The teachers have been regular in maintaining school time</li><li>• They use education materials in classes</li><li>• They have deliberation in coaching the students</li></ul>

Change area	Situation before social audit	Situation after social audit
Stipend	<ul style="list-style-type: none"> <li>There were unethical practices in the stipend distribution system. Nepotism was the common practice in the process of selection. The students always got less than their entitlements</li> </ul>	<ul style="list-style-type: none"> <li>Now all rules and regulations are maintained properly</li> </ul>
School Level Improvement Plan (SLIP)	<ul style="list-style-type: none"> <li>The programmes were not implemented properly.</li> </ul>	<ul style="list-style-type: none"> <li>A nine-member committee is formed to implement the plan</li> <li>With the fund the schools have initiated gardening, purchasing furniture and appointing volunteer teachers</li> </ul>
Result of the students	<ul style="list-style-type: none"> <li>Rate of passing in annual examination was not satisfactory</li> <li>In 2008, only one student attained scholarship</li> <li>Overall rate of passing of the school was not satisfactory</li> </ul>	<ul style="list-style-type: none"> <li>Rate of passing is now 100%</li> <li>In 2009, two students got scholarship. Of them, one was placed in talent pool</li> <li>Overall rate of passing of the school increased</li> </ul>

## Lessons learnt and recommendations

- Prior permission from respective authority is essential for carrying out social audit. It also helps the audit team in collecting data. The experience of social audit team suggests that it is better to take prior permission from concerned offices as they are always asked to produce letter of permission when they went to the offices for audit. This process gets easier if someone from journalist community can be made a part of the team.
- It is essential that the social audit team be present at the right time as given by the relevant visiting institution. The team should stay away from making quarrel or arguments instead of maintaining good relation. The team can show the notes to be incorporated in the report before the data providing officials. This can help clear the clouds if the service providers had any. But this is also to remember that what was not possible to write and share should be kept in mind for writing later as well as accommodating into the final report.
- Social audit should involve persons from different corners of professionals. Involvement of journalists, lawyers, retired government officials and so on can add strong value to the process. They might be more informative about the mechanism and helpful for necessary communication. Their involvement within the team can help access necessary information from respective offices. But this is also important to keep in mind that involvement of community people and leadership of grassroots people are not compromising. Scope of their leadership should always be taken into prime consideration.
- Making quarrels and disputes instead of maintaining good relations and making it through partisan political identity can hinder the real spirit and aims of social audit. The team should make it clear to

the concerned institutions and authorities that they are going through a fair process for the sake of quality government services. Making good relations is an important technique for that.

- Social audit can be conducted in all unions, *upazilas* and districts. A committee comprised of the members from wards can conduct social audit at union level. Likewise a committee made of the members from the unions can carry out the audits at *upazila* level. The committee comprised of the members from *upazilas* can make this effort for making improvement of services at district level. A mechanism can also be developed to share the findings consequently to the top level maintaining the sharing at all lower ladders.
- The team should not only emphasise on doing social audit but also develop a monitoring system to ensure that their efforts result in a sustainable change in providing services from the government offices.

## Conclusion

Social audit is not a process of challenging the local service providing agencies or creating hindrances to their functioning; this is rather an effective way to ensure people's active participation in the local development

process. Through this process it is possible to promote the practice of transparency and accountability at local level. It can look into the effectiveness of development initiatives like infrastructure development (road, bridge and culvert construction), social safety net programmes, NGO activities, etc. It can clearly make a window for grassroots people to participate in the process of development. Ensuring quality services through monitoring can easily be enhanced through social audit. This initiative can also be done through small groups like *Lokokendra*. If social audit continues people must have the opportunity to have awareness and scope of participation at different levels. It might also enhance the environment of transparency and accountability at the service providing agencies. The social audit teams believe that this process can rightly help people in their access to quality services and their entitlements. It is, therefore, required to reinvigorate the social audit teams and replicate it in other possible areas. Training, guidance and more cooperation are necessary to make it more effective in creating scope of people's participation and transparency and accountability of government services.

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# 10 Participatory Plans and Budget

**Experience from Union *Parishads* in Bangladesh**

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Like any other public institutions in Bangladesh, the Union *Parishads* (UPs)<sup>1</sup> formulate their plans and budget every year. However, it hardly reflects people's expectations due to limited engagement of people in the budget preparation process. In 2004, ActionAid Bangladesh (AAB) and its partner NGOs started supporting some selected UPs to formulate their plans and budget through participatory processes with a view to ensuring people's participation in planning. The initiative contributed in standardising all the supported UPs as responsive, transparent and accountable service-oriented institutions. According to the Local Government (Union *Parishad*) Act 2009, the UPs are obliged to prepare their respective budget based on the priorities derived from the ward meetings. With the formulation of this Act, the Government of Bangladesh has acknowledged the importance of Participatory Plans and Budget (PPB). Sakhipur UP in Debhata *Upazila* of Satkhira district and Utholi UP in Jibannagar *Upazila* of Chuadanga district among others are conducting PPB since 2006-'07. People's participation being at the core, Sakhipur UP plans and budget focuses on improving livelihoods of the people, whereas Utholi UP focuses more on formulating a gender-sensitive plans and budget. This document was prepared through a writeshop during 2-3 February 2011 at Nabojibon Meeting Room, Satkhira, with the chairmen-members and other stakeholders from Sakhipur and Utholi unions, namely **Mariam Khatun**<sup>2</sup>, **Mohammad Moinuddin**<sup>3</sup>, **Anowarul Islam**<sup>4</sup>, **Alfatun Nesa**<sup>5</sup>, **Abul Hossain**<sup>6</sup>, **Ashraf Uddin**<sup>7</sup>, **Aminul Islam**<sup>8</sup>, **Abdul Hannan**<sup>9</sup>, **Shaikh Moazzem Hossain**<sup>10</sup>, **Dr. Nazrul Islam**<sup>11</sup> and **Kamruzzaman Juddho**<sup>12</sup>. Alongside, **Partha Hefaz Shaikh**, Head of Food Rights and Sustainable Livelihoods of AAB contributed greatly to organising the writeshop as well as preparing this document.

<sup>1</sup> Lowest tier of local government system in Bangladesh. By the Local Government (Union Parishad) Act, 2009, Union Parishad is regarded as an administrative unit of the People's Republic of Bangladesh.

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<sup>8</sup> Member, Utholi Union Parishad, Jibannagar, Chuadanga

<sup>9</sup> Member, Utholi Union Parishad, Jibannagar, Chuadanga

<sup>10</sup> Member, Sakhipur Union Parishad, Debhata, Satkhira

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## Introduction

Budget is an important part of our national development process. It encompasses the calculation of expenditure required for administering the government systems, infrastructure development and increasing its probable investments. It also draws a sketch of the money and resources required against the expenditure as well as their possible sources. It also adds a glimpse of the plans and strategies to be applied for the following years. Formulation of budget is indeed a structural course of action. It is very much important for the polity and economy of a country. Budget is also an integral part of our family lives. We need to make expenditures to address our daily necessities. We also need to keep some money for future expenses for instance, maintenance of houses. Sometimes, we save money to invest in future. Similar to personal lives, the state also needs to estimate its prospective expenditure for its proper functioning. Infrastructure development and maintenance also requires separate allocation. Investment for the upcoming years also needs to be well thought out and the allocation defined as well. A budget generally takes account of three sorts of calculation and allocation: current expenditure, maintenance expenses and investment.

Normally it is the government of a country that formulates the national budget. But the critical question remains whether the budget development process has any scope for the people to participate in. Is there any reflection of people's problems, priorities and expectations in that plan and budget? Most of the practices witness that government of a country prepares its budget through internal discussion and review. Finance Minister finally presents it in the parliament at the budget session. Union *Parishad* (UP), as the lowest tier of local government system in Bangladesh, is placed at the very proximity of the grassroots people. According to the Local Government (Union *Parishad*) Act 2009, Union *Parishad* is recognised as the administrative unit of the People's Republic

of Bangladesh. Amid other regular businesses the UPs are mandated to provide welfare services to the people as well as to trigger socio-economic development of the localities. The UPs implement these activities by preparing plans and budget for every fiscal year. The Local Government (Union *Parishad*) Act 2009 necessitates all UPs to prepare their budget that includes feasible income and expenditure as per the priorities derived from ward meetings, which would be completed 60 days ahead of the new fiscal year starting every year. It also includes regulations to share budget with UP Standing Committees as well as with the local people through an open budget session.

Prior to the Act, UPs did not have the obligation to formulate their budget by ensuring people's participation. Hence it was beyond the practice of the UPs to prepare plans and budget in accordance with people's opinions and recommendations for the cause of accountability towards people. In reality, the UPs formulated their plans and budgets following what the chairman, members and secretary of the respective UPs used to discuss and review among themselves. Scope of people's participation was negligible in their planning and budgeting process. For that reason people's needs, priorities and expectations had merely been reflected in the plans and budget. People's participation was also overlooked in the implementation process. As a result, people's needs always remained unaddressed. Transparency and accountability initiatives had never been taken into action. To a certain extent, corruption, nepotism and partisan influence used to engulf all of the development initiatives. It resulted into deprivation and exclusion of poor and disadvantaged people from the development initiatives and impacts.

Do we find any meaningful change after the formulation of the Act? Is there any significant reflection of the Act regarding people's participation in the plans and

budget formulation process? This is already established that effectiveness of a development initiative depends mostly on how transparency and accountability of the duty bearers and engagement of the people are ensured in the development processes at grassroots. Indeed, people's participation creates ownership among the people over the development initiatives. Moreover, transparency and accountability help to curtail corruption, nepotism and misuse of resources. As a result, development initiatives get accepted to the people and thus finally sustain. Eventually people can enjoy the results of development initiatives since this process values identifying people's problems and priorities and addresses accordingly. As an administrative unit the UPs are empowered to entail tax, formulate budget and manage funds. Formulation of plans and budget through people's participation is, therefore, a part of its unyielding power. With a view to putting the outcomes of development initiatives at the reach of people by making the UP a people-oriented, transparent and accountable institution, ActionAid Bangladesh (AAB) started facilitating the process of Participatory Plans and Budget (PPB) at UPs in 2004 in its working areas. This initiative was implemented in 15 UPs with support from its partner organisations at the local level. This initiative also helped the government understand the importance and effectiveness of the process. Local Government (Union *Parishad*) Act 2009 has added the statute to formulate UP budget on the basis of ward meetings and to share the final budget with people through open budget sessions. This document delineates the experience of PPB from Sakhipur UP, Debhata, Satkhira and Utholi UP, Jibannagar, Chuadanga.

## Conventional Process of Plans and Budget

Among the Local Government Institutions (LGIs), Union *Parishad* holds an age old history and is placed within people's easy access. As per public policy all UPs formulate their plans and budget every year using a particular format through some prescribed procedures. In the conventional process, the respective UP chairman assigns the UP secretary to prepare budget in May every year. In order to develop the budget the secretary used to follow the previous year's budget. With deduction or addition s/he prepares the budget and submits it to the chairman. This has been the usual process of developing UP budget where the UP chairman along with the secretary basically formulates UP plans and budget based on the previous budgets. It basically consists of income and expenditure of different sectors. When the budget is prepared the chairman calls on a meeting to share it with UP members. A resolution is prepared to get it signed by all members. Finally the approved budget is sent to the respective *Upazila Nirbahi Officer*.

Before 2006 Sakhipur and Utholi UPs formulated their budgets in conventional process where people did not have any scope to participate. Even the elected members of the UPs did not participate in the process effectively. Only the chairman and secretary dealt with the whole budgeting process keeping the people in dark. Need assessment was also carried out in their own way ignoring participatory methods or processes. Basically the thoughts and ideas of the chairmen were directly reflected in the plans and budget of UPs. People's participation and accountability had not even been valued in the implementation process. The UPs used to ensure accountability towards *Upazila*<sup>13</sup> administration; not the people. As a matter of fact, there was no mechanism to ensure transparency and accountability towards the

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<sup>13</sup> Administrative unit of the government at sub-district level.

people under the conventional process. Prior to the PPB process, it was beyond imagination of the UP chairmen and members to value transparency and accountability towards the people.

## Participatory Plans and Budget (PPB)

Participatory Plans and Budget (PPB) of the UPs refers to planning and budgeting in participatory processes. The process allows the people to engage during needs assessment, planning and budgeting and sharing of final budget through open budget session. This initiative aims at reflecting people's expectations in the UP's plans and budget and triggering socio-economic development of the people in these unions by ensuring development and services including health, agriculture and

communication through transparency and accountability. The process creates democratic space for people to devolve their power through a decentralised mechanism. It also results in enhanced transparency and accountability during implementation towards meaningful development process. Local Government (Union *Parishad*) Act 2009 recognises Participatory Plans and Budget process and hence has necessitated UPs to conduct ward meetings and incorporating those priorities coming out of the meetings in plans and budget.

Sakhipur and Utholi Union *Parishad* carried out PPB for the following objectives:

- Making people aware of budget as well as their duties and responsibilities;
- Promoting rights of the poor and excluded;
- Enhancing people ownership on the development process and maximising the use of limited resources;

## Conventional and Participatory Plans and Budget at a Glance

Parameters	Conventional Plans and Budget	Participatory Plans and Budget (PPB)
Participation of Local People	Local people get no scope to participate in the planning and budgeting process. Even the UP members do not act properly during the budget formulation process. Only the chairman and secretary of the UP keep abreast of it.	People's participation in planning and budgeting process is ensured properly. All people irrespective of classes and professions, civil society members and representatives from different government and non-government service-providing agencies participate in the process. In the preparatory and planning meetings representatives from different professionals are invited. In the ward meetings all people representing all professional groups take part. Participation from people is encouraged through announcements made by miking, postering, invitation card, personal communication, and discussions in different meetings. UP members and village polices also play their role in this regard. Moreover, the open budget session has educational and cultural shows like traditional group songs, games, film-shows, tree fair, etc to attract people.
People's Need Assessment	Need assessment process does not pay heed to what the people actually need and opine. Basically the directions from the government as well as the thoughts of the chairmen and	The UPs organise meetings at every ward to assess people's needs and priorities. The priorities get reflected in the plans and budget. Then the final budget is shared with people through an open budget session. People can also further share their opinions and needs in the session. Implementation

Parameters	Conventional Plans and Budget	Participatory Plans and Budget (PPB)
	members receive the importance in the need assessment and budget formulation process.	of plans and budget also reflects the needs and opinions of people. The final budget incorporates significant opinions and suggestions of people.
Transparency and Accountability	Basically it is the government that has a control over UPs through a defined mechanism. Chairmen of the UPs are accountable to the <i>Upazila</i> administration. Accountability mechanism towards people is completely absent in the conventional process.	The UP discloses its draft plans and budget before people through an open budget session as a part of transparency and accountability. Final budget is displayed on the board in public. Final budget is also published and distributed among the people. When the fiscal year ends, a progress report is also published and shared with the people.
People's Benefit	Corruption is experienced in allocation process of development schemes from the government. Since people's participation is overlooked, corruption and nepotism take place in the implementation of VGF <sup>14</sup> -VGD <sup>15</sup> programme. Thus the hardcore poor get deprived from the results of government schemes. Getting supports and services from the UPs depend mostly on the wills of the chairmen and members. The chairmen and members very often provide support to them who are likely to vote for them in election.	The UPs are proactive to take welfare initiatives as they got the plans and budget through participatory processes. They even take separate initiatives for the poor and excluded, women, persons with disability and children. They also support income generating initiatives through training and providing machines and supports. The training includes goat & cow rearing, poultry and sewing. The support includes goat, cow, hen, sewing machine, improved cooking stove, van, rickshaw, seeds, drum for seed preservation, fish fries and feeds, agricultural tools, latrine sets, tubewells, etc among the poor and marginalised. These initiatives benefit the poor significantly. The UPs also ensure transparency in distributing the VGD, VGF, disability allowance, old age allowance, and maternity allowance among the genuine poor. They also distribute books and education materials among the students of poor families.
Participation of Women	Women are not encouraged to take part in the planning and budgeting process. Even the UP members who are female play their role as silent audience.	Women's participation is emphasised and ensured in the process by giving instructions to the members and village polices. Women are invited by sending letter and their participation is encouraged through personal and social communication.

- Identifying problems and solutions and addressing the needs through participatory processes;
- Enhancing capacity and performance of the Union *Parishads*;
- Creating a transparent and accountable environment and sharing report on implementation.

## The Commencement of PPB

ActionAid Bangladesh (AAB) and its partners started supporting this PPB process in 2004. The main objective of the initiative was to enhance people's participation in planning process leading to effective and accountable development. In order to ensure implementing of the initiative, AAB organised a series of capacity building workshops on PPB, participated by the UP

<sup>14</sup> It stands for Vulnerable Group Feeding, a scheme under social safety net programmes of the government.

<sup>15</sup> It stands for Vulnerable Group Development, a scheme under social safety net programmes of the government



Open Budget Session at Utholi UP

chairmen, members and secretaries. The workshops trained the participants on the know-how of PPB. Sakhipur UP, Debhata, Satkhira started its PPB process from the fiscal year 2006-'07. AAB and Uttaran trained up the chairman, members and secretary of this UP on this process in 2006. Since 2006, Sakhipur UP has been effectively continuing this process, which has now expanded to Khalilnagar, Kulia and Nawapara UPs of Debhata *Upazila*.

For Utholi UP, Jibannagar, Chuadanga this concept and demand was extracted from the *Lokomorcha*<sup>16</sup>, *Lokokendra*<sup>17</sup> and BRAVE Circles<sup>18</sup> working in the areas. They wanted to see the participation of the women and poor in planning and implementation process of the UPs. They first discussed among themselves to find out feasible options for ensuring their participation. They noticed that yearly planning and budgeting is one of the major activities of the UPs. To them, people's participation, if made properly, would definitely benefit the poor. Then they talked to the Utholi UP and discussed about the importance of it. Finally it was possible for them to make Utholi UP accept the idea. Thereafter, AAB and WAVE Foundation strived to build capacity of the

chairman, members and secretary of the UP. With the capacity and understanding, the Utholi UP started formulating their yearly plans and budget maintaining participatory processes in 2007. Upon the successes of the Utholi UP, other four UPs of Jibannagar *Upazila* got encouraged and also started formulating their yearly plans and budget in 2010 maintaining this process.

## Process of PPB

There are some steps of PPB that the UPs have to pass by. However, these steps can vary from union to union. The steps are as follows:

**Step 1 - Preparatory meeting:** In order to formulate plans and budget through participatory processes, the UP chairman calls for a preparatory meeting with all members of the UP. The meeting discusses about the prospective income and expenditure to be incurred for the next year. How the whole processes would be carried out is also discussed in the meeting that concludes with some decisions. As per the decisions a detailed action plan is prepared. UP chairman, members, secretary and standing committee members attend this meeting.

**Step 2 - Ward-wise meeting and needs assessment:** As per the action plan, the UP organises meetings at every ward. Before organising the meetings, people are informed and their participation is encouraged through announcements by using mike and posters. People from different classes and professions duly gather at the meeting place to participate. In the meeting, respective UP member shares the progress and accomplishments of the UP as per the preceding plan. Then the people identify the

<sup>16</sup> A civil society network working for protesting violence against women. The network has been playing significant role in protesting violence against women and taking different welfare initiatives in Chuadanga.

<sup>17</sup> Poor people's organisations. It basically works as a network of *Reflect* circles at grassroots level.

<sup>18</sup> This is a customised form model of *Reflect* circles. The circles are formed with community people consisting of poor women, men and adolescents with a view to protesting violence against women. It is a part of the activities of a Local Rights Programme (LRP) at Jibannagar, Chuadanga implemented by AAB and WAVE Foundation.

## **PPB at Sakhipur UP**

- 1. Preparatory meeting:** This meeting reviews the previous budget and prepares the action plan for formulating new budget.
- 2. Meeting at ward level:** The ward level meetings review the previous budget and assess needs and priorities of the people.
- 3. Analysing and preparing draft budget:** Based on the people's opinions coming up from ward meetings along with the analysis on the needs and priorities, a draft budget is formulated at this stage.
- 4. Sharing of draft budget:** Draft budget is hanged on posters at different public gathering places in order to learn people's opinion on the draft as well as to give an idea to the people about the budget.
- 5. Finalisation of budget:** A meeting is organised at this stage to finalise the budget taking the opinions on draft budget into consideration.
- 6. Publication on budget and distribution:** At this stage, the UP publishes the final budget and distributes it among the people.
- 7. Invitation to open budget session:** Giving utmost importance to the open budget session the UP tends to inform all the people from all classes and professions, representatives from government and non-government agencies, women and the poor to participate in the session. It invites people by using mike, poster and invitation cards.
- 8. Open budget session:** The UP shares its final plans and budget with the people. People from all classes and professions, representatives from government and non-government agencies, women and poor participate in the session.

problems and needs of the ward. Needs are also prioritised in accordance with people's opinions and consent.

**Step 3 – Analysing the needs and drafting the budget:** A draft budget is formulated based on the analysis of the ward-wise meetings. The UP chairman, members, secretary, members of the standing committees, representatives from NGOs, government agencies and different classes & professions and women play their active roles at this stage of analysing the budgetary needs.

**Step 4 – Sharing of draft budget:** The draft budget is composed and then displayed on posters at public-gathering places for wider circulation. Here people get the scope to give their feedbacks on the draft budget.

**Step 5 – Finalisation of budget:** The draft budget is finalised through a meeting, which is participated by the UP chairman, members, secretary, members of standing committees, and representatives from NGOs, public service-providing agencies, women and other professional groups and classes. This meeting also takes people's feedbacks on the draft budget into account and accordingly the budget gets finalised.

**Step 6 – Publication on budget and distribution:** At this stage, the UPs publish their final budget and distribute among the people.

**Step 7 – Open budget presentation:** It is here when the open budget session takes place. The UPs share their budget with people through an open session. In order to ensure people's participation, the UPs distribute invitation cards to the people from all classes and professions, representatives from government and non-government agencies, women and the poor. They also announce the date and venue by using mike and posters. The UPs also organise preparatory meeting with all the representatives from different classes and professional groups to make the session a success. Chaired by the UP chairman, a member of the UP starts the session welcoming the audiences in the open budget session. The final budget is then

## PPB at Utholi UP

1. **Preparatory meeting:** This meeting reflects on the possible income and expenditure for the next year and decides on how the whole process would be carried out taking the opinions of all concerned into consideration.
2. **Needs assessment at wards:** People are informed earlier about the venue and time for the needs assessment meetings through miking and other ways. Women and men from all classes and professions participate in the meeting. This meeting presents the previous activities first and then identifies the problems and development needs of the ward. Then it goes for prioritisation of the problems according to the opinions from the participants.
3. **Drafting the budget:** Based on the needs and priorities coming up from ward meetings, the chairman and members of the UP prepare draft budget for the next year segregating the sectors and expenditure.
4. **Publication of budget:** This stage reviews the draft budget looking back the needs and priorities from ward meetings and finalises it as well. Then the UP publishes the final budget and distributes among the people.
5. **Preparatory meeting for open budget session:** This stage organises planning meeting to make the open budget session a success. This meeting fixes up the name of guests, participants as well as the schedule of the session.
6. **Open budget session:** Open budget session starts duly at the presence of invited guests and participants. Chairman of the UP chairs the session. The proposed budget for the coming fiscal year is presented in the session. The opinions and recommendations coming up from the invitees are recorded for further consolidation of the budget.
7. **Sending the budget to Upazila Nirbahi Officer:** The opinions and recommendations from the open budget session are composed and attached with the booklet and sent to the *Upazila Nirbahi Officer*.

presented by the secretary of the UP. Then the invitees and people are asked for feedbacks with questions, opinions and recommendations. With the opinions, the UPs prepare a separate page and attach with the final budget.

**Step 8 - Sending to Upazila Nirbahi Officer:** The UPs then send their final budget along with the attachment to the respective *Upazila Nirbahi Officer* (UNO). If required, the UNO makes corrections in the budget and inform the UP about it. With the corrections, the budget appears to be the final budget for the UPs.

## Whose Participation it Counts

Union *Parishad* as a Local Government Institution is centred at the grassroots. All people in communities from all classes and professions receive services from the UPs.

### How the final budget gets shared

- Publication of final budget in the form of booklet
- Organising open budget session
- Displaying on a boards at open spaces

This is the poor people, who are basically entitled to those opportunities and services from the government. But they always remain deprived from their entitlements. One of the main reasons for that is their participation, which is ignored in the planning and budgeting process. In order that having their problems and priorities reflected in the UP's plans and budget, the issue of participation in the process is crucial. To this end, participation of poor farmers, blacksmiths, potters, fishers, weavers and all other professional groups is ensured in the PPB process. The UP members and village polices are given special instructions to make sure of the participation from the poor, persons with disabilities, women and indigenous communities. Moreover, participation from service-holders, business

communities, women leaders, social leaders, representatives from government and non-government agencies, local administration, political leaders, journalists and religious leaders is also ensured. They are invited to the open budget session through invitation cards as well as using poster, mike and other traditional ways of announcement.

People's participation is also counted with utmost consideration in preparatory and planning meetings, ward-based need assessment and drafting of the budget. The UPs attract the people to the open budget session by organising different learning and cultural events like folk-songs, traditional games, film-show, tree fair, etc.

## The challenges

Any new system or process when established is likely to face challenges and adversities from the very outset. This is also true for the PPB that had to face some challenges and adversities throughout its journey:

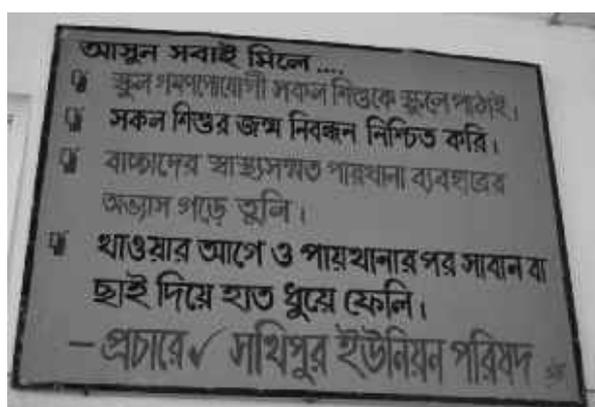
- At the beginning stage, the UPs which were proposed challenged to uptake the PPB process. They had the confusion and misunderstanding about this process. They presumed that it would create many questions among the people, and they would find it difficult to answer these. They also thought that their popularity would be decreased whenever they have failed to address people's needs due to budget shortages. They feared that the process might lessen power of the chairmen and members. They were also in a fear that it might finally throw them into administrative complexities.
- Until then people did not participate in the budget formulation process. People had no idea on either the UP budget formulation process or its implementation. As a result, this process remained out of people's interest. As for which the PPB process created some queries and confusions among the people. Hence, it was also a challenge to remove all the confusions and make

positive images of these participatory processes in budgeting.

- It was also a challenge to ensure women's participation in the PPB processes, because the UPs did not understand the importance of PPB and gender-responsive plans and budget. They deliberately started believing that this is nothing but an imposition from the NGOs.
- People's expectation from the UPs is huge compared to its resources and capacity. It also remains a challenge for the UPs to address so many needs and priorities of people with their poor allocation of resources.
- AAB and its partners supported the process for some years at the initial stages. Thereafter, it remained with the UP's shoulder to continue the process without external support, which has been deemed as difficult for many of the UPs to mobilise fund for its continuation.

## Impacts of PPB

*Separate allocation for the poor, women and children:* "This is for the first time in my life I am getting a prize. I never went to school. I do not know how to read and write. But I have got a prize for my daughter's good result in her examination from her school," expressed Keya, a guardian, with a tearing smile in the open budget session of Utholi UP in 2010. Utholi UP has been providing remunerations to the teachers of nine child



A billboard disseminating awareness messages by Sakhipur UP



A billboard of Sakhipur UP Information Service Centre

spaces. Furthermore, it awards prizes to the good students and their mothers for outstanding results in their examination. This trend just started after adopting PPB by Utholi UP. Sakhipur UP also took some initiatives after this participatory process. For instance, this UP provided goat, cow, duck, hen, sewing machine, improved oven, etc to the poor immediately after providing the training on cow-goat-duck-hen rearing and sewing. It also provided van and rickshaw tyres, vegetable seeds, drum for seed preservation among the poor, fish fries and feeds among the fisherfolks, agricultural tools among the marginal farmers, latrine and tubewell sets among the people. Both Utholi and Sakhipur UP ensured transparency and equity in distributing government support like VGF, VGD, disability allowance, old age allowance, maternity allowance among the real poor. Sakhipur UP also distributed books among the students of poor families. Utholi UP constructed a separate sales centre for women offering them with a scope of initiating business. These UPs equally helped the women be self-help by getting them involved in road maintenance activities. Utholi UP provided training on sewing, domestic animal rearing and healing, seed preservation, etc to the poor women for their self employment. It also provided training to the birth attendants at every ward along with a kit box to each of the attendants. In order to build awareness among the people on protesting domestic violence, Utholi UP has been organising 'Polli Mela' (village fair) on

protesting domestic violence every year. With a view to stopping child marriage, this UP ensured hundred percent birth registrations and mobilised the *Imams*, marriage registrars and matchmakers towards making sure of checking the age of brides and grooms from their birth registration card before any marriage takes place.

#### ***Changes in governance and service delivery:***

This process has resulted in tremendous improvement in governance and service delivery performance of the UPs. Women's participation in UP's activities has also been increased to a great extent. The women members of the UPs have become aware of their duties and responsibilities as well as of their rights. This participatory process has worked as a bridge between the people and the UPs. The trend of nepotism, corruption and autocracy has lessened significantly. Moreover, transparency of the UP activities has improved remarkably. It has been much remarkable that the capacity of the secretary and members of the UPs has improved significantly. Poor people including the most marginalized and destitute can now have easy access to services of the UPs. People now have the scope to make questions over UP's works and performance. In short, accountability towards people has increased by dint of the PPB. People's participation is also valued and ensured in the implementation of UP's activities.

***Positive ideas about the UPs created among the people:*** Essentially, people did not have full notes of what the UP's do. They did not even know that the UPs are mandated to trigger development of local people as a Local Government Institution. In fact, people possessed various negative ideas about the UPs. The PPB process has changed this attitude of the people since the UPs have involved people in their activities and maintain transparency and accountability in implementing the activities. People are now aware of their entitlements from the UPs. They are also aware of their own duties and responsibilities. To the people, the UPs are

### *Lifeline of Rekha Rani*

Rekha Rani, a woman at Shialmari village of Utholi UP, Jibannagar, Chuadanga, as if was born to struggle. From her early childhood, she has been passing through a tremendous struggle. She was born in a *dalit* family. Like other children in *dalit* community, she was deprived from institutional education, though there was a school at her village. With her poor parents, she had to work as a day labourer. Very often they had to starve due to lack of income opportunity. Before passing her adolescence, Rekha's parents got her married to Doyal, a neighbour at her village. When she was pregnant after two years of their marriage, Doyal migrated to India leaving Rekha with her parents. The birth of her daughter Shoneka was merely a nightmare to her when thinking of bearing herself and her daughter's daily expenses. In 2008, Rekha got involved with the BRAVE Circle, which was formed at Shialmari village to protest domestic violence in their community. There she learnt how to read and write. She also received awareness messages on domestic violence and women's rights. With other participants, she also got information on their entitlements from the UPs. They got united and demanded for a separate sales centre at Shialmari Bazaar for the women when the Utholi UP was assessing needs of the people for the budget of 2008-09 FY. In the open budget session of Utholi UP, Rekha reiterated this demand strongly. Utholi UP took that proposal into account and finally established a sales centre for women. In first year, they built two shops. Of them, the UP handed over a shop to Rekha. But she did not have much capital to start a shop. Utholi UP again extended its support to Rekha helping her start the shop. She also used her own savings in it. Rekha is now a busy shopkeeper. Her daily selling is around 600-700 taka. On the bazaar day, it goes up to 1,500-2,000 taka. She is now able to bear all expenditures of her family. She can easily buy necessary things for her daughter during religious festivals. Addressing her every need has also become easier for her.

now their development associates and women-friendly institutions. The PPB process has also helped the UPs get recognition from the government. For instance, the chairman of Utholi UP bagged the 'Best Chairman Award' in 2008-'09 FY from the Ministry of Local Government, Rural Development & Co-operatives. Observing effectiveness of the PPB process as well as successes of Utholi UP, the Deputy Commissioner of Chuadanga had given the instruction to other UPs in Jibannagar *Upazila* to replicate this process.

**Unintended outcomes:** The intended objective of the PPB was to amplify acceptance of the UPs to the people by ensuring people's participation in UP's works in order to enhance the trend of transparency and accountability of the UP activities, to plan and implement those activities with due priority to the poorest and disadvantaged people and finally to take the UP's works in line with the coordination of local administration and government service providing organisations. Both of the UPs have been successfully able to achieve these objectives. Beyond the intended objectives, they have bagged many unintended successes as well:

Government of Bangladesh was inspired to see the PPB process and open budget sessions, which was piloted and advocated by AAB and its partners as well as other networks and national and international organisations. A significant reflection of this endeavour is visible in the Local Government (Union *Parishad*) Act 2009. As per the Act: (1) Every UP will prepare a budget stating its feasible income and expenditure based on the priorities coming up from ward meetings, prior to 60 days of beginning of the new fiscal year; and (2) The UP will present its budget through an open budget session in presence of standing committee members and the people of the UP and send an approved copy of the budget to respective *Upazila Nirbahi Officer*."

- The members of the UPs are now capacitated enough. They have been able in developing strong communication with the people. Standing committees of the UPs have been effective and active throughout the process. Sakhipur and Utholi UPs are now the idols for other UPs in terms of transparency, accountability and people's participation. Sakhipur and Utholi UPs have become the place of learning for other UPs.
- The secretary and chairman of Utholi UP have been devoted to providing technical supports and ideas to the UPs interested in replicating the PPB process. The Jibannagar *Upazila Parishad* got inspired seeing the PPB process of Utholi UP. It, thereafter, initiated to coordinate the replication process at all UPs under this *Upazila*, where the secretary and chairman of the Utholi UP provided tremendous technical support and guidance.
- Local Governance Support Project (LGSP) of the Government of Bangladesh supported Sakhipur UP for its proven practices of transparency and accountability. Throughout the Project, Sakhipur UP received added opportunities to work more for the poor. This success led other UPs (Khalilnagar, Kulkandi and Nowapara) of Debhata *Upazila* to formulating plans and budget in participatory processes. This process also capacitated the Sakhipur UP to be prompt in providing information services to the people by using internet.

## Conclusion

Participatory plans and budget process can rightly shape the image of the UPs to be well-accepted and serve as welfare institutions to the people. This process is likely to guarantee transparency and accountability and by dint of that people's expectations from the UPs can rightly be met. Through the process the UPs can rightly be a part of the coordinated mechanism, where local administration and government service providing agencies will

## Lessons learnt and recommendations

- The UPs accepted the PPB process right away they got convinced over how they would be benefited by it. Therefore, this is crucial to consult properly with the UPs to make them understand how this process could be helpful for them to create more acceptance and popularity. They should also be aware that this process would create opportunities, which would be applicable for triggering more development initiatives.
- This is also important to create awareness among the people about PPB process along with their role in making it useful for the development of their areas. They should be sensitised towards making sure of active participation and pushing the UPs to address their demands. The UPs should analyse people's needs and priorities and prepare the budget on the basis of that analysis. People's participation should also be made sure in the implementation process.
- The UPs can easily be regarded as a welfare local government institution by ensuring people's participation, transparency and accountability in their planning and implementation process. The PPB can be an effective vehicle for making it true.

also think and go through this participatory process whenever doing their business. Effectiveness and efficiency of the PPB process suggests that this should be applied in all UPs. Local Government (Union *Parishad*) Act 2009 has rightly recognised the PPB processes. The Act is definitely a good start from the government to ensure governance of the LGIs that truly count people's participation, transparency and accountability from planning to implementation. It is now time to act as per the Act. However, there remains lack of ways out for mobilising resources required for going through the PPB process; as it has not been clear to the UPs how they would bear the expenditure if they go for planning and

budgeting through PPB process. Moreover, most of the UPs do not have capacity and skills required for implementing the PPB as per the Act. Civil society organisations and their networks should take this stake to advocate for mainstreaming the PPB in all LGIs so that just and democratic governance can take place there. They should also be ready to provide technical supports required for getting it well-taken and mainstreamed. This process can also be replicated at the *Upazila Parishads*. *Upazila Parishads* can play its role as coordinator for formulating plans and budget of the UPs. There is an example of this type of coordination applied in Jibannagar, Chuadanga in 2010 that facilitated the formulation of budget at the Banka Seemanto and Abdulbaria UPs. Same type of

coordination was seen in Debhata, Satkhira, where three UPs (Khalilnagar, Kulia and Nowapara) formulated their plans and budget in 2010 under this coordination. Sakhipur and Utholi UP opined that this good practice should be disseminated everywhere so that all union and *Upazila parishads* can be encouraged for replicating it.

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