

## Bangladesh

The People's Republic of Bangladesh, commonly known as Bangladesh, became independent in 1972. It is a unitary parliamentary republic in South Asia, home to roughly 166 million people in 2018 (World Bank; CIA). Bangladesh lies within the delta formed by the Ganges and Brahmaputra Rivers, primarily bordering India and the Bay of Bengal, with its southeastern region bordering Myanmar (CIA). The country currently has four tiers – divisions (bibhag), districts (zila), sub-districts (upazila, formerly called thana), and city corporations/ municipalities (pourashava)/union councils (parishad). Hierarchically city corporations are at the same level as subdistricts. There is also a special region, the Chittagong Hill Tracts, composed of three districts with special autonomy.

Bangladesh or Bengal was ruled by the Mughal Empire for much of the early modern period. It became part of British India in the late 18th Century, and it remained under British control until 1947 when India and Pakistan gained independence. Bengal was partitioned in West Bengal, which was predominantly Hindu and which joined India, and Muslim East Bengal, which became part of Pakistan despite its geographical separation from West Pakistan by hundreds of miles of Indian territory.

From the early days relations between the two parts were fraught. While they share the same religion, they speak a different language: the dominant language is Bengali in East Bengal and Urdu in West Pakistan. In East Bengal's first provincial in 1954, the nationalist United Front won a majority on a 21-point linguistic and autonomist platform. When riots broke out in Dhaka, the federal government imposed martial law. This kicked off a long period of unrest marked by shifting coalitions both in East Bengal and at the center and interspersed with episodes of martial law. In 1955, East Bengal was renamed East Pakistan against the wish of most East Bengalis. In 1956, the Pakistani federal parliament met a longstanding Bengali demand by adopting Bangla as a state language alongside Urdu, but this was too little to appease Bengali demands for greater autonomy (Mookherjee 2009: 51). The 1970 elections produced a stalemate: the Pakistan People's Party won an absolute majority in West Pakistan and the nationalist Awami League, successor of the United Front, did the same in East Pakistan. Neither party obtained seats in the other part of the country. Talks about an all-Pakistan constitution failed, and on March 25, 1971, the Pakistani army began a crackdown in East Pakistan. The Awami League declared independence on March 26. West Pakistan began a brutal military campaign that would lead to the death of 300,000 to 500,000 Bengalis and mass rape as a weapon of subjugation. India joined the war in early December and two weeks later Pakistan surrendered (December 16, 1971). Bangladesh's independence was recognized by a majority of the United Nations in 1972 (Henderson and Miller 2001: 16-17). 1972 is the year when our coding begins.

Throughout its short independent history, Bangladesh has experienced several military coups (1975, 1982) or attempted coups, martial law (1975-1979 under Zia, 1982-86 under Ershad) and long periods of military rule interspersed with spells of civilian government. Since 1990 civilians have mostly prevailed though successive governments have often flouted constitutional principles and violated human and political rights. Each regime has sought to put its own stamp on subnational governance, and this has produced fluid subnational landscape with the various tiers alternating as the most favored level.

## Self-Rule

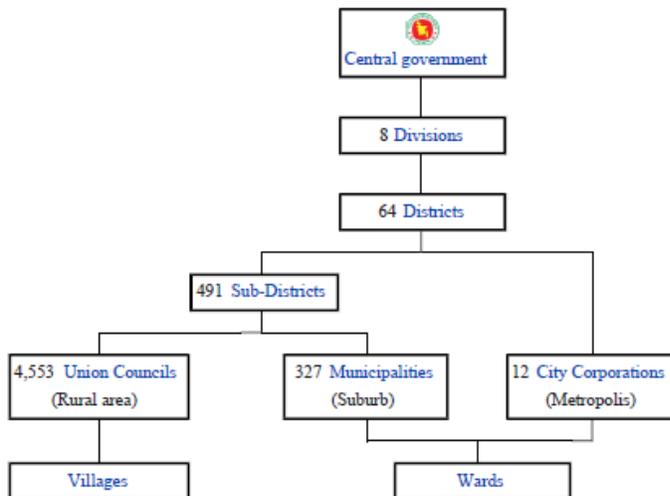
### **Institutional Depth**

Bangladesh has eight divisions, each named after the largest city in the region. Dhaka is the largest division, with a population of almost 50 million, while Barishal, with a population of eight million, is the smallest.

Below these eight divisions exist 64 districts. Three of these districts are combined in a special region, the Chittagong Hill Tracts.

Below the district level, government is organized differently for urban, suburban, and rural areas. In urban areas, twelve city corporations comprise the tier below districts, and these are subdivided in wards; they constitute a form of metropolitan government. In suburban and rural areas, sub-districts (492) act as a tier between the district and local government. Suburban sub-districts are further divided into 327 municipalities (*pourashava*) each of which comprises several wards. Rural sub-districts are divided in over 4,500 union councils, or *parishad*, each of which comprises several villages (Islam 2015, p. 66; Wikipedia; Statoids). Prior to 1982, an administrative unit called a subdivision existed as a tier between districts and subdistricts (Schroeder 1985: 1135).

We code three tiers of intermediate government (i.e. divisions, districts, sub-districts). We code the special autonomous region of the Chittagong Hill Tracts at the same level as divisions, and we code metropolitan government (i.e. 12 city corporations) on the same tier as subdistricts. The figure below visualizes the jurisdictional architecture in Bangladesh anno 2018 (source: Wikipedia).



The constitution of Bangladesh was ratified in November 1972 and entered into force the following month. From April 1971 – when the provisional government was created – until the constitution became effective, the Proclamation of Bangladeshi Independence served as the

country's constitution. The current constitution has been amended sixteen times. As of 2016, five of these amendments have been declared unconstitutional by the Supreme Court (Firozee 2014).<sup>1</sup>

In 1972, all existing regional and local government bodies – remnants of the East Pakistan era of Basic Democracies – were abolished through presidential decree (Hulme and Siddiquee 1999: 22), but essentially reestablished the structure with different names for the lower tiers (Part 9). Like before, only the lowest level had direct elections, but contrary to the Pakistani system, national parties were allowed to compete.

**Divisions (bibhag).** At the time of independence, Bangladesh had only four divisions – Chittagong, Dhaka, Khulna, and Rajshahi. In 1993, Barisal was added, followed by Sylhet in 1995. More recently, the Rangpur and Mymensingh divisions were created, in 2010 and 2015, respectively.<sup>2</sup> Three more divisions have been proposed but had not yet been set up at the time of writing (May 2020).<sup>3</sup>

The organization of the upper-most tier of divisions has changed little. Divisions have neither elected nor appointed legislatures. They are led by Divisional Commissioners, senior bureaucrats in the Bangladesh Civil Service and appointed by the central government (Schroeder 1985: 1135). The Divisional Commissioner's primary responsibility is to review and approve programs implemented by the districts. Divisions are deconcentrated government. **Divisions (bibhag) score 1 on institutional depth and 0 on policy scope for 1972-2018.**

**Districts (zila), subdistricts (thana/upazila), unions.** In contrast to the relative stability of the highest tier, the next two tiers have been reorganized multiple times since the 1972 presidential decree. Many reorganizations were politically motivated and they tended to mirror regime change.

In the immediate aftermath of Bangladesh's secession, a three-tiered system was introduced with districts, subdistricts, and unions. This essentially followed the system that existed during the East Bengal (Siddiqui 2000: 18). These tiers were all designed to be decentralized and representative, but the only elections planned and held were for the lowest tier of the union council, renamed as the union panchayet (Nasrin 2013: 39). These elections took place in 1973 (Sarker 2003: 531).

Districts (*zila*) were deconcentrated: they were under the command of line officers from government ministries, who supervised service delivery to rural areas (Schroeder 1985: 1135).<sup>4</sup> The subdistrict (*thana*), renamed into *thana development committee*, was also primarily deconcentrated, but had some representative government. A government-appointed circle officer presided over a committee that included representatives from the union parishad (Panday 2011: 215). Under the system inherited from Pakistan, districts (*zila*) and sub-districts (*thana/upazila*)'s chief role was to coordinate lower-level governments (Ahmed 1988: 814; Ahmed 1988: 814; Zafarullah 1996: 48; Sarker 2003: 531; Ahmed 1988: 815).

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<sup>1</sup> <http://en.prothomalo.com/bangladesh/news/103661/16th-amendment-illegal-HC>

<sup>2</sup> <https://www.thedailystar.net/backpage/mymensingh-become-division-143359>

<sup>3</sup> <https://www.thedailystar.net/3-more-divisions-in-the-making-61866>

<sup>4</sup> Prior to 1982, districts were further divided in subdivisions headed by a subdivisional officer accountable to the division Commissioner. However, this administration appears to have been minimal; what was relevant was merged into the district administration in 1982 (Schroeder 1985: 1135; Hulme and Siddiquee 1999: 22).

A military coup in August 1975 ushered in fifteen years of quasi-authoritarian rule under General Ziaur Rahman (also known as Zia) (Henderson and Miller 2001: 18-22; Azizuddin 2011: 51). Zia's efforts focused on the lowest tier of government, the "gram sarkar," or self-reliant village government (Ahmed 1988, p. 816; Zafarullah 1996: 48; Siddiqui 2000: 18). Districts and subdistricts stayed mostly the same. Again, only union councils could hold direct elections. Centrally-appointed officials ran the district councils but subdistrict councils (Thana Development Committees) were indirectly elected. They were composed of the union council members who had been directly elected in their union, and chaired by a central government officer, the Subdivisional Officer (Schroeder 1985: 1135; Ahmed 1988: 815; Zafarullah 1996: 48; Panday and Panday 2008: 563).

After the assassination of Zia in 1981, the new strongman, martial law was declared and after a brief interlude, General Hussain Ershad seized power in March 1982. Martial law was lifted in 1986, but Ershad continued to govern the country till 1990.

One of his first moves was to set up a Committee for Administrative Reform and Reorganization (CARR), which recommended elected government at the district, subdistrict and union level with "effective authority" (Nasrin 2013: 41). Subdistricts, renamed into *upazilas*, became the initial focal point for self-government (Siddiqui 2000: 19; Nasrin 2013: 42). The *parishad* became representative, with a council comprised of union council chairmen (hence still indirectly elected) and a directly elected *upazila* chair (Schroeder 1985: 1142; Hasan 1992: 803; Panday and Panday 2008: 564). The first elections were held in 1985 (Schroeder 1985: 1138). The Local Government (Upazila Parishad and Upazila Reorganization) Ordinance of 1982 devolved substantial policy authority to *upazila* over development; health, family planning, and family welfare; promotion and encouragement of employment-generating activities; rural public works programs; livestock, fisheries, forestry, and agricultural activities for maximizing production; primary education, and social welfare. *Upazila* did not obtain competence in law and order, local government, or residual powers (Ahmed 1988: 819; Hasan 1992: 803-804; Siddiqui 2000: 87; Sarker 2003: 532).

In 1988, it was the districts' (*zila*) turn. The 1988 Local Government (*Zila Parishad*) Act transformed districts (*zila*) into a government with an indirectly elected council composed mostly of representative members (chairs of the *upazila parishads*, and chairs of the *paurasabhas* as well as members of national parliament) (Siddiqui 2000: 19). The chair of the *zila* council is a government appointee (Art. 4). The Act devolved heavily restricted policy authority to *zila*. "Compulsory functions" are matters that the *zila* is required to take up "subject to rules and such directions as the Government may issue from time to time" (Act/1998, Art. 12(2)). These include aspects of economic development, public spaces, library, some residual infrastructure, and maintenance of government-owned inns and housing (*Zila Parishad Act/1988*, Schedule 1). Optional functions may be assigned to the *zila* by the central government at a later date (art 12(3)). They include education and culture; social welfare and public health; economic development and public works (*Zila Parishad Act/1988*, Schedule 2). Given the constraining language in the Act and the centralizing proclivities of central government (Huque and Rahman 2003: 410-1; Panday 2011: 218)), these responsibilities are interpreted to be weak. One scholar characterizes the *zila* parishad as simply "a nominated body." From 1988, we categorize the district as a weak form of decentralized government subject to national veto (*Local Government (Zila Parishad) Act/1988*, Art. 5.5).

Ershad stepped down amid civil unrest in December 1990, and democratic civil rule was

restored (Sarker 2003: 532). One of the first orders of business of the Bangladesh National Party government was to abolish the *upazila* system, which was seen as a creature of the previous regime, through the 1992 Local Government (Upazila Parishad and Upazila Administration Reorganization) (Repeal) Act (Sarker 2003: 523; Nasrin 2013: 43; Rahaman and Hasan 2014: 141). All debts, liabilities, and responsibilities of the *upazila parishads* were nationalized. In late 1992 the government appointed a Local Government Structure Review Commission, which recommended a two-tiered decentralized system of unions and districts (*zila*). District elections were planned but did not take place (Sarker 2003: 523; Nasrin 2013: 44). Between these tiers, *thana* development coordination committees (TDCC) were set up for regional development. Each committee comprised the chairs of *union parishads*, three *union parishad* women members, and deputed government officials (Siddiqui 2000: 24). The chair rotated among the union chairs (Sarker 2003: 532). Hence a paired down version of the *upazila/thana* governments returned in 1993 after a one-year gap, but we judge it too narrow in policy scope to be categorized as general purpose (Sarker 2003: 532; Hulme and Siddiquee 1999: 34).<sup>β</sup>

When the Awami League came in power in 1996, a new commission recommended a four-tier system of *gram* (village) *parishad*, *union parishad*, *upazila parishad*, and *zila parishad*. The chief change was the reintroduction of *upazila parishads* in 1998, but direct elections did not take place until 2009. In their absence, the *thana* development coordination committees appear to have continued (Sarker 2003: 533-4; Nasrin 2013: 45; Rahaman and Hasan 2014: 142).<sup>α</sup> The Zila Parishad Amendment Act of 2000 stated that the *zila* would be administered by a temporary government appointee until indirect elections by an electoral college consisting of *upazila* chairs, municipal mayors and councilors, and *union parishad* chairs and members, but the elections never took place (Talukdar 2014).<sup>α</sup> During the next BNP government, from 2001-2006, the only substantial subnational government changes were at the village level (Sarker 2003: 533; Nasrin 2013: 46).

Changes were introduced to the *upazila* in 2009 under Sheikh Hasina's Awami League government, including direct elections of *upazila parishads* (Nasrin 2013: 46-7; Rahman 2014). This revived also general-purpose decentralized government for *upazila*, which is reflected in the coding.

In August 2016, Sheikh Hasina's Awami League government passed the Zila Parishad (Amendment) Act, which authorized direct elections for both the *parishad* and its chair. The first elections took place in December 2016.<sup>5</sup> The central government reserves the authority to suspend chairs and members of a district council if a court accepts charge sheets against them.<sup>6</sup>

Both districts (*zila*) and subdistricts (*upazila*) have now authority over education (pre-school, primary, and secondary); family welfare services; public health; roads and transportation; sanitation and environmental protection; culture and leisure (museums, libraries, sports, parks); water; agriculture, forests, and tourism (Commonwealth Local Government Forum). Neither has control over local government, residual powers, or law and order.

**Districts (*zila*) score 1 on institutional depth and 0 on policy scope from 1972-1987, 2 and 0 from 1988-2016, and 2 and 2 from 2017-2018. Subdistricts (*thana* and *upazila*) score 1 on institutional depth and 0 on policy scope from 1972-1981, 2 and 2 from 1982-1991, 0 and 0 from 1992-2008, and 2 and 2 for 2009-2018.**

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<sup>5</sup> <https://www.thedailystar.net/politics/govt-okays-draft-law-elect-zila-parishad-chairman-members-1277290>

<sup>6</sup> <https://www.dhakatribune.com/bangladesh/2016/10/06/20435>;  
<https://www.thedailystar.net/country/voting-zila-parishad-polls-begins-1336678>

**Metropolitan governance.** Bangladesh began to develop metropolitan governance for its most urbanized areas from the early 1980s.<sup>7</sup> The first city corporation, Chittagong, was established in 1982, followed soon after by Dhaka (Islam 2013: 290). As of 2018, there are twelve city corporations, and several more have been proposed. Mayors were centrally-appointed until 1994, after which they became directly elected for five-year terms (Dhaka City Corporation Ordinance 1983: Chapter II; Ahmed 1995: 1018; Panday 2017: 18). Mayoral constituencies are among the largest in the country, larger even than those of members of parliament. As such, mayors and their city corporations have often greater visibility and political influence than other local government entities (Islam 2013: 291).

City corporations are composed of wards, which are the equivalent of unions in rural areas. These are headed by ward commissioners, who are directly elected and serve on the city corporation council. Until 1994, city corporation councils consisted of a mix of directly elected ward commissioners, indirectly elected women representatives, and appointed members. Since 1994, all members are directly elected.<sup>8</sup> City corporations are decentralized, but their authority is constrained by central government, which sets framework legislation for city corporations and must pre-approve city corporation legislation before it can be enacted (Panday 2017: 93).

City corporations's policy competences are laid down in Ordinances. These include public health and welfare; water, planning, and development, parks and forests; education, culture and libraries; fire and public safety (Panday 2017: 43; e.g. Chittagong Corporation Council Ordinance/1982, part IV). Interestingly, city corporations' competences are weak in the area of economic development or large-scale utilities. However, city corporations have competence on "civil defense" to protect citizens from natural disasters (Commonwealth Local Government Forum). These competences have remained unchanged since 1982 (identical competencies are found in the Dhaka City Corporation Ordinance of 1983 and the newest law, the Local Government (City Corporation) Act of 2009). Subdistrict authority does not extend to city corporations, and so we code them at the same tier. **City corporations score 2 on institutional depth and 2 on policy scope from 1982-2018.**

**Chittagong Hill Tracts.** The Chittagong Hill Tracts are a "Tribal Populated Region" in the Chittagong Division in the remote mountainous southeast. The area shares a long border with India in the east and with Myanmar in the south. The area covers three districts with a population of about 1.5 million (2011 census). The area is geographically isolated, and it is the only region of Bangladesh that is majority non-Muslim and non-Bengali (Ahsan and Chakma 1989: 960; Panday and Jamil 2009: 1052, note 1).<sup>9</sup> Its inhabitants belong to several different ethnic groups and tribes and are religiously Buddhist, Hindu, Christian, and animist but collectively refer to themselves as

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<sup>7</sup> Smaller municipal governance units called "municipal corporations" existed as early as 1974 (Panday 2017: 17).

<sup>8</sup> <http://old.dncc.gov.bd/chronological-development-of-dncc/>

<sup>9</sup> This is at least historically true. When British rule ended in 1947, around 95% of those living in the Chittagong Hill Tracts were non-Bengali. However, settlement campaigns by Pakistan and particularly Bangladesh have changed the ethnic make-up markedly. Official government estimates of 2003 place the percentage of non-Bengalis at 51%. The *Jumma* believe that these estimates are biased and assert that they are a majority (~65%) in the region (Panday and Jamil 2009: 1058).

*Jumma*, which translates to “High Landers” (Islam 1981: 1214-5; Ahsan and Chakma 1989: 960-1; Chowdhury 2002: 1; UNPO 2008).

The peoples of the Hill Tracts had significant autonomy under the British Raj. In 1920, the area was declared an “excluded area” and from 1935 a “totally excluded area,” which meant that the area was not subject to the district administration. At decolonization most preferred to become part of India, but the Hill Tracts were absorbed into Pakistan. Under Pakistani rule the Chittagong area remained *de jure* autonomous, but this autonomy was increasingly undermined by a state-sponsored “Bengali Muslim settlement program” and state seizure of indigenous land for development (Ahsan and Chakma 1989: 961-3, 967-8; UNPO 2008; Yasmin 2014: 121-2). Bengali independence in 1971 gave the *Jumma* newfound optimism, and they lobbied for confirmation of their autonomous status in the new constitution and a stop to nontribal immigration. Neither demand was granted. The Chittagong Hill Tracts were not even mentioned in the 1972 Bengali constitution, and the new government told the *Jumma* to assimilate (Ahsan and Chakma 1989: 967-8; Chowdhury 2002: 6; Yasmin 2014: 123; Fortna 2008: 52).<sup>10</sup>

After the 1975 military coup the *Jumma* in the Chittagong Hill Tracts took up arms. Until deep in the 1990s, the PJCSS (Chittagong Hill Tracts People’s Solidarity Association) and its armed wing Shanti Bahini waged a guerrilla war. During much of that period it received military training and assistance from India. About a third of the Bangladeshi army was stationed in the Chittagong Hill Tracts to fight some 2,000 to 15,000 guerrilla fighters. Both sides engaged in atrocities. Estimates of the number of dead vary widely—from under 3,000 to over 25,000 killed and 50,000-70,000 refugees in India (Fortna 2008: 52-53; Caspersen 2017).

Alongside military repression the Bangladeshi government responded with an economic development policy that encouraged Bengali settlement in the region. The most significant initiative was the creation in 1976 of the Chittagong Hill Tracts Development Board, a task-specific body to undertake infrastructure projects (Ahsan and Chakma 1989: 969; Chowdhury 2002: 7; Jamil and Panday 2008: 468-9).

Between 1972 and 1981, the Chittagong Hill Tracts constituted a single *zila* with the same deconcentrated administration as other districts (Islam 1981: 1213). In 1981, Rangamati was split off to form its own district, and in 1983, Bandarban and Khagrachhari followed (see rhdcdb.org). These new districts appear to have been deconcentrated government.

From the late 1980s the two sides inched towards negotiations. In 1989, the national parliament took the unilateral step to pass four laws to establish elected councils in the three *zila* (Bandarban, Khagrachhari, and Rangamati) and grant self-governance (Chowdhury 2002: 8).<sup>11</sup> The councils received limited authority in primary education and culture (including tribal culture), health, family planning, social welfare; trade and commerce, agriculture, transport and infrastructure. They were also tasked with law and order in the district, but specifically not with police (Rangamati Hill District Local Government Parishad Act/1989, Sched. 1; Chowdhury 2002: 9). The first and only elections took place in 1989 with direct elections of the chair, the twenty tribal, and ten non-tribal members of the council for a three-year period (Rangamati Act/1989, Art.

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<sup>10</sup> The Bangladeshi prime minister Mujib told the Hill people “to do away with their ethnic identities” (cited in Fortna 2008: 52).

<sup>11</sup> The website of the Rangamati district council appears to corroborate this: [http://rhdcdb.org/en/pages.php?page\\_id=vision&type=doc&menu=left](http://rhdcdb.org/en/pages.php?page_id=vision&type=doc&menu=left)

4). In subsequent years, the councils have been filled with government appointees, though it appears that the majority of appointees continue to come from tribal groups. As of 2018 there were 14 members plus a chairman, a majority from tribal groups.<sup>12</sup>

The councils' work was constrained by ongoing military presence and the fact that the chief tools for economic development, including the Development Board, remained under national control. As two observers note, "all things considered, the HDCs [Hill Districts Councils] have largely been marginalized" (Jamil and Panday 2008: 470). We reflect these constraints by keeping institutional depth on 1 and policy scope on 1.

The transition to democracy in 1991 breathed new life in the negotiations, and the pace quickened when the less nationalistic Awami League regained power in 1996 and, especially, when India terminated its support to the PCJSS and put pressure on the rebels to deal. This led in December 1997 to the Chittagong Hill Tracts Peace Accord. The Accord set up a Chittagong Hill Tracts Regional Council, of which the chair and 14 of the 22 seats are reserved for tribal representatives (CHT Regional Council Act/1998 sec. 22, sec. 5:1; Fortna 2008: 54). The members are indirectly elected by the Hill District Councils for a five-year term (CHT Regional Council Act/1998, sec. 5:3, sec. 6; Chowdhury 2002: 19). The Regional Council has supervisory and coordinating functions over the districts and limited development, which includes, in principle, control over the Chittagong Hill Tracts Development Board, licenses for heavy industry and disaster relief (CHT Regional Council Act/1998, sec. 22). It began work in 1999 after the passage of the 1998 Chittagong Hill Tracts Regional Council Act (The Daily Star). Second, the Accord expanded the competences of district councils to include land management, environmental protection, tourism, commercial licensing; youth welfare; water resources; vital statistics; tribal law, local government, and importantly, law and order and local police (Chittagong Hill Tracts Peace Accord/1997, sec. 34; Chowdhury 2002: 17-8). The District Council regulations were revised in 1998. Third, limited shared rule is foreseen through a special ministry for Chittagong Hills Tracts Affairs headed by a tribal representative, which coordinates consultation on national laws that may affect the region. The ministry was established in 1998 (Hasan 2017: 52). And finally, the agreement foresees rebel disarmament, withdrawal of the Bangladeshi army, and return of refugees.

The Accord has been very partially implemented (Caspersen 2017: 26; Fortna 2007: 54; Jamil and Panday 2008: 470; for detailed assessments, see Hasan 2017: 44ff and Kumar Das n.d [2015]:7-12). In particular, only 12 of 33 new district council competences have been transferred. The chief omissions are land and land management, secondary education, environment and local tourism, and crucially, control over local police. The councils also continue to be government appointed rather than directly elected. Control over the Development Board and disaster relief have not yet been transferred to the Regional Council. Furthermore, the army still has sizeable battalions stationed in the region. Hence district and regional councils continue to be hampered in the exercise of their authority (Chowdhury 2002: 12-19; Panday and Jamil 2009: 1063-4).<sup>β</sup> In 2010, the Regional Council was declared unconstitutional by the High Court on the grounds that

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<sup>12</sup> <https://www.dhakatribune.com/uncategorized/2014/03/26/pcjss-demands-polls-to-hill-district-councils>; <http://m.thedailynewnation.com/news/111371/election-in-three-cht-district-councils>; <http://unpo.org/article/16846>

it violates the unitary character of the state, even though it continues to operate during the appeal process.<sup>13</sup> We reflect the partial implementation in the coding.<sup>14</sup>

**The three districts (*zila*) in the Chittagong Hill Tracts score 1 on institutional depth and 1 on policy scope from 1989-1998, and 2 and 2 from 1999-2018. The Chittagong Regional Council scores 2 on institutional depth and 0 on policy scope from 1999-2018.**

### **Fiscal Autonomy**

Taxation is centralized. The constitution states that “No tax shall be levied or collected except by or under the authority of an Act of Parliament” (C 1972, Art. 83) and no “money bills” can be introduced except through the President’s recommendation (C 1972, Art. 81). The National Board of Revenue (NBR) oversees levy and collection of most taxes, including income tax, value added tax, customs duties, and other miscellaneous taxes. Minor taxes, such as on narcotics, stamp duty, vehicle registration, etc., are levied by the relevant ministries (Fair Tax Monitor 2015: 14). Only local government has according to the constitution the right “to impose taxes for local purposes” (Article 60). Still, local governments receive the bulk of their revenues from the central government and whatever tax authority they have is tightly controlled by the central government (Hasan 1992: 805; Savage and Ahmed 2007: 6).

Districts and city corporations have no tax autonomy. While in principle the 1988 and 2000 Zila Parishad Acts authorize districts to tax immovable properties and advertisement (Second Schedule; Aminuzzaman 2001: 28), districts must follow the model tax schedules provided by the central government (Zila Parishad Act/1988, sec. 36), which implies that they have no control over rate or base. City corporations can in principle levy taxes on property (buildings, land, some vehicles), import and export of goods for consumption or sale in the city, and other minor taxes such as on animals, advertisements, and transfer of immovable property (e.g. DCC Ordinance/1983, Sched. 2; Local Government (City Corporation) Act of 2009, as cited in Panday 2017: 83, 89). However, like districts, they must use the model tax schedules provided by the central government, and the central government reserves the right to change existing taxes (DCC Ordinance/1983, Ch. II, sec. 68-70; Panday 2017: 85). We interpret this to mean that the central government sets the base and rate.

Subdistricts (*upazilas*) are a minor exception to centralized tax authority. Initially, *upazilas* also had no taxation authority (Schroeder 1985: 1141; Ahmed 1988: 819). This changed with the Local Government (Thana Parishad and Thana Administration) Ordinance of 1982 which devolves authority over minor taxes on professions and trades, street lights, entertainment, as well as tolls on bridges etc. to *upazilas*, as long as the taxes are set within the bounds of schedules attached to

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<sup>13</sup> <https://www.thedailystar.net/country/chittagong-hill-tracts-regional-council-supreme-court-hearing-on-high-court-order-adjoined-for-4-weeks-1544311>

<sup>14</sup> Since the 1970s Rohingya refugees have been coming to Bangladesh from Myanmar, mostly in the southern part of the Chittagong region. In the 1990s, more than 250,000 resided in refugee camps there. In the early 2000s, all but 20,000 of them were repatriated to Myanmar, some against their will. But since 2017 large numbers have returned. According to the UN refugee agency UNHCR, more than 730,000 Rohingya have taken refuge in Bangladesh. According to the local population, the Muslim Rohingya are displacing the primarily Buddhist indigenous people of the Chittagong Hill Tracts.

the law. The schedules detail the base of taxation and a ceiling for the rate. The Upazila Parishad Taxation Rules of 1983 also gives *upazilas* the right to propose a new tax base or rate, but base or rate must be approved by the central government, which can modify or reject any proposal (Section 4:6). The return of the decentralized *upazila* system in 2009 left taxation unaltered (Savage and Ahmed 2007: 6).

The tax authority of the Chittagong districts is ambiguous. Until the 1997 Peace Accord the Chittagong districts fell under the same provisions as standard districts, and so they had no tax authority. The 1997 peace accord added the authority to levy “tax on buying and selling commodities, holding tax on lands and buildings, tax on selling of domestic animals . . . holding tax on government and non-government industries . . . tax on business, tax on lottery, tax on catching fish,” taxes on entertainment, and royalties on forests and natural resources and dropped language suggesting prior government approval was needed (Sec. 35). However, enabling legislative or executive implementation is missing. Experts corroborate that the hill district councils do not have the authority to collect these taxes and so their tax autonomy remains theoretical (Chowdhury 2002: 18).<sup>a</sup> The CHT Regional Council has no tax authority.

**Divisions, districts (*zila*), city corporations, and the CHT Regional Council score 0 on fiscal autonomy for the years in which they exist. Subdistricts (*upazila*) score 0 on fiscal autonomy from 1972-1981, 1 from 1982-1991, 0 from 1992-2008, and 1 from 2009-2018. The CHT districts score 0 from 1989-2018.**

### **Borrowing Autonomy**

The Local Authorities Loans Act of 1914, never amended, states that local government may borrow for “the carrying out of any works which it is legally authorized to carry out; the giving of relief and the establishment and maintenance of relief works in times of famine or scarcity; the prevention of the outbreak or spread of any dangerous epidemic disease; any measures which may be connected with or ancillary to” those above or “the repayment of money previously borrowed in accordance with law” (Sec. 3:1). Unless the loan is from the central government, it may not exceed “twenty-five lakhs of Taka”<sup>15</sup> except with prior government approval (Sec. 3:2). Today, most borrowing is from the Bangladesh Municipal Development Fund; external borrowing is rare (Ellis and Roberts 2016: 92). These stipulations apply to districts, subdistricts, and city corporations (Ellis and Roberts 2016: 92; Panday 2017: 100). Similarly, the Chittagong Regional Council Act of 1998 mentions that “loans or grants received from the government or other authorities” may be deposited in the council fund (Art. 32), suggesting a limited authority to borrow.

**Deconcentrated divisions score 0 on borrowing autonomy. Districts, subdistricts, and city corporations score 1 on borrowing autonomy for the years in which their government is decentralized. The CHT districts score 1 from 1989-2018, and the CHT Regional Council scores 1 from 1999-2018.**

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<sup>15</sup> One lakh equals 100,000 Bangladeshi taka (appr. 1,194 USD in 2018). Taka is the currency of Bangladesh.

## Representation

The constitution guarantees the election of local government (C 1972, Art. 59), but this provision has been implemented haphazardly.

A 1972 presidential decree mandated direct elections for the district (*zila*), but until 2016, district council members and chairs were appointed. Executive power was in the hands of a centrally appointed civil servant, the Deputy Commissioner. This officer held also a seat in the *zila parishad* (Schroeder 1985: 1135; Zila Parishad Act/1988, 4:2). From 1988, the majority of *zila parishad* members were elected representatives from lower-tier subnational governments, , which we judge to meet the threshold of indirect election.<sup>β</sup> Since the first direct elections in late 2016,<sup>16</sup> executive power is shared between the directly elected chair of the parishad and a centrally appointed Chief Executive Officer who heads the administration, which we assess as a dual executive.<sup>β</sup> **Districts (*zila*) score 0 on assembly and 0 on executive for 1972-2016, and 2 and 1 from 2017-2018.**

Democratic representation came earlier for subdistricts (*upazila*). From 1972 to 1981, *thanas* had an indirectly elected committee composed of the chairs of the union councils, and the executive was a central appointee, the Circle officer (Schroeder 1985: 1135-7). In 1982, *thanas* became *upazilas*. The chair of the *parishad* was now directly elected, with the first election in 1985 (Schroeder 1985: 1138). Other members were indirectly elected (union parishad chairmen) or nominated (three women members, *thana* administrators without voting rights). We code the *parishad* as mostly indirectly elected. The chief executive, centrally-appointed and known as the *Upazila Nirbahi Officer*, was answerable to the *upazila* chair so ultimate executive power came to reside with the elected *parishad* chair (Schroeder 1985: 1136, 1139, 1144; Panday and Panday 2008: 564). *Upazilas* were replaced by task-specific Thana Development Coordination Committees in 1993 composed of union council chairs and government officials (Hulme and Siddiquee 1999: 34; Sarker 2003: 532; Panday and Panday 2008: 564). *Upazila parishads* were reinstated in 1998, but the first elections only took place in 2009. Chair and members on the council are now directly elected (Nasrin 2013: 46-7; Rahman 2014). **Subdistricts (*upazila*) score 1 on assembly and 0 on executive from 1972-1984, 1 and 2 from 1985-1991, 0 and 0 from 1992-2008, and 2 and 2 from 2009-2018.**

Prior to 1994, city corporations had councils consisting of a mix of directly elected, nominated, and *ex-officio* members; mayors were centrally-appointed (Dhaka City Corporation Ordinance/983, Chapter II; Ahmed 1995: 1018; Islam 2013: 290; Panday 2017: 18). Elections for the first four corporation cities were first held in 1988, but since most major parties boycotted these elections and the governing party handpicked candidates for several positions (Ahmed 1995: 1018-19), it is problematic to code the assembly as elected.<sup>γ</sup> From 1994 the mayor and all members of the city council are directly elected (Panday 2017: 18). **City corporations score 0 on assembly and 0 on executive from 1982-1993, and 2 and 2 from 1994-2018.**

Representation is conditional on central government support in the special region of the Chittagong Hill Tracts. The national law of 1989 created three elected *zila* councils, and stipulated that the council consists of a chairman (Circle Chief) who must be a tribal member, 20 tribal members, and 10 non-tribal members, each elected for a three-year period (Rangamati Hill District Local Government Parishad Act/1989, sec. 4:3). Executive power is shared between the elected

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<sup>16</sup> <https://www.dhakatribune.com/bangladesh/2016/10/06/20435>

council chair and a government-appointed district officer, the Deputy Commissioner (DC) & District Magistrate. The Chittagong Hill Tracts Peace Accord of 1997 extended the tenure to five years (Peace Accord/1999, sec. 7). Elections took place only once, in 1989, and after that, the central government appointed all chairmen and council members.<sup>17</sup> Contrary to standard *zila* councils, which held their first direct elections in 2017 and became self-governing, it appears that the *zila* councils of the three CHT districts continue to be government-appointed.<sup>a</sup> It is not clear to what extent the central government takes its own pick of appointees or legitimizes tribal selection processes. The selection process is particularly intransparent in the transition from 1989 to 1998, though it appears that after the 1997 Accord came into force, the government has tended to accept PCJSS selected representatives (Fortna 2008: 133, 157-8). Moreover, the composition of the councils seems to have been consistent with the quota laid out in the 1989 and 1998 regulations. The same issue poses itself for the Regional Council which is composed of government-appointed members of the hill district councils. Hence from 1999, we interpret representation to be intermediate between purely government-appointed and directly elected for both types of councils.<sup>b</sup> **The CHT districts score 2 and 1 for 1989-1992, 0 and 0 for 1993-1998, and 1 and 1 for 1999-2010. The CHT region scores 1 on assembly and 1 on executive for 1999-2018.**

## Shared Rule

### Law Making

The national legislative body of Bangladesh is unicameral. The *Jatiya Sangsad* or the House of the Nation has 350 members, of whom 300 are elected through single-member districts. The remaining 50 seats, reserved for women, were added by the 15<sup>th</sup> Amendment passed in 2011. They are elected by the 300 directly-elected members of parliament. Although not enshrined in the original constitution, Bangladesh has always reserved seats for women; an amendment in 1972 provided for a quota of 15 reserved seats, and this quota has increased through the decades (Paasilinna 2016, p. 3).

The number of electoral districts – and thus, the number of seats – per division ranges from 19 in Sylhet Division to 59 in Chittagong Division, aside from the 50 indirectly elected seats. Seat allocation by division is not proportional to population. For example, Dhaka Division has almost 20 million more citizens than Chittagong Division, but only 56 seats to Chittagong's 59. Members of parliament, however, cannot organize by region but need to sit by party (Article 70). **Districts and subdistricts score 0 on law making from 1972-2018.**

The Chittagong Hill Tracts districts obtained limited input on legislation with the passage of the 1989 Hill District Council Acts. According to sec. 79 (of the Rangamati Hill District Local Government Parishad Act), if, in the determination of the district council, the national parliament passes a law that is objectionable to the citizens of the hill tracts, the district council may submit a complaint. If parliament deems the complaint valid, it may take steps to alleviate the issue. The Chittagong Hill Tracts Peace Accord added a provision that the Chittagong Regional Council should be consulted on any parliamentary bill that may affect the Chittagong Hill Tracts (Part C, Sec. 13). Apparently, the central government has rarely observed these rights (Kumar Das 2017:

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<sup>17</sup> <http://unpo.org/article/16846>

9).<sup>β</sup> **The districts of the Chittagong Hill Tracts score .5 on bilateral law-making from 1989-2018. The CHT Regional Council scores .5 on bilateral law-making from 1999-2018.**

### **Executive Control**

There are no routinized meetings between the national government and districts or subdistricts. **Districts and subdistricts score 0 on executive control from 1972-2018.**

There are also no routinized meetings between the central government and the Chittagong Hill Tracts region. Since 1998, there is a Ministry for Chittagong Hill Tracts whose chief role is to ensure the implementation of the peace accord and act as intermediary between the national government and the region (Agreement, Section D, art. 19). The ministry is a part of the central government, and while the Agreement foresees an advisory council, it has yet to be set up. So in all, Chittagong's input in executive policy making has been minimal (Kumar Das 2017: 12; Shawkasthasan 2017: 52-53, 71, 75).<sup>γ</sup> **The Chittagong Region scores 0 from 1998-2018.**

### **Fiscal Control**

There are no routinized meetings. All subnational governments score 0.

### **Borrowing Control**

There are no routinized meetings. All subnational governments score 0.

### **Constitutional Reform**

Subnational governments or communities have no role in constitutional reform. Prior to 1991, the constitution could only be amended through a two-third vote in parliament (Article 142). With the passage of the Referendum Act of 1991, certain types of amendments, such as those with respect to the presidency, prime ministry, and “fundamental principles” of the state, must be put to referendum.<sup>18</sup>

The Chittagong Regional Council has a right to file a petition to the government if any law or provision “may be harmful for development of the three Hill districts or the welfare of the tribals,” but this falls short of a right to be consulted on the constitutional status of the region. We interpret this right to be too restrictive to meet minimal criteria of consultation.<sup>β</sup>

**All subnational units scores 0 on constitutional reform from 1972-2018.**

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<sup>18</sup> Referendums are required for amendment of the Preamble and Articles 8, 48, 56, 58, 80, 92, and 142 (Referendum Act of 1991).

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		Institutional depth	Policy scope	Fiscal autonomy	Borrowing autonomy	Representation		Self-rule
						Assembly	Executive	
Divisions (Bibhag)	1972-2018	1	0	0	0	0	0	1
Districts (Zila)	1972-1987	1	0	0	0	0	0	1
	1988-2016	2	0	0	1	1	0	4
	2017-2018	2	2	0	1	2	1	8
Within Chittagong Hill Tracts: Bandarban, Khagrachhari, Rangamati	1989-1992	1	1	0	1	2	1	6
	1993-1994	1	1	0	1	0	0	3
	1995-1998	1	1	0	1	0	0	3
	1999-2018	2	2	0	1	1	1	7
Sub-districts (Thana and Upazila)	1972-1981	1	0	0	0	1	0	2
	1982-1984	2	2	1	1	1	0	7
	1985-1991	2	2	1	1	1	2	9
	1992-2008	0	0	0	0	0	0	0
	2009-2018	2	2	1	1	2	2	10
City Corporations	1982-1993	2	2	0	1	0	0	5
	1994-2018	2	2	0	1	2	2	9
Chittagong Hill Tracts Regional Council	1999-2018	2	0	0	1	1	1	5

		Law making						Executive control		Fiscal control		Borrowing control		Constitutional reform		Shared rule
		L1	L2	L3	L4	L5	L6	M	B	M	B	M	B	M	B	
Divisions, Districts, Subdistricts, city corporations	1971-2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chittagong Hill Tracts Districts	1989-2018	0	0	0	.0	.5	0	0	0	0	0	0	0	0	0	.5
Chittagong Hill Tracts Regional Council	1999-2006	0	0	0	.0	.5	0	0	0	0	0	0	0	0	0	.5
	2007-2018	0	0	0	0	.5	0	0	0	0	0	0	0	0	0	.5

National legislature has: L1=regional representation; L2=regional government representation; L3=majority regional representation; L4=extensive authority; L5=bilateral regional consultation; L6=veto for individual region. Total for shared rule is either multilateral (M) or bilateral (B).

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