

CARE Bangladesh is implementing the Journey for Advancement in Transparency, Representation and Accountability (JATRA) project. The project aims to strengthen the Union Parishads' (Lowest tier of local government divided into 9 wards) public finance management systems so that they are more transparent and aligned with the Local Government Act 2009. The project endeavors to ensure active participation of the community leaders, especially women, in key decision making spaces and bodies. Moreover, JATRA strives to allow the wider community to play an active role in social accountability mechanisms to ensure inclusive democratic processes, equal access to quality services and access to accurate information at all levels of Union Parishad.

JOURNEY FOR ADVANCEMENT IN TRANSPARENCY, REPRESENTATION AND ACCOUNTABILITY (JATRA)



Findings from Community Score Card Exercise on LGSP II Block Grant Utilization by Union Parishads

Through the Local Government Support Program II (LGSP-II), UPs are provided direct block grants in two subcomponents: the basic block grant (BBG), and the performance-based block grant (PBG). These fiscal transfers enable UPs to execute their assigned expenditure mandate as per the 2009 UP Act, with full discretion in deciding their spending priorities through a participatory process. Under LGSP II, the UPs are given indicative sectors within which projects are eligible for funding from the block grants, including transportation, water supply, health, education, sanitation and waste management, agriculture and markets, natural resource management, and human resource management. Within these funds, there is also a 30% earmark for the implementation of schemes prioritized by women.

UPs are held accountable for their block grant usage through a number of accountability measures such as independent audits and disclosure requirements. The BBG is delivered to UPs in two steps, (25% automatically to all UPs as a flat amount, and 75% to eligible UPs that comply with a set of minimum conditions that include audit

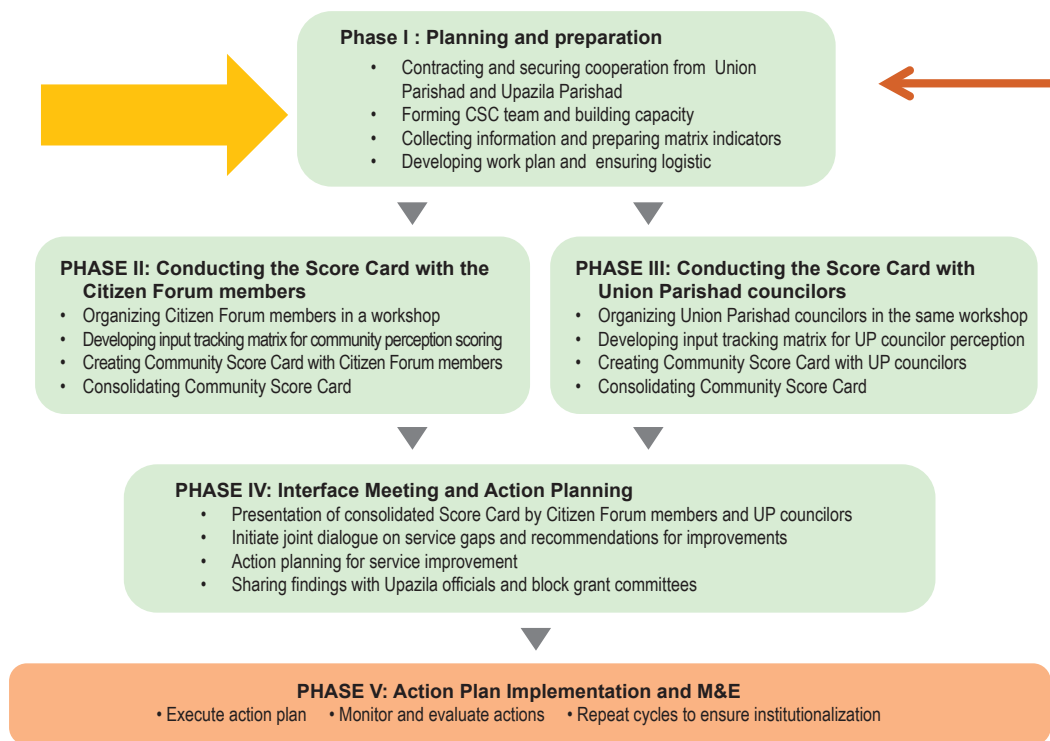
clearance, evidence of participatory planning and open budgeting, and timely submission of biannual progress reports). The PBG is provided to the top 75% of UPs on a graded scale, based on key performance dimensions like tax revenue enhancement, enhanced peoples' participation, transparency and accountability, planning and budgeting, reporting, and village court functioning. Some of these dimensions have been incorporated into CARE's participatory UP evaluation process, as used in JATRA.

In order to better understand the perception of citizens on the use of these grants, JATRA has utilised the Community Score Card (CSC) approach, a participatory accountability process that measures the satisfaction of the community, while also involving them in planning for improvement. The CSC is a tool that brings together community members, service providers, and local government to identify service utilization and provision challenges, to mutually generate solutions, and work in partnership to implement and track the effectiveness of those solutions in an ongoing process of improvement.

Objectives:

- To support transparency, effective use, and extended social return for LGSP block grants;
- To further participatory accountability processes with communities, including the value of shared responsibility for local development among communities and local governments;
- To foster constructive relationships between communities (especially marginalized parts of communities) and local governments, in hopes of supporting this kind of relationship in other local planning, development, and justice processes at community level;

Methodology: A Community Score Card team is formed by Citizen Forum members in a given Union Parishad. The team includes 9-12 members covering all wards of that Union. The team has an equal number of male and female members. The following process was adopted for CSC implementation in JATRA.



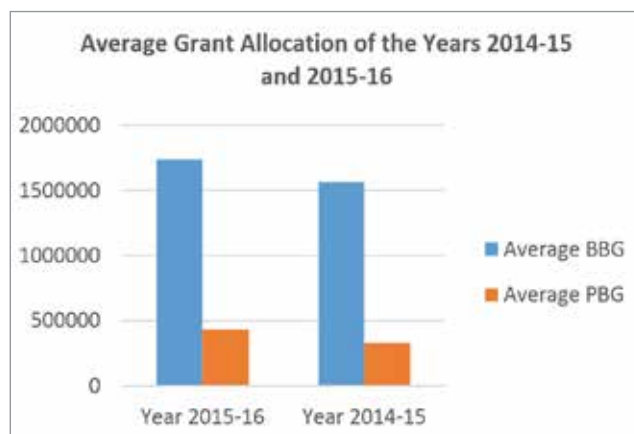
Indicator Matrix: The indicators were set up through discussions with UP councillors, chairmen and Citizen Forum members, and finalized with the below indicators:

1. Eligibility of LGSP BBG and PBG expenditure
2. Priority issues identified through public Ward Shava meetings
3. Minimum conditions met to obtain the BBG of LGSP (clean audits, improved quality and inclusiveness of plans and budgets, and enhanced reporting arrangements)
4. Satisfaction level of community on quality of work
5. Satisfaction with the distribution of grant funds across sectors
6. Conditions met to obtain the Performance Block Grant
7. Satisfaction with the use of the earmark for women's priorities

Key Findings from the CSCs

A total of 30 Community Score Card exercises were conducted in 15 Union Parishads of JATRA operating unions (in Nilphamari and

Gaibandha districts) over the grant allocation years of 2014-15 and 2015-16. The average values of BBG and PBG were BDT 1,739,464 and BDT 434,192 in year 2015-16, and BDT 1,564,899 and BDT 329,692 in year 2016-17.



Eligibility of LGSP BBG and PBG Expenditure

An average of 19 and 17 schemes (projects) were paid for by the BBG and PBG in each Union in year 2015-16 and year 2014-15 respectively. The CSCs showed that most of the grants were used for eligible projects. However, in the expenditure guidelines for LGSP grants, it is stated that the grants cannot be used for religious institutions. But in the CSC exercises, it was found that multimedia equipment and laptops were delivered to two Madrassas in 2014-15 and to one Madrasa in 2015-16.



Examining LGSP documents in CSC session

Priority Issues Identified through Public Ward Shava Meetings

The CSCs revealed that most of the schemes implemented were actually raised from Ward Shavas, but some of did not. For example, equipment for Union Parishad Digital Centres (like photo copiers, laminating machines, video cameras, colour printers, generators, tables and chairs, hand mikes, and multimedia projectors). Some similar expenditures delivered to schools were also not prioritised at Ward Shavas, but were still eligible expenditures, from sectoral perspective. The number of schemes that were not prioritised at Ward Shavas were 9 in year 2014-15 and 5 in year 2015-16.



Marking Score in CSC session in Kashirambelpukur UP

Minimum Conditions Met to Obtain the BBG of LGSP

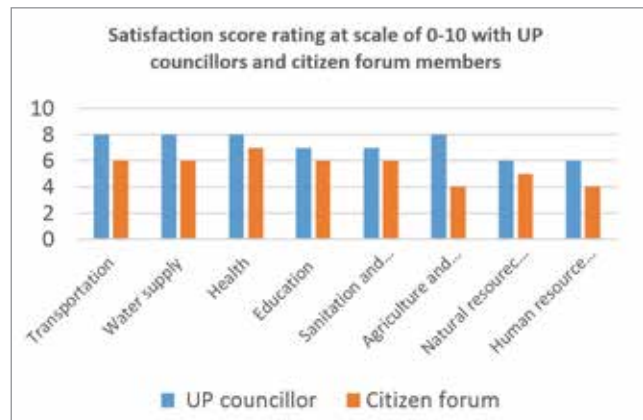
Consistent with LGSP project design, all the UPs obtained the 25% flat BBG allocation, along with the 75% remaining, tied to meeting minimum conditions in both in years 2014-15 and year 2015-16. The minimum conditions were clean audits, evidence of participatory planning and budgeting, and timely submission of six-monthly reports. Here, JATRA's most relevant support related to the facilitation of participatory poverty mapping and participatory planning (completed for all JATRA unions in 2014).



Saidur Rahman Sarkar, chairman of Bothlagari, responding to citizen in CSE session

Satisfaction Level of Community on Quality of Work

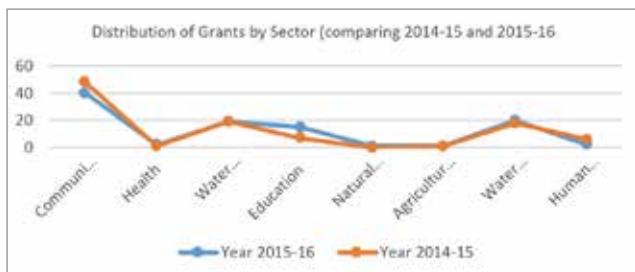
The satisfaction related to each sector allocation was measured on a 0-10 scale, with lower number indicating low satisfaction. The satisfaction was measured separately with UP councillors and Citizen Forum members. The graph shows the satisfaction on quality of schemes and social benefit for citizens, organised by sector. As is clear from the graph, satisfaction is higher for UP councillors and lower



for citizens is all sectors. One reason for this may be that the councillors tend to look at the schemes based on the degree to which they have met the requirements of LGSP, (how they have met audit criteria). On the other hand, the citizens/users tended to take the perspective of the overall social benefit, quality of work, design and budget, when evaluating the schemes. In order to increase the satisfaction of both citizens and councillors, recommendations from the CSC processes included greater consideration of design, doing design via participatory processes with communities, ensuring adequate budget allocation, improving work quality, strengthening monitoring from the community, greater seasonal consideration for construction, especially to avoid the rainy season, greater transparency around construction tendering (to avoid nepotism), and correct certification of completion (for example, avoiding fake names, discovered in some cases).

Satisfaction with the Distribution of Grant Funds across Sectors

The analysis of CSCs on LGSP II grant use for the fiscal year 2015-16 in JATRA operating UPs, revealed that 40% of the total value of all grants were used in transportation development, 19% in water supply development, 20% in sanitation and waste management, 15% in



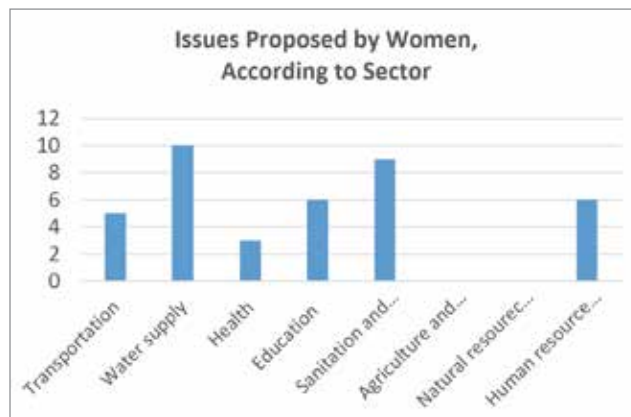
education, 2% in human resource development, 2% in health, and 1% in agriculture and market development. By comparison, in year 2014-15, 48% of the grants were used in transportation development, 19% in water supply development, 18% in sanitation and waste management, 7% in education, 6% in human resource development, 1% in health, and 1% in agriculture and market development. One of the reasons for a relative imbalance in sectoral investments appeared to relate to both the UP councilors and community participants being unaware of the full range of eligible options. Although JATRA worked to raise awareness, the 2015-16 CSC process was conducted before the main awareness-raising opportunities, so could not capture any change in awareness of the LGSP options.

Conditions Met to Obtain the Performance Block Grant

The key performance dimensions for the PBG are tax revenue enhancement, enhanced peoples' participation, transparency and accountability, planning and budgeting, reporting, and village court functioning. On average, a total of 430 people participated (12% of total voters) in each Ward Shava in 2015-16, as compared with an average of 383 (10.3% of total voters) in 2015-16. All 15 Union Parishads prepared six monthly financial reports (as compared to 14 UPs in 2014 – 15) and 13 UPs disclosed key decisions in public noticeboards (compared with only 2 UPs in 2014 – 15). A further analysis of CSC results revealed that 9 UPs had done tax assessments during the fiscal year 2015-16 according, but 14 UPs had collected tax. In comparison, in 2014-15, six unions did annual tax assessments and only 3 collected tax. With the overall performance as stated above, in 2015-16, 13 UPs obtained the performance grant (whereas in 2014-15, 9 UPs received it).

Satisfaction with the Use of the Earmark for Women's Priorities

In the LGSP II program, 30% of BBGs and PBGs were earmarked for the implementation of schemes to be prioritized by women. From the CSC exercises, issues that were proposed by women from the Unions were analysed (as on the graph). Sectors in which women proposed priorities were in water supply and sanitation and waste management, followed by in human resource development, education and transportation. No issues came from women in any Union related to agriculture and markets and natural resource management. The



monitoring data reveals that, on average 16 issues came from each ward, of which 25% were from women. The Community Score Card validates that issues raised by women are getting approved and implemented by UPs.

Recommendations:

- As Madrassas are religious education institutions, it should be clear within the LGSP program for the rules of eligibility (at present, community members and UP councilors think that supporting them with equipment is eligible).
- Some of the schemes (particularly IT equipment purchases) did not come from the people via Ward Shavas, and were instead unilaterally decided upon by UP councilors. This approach should be monitored and discouraged by LGSP, and projects should be selected only via public discussions at Ward Shavas.
- The satisfaction levels related to LGSP-funded schemes are different between UP councilors and citizens. LGSP should work to close this gap, by giving priority to citizen views and encouraging UP councilors to better understand them.
- The options for sectoral allocations should be thoroughly shared and explained with all UP councilors and citizens (especially to women, who appear to have less information).

Challenges:

- Access to information on each scheme is a challenge. The full details of the schemes should be given to CSC teams before the exercise, so that they have time to inform themselves and examine the details in the field.
- Coordination with Citizen Forum members and UP councilors is a challenge. Especially important is to motivate the UP chairman, convincing him/her to own the process and encouraged UP councilors to support it.



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