procedure of grant distribution and projects remaining half-finished due to shortage of funds.

The hindering factors towards the successful performance of the country's pourashavas are illustrated in the following categories:

Weak capacity of general management: There is evidence that the administrative capacities of the urban local governments are very poor. It is often noticed that the chairman and the commissioners are sometimes ignorant of the basic and laws, rules, and regulations. An ADB financed Secondary Towns Infrastructure Development Project revealed that pourashavas are often characterised by very low-level competence and aptitude of the staff.

Until a recently promulgated circular, there were no job descriptions of pourashava staff except for the chief executive officer and medical officer. The present level of staff training, managerial training and auditing and accounting capacity of the staff are minimal. In many cases it has been found that the staff has no minimum knowledge or skills in general management, even at the basic level of filing important memos and circulars.

Pourashava executives report that in very few cases has the National Institute of Local Government or local government division taken initiatives for skill and capacity development of the staff. It is noted that the salary and allowances of locally elected officials are also very low.

Pourashava members are also largely ineffective in addressing various local needs, coordinating development initiatives by GO/NGOs, restoring law and order and representing the local interests to higher forums.

Ineffective statutory and development function: Pourashavas carry out their prescribed functions under the administrative control and direction of the Ministry of Local Government, Rural Development and Cooperatives. As such, much time is spent in receiving approvals from the ministry for annual budgets, development projects, recruitment of staff, etc.

There should, by law, be separate standing committees to deal with health, education, water and sanitation, social security, women and children affairs, infrastructure, legal and financial areas of pourashava operations. However, these committees rarely exist in reality. In one of the northern district pourashavas, nine standing committees were found on paper but not in action.

There should by law be separate standing committees to deal with health, education, water and sanitation, social security, women and children affairs, infrastructure.

Understandably, this weakens and limits the service delivery capacity of pourashavas. Committees that are operational are often formed and work without following the guidelines they are supposed to follow.

Poor participation, transparency & accountability: Lack of transparency, mismanagement, corruption, and inefficiency in financial management by pourashavas further marginalises the poor and disadvantaged. Similarly, the budget preparation system of pourashavas, being completely outdated, is non-transparent and full of loopholes. The basic statistical methods and patterns are not understood for forecasting future income and expenditure. Neither the ward commissioner nor the general public is consulted in the budget's preparatory stage. Rather, the pourashava members take into consideration some favoured projects and the interests of powerful lobbying groups.

The general population is not aware of the roles and responsibilities of their pourashavas. Schemes implemented by pourashavas are never selected by involving the community. But participation and transparency are not only absent in the context of the community but also within the pourashava bodies themselves. In most cases, the chairman is the only person who makes decisions, and usually does so without sufficient involvement of the other members.

However, the situation is slightly better in the case of donor and NGO funded development projects where, in order to meet the funding conditions, pourashavas must maintain a higher level of transparency and people's participation at all stages of implementation.

Weak resource mobilisation status and financial management: The weak foundation in terms of human resources, materials and finance of the municipalities is one of the main reasons for non-performance of the pourashava. One of the important consequences of low tax revenue is the institutional weakness of tax administration in the pourashavas. In addition, there is a lack of basic skills in tax administration at the municipal level.

A study conducted on 26 pourashavas and 4 city corporations