LOCAL PUBLIC SECTOR INSTITUTIONAL COUNTRY PROFILE: GENERAL COUNTRY INFORMATION

C1	Basic Country Information	
C1.1	Country Name:	Bangladesh
C1.2	Information/Data for Year:	2010-2011
C1.3	Budget Year (Central Government Budget):	Jul-Jun
C1.4	Local Government Budget Year same?	Yes
C1.5	Currency Name:	Taka
C1.6	Currency Unit (used in budget tables for this survey):	Millions
C1.7	Exchange Rate (US\$ 1 = X Local Currency)	69.2
C1.8	Gross Domestic Product	7,874,950
C1.9	Total National Population	148,692,000
C1.10	Population density (people per square kilometers)	1,033.00
C1.11	Percent Urban Population	28%
C2	Central Public Sector Information	
C2.1	Administrative tradition	British
C2.2	System of government	Parliamentary
C2.3	Competitive elections at national level?	Yes
C2.4	Parliament structure	Unicameral
C2.5	Election of parliament (general assembly / lower house)	Single-Member Constituency (FF
C2.6	Election of parliament (upper house), if any	
C3	Framework guiding local public sector and intergovernmental re	lations
C3.1	Intergovernmental political structure?	Unitary
C3.2	Is the LPS structure uniform across urban and rural areas?	No
C3.3	Are there (other) asymmetries in the structure of the LPS?	No
C3.4	Recognition of principles of autonomy and subsidiarity?	No
C3.5	Clear and consistent assignment of the powers?	No
C3.6	Formal mechanism for intergovernmental coordination?	No
C3.7	Experience with regular local elections?	
C3.8	Timing of central and local elections coincide?	No
C3.9	Recent or ongoing decentralization reforms?	Yes
C4	Name/year of the main law(s) guiding structure and finances of	the local public sector
C4.1	Upazila Parishad (Amended) Act, 2011	
C4.2	Local Government (Union Parishad) Act, 2009	
C4.3	Local Government (Paurashava) (Amended) Act, 2010	

LOCAL PUBLIC SECTOR ORGANIZATIONAL / GOVERNANCE PROFILE: ORGANIZATIONAL STRUCTURE OF THE PUBLIC SECTOR

		(a) Main Struct	ture	(b) Alternate Str	ucture
S1	First administrative-territorial level/tier				
S1.1	Name of regional level/tier	Divisions			
S1.2	Name of regional level/tier (in English)	Divisions			
S1.3	Number of jurisdictions at this level:		6		
S1.4	Complete national coverage?	Yes			
S2	Second administrative-territorial level/tier				
S2.1	Name of local level/tier	Zila			
S2.2	Name of local level/tier (in English)	Districts			
S2.3	Number of jurisdictions at this level:		64		
S2.4	Complete coverage of higher level?	Yes			
S3	Third administrative-territorial level/tier				
S3.1	Name of local level/tier	Upazila		City Corporations	
S3.2	Name of local level/tier (in English)	Sub-Districts		, ,	
S3.3	Number of jurisdictions at this level:		489		
S3.4	Complete coverage of higher level?	Yes (a+b)		Yes (a+b)	
S4	Fourth administrative-territorial level/tier				
S4.1	Name of alternate level/tier	Union Parishads		Pourashavas	
S4.2	Name of alternate level/tier (in English)	Union Councils		Municipalities	
S4.3	Number of jurisdictions at this level:		4498	·	310
S4.4	Complete coverage of higher level?	Yes (a+b)		Yes (a+b)	
S5	Fifth administrative-territorial level/tier				
S5.1	Name of alternate level/tier	Gram			
S5.2	Name of alternate level/tier (in English)	Village			
S5.3	Number of jurisdictions at this level:	· ·	83000		
S5.4	Complete coverage of higher level?	No			
S6	Sixth administrative-territorial level/tier				
S6.1	Name of alternate level/tier				
S6.2	Name of alternate level/tier (in English)				
\$6.3	Number of jurisdictions at this level:				
S6.4	Complete coverage of higher level?				

LOCAL PUBLIC SECTOR ORGANIZATIONAL / GOVERNANCE PROFILE: GOVERNANCE STRUCTURE OF THE PUBLIC SECTOR

	Bangladesh 2010-2011	LPS Level/Type 1 Zila	LPS Level/Type 2 Upazila	LPS Level/Type 3 Union Parishads	LPS Level/Type 4 Muni & City Corp
G1	Main institutional features of local entities				
G1.1	Name of the local entity level/type	Zila	Upazila	Union Parishads	Muni & City Corp
G1.1a	Are local entities at this level/type institutional units?	No	No	Yes	Yes
G1.2	Are local entities at this level/type (semi-)autonomous corporate bodies?	No	No	Yes	Yes
G1.3	Do local entities at this level/type engage in governance functions?	Yes	Yes	Yes	Yes
G1.4	Do local entities at this level/type have their own political leadership?	No	No	Yes	Yes
G1.5	Do local entities at this level/type prepare/adopt/manage their own budgets?	No	No	Yes	Yes
G1.6	Are local entities entitled to own assets and raise funds in own name?	No	No	Yes	Yes
G1.7	Are local entities able to incur liabilities by borrowing on their own account?	No	No	No	Yes
G1.8	Are local entities able to appoint their own officers?	No	No	Yes	Yes
G1.9	Are local entities able to employ, hire/fire/promote their own staff?	No	No	Yes	Yes
G1.10	Are local entities budgetary units or sub-units of the higher-level government?	No	No		
G1.11	If (G1.10) yes, are local departments organized sectorally or territorially?				
G1.12	If (G1.10) no, are local entities non-budgetary sub-units of the higher level?	Yes	Yes		
G2	Governance of local entities				
G2.1	If (G1.4) yes, is the local political leadership (at least in part) locally elected?	No	No	Yes	Yes
G2.2	If (G2.1) yes, have elections been held in the past seven years?			Yes	Yes
G2.3	Does the local political leadership include elected local councils ?	No	No	Yes	Yes
G2.4	If (G2.3) no, is there a local advisory / supervisory council?	No	Yes		
G2.5	Does the local governance structure include (in)directly elected executive?	No	No	Yes	Yes

LOCAL PUBLIC SECTOR INSTITUTIONAL COUNTRY PROFILE: FUNCTIONS & PUBLIC SERVICE DELIVERY RESPONSIBILITIES

	Bangladesh 2010-2011	Central Government	LPS Level/Type 1 Zila	LPS Level/Type 2 Upazila	LPS Level/Type 3 UPs & ULBs	LPS Level/Type 4
F1	Responsibility for performing functions and delivering public services					
	General Public Services (701)					
F1.1	Civil administration*				Main	
	Public Order and Safety (703)					
F1.2	Police Services (7031)	Main		Shared		***
F1.3	Fire protection (7032)		***		Main	
	Economic Affairs (704)					
1.4	Agricultural extension services*			Main		
1.5	Irrigation*		***	Main		
1.6	Livestock promotion*			Main		
1.7	Development and operation of markets *		***		Main	
1.8	Roads and infrastructure *	Shared		Shared	Limited	
1.9	Traffic and urban transportation *		***		Main	
1.10	Local economic development *				Main	
	Environmental Protection (705)					
1.11	Waste management (7051)				Main	
1.12	Waste water management (7052)				Main	
1.13	Protection of biodiversity and landscape (7054)					
	Housing and Community Amenities (706)					
1.14	Housing development (7061)	***		***		
1.15	Community development (7062)			Main		
1.16	Water supply (7063)				Main	
1.17	Street lighting (7064)				Main	
	Health (707)					
1.18	Public health and outpatient services (7072,7074)			Shared		
1.19	Hospital services (7073)			Shared		
	Recreation, culture, and religion (708)			5.12.752		
1.20	Recreation and sporting services (7081) – includes parks					
1.21	Cultural, religious and other community services (7082, 7084)					
	Education (709)					
1.22	Pre-primary Education (70911)			Main		
1.23	Primary Education (70912)			Main		
1.24	Secondary Education (7092)			Main	•••	
1.25	Vocational (postsecondary, nontertiary) Education (7093)					
1.26	Tertiary Education (7094)	 Main			•••	•••
1.20	Social Protection (710)	IVIGIII				
1.27	Social Protection (710)					
1.2/	Social Protection (710)				•••	

A1	Authority to regulate and plan physical space			
A1.1	Land use planning and zoning	 	 Main	
A1.2	Land assignment, acquisition and transfer	 ***	 	
A1.3	Land conservancy; environmental protection	 ***	 	
A1.4	Building and construction regulation; building permits	 	 	
A1.5	Traffic and parking	 ***	 	
A1.6	Local tourism promotion; regulation of hotels and guest houses	 	 	
A1.7	Billboards and the display of advertisements in public places	 ***	 	
A1.8	Cemeteries, funeral parlors and crematoria	 	 	
A1.9	Regulation of local markets and street vendors	 ***	 	
A1.10	Regulation of local businesses	 	 	

LOCAL PUBLIC SECTOR FISCAL PROFILE: PUBLIC SECTOR EXPENDITURES

	Bangladesh 2010-2011	Central Public Sector	Direct / Delegated Central Expend.	LPS Level/Type 1 Zila	LPS Level/Type 2 Upazila	LPS Level/Type 3 Union Parishads	LPS Level/Type 4 Muni & City Corp	Total Public Sector
	Total Expenditures (by Functional Classification)							
E701	General public services (701)	770,946	0	0	0	3,300	30,000	804,246.3
E702	Defense (702)	114,528	0	0	0	0	0	114,527.7
E703	Public order and safety (703)	50,239	6,665	14,523	38	0	6,555	78,019.5
E704	Economic affairs (704 excl 7042)	264,320	39,045	7,028	2,763	18,783	0	331,939.6
E7042	Agriculture, forestry, fishing & hunting (7042)	66,979	16,584	471	8,319	0	0	92,353.1
E705	Environmental protection (705)	9,829	0	1,471	0	0	0	11,299.8
E706	Housing and community amenities (706 excl 7063)	18,919	0	0	0	0	0	18,918.5
E7063	Water supply (7063)	937	20,401	0	0	0	0	21,338.3
E707	Health (707)	24,068	24,011	3,715	24,573	0	0	76,366.6
E708	Recreation, culture, and religion (708)	11,604	0	0	0	0	0	11,603.9
E709	Education (709 excl 7091, 7092)	26,483	20,107	0	59,434	0	0	106,023.7
E7092	Pre-primary, primary and secondary education (7091, 7092)	34,415	13,993	0	31,635	0	0	80,043.4
E710	Social Protection (710)	34,691	94,061	1,202	1,896	0	0	131,849.8
	Total	1,427,956.4	234,867.4	28,408.7	128,659.1	22,083.1	36,555.4	1,878,530.2
	Total Expenditures (by Economic Classification)							
E21	Compensation of employees (21)							0.0
E22	Use of goods and services (22)							0.0
E23	Consumption of fixed capital (23)							0.0
E24	Interest (24)							0.0
E25	Subsidies (25)							0.0
E26	Grants (26)							0.0
E263	Grants to other general government units							0.0
E27	Social benefits (27)							0.0
E28	Other expense (28)							0.0
-10	Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0

LOCAL PUBLIC SECTOR FISCAL PROFILE: PUBLIC SECTOR REVENUES (INCLUDING TRANSFERS AND BORROWING)

	Bangladesh	Central	LPS Level/Type 1	LPS Level/Type 2	LPS Level/Type 3	LPS Level/Type 4	Total
	2010-2011	Public Sector	Zila	Upazila	Union Parishads	Muni & City Corp	Public Sector
	Revenues						
R111	Taxes on income (111)						0.0
R112	Taxes on payroll and work force (112)						0.0
R113	Taxes on property (113)						0.
R114	Taxes on goods and services (114)						0.
R115	Taxes on international trade and transactions (115)						0.0
R116	Other taxes (116)						0.0
R12	Social Contributions (12)						0.0
R131	Grants from foreign govt and intl org (131, 132)						0.0
R133	Grants from other general govt units (133)						0.0
R14	Other [non-tax] revenue (14)						0.0
	Total Revenues	0.0	0.0	0.0	0.0	0.0	0.0
	Intergovernmental Fiscal Transfers General Transfers						
R1331A	-						0.1 0.1
R1331A R1331B	General Transfers General Purpose Grants (incl General Revenue Sharing)						0. 0.
	General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers						0. 0. 0.
R1331B	General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants						0. 0. 0.
R1331B R1331C	General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants Conditional non-wage recurrent grants						0.0
R1331B R1331C	General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants Conditional non-wage recurrent grants Other conditional recurrent grants						0.0 0.0 0.0 0.0
R1331B R1331C R1331D	General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants Conditional non-wage recurrent grants Other conditional recurrent grants Conditional Capital Transfers						0. 0. 0. 0. 0.
R1331B R1331C R1331D	General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants Conditional non-wage recurrent grants Other conditional recurrent grants Conditional Capital Transfers Conditional capital grants	0.0	0.0	0.0	0.0	0.0	0. 0. 0. 0. 0. 0.
R1331B R1331C R1331D	General Transfers General Purpose Grants (incl General Revenue Sharing) Conditional Recurrent Transfers Conditional wage grants Conditional non-wage recurrent grants Other conditional recurrent grants Conditional Capital Transfers Conditional capital grants Cross-sectoral capital grants	0.0	0.0	0.0	0.0	0.0	0.0 0.0 0.0 0.0 0.0

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: POLITICAL ASPECTS OF THE LOCAL PUBLIC SECTOR

	Bangladesh 2010-2011	LPS Level/Type 1 Zila	LPS Level/Type 2 Upazila	LPS Level/Type 3 Union Parishads	LPS Level/Type 4 Muni & City Corp
P1	Local and intergovernmental political power structures				
P1.1	What is the local power structure?			Strong executive	Strong executive
P1.2	Does the local executive have veto power over council decisions?				
P1.3	Can council remove local executive by no-confidence vote?				
P1.4	Do local decisions require higher-level (central) confirmation?				
P1.5	Can higher-level remove local officials without judicial intervention?				
P1.6	Can local jurisdictions use legal system against higher-level government?				
P2	Structure and quality of local electoral systems				
P2.1	How are local councilors elected?		Direct/FPP (majority)	Direct/FPP (majority)	Direct/FPP (majority)
P2.2	For what term are local councils elected (years)?		5	5	, (,, ,
P2.3	What is the level of citizen participation in local elections?				
P2.4	How are local (political) executives elected?		Direct/FPP (majority)	Direct/FPP (majority)	Direct/FPP (majority)
P2.5	For what term are local (political) executives elected (years)?		5	5	, (,,,
P2.6	Are local council elections party-based?		Yes	Yes	Yes
P2.7	Are there electoral guotas for women and/or minority candidates?		Yes	Yes	Yes
P2.8	Do recall provisions exist for local elected officials?				
P2.9	Are there term limits for locally elected officials?				
Р3	Nature of political party systems				
P3.1	Can multiple parties run in elections?		Yes	Yes	Yes
P3.2	Can only national parties run in local elections?			itic No, registered local pol	
P3.3	How are party candidates for local council elections selected?				
P3.4	Are there established rules for local party financing?				
P3.5	Does the ruling national party have a dominant position in local elections?		No	No	No
P4	Local participation and accountability				
P4.1	Are all executive or council meetings (required to be) open to the public?	***	No	Yes	Yes
P4.2	Are local records and documents (required to be) available to the public?		No	Yes	Yes
P4.3	Is the jurisdiction (required to) engage in a participatory planning process?		No	Yes	Yes
P4.4	Are alternative participatory mechanisms used, such as referendums?	•••	No	No	No

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: ADMINISTRATIVE ASPECTS OF THE LOCAL PUBLIC SECTOR

	Bangladesh	LPS Level/Type 1	LPS Level/Type 2	LPS Level/Type 3	LPS Level/Type 4
	2010-2011	Zila	Upazila	Union Parishads	Muni & City Corp
A2.1	Local public financial management				
A2.1a	Local entity controls and manages own finances in own bank account(s)			Yes	Yes
A2.1b	Standardized local Chart of Account / local budget format?				
A2.1c	Computerized financial management systems widely used?			No	No
A2.1d	Internal auditor / controller approval required for local transactions?				
A2.1e	External or higher-level approval required for transactions?			No	No
A2.1f	Requirement for public budget transparency during execution?				
A2.1g	Regular oversight over finances by local council (committee)?				
A2.1h	Regular administrative oversight over financial management by higher level?				
A2.1i	Local bodies required to make their budget accounts public?				
A2.1j	Timely ex-post external audit of final accounts takes place			Yes	
A2.1k	Audit of local accounts performed by higher-level audit institution?			Partial	
A2.1l	Accounts reviewed by parliamentary accounts committee?			No	
A2.2	Local procurement				
A2.2a	Authority to procure capital infrastructure / supplies?			Yes	Yes
A2.2b	Authority to engage in lease / concessions / mgmt contracts?			Partial	Partial
A2.2c	Is there a local procurement threshold / ceiling?				
A2.2d	Follows international competitive bidding standards?				
A2.2e	Legal requirement to make procurement information public?				
А3	Local human resource administration				
A3.1	Nature of the legal framework for local sector staff	National civil service	National civil service		
A3.2	CAO, department heads and senior staff are locally appointed	No	No	No	No
A3.3	Wages paid/disbursed by local officials / from local treasury	No	No	Yes	Yes
A3.4	Determine staff numbers/type by department (establishment control)	No	No	Partial	Partial
A3.5	Authority to set wage rates?	No	No	No	No
A3.6	Authority to set local incentives, bonuses, top-ups?	No	No	No	No
A3.7	Authority to recruit/hire?	Partial	Partial	Partial	Partial
A3.8	Higher levels recruit/hire/transfer on jurisdiction behalf?	Yes	Yes	Yes	Yes
A3.9	Authority to dismiss staff (underperforming / surplus staff)	Partial	No	Partial	Partial
A4	Local public service delivery				
A4.1	Formal service delivery standards exist to guide local service delivery?		No	No	No
A4.1 A4.2	Effective vertical coordination on (sectoral) public service delivery?		No	No	No
A4.2 A4.3	Are there formal mechanisms for horizontal inter-jurisdictional cooperation?	***	No	No	No
A4.4	Do SDUs have a degree of administrative or managerial discretion?		No	No	No
A4.4 A4.5	Do SDUs have their own public oversight mechanism?			INU	
A4.J	DO DOOS Have their Own public oversight mechanism:			***	

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: FISCAL ASPECTS OF THE LOCAL PUBLIC SECTOR

	Bangladesh 2010-2011	LPS Level/Type 1 Zila	LPS Level/Type 2 Upazila	LPS Level/Type 3 Union Parishads	LPS Level/Type 4 Muni & City Corp
			.,		, , , , , ,
F2	Nature of revenue assignment and subnational revenue administration			V	V
F2.1	Local entity collects revenues? Local revenues retained in own accounts?			Yes	Yes Yes
F2.2				Yes	
F2.3	Revenue assignment is 'closed-list'	•••		Yes	Yes
F2.4	Local authority to establish own tax instruments	•••		No	No
F2.5	Local authority to establish own non-tax instruments	•••		No	No
F2.6	Local control over tax rate				
F2.6a	Taxes on income (111)				
F2.6b	Taxes on property (113)			Mixed/Partial	Mixed/Partial
F2.6c	Taxes on goods and services (114)				
F2.6d	Administrative fees (1422)			Mixed/Partial	Mixed/Partial
F2.7	Local control over tax base				
F2.7a	Taxes on income (111)				
F2.7b	Taxes on property (113)				
F2.7c	Taxes on goods and services (114)				
F2.7d	Administrative fees (1422)			Mixed/Partial	Mixed/Partial
F2 4	hat a second of the second of				
F3.1	Intergovernmental fiscal transfers: ruled-based vertical allocation of resources?				
F3.1a	General Purpose Grants or General Revenue Sharing	•••			
F3.1b	Conditional wage grants	•••			
F3.1c	Conditional non-wage recurrent grants	···			
F3.1d	Other conditional recurrent grants	···			
F3.1e	Conditional capital grants	•••			
F3.1f	Cross-sectoral capital grants	•••		•••	
F3.2	Intergovernmental fiscal transfers: formula-based horizontal allocation of resources?				
F3.2a	General Purpose Grants or General Revenue Sharing				
F3.2b	Conditional wage grants				
F3.2c	Conditional non-wage recurrent grants				
F3.2d	Other conditional recurrent grants				
F3.2e	Conditional capital grants				
F3.2f	Cross-sectoral capital grants				
	. •				
F3.3	Intergovernmental fiscal transfers: timeliness and completeness				
F3.3a	Transfers are provided in a complete, timely and consistent manner				

F4	Subnational borrowing and debt		
F4.1	Authority to borrow without higher-level approval?	 	
F4.2	If F4.2 no, authority to borrow with higher-level approval?	 	
F4.3	Local borrowing takes place extensively (more than one-third of LGs)?	 	
F4.4	Subnational government bond issuance allowed/practiced?	 	
F4.5	Higher-level constraints on borrowing (limits on size or use of resources)?	 	
F4.6	Specific electoral or local accountability constraints on borrowing?	 	
F4.7	Local borrowing institution exists?	 	
F4.8	Vertical coordination on borrowing / fiscal rules?	 	

LOCAL PUBLIC SECTOR COUNTRY PROFILE: PROFILE COMPLETION INFORMATION

Z1	Completion of Country Profile		
Z1.1	Name of researcher completing Country Profile	Jihyun Chung / Gohar Sargsyan	
Z1.2a	Name of peer reviewer(s) / country expert(s)	Jamie Boex	
Z1.2b			
Z1.2c			
Z1.3	Country Profile submitted to LPSI Secretariat for review?	Yes	
Z1.4	Date Country Profile completed		10-Aug-12
Z2.1	Data / reference sources used for Fiscal Profile:		
Z2.1a	http://www.mof.gov.bd/en/index.php?option=com content&vie	w=article&id=179&Itemid=1	
Z2.1b	Fox and Menon (2008)		
Z2.1c	` '		
70.0			
Z2.2	Reference sources used for Institutional Profile:		
Z2.2a	Various (see Country Notes)		
Z2.2b			
Z2.2c			
Z2.2d			
Z3	General Country Profile complete?		
Z3.1	General Country Information complete?	Yes	
Z3.2	Organizational Structure complete?	Yes	
Z3.3	Governance Structure complete?	Yes	
Z3.4	Functional Profile complete?	Yes	
	Fiscal Profile complete?		
Z3.5	Expenditure Profile complete?	Yes	
Z3.6	Revenue Profile complete?	No	
	Institutional Profile complete?		
Z3.7	Political Institutional Profile complete?	Yes	
Z3.8	Administrative Institutional Profile complete?	Yes	
Z3.9	Fiscal Institutional Profile complete?	Yes	
Z.4	Coverage of the LPS Fiscal Profile		

Z4.1	Fiscal profile covers devolved finances?	Yes
Z4.2	Fiscal profile covers deconcentrated finances?	Yes
Z4.3	Fiscal profile covers central direct/delegated finances?	Yes
Z 5	Fiscal Profile: Availability and quality of public finance data	
Z5.1	IMF GFS data available for central government?	Yes
Z5.2	IMF GFS data available for state government level?	
Z5.3	IMF GFS data available for local government level?	No
Z5.4	Detail of deconcentrated exp (if any) in public budget?	No
Z5.5	Detail of devolved exp (if any) in national budget?	No
Z5.6	Capital expenditures reflect spending or UCC?	Spending
Z5.7	Capital expenditures include non-capital development?	
Z5.8	Nature of central budget data	Budgetary Account
Z5.9	Budget estimates or actual expenditures?	Budget estimates
Z5.10	Local expenditures: reported data or estimated?	Mixed or Other
Z5.11	Local own revenues: reported data or estimated?	Estimated data