



Performance Improvement Strategy of Bangladesh Parjatan Corporation

2025-29

**Monitoring Cell
Finance Division
Ministry of Finance**

PERFORMANCE IMPROVEMENT STRATEGY
of
Bangladesh Parjatan Corporation
(2025-2029)

Monitoring Cell, Finance Division
Ministry of Finance

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Acronyms and Expansions

Acronym	Expansion
ABs	Autonomous Bodies
ACCA	Association of Chartered Certified Accountants
AIT	Advance Income Tax
BDT	Bangladeshi Taka
BSEC	Bangladesh Securities and Exchange Commission
CA	Chartered Accountants
COGS	Cost of Goods Sold
CPA	Certified Public Accountant
CIPFA	Chartered Institute of Public Finance and Accountancy
DLR	Disbursement Linked Result
ERD	Economic Relation Division
EU	European Union
FD	Finance Division
GO	Government Order
GoB	Government of Bangladesh
HRD	Human Resources Department
HRM	Human Resources Management
IAS	International Accounting Standards
IFRS	International Financial Reporting Standards
MC	Monitoring Cell
OECD	Organizations for Economic Cooperation and Development
PFM	Public Finance Management
PIS	Performance Improvement Strategy
R&D	Research & Development
SOEs	State-Owned Enterprises

SWOT	Strength Weakness Opportunities & Threat
SPFMS	Strengthening Public Financial Management Program to Enable Service Delivery
TDMW	Treasury and Debt Management Wing
TDS	Tax Deduction at Source
USA	United States of America
VAT	Value Added Tax
VDS	VAT Deduction at Source
WPPF	Workers Profit Participation Fund

Executive Summary

The Finance Division of the Ministry of Finance, under the *Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)*, is leading governance reforms in State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs). As part of this initiative, an Independent Performance Evaluation Guideline (IPEG) was introduced to improve efficiency, accountability, and transparency within SOEs. Based on IPEG findings, Bangladesh Parjatan Corporation (BPC) is marked Good with a low score of 2.54 has been selected for targeted reform through a Performance Improvement Strategy (PIS).

BPC, a key SOE under the Ministry of Civil Aviation and Tourism, has historically promoted tourism and hospitality in Bangladesh. However, its operations are hampered by governance shortcomings, outdated infrastructure, poor financial practices, weak institutional capacity, and a lack of strategic direction. The organization is currently struggling with leadership instability, overlapping governance roles, underqualified human resources, manual operations, and limited financial transparency. Internal audit and MIS functions are underdeveloped, and BPC's performance monitoring lacks rigor.

To revitalize BPC, the PIS outlines a comprehensive reform strategy focusing on:

- **Governance Reforms:** Separation of management and Board roles, introduction of independent directors, formation of Board committees (Audit, Remuneration, Nomination), and amendments to The Bangladesh Parjatan Corporation Order, 1972 (President's Order No. 143 OF 1972) last revised in 2022 to align with good governance practices.
- **Financial Management:** Adoption of IFRS-compliant financial reporting, timely statutory audits, introduction of cash flow and variance analysis, and recruitment of qualified finance professionals.
- **Operational Efficiency:** Creation of detailed operational flowcharts, modernization of hospitality facilities, structured HR development programs, and use of digital tools for decision-making and monitoring.

- **Human Resource Development:** Filling critical vacancies, upgrading HR policies, performance evaluations, and building a culture of continuous learning and internal promotions.
- **Tourism Promotion and Branding:** Establishment of a dedicated marketing department and promotion of the "Beautiful Bangladesh" brand to local and international audiences.
- **Capacity Building at NHTTI:** Expansion of training infrastructure, updating curricula, and tracking employment outcomes of graduates to better serve the hospitality sector.

The proposed strategy adopts a phased action plan short, medium, and long-term spanning governance, financial accountability, HR development, operational restructuring, and institutional sustainability. By implementing these recommendations, BPC aims to reposition itself as a credible, competitive, and impactful entity in the national tourism landscape, contributing to Bangladesh's economic growth and employment generation.

Introduction

1.1 Parjatan Corporation and the background of the SOE Sector in Bangladesh

Tourism has increasingly become a powerful engine for economic growth, cultural exchange, and sustainable development across the globe. In Bangladesh, the institution at the heart of tourism promotion and development since the country's independence has been the Bangladesh Parjatan Corporation (BPC). It has established in 1972 under the Presidential Order, this state-owned entity has been tasked with the comprehensive responsibility of promoting, regulating, and facilitating tourism throughout the nation. Over the years, BPC has played a vital role in building the tourism infrastructure, nurturing skilled manpower in hospitality, and creating public awareness of the country's rich cultural and natural assets. Despite numerous achievements, the corporation has also faced significant structural and strategic challenges that have prompted discussions about transforming it into a more autonomous and efficient tourism development authority.

From its inception, the primary mission of BPC was to lay the foundation for a modern tourism industry in a newly independent country. In the early years, the corporation focused heavily on establishing hospitality infrastructure in key locations such as Cox's Bazar, Rangamati, Khagrachory, Sylhet, Khulna, and Kuakata. It was involved in construction of hotels, motels, and restaurants that provided safe and affordable lodging for domestic and international tourists. Today, BPC operates over 40 such establishments, including some of the earliest state-run tourism accommodations like Motel Upal and Motel Labonee in Cox's Bazar. These facilities were particularly vital in the formative years of Bangladesh when the private sector had limited capacity or interest in investing in tourism. Afterwards, private sector has actively engaged again in the tourism sector following the footstep of Parjatan Corporation.

Another significant contribution of BPC lies in its role in human resource development. The establishment of the National Hotel and Tourism Training Institute (NHTTI) under its purview has been instrumental in providing vocational training and professional development in hospitality management, culinary arts, tour operations, and front office services.

BPC has also made meaningful strides in tourism promotion and public awareness. It has represented Bangladesh in international travel fairs, created promotional campaigns, and introduced package tours that have made travel more accessible for middle- and lower-income citizens. Efforts to highlight lesser-known destinations and cultural festivals have helped diversify the tourism landscape beyond traditional locations like Cox's Bazar and the Sundarbans.

Infrastructural bottlenecks have also impeded BPC's objectives. Access to remote tourist locations remains difficult due to inadequate transport and logistics infrastructure. The coordination among different government agencies involved in land management, environmental conservation, and local governance has often been fragmented. This lack of integration has posed obstacles to the development of eco-tourism and cultural heritage tourism, particularly in sensitive or protected regions such as the Chittagong Hill Tracts and the Sundarbans.

To overcome these barriers and align tourism development with national goals such as the Sustainable Development Goals (SDGs), the government has established Bangladesh Parjatan Board which made Parjatan Corporation as operating entity of the hotels and motels only.

Besides, it is found that Bangladesh's tourism sector holds tremendous untapped potential. With its diverse landscapes—from mangrove forests to hill ranges—and its rich cultural and historical heritage, the country can emerge as a significant player in South Asian tourism. Opportunities abound in niche markets such as eco-tourism, heritage tourism, religious tourism, and river cruises. Bangladesh's participation in regional connectivity frameworks like BBIN (Bangladesh-Bhutan-India-Nepal) and BIMSTEC opens new avenues for cross-border tourism flows. Furthermore, the growing interest in sustainable and community-based tourism offers a way to integrate economic development with environmental conservation and local empowerment.

To fully harness these opportunities, BPC must embrace digital transformation, improve service quality, and enhance the visitor experience through smart infrastructure and multilingual services. It must also invest in capacity building, not only in hospitality training but also in destination management, marketing, and research. A reimaged tourism

authority that is agile, collaborative, and forward-looking can serve as a true enabler of inclusive development in Bangladesh.

It is worth mention, Bangladesh gained independence in 1971, the landscape of State-Owned Enterprises (SOEs) was relatively limited in the then East Pakistan. The central government controlled a few key sectors such as utilities, telecommunications, transportation, and banking. However, the industrial sector was underdeveloped, with private enterprise dominating economic activity. After independence until the 1990s, Bangladesh focused on rebuilding and growing its economy. The government actively established many SOEs. In the 1980s, policies emphasized replacing imports and taking control of various industries.

The 1990s brought about structural changes and economic reforms, aiming to privatize some SOEs. The creation of the Bangladesh Privatization Board in 1993 oversaw and supported this process. This privatization aimed to boost efficiency, lessen the government's financial burden, and create a more competitive economy.

From the 2000s, Bangladesh adopted diverse strategies for SOEs, some were privatized to become more competitive, while others remained under government control. These enterprises are vital in sectors like energy, telecommunications, transportation, and finance, playing a significant role in the country's economy.

Challenges persisted throughout these periods, including bureaucracy, political involvement, and financial limitations. Ongoing efforts have focused on improving governance, transparency, and operational efficiency.

Bangladesh's SOEs reflect the changes in economic policies over time. As the country progresses, managing and defining the role of these enterprises continues to evolve. To stay updated, consulting official government reports, publications, and reliable news sources is crucial.

1.2 Rationale of Performance Improvement Strategy

State Owned Enterprises (SOEs) in Bangladesh face significant operational inefficiencies, financial instability, governance issues, and lack of competitiveness in the market. Despite being vital contributors to the national economy, these entities grapple

with challenges such as political interference, inadequate accountability mechanisms, outdated management practices, and insufficient strategic direction, hampering their ability to achieve optimal performance and contribute effectively to the country's economic growth. Addressing these multifaceted issues within SOEs is imperative to enhance their productivity, financial sustainability, and overall contribution to Bangladesh's economic development.

1.3 Objectives of the Strategy

The primary objective of this Performance Improvement Strategy for the Bangladesh Parjatan Corporation is to comprehensively assess the existing operational framework, identify key challenges impeding performance, and develop a strategic roadmap for enhancing the efficiency, competitiveness, and sustainability of Bangladesh Parjatan Corporation. This initiative aims to:

1. Conduct a thorough analysis of Bangladesh Parjatan Corporation's current operational structure, identifying strengths, weaknesses, opportunities, and threats (SWOT analysis).
2. Evaluate the specific operational inefficiencies, financial constraints, governance issues, and market competitiveness factors affecting Parjatan Corporation's performance.
3. Identify and prioritize critical areas for improvement, considering best practices and benchmarks from successful domestic and international travel and tourism industry models.
4. Develop a tailored performance improvement strategy encompassing organizational restructuring, technological advancements, capacity building, financial management reforms, and market-oriented approaches.
5. Recommend actionable steps and implementation guidelines to facilitate the execution of the devised strategy, ensuring measurable outcomes and sustained growth for Bangladesh Parjatan Corporation.
6. Provide a framework for monitoring and evaluating the effectiveness of the proposed improvements, enabling continuous refinement and adaptation for long-term success.

1.4 Methodology

The development of the Performance Improvement Strategy for the Bangladesh Parjatan Corporation involves a comprehensive and multi-phased methodology designed to gather insights, analyze data, and formulate actionable recommendations (short, medium and long-term) tailored to the specific needs and challenges faced by Bangladesh Parjatan Corporation. The methodology comprises the following key steps:

Data Collection:

Interviews and workshops with key stakeholders, including Bangladesh Parjatan Corporation management, employees, industry experts, government officials, and beneficiaries of Bangladesh Parjatan Corporation programs were conducted to collect necessary data for designing the PIS.

Gathering secondary data from Audited Financial Statements and Annual Reports of Bangladesh Parjatan Corporation, Independent Performance Evaluation (IPE) Report of Bangladesh Parjatan Corporation by Finance Division, Debt and Contingent Liabilities (DCL) Statements of Bangladesh Parjatan Corporation by Finance Division, Economic Reviews, academic literature, industry publications, and relevant government documents to understand the historical context, industry trends, and best practices.

Analysis and Assessment:

Performing a SWOT analysis to identify Bangladesh Parjatan Corporation's internal strengths and weaknesses, as well as external opportunities and threats in the current market landscape.

Evaluating financial data, operational processes, governance structures, and market positioning to pinpoint critical areas for improvement.

Benchmarking and Best Practices:

Benchmarking Bangladesh Parjatan Corporation against successful domestic and international travel and tourism industry entities to draw insights into effective strategies, operational models, and management practices.

Identifying best practices that can be adapted and implemented within Bangladesh Parjatan Corporation's context.

Strategy Formulation:

Collaborating with experts and stakeholders to develop a tailored performance improvement strategy for Bangladesh Parjatan Corporation, incorporating findings from the analysis phase.

Formulating specific and measurable objectives, actionable initiatives, and a roadmap for implementation.

Implementation Framework:

Outlining a clear implementation plan that delineates responsibilities, timelines, resource allocation, and key performance indicators (KPIs) to track progress.

Suggesting change management strategies to facilitate the adoption of proposed improvements within Bangladesh Parjatan Corporation's organizational culture.

Validation and Feedback:

Validating the proposed strategy through feedback sessions and discussions with stakeholders to ensure alignment with their expectations, needs, and capabilities. Incorporating feedback to refine and finalize the Performance Improvement Strategy document.

Documentation and Presentation:

Compiling the finalized strategy document, including detailed recommendations, action plans, and supporting data analysis, in a comprehensive report format. Creating a presentation summarizing the key findings, strategies, and implementation plan for dissemination to stakeholders, including Bangladesh Parjatan Corporation leadership and relevant government authorities.

2. Literature Review

Over the years, BPC has initiated various programs to enhance the tourism experience. Notably, it launched the 'Dream Padma Bridge Tour' package, capitalizing on the newly inaugurated Padma Bridge to attract tourists to the southern regions of Bangladesh, including Kuakata Beach and the Sundarbans. Additionally, BPC has implemented an online hotel and motel booking system, allowing tourists to reserve accommodations through their website, thereby improving accessibility and convenience.¹

Despite these efforts, BPC faces several challenges. Reports indicate that many of its establishments are operating at loss due to outdated infrastructure, lack of modern amenities, and insufficient promotional activities. A committee formed by the Ministry of Civil Aviation and Tourism found that several tourist hubs managed by BPC have not been renovated for years, leading to decreased tourist interest and revenue. To address financial constraints, BPC has sought to diversify its services, such as providing catering services to government offices, aiming to boost income and sustain operations.²

However, State-Owned Enterprises (SOEs) have historically been pivotal in shaping economic landscapes across diverse countries. Scholars have extensively documented the evolution and multifaceted roles of SOEs in the global economy, highlighting their origins, structures, performance, governance, and challenges.

The emergence of SOEs is rooted in historical imperatives of industrialization and infrastructure development. According to *Professor Panicos Demetriades*, during early industrial revolutions, SOEs were established to address market failures, promote strategic industries, and spearhead infrastructural advancements (**Demetriades, 2009**).

Debates surrounding SOE performance reveal nuanced findings. Studies by *Professor Saul Estrin* and colleagues suggest that in specific contexts, SOEs may outperform private enterprises due to long-term planning and social mandates but highlight inefficiencies arising from policy, processes and political interventions (**Estrin et al., 2009**).

¹ <https://thefinancialexpress.com.bd/national/parjatan-corporation-launches-dream-padma-bridge-tour-package-1658502685>

² <https://en.prothomalo.com/bangladesh/Arifur> Rahman Published: 12 Mar 2024

The various dimensions of SOEs' impact on the global economy, including their origins, structures, performance, governance, and the challenges they face, are frequently explored in academic discussions, supported by reports from WB, IMF and OECD.

World Bank reports, including "The Role of State-Owned Enterprises in the 21st Century" (World Bank, 2018), highlight SOEs' historical roles in infrastructure development and market intervention. IMF publications like "SOEs: The Good, the Bad, and the Ugly" (IMF, 2019) delve into the evolution of SOEs, acknowledging their early contributions to economic growth while cautioning against inefficiencies and fiscal risks.

OECD studies, such as "Ownership and Governance of State-Owned Enterprises" (OECD, 2015), underscore the spectrum of ownership structures and governance mechanisms prevalent among SOEs globally. These documents elucidate the variations in ownership models, emphasizing the importance of effective governance frameworks for improved performance.

Reports from the World Bank and IMF often provide nuanced insights into SOE performance. The World Bank's "State-Owned Enterprises: Catalysts for public value creation" (World Bank, 2020) emphasizes the potential for SOEs to contribute to public value but highlights governance challenges impacting their efficiencies and effectiveness. IMF assessments analyze SOE performance metrics, acknowledging their varying success and inefficiencies across different sectors and regions.

The OECD's extensive work on SOE governance principles, including their "Guidelines on Corporate Governance of State-Owned Enterprises," outlines best practices for enhancing transparency, accountability, and performance (OECD, 2015). These guidelines advocate for reforms aligning SOE practices with market-oriented principles to improve efficiency and reduce fiscal risks.

The World Bank has played a significant role in assisting Bangladesh in enhancing the performance, governance, and sustainability of its State-Owned Enterprises (SOEs). Through various initiatives, programs, and advisory services the WB providing assistance for the challenges faced by SOEs in Bangladesh and promote their contribution to the country's economic growth.

The World Bank has provided financial assistance to Bangladesh for restructuring and capacity building within SOEs. Initiatives often include support for improving corporate governance, enhancing management practices, and facilitating skills development among SOE personnel (World Bank, 2018).

Efforts have been directed towards policy reforms aimed at creating an enabling environment for SOEs. This involves restructuring policies, regulatory frameworks, and legal structures to enhance transparency, accountability, and operational efficiency within these enterprises (World Bank, 2016).

The World Bank has advocated for and supported Bangladesh in exploring Public-Private Partnerships as a means to improve SOE performance. This approach aims to attract private sector expertise, investment, and innovation while leveraging the strengths of SOEs in critical sectors (World Bank, 2019).

The World Bank has stressed the importance of robust monitoring and evaluation mechanisms to track the progress of SOE reforms. This involves establishing key performance indicators (KPIs) and frameworks for assessing the impact of interventions on SOE efficiency and contribution to the economy (World Bank, 2017).

It's important to note that the World Bank's initiatives are often part of broader national strategies aimed at improving the overall business environment, governance structures, and economic development in Bangladesh.

These efforts reflect the World Bank's commitment to supporting Bangladesh in overcoming challenges faced by its SOEs, ultimately contributing to the country's sustainable economic growth and development.

3. Current operational Activities of Bangladesh Parjatan Corporation

The Bangladesh Parjatan Corporation engages in a range of operational activities geared toward fostering the growth and development of Travel and Tourism industries across Bangladesh are as follows:

1. Developing domestic tourism infrastructure;
2. Enhancing skilled human resources through training and providing quality services to tourists;
3. Creating a positive image of tourism both domestically and internationally, fostering the development and expansion of the tourism industry, and carrying out all tourism-related or supporting activities;
4. Creating employment and income opportunities to alleviate poverty;
5. Expanding the tourism industry through government and private initiatives;
6. Signing tourism agreements with foreign entities, subject to prior approval from the government;
7. Conducting diverse tourism-related research and promotional activities both at home and abroad;
8. Establishing, constructing, organizing, managing, and operating facilities for tourists such as hotels, motels, restaurants, rest houses, picnic spots, camping sites, theaters, amusement parks, water skiing, and entertainment centers;
9. Forming travel agencies and acting as agents for railways, shipping companies, airlines, waterways, and road transport to organize group travel;
10. Promoting effective community-based tourism and involving women in tourism activities to enhance financial stability and empowerment;
11. Developing eco-tourism while preserving nature and biodiversity, and promoting ethno-tourism based on anthropological culture;
12. Encouraging strong public-private partnerships in the tourism industry.
13. Foster the growth and development of the tourism industry in Bangladesh.
14. Facilitate activities related to tourism by providing necessary infrastructure and services.
15. Offer tourism-related information both within Bangladesh and internationally.
16. Promote and support the growth of domestic tourism.

17. Publish materials such as leaflets, brochures, and books to enhance tourism promotion efforts.
18. Operate and manage duty-free shops for tourists.
19. Arrange group tours for tourists to enhance their travel experience.
20. Set up institutes to train individuals involved in tourism and related fields, creating skilled manpower for the sector.

4. SWOT Analysis

A SWOT analysis is a strategic planning tool that helps organizations identify their internal strengths and weaknesses, as well as external opportunities and threats. Here's a SWOT analysis for the Bangladesh Parjatan Corporation:

Strengths:

- Bangladesh Parjatan Corporation functions under the Ministry of Civil Aviation and Tourism, benefiting from consistent government backing and financial support for its initiatives.
- Bangladesh boasts diverse cultural heritage and natural attractions, including the Sundarbans, Cox's Bazar, archaeological sites, and tribal cultures, which Bangladesh Parjatan Corporation can leverage.
- As a semi-government body, Bangladesh Parjatan Corporation uniquely manages tourism facilities, services, and training programs.
- Bangladesh Parjatan Corporation manages hotels, motels, and restaurants in key tourist destinations, contributing to its operational presence.
- Long-standing experience in promoting domestic and international tourism, with a focus on ecotourism and cultural preservation.

Weaknesses:

- Despite government backing, Bangladesh Parjatan Corporation often faces funding problems for infrastructure development;
- Slow decision-making and some bureaucratic procedure hinder the timely execution of projects;
- Capacity of tourism personnel, Management and marketing procedure of hotel, motel and recreation places have not met the international standard

- Many facilities managed by Bangladesh Parjatan Corporation are outdated and lack modern amenities, reducing competitiveness with private sector offerings.
- Weak international and digital marketing strategies fail to attract global tourists.

Opportunities:

- Increased global interest in sustainable and cultural tourism creates a potential market for Bangladesh's unique offerings.
- Expanding digital platforms can enhance visibility, attract tourists, and simplify service delivery.
- Collaborations with the private sector can improve infrastructure, services, and investments in tourism projects.
- Partnerships with neighboring countries (India, Nepal, Bhutan) for regional tourism packages can boost cross-border tourism.
- Developing unexplored destinations, such as hill tracts and riverine tourism, can diversify offerings.

Threats:

- Neighboring countries like India, Sri Lanka, and Nepal have more established tourism sectors, drawing potential visitors away.
- Natural disasters and the impact of climate change on coastal and forest areas pose challenges to sustainable tourism.
- Political unrest and security issues can deter international tourists.
- Limited focus on international market makes Bangladesh Parjatan Corporation heavily dependent on domestic travelers
- *Political influence with unplanned tourism development* may harm the environment and cultural heritage, threatening long-term sustainability.

The dynamic nature of business environments means that factors can change over time. Regular reviews and updates to the SWOT analysis are recommended.

However, we have conducted meeting and workshops to identify the root causes of poor performance of the Bangladesh Parjatan Corporation. It involves evaluating various aspects of its structure, processes, and department wise performance to identify inefficiencies, redundancies, and areas for improvement which are as follows:

5.0 Organizational Structure:

5.1 Assessment:

We have conducted an organizational assessment of the Bangladesh Parjatan Corporation involves evaluating various aspects of its structure, processes, and performance to identify inefficiencies, redundancies, and areas for improvement. Here's a thorough assessment framework:

5.1.2 Governance Challenges in Bangladesh Parjatan Corporation: A Structural Review

The Bangladesh Parjatan Corporation (BPC), as the national tourism organization, holds a central role in advancing the country's tourism potential. However, an analysis of its current organizational structure shows that there is space of development of good governance that have implications for accountability, efficiency, and long-term institutional development.

These issues primarily stem from the manner in which leadership is appointed, the fusion of executive and oversight roles, and the limited opportunity for internal career progression. Addressing these challenges is critical if BPC is to fulfill its mandate as a modern and capable public sector institution.

An examination of recent tenure records highlights a troubling lack of continuity. Some Chairmen have served for exceedingly short durations, ranging from only *ten days to less than three years* (**Annexure A**). Such frequent changes in leadership disrupt strategic direction, weaken organizational memory, and impair continuity in the implementation of long-term initiatives.

Departmental heads serve as directors while simultaneously holding operational authority. This structure merges two distinct governance roles those of implementing policy and overseeing it. Such an arrangement may be prone to conflicts of interest, as it compromises the Board's capacity to hold management accountable. When those responsible for operational execution are also part of the policy-setting body, it becomes difficult to maintain transparency, evaluate performance objectively, or ensure rigorous governance practices.

This structural overlap has broader implications for organizational integrity. The lack of independent oversight diminishes the effectiveness of the Board in guiding the corporation towards financial discipline, operational efficiency, and strategic alignment with national development goals. Furthermore, this hybrid governance model is inconsistent with *international best practices, including the OECD Guidelines for Corporate Governance of State-Owned Enterprises*, which emphasize the importance of separating executive functions from oversight bodies.

Compounding these governance concerns is the marginalization of feeder-level employees in the appointment process for director-level posts. Internal candidates with extensive experience and institutional knowledge are often overlooked in favor of external appointees on deputation. This practice fosters frustration and demoralization among committed employees who see little opportunity for professional growth within the organization. The absence of clear and merit-based career pathways not only undermines staff motivation but also hampers the development of a strong internal talent pipeline. Over time, this leads to the erosion of institutional capacity and loyalty, both of which are critical to the organization's sustainability.

The existing organizational chart further reflects these structural deficiencies. It lacks clear definitions of roles, responsibilities, and reporting lines, which contributes to operational ambiguity and inefficiency (**Annexure B**). Among the four government appointed directors, only two currently serve as members of the Board, along with the

Chairman. Notably, the head of the Board is designated as “**President**”³ rather than “Chairman”, an inconsistency that deviates from conventional organizational terminology and adds to the confusion.

Another critical shortcoming is the absence of essential sub-committees within the Board of Directors. Modern governance standards necessitate the existence of specialized committees particularly Audit, Remuneration, and Nomination Committees to ensure transparency, oversight, and ethical management of human and financial resources. The failure to establish these sub-committees not only violates key principles of corporate governance but also exposes the organization to risks related to unchecked authority, favoritism in appointments, and insufficient financial scrutiny.

In summary, the current structure of the Bangladesh Parjatan Corporation presents a range of challenges that inhibit its ability to operate as an effective public sector body. The frequent turnover of top leadership, the dual roles held by executives, the exclusion of internal talent from advancement opportunities, and the absence of functional governance mechanisms collectively undermine accountability and performance. To address these issues, a comprehensive structural reform is urgently required.

This reform should include the clear separation of executive and oversight functions, merit-based internal promotions, clarity in organizational hierarchy, and the establishment of standard governance sub-committees. Only through such reforms can BPC strengthen its governance framework, improve morale among its workforce, and position itself as a modern institution capable of leading Bangladesh’s tourism sector into the future.

5.3 BANGLADESH PARJATAN CORPORATION Act 2022

Bangladesh Parjatan Corporation was established under the President’s Order No. 143 of 1972. Recently, the Bangladesh Parjatan Corporation Order, 1972, was amended through the Bangladesh Parjatan Corporation (Amendment) Act, 2022. The corporation's prime objective is to promote and develop the tourism industry in Bangladesh.

³https://parjatan.gov.bd/sites/default/files/files/parjatan.portal.gov.bd/law/d0d3de40_ba26_48c5_867d_8bbe57172a2b/2024-08-25-06-46-e58dd0d310f37be577e9c93e928a8b7c.pdf

5.4 Board of Directors

As per the Bangladesh Parjatan Corporation (Amendment act 2022), The Board shall consist of 11 Directors (**Annexure C**) including President to be appointed by the Government. There shall be a Board of Directors of the Corporation which shall consist of the following Directors, namely: -

- (a) Chairman of the Corporation;
- (b) an officer not below the rank of Joint Secretary to be nominated by the Ministry of Civil Aviation and Tourism;
- (c) an officer not below the rank of Joint Secretary to be nominated by the National Board of Revenue;
- (d) an officer not below the rank of Joint Secretary to be nominated by the Legislative and Parliamentary Affairs Division;
- (e) an officer not below the rank of Joint Secretary to be nominated by the Public Security Division;
- (f) an officer not below the rank of Joint Secretary to be nominated by the Ministry of Environment, Forest and Climate Change
- (g) two Directors of the Corporation to be appointed by the Government;
- (h) two representatives to be nominated by the Government from non-government organizations who are directly and institutionally associated with the tourism industry.

The Board in discharging its functions shall act on commercial considerations and shall be guided on questions of policy involving the national interest by such directions as the Government, which shall be the sole judge whether the national interest is involved, may give it from time to time.

The drawbacks of this board structure are significant. Executives are not held accountable for their roles and responsibilities and are reluctant to make strategic decisions. This is because top executives serving as directors on the board are temporarily posted. Additionally, there is no specific committee within the board, such as an audit committee,

or risk committee to handle financial matters, appoint external auditors, oversee the internal audit department, review their reports, and ensure the CEO implements the internal audit findings and recommendations. It has also been noticed there were no Board meeting for long time due to unable of appointing President of the Board.

Recommendation:

- Government should appoint the chairman and chief executive for at least three years to ensure the belongingness and management responsibilities may be clearly separated from the Board to avoid conflicts of interest.
- Board should have at least an AUDIT COMMITTEE headed by a non-executive director preferably professionally qualified CA, ACCA, CPA
- The Bangladesh Parjatan Corporation Order, 1972 (PRESIDENT'S ORDER NO. 143 OF 1972) last revised in 2022 should be updated to ensure good governance guidelines and avoid the confusion of “President” and Chairman in addition to adhere the circular from Ministry of Finance (Annexure B).

6. Operational Processes:

We were unable to locate any approved operational flowchart encompassing, commercial, marketing & branding, project management, procurement, accounts & finance, and resource allocation. Consequently, it is challenging to pinpoint bottlenecks or delays in decision-making, implementation, and service delivery. Additionally, there is a lack of documented roles and responsibilities for the employees of all the departments and cells except outdated Enam Committee report. It has come to our attention that employees assigned to the accounts and finance department at the head office as well as the unit offices lacks the required skills and knowledge. Furthermore, there is a noticeable absence of professionally qualified accountant in the accounts and finance department, and most of the staff members have received no training on modern accounting systems such as IAS and IFRS. We have been told they use no software for managing accounting and budgeting information. They maintained outdated fixed assets register and Fixed Asset Movement notes centrally which may trigger inefficient uses of assets and the replacement strategy. An Internal Audit unit exists under the Controller of

Accounts and Finance within the Finance Directorate; however, it appears to breach the core objectives of internal auditing. Additionally, we were unable to assess the relevant skills, experience, and outputs of the internal auditors. It is also possible that the audit personnel are not fully aware of the fundamental purpose of internal audit within an organization or their appropriate reporting lines.

These deficiencies may be contributing to their inability to produce financial statements on time, leading to missed deadlines for financial statement audits and their subsequent upload to the website, safe guarding the assets and ensure the efficient and effective use of resources, as required by the Finance Division.

Recommendation:

- Bangladesh Parjatan Corporation should have a standard operational flowchart with desk wise roles and responsibilities (Like Enam committee Report) in addition to the approved organogram.

7. Accounts and Finance Department:

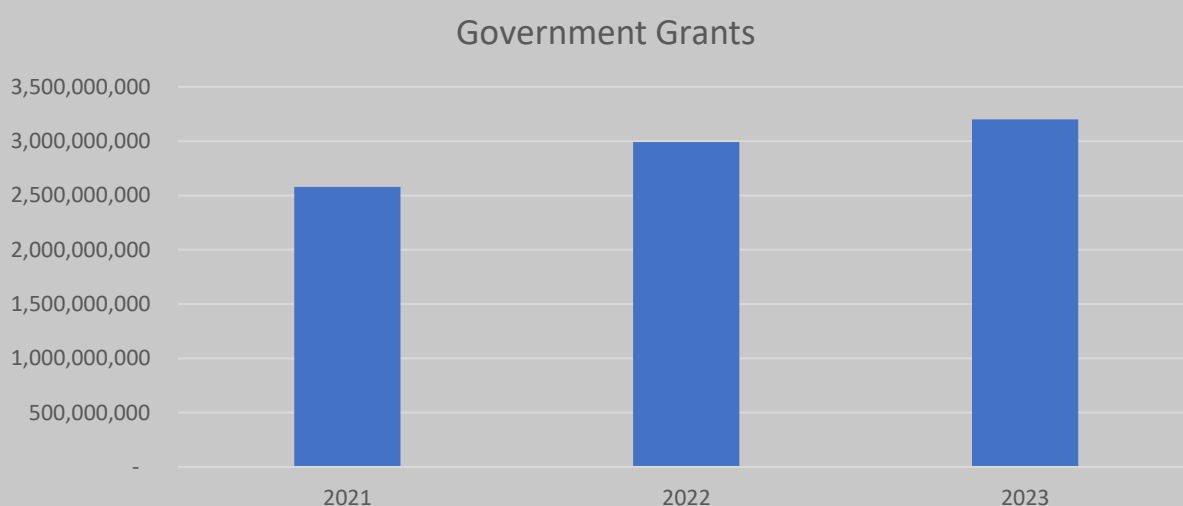
We found that Bangladesh Parjatan Corporation operates over 40 cost centers but lacks any software or digital system for bookkeeping and financial reporting. There is no practice of budgetary control, such as tracking revenue and expenditures against projections. No satisfactory explanation was provided regarding the classification of grants as liabilities in the Balance Sheet (Note 7). The accounts and finance team lacks adequate skills, experience, and academic qualifications, and is under-resourced relative to the approved organogram. Staff assigned to the accounts department are often deputed to other cost centers as accounts in-charge, despite limited or no knowledge of IFRS, IAS, or disclosure requirements. Additionally, we did find no chart of accounts, an outdated fixed asset register, or equivalent financial documentation in head office.

The team is currently led by a director appointed temporarily is simultaneously responsible for Accounts and Finance, Purchase and Stores, and Duty-Free Shops. Assigning these critical roles to a deputed officer, rather than promoting qualified internal staff, may result in inefficiencies, reduced accountability, and a break in institutional

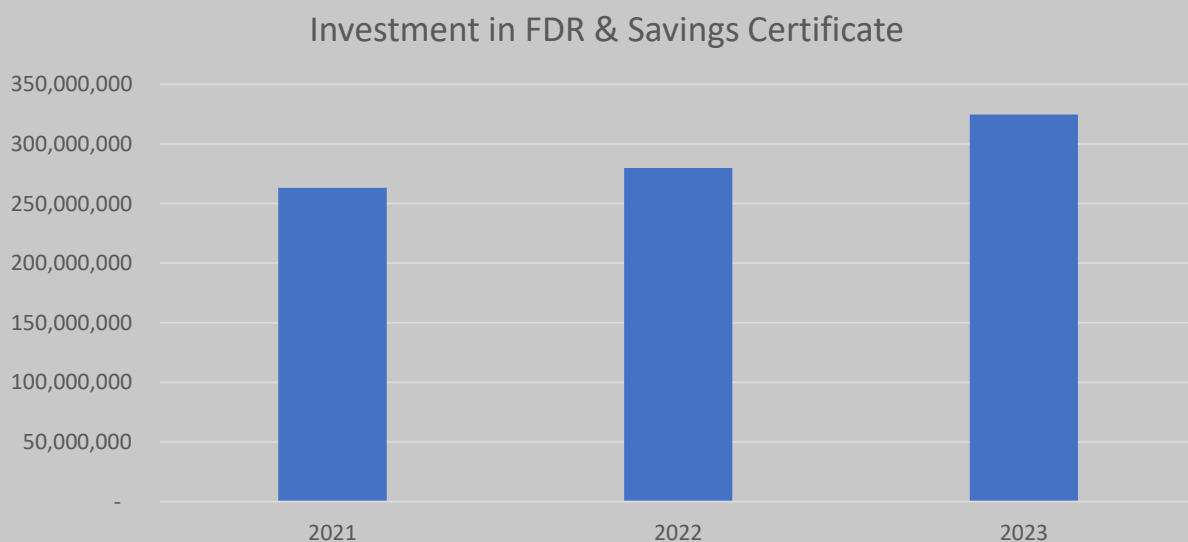
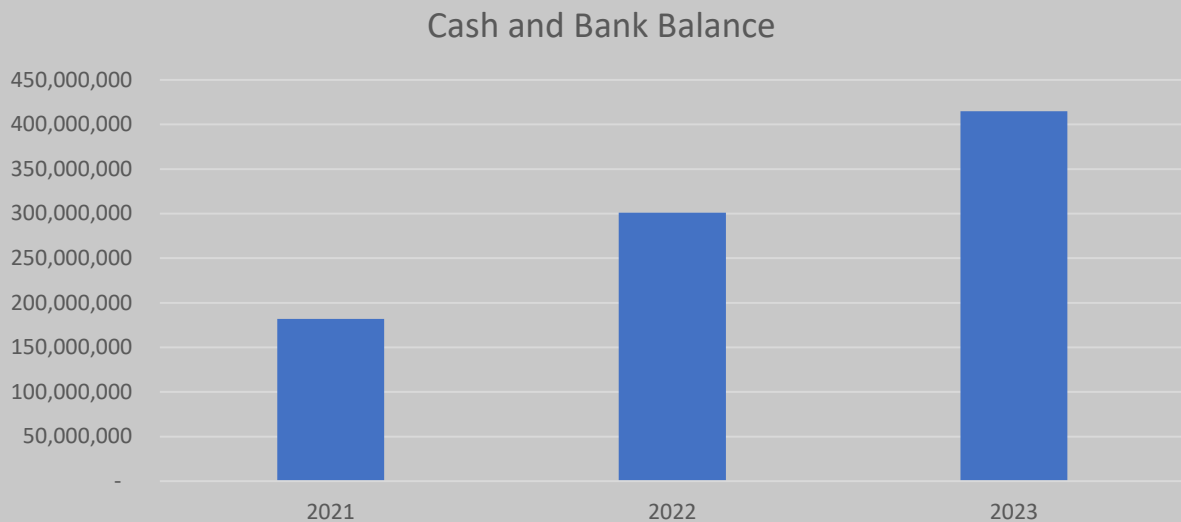
continuity. Notably, no feeder-level employee has been promoted to the position of Director of Finance since the organization's inception, indicating a lack of career progression pathways. This can demotivate staff and limit internal capacity development. According to global best practices, including guidance from the OECD and the Chartered Institute of Public Finance and Accountancy (CIPFA), key leadership roles should be filled through transparent, internal promotion process to preserve institutional knowledge, foster staff motivation, and ensure long-term organizational sustainability.

7.1 Financial Statements Analysis

BANGLADESH PARJATAN CORPORATION CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME For the year 2021 – 2023



We have been told Bangladesh Parjatan Corporation do not receive any grant but a substantial amount of money as grant is showing on its Balance sheet (note 7) as liability.



Bangladesh Parjatan Corporation is currently facing challenges in meeting its operational expenses solely through its operational revenue. In addition, the corporation has not reported the interest income accrued from Fixed Deposit Receipts (FDRs) and Savings Certificates in its P&L. Furthermore, the Annual Financial Statements (AFS) are prepared in Bengali and do not comply with recognized accounting standards, such as the International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS).

7.2. Financial Audit:

A thorough financial audit is imperative to pinpoint areas of financial leakage and check the management process. This involves scrutinizing financial records, transactions, and processes to identify any discrepancies or irregularities. Additionally, assessing budget allocation and utilization is crucial to ensure resources are being allocated efficiently and effectively. By analyzing budgetary data and expenditure patterns, potential areas for optimization and cost-saving measures are being identified. However, it is concerning that financial statements for the fiscal year, 2021 -22 and 2022-23 have been prepared and audited in BANGLA which is not acceptable under any recognized accounting standard. The statutory audits for the years 2023 and 2024 were required to be completed by December 31 of each respective year. Failure to meet these deadlines constitutes a significant non-compliance with both the PEFA guidelines and the Companies Act 1994. Furthermore, it has been observed that the Board lacks an Audit Committee, which is essential for reviewing and endorsing the financial statements prior to the statutory audit. This delay raises serious concerns about the organization's financial reporting practices and its adherence to regulatory obligations. Prompt action is necessary to address these shortcomings in order to ensure transparency, strengthen accountability, and preserve the organization's credibility and integrity.

Recommendations:

- Financial Statements should be prepared in English (and Bangla if required) and in line with the IAS/IFRS and endorsed by Audit Committee before statutory Audit.
- Statutory Audit should be completed within six (6) month of the financial year end and upload the AFS on its website accordingly.
- Prepare cashflow statements on quarterly basis to check liquidity positions.
- Carry out variance analysis on quarterly basis to check the deviations of budgeted income and expenditure with the actual.
- Should appoint/promote professionally qualified departmental head to ensure career progression and incentivize internal candidates.

8. Comparison Report: Tourism of Bangladesh, India and Sri Lanka

The tourism industries of Bangladesh, India, and Sri Lanka present a diverse landscape in South Asia, each with unique strengths and challenges. Bangladesh remains significantly underdeveloped in this sector, ranking 109th out of 119 countries in the 2024 Travel and Tourism Development Index (TTDI), the lowest in Asia-Pacific. It scores only 3.19 out of 7, reflecting poor infrastructure, limited global visibility, and lack of supportive policies. However, with its rich cultural heritage, UNESCO World Heritage Sites like the Sundarbans, and diverse ecosystems, Bangladesh holds strong potential for growth if strategic investments and promotional efforts are pursued.

In contrast, India is the regional leader in tourism, ranked 39th globally in the TTDI 2024 with a score of 4.25. In 2023, it received 18.9 million international tourists—ranking 18th worldwide with Bangladesh as its top source market. Tourism contributes approximately 9.2% to India's GDP and supports over 42 million jobs. India's tourism sector benefits from significant infrastructure development, especially in spiritual and heritage destinations like Varanasi, though certain areas such as Kashmir face tourism challenges due to security concerns.

Sri Lanka occupies a middle ground, ranking 76th in the TTDI 2024 with a score of 3.69. The country has seen a resilient recovery, welcoming 2.05 million international tourists in 2024 a 38% increase from the previous year. India remains its largest source of tourists, accounting for over 20% of arrivals. Sri Lanka has implemented progressive policies like visa-free entry for travelers from 35 countries and expanded air connectivity with Indian cities, boosting its appeal as a destination. Tourism revenue reached over \$1.5 billion in the first half of 2024, signaling strong recovery momentum.

In summary, India dominates the regional tourism market through scale and infrastructure, Sri Lanka shows strategic resilience and policy-driven growth, while Bangladesh, though currently lagging, has untapped potential that can be realized through focused development and international promotion. It is worth mentioning, director commercial made a beautiful promo on its services for social media. It is worth noting the corporation lacks skilled and experienced employees for research, development and MIS.

Recommendations:

- Parjatan should focus on Infrastructure and amenities development of its Hotel, Motel and Restaurant.
- Should establish a strong marketing department headed by a professional to promote “BEAUTIFUL BANGLADESH” brand locally and internationally.

9. Bangladesh Parjatan Corporation and Bangladesh Parjatan Board

There is a growing debate on whether the Bangladesh Parjatan Corporation (BPC) and a policy should be taken to streamline tourism governance and eliminate functional overlaps. Currently, BPC focuses on operational aspects, managing hotels, motels, tour services, and training institutions. Meanwhile the Parjatan Board serves as a policy and regulatory body. However, the lack of clear distinction and coordination between the two often leads to bureaucratic delays, duplication of efforts, and inefficiencies in tourism development.

Merging these two entities could potentially lead to a more integrated and strategic approach to tourism management in Bangladesh. A single authority could ensure better alignment between policy-making and implementation. It would also reduce administrative overhead and foster a unified vision for the sector (**Annexure D**). This would particularly benefit areas such as public-private partnership promotion, investment facilitation, and international marketing, where fragmented responsibilities currently hinder progress.

However, before introducing any policy for coordinating between BPC and Bangladesh Tourism Board, a thorough institutional assessment is necessary to define roles, reorganize structures, and ensure the new entity has the capacity and authority to handle both strategic and operational functions. The merger should aim not just at consolidation but also at strengthening tourism governance through transparency, accountability, and performance-based management.

Recommendations:

- BPC and the BPB shall be coordinated under a policy, that can bring significant cost savings and avoid duplication of work in strategy formulation of promoting tourism in Bangladesh.
- The Line Ministry may consider forming a committee to assess the core functions of both BPC and BPB, and to determine the rationale behind establishing BPB, given that similar functions were already being carried out by BPC.

10. Commercial Division, Promotion and Public Relations Division

Parjatan Corporation (BPC) play vital roles in advancing the country's tourism sector. The Commercial Division is primarily responsible for managing and operating BPC's hospitality services, including hotels, motels, restaurants, and tourist lodges. It ensures efficient service delivery, maintains quality standards, and generates revenue through effective operations. It is worth to be noted many of the motels were established through external influence without considering commercial viability. However, this division also focuses on developing new tourism products and improving customer experiences, making tourism a more commercially viable sector. On the other hand, the Sales Promotion and Public Relations Department is tasked with promoting tourism in Bangladesh and building a positive image of BPC. It organizes marketing campaigns, travel fairs, and events, and produces promotional materials like brochures, travel guides, and videos. The department also maintains strong media relations and engages with stakeholders such as travel agencies, airlines, and foreign missions. It plays a significant role in increasing visibility through both traditional and digital platforms, helping to attract domestic and international tourists. Together, these two departments complement each other while the Commercial Division focuses on delivering quality tourism services, the Sales Promotion and PR Department ensures those services reach the right audiences. Their coordinated efforts are essential in positioning Bangladesh as an attractive and welcoming tourist destination. It is noteworthy that the Director (Commercial), despite limited technical training, produced an impressive promotional video for social media. He has recommended the establishment of a dedicated marketing unit, adequately resourced with IT infrastructure and qualified professionals.

Recommendations:

- BPC should establish a dedicated marketing and branding department staffed with skilled and experienced professionals capable of effectively promoting the “Beautiful Bangladesh” brand.
- No hotel or motel should be opened without a thorough feasibility study to ensure its commercial viability.

11. Internal Audit Department

We found Internal Audit unit working under the Controller of Accounts and Finance according to their approved organogram; however, it appears to lack clarity regarding the core objectives of internal auditing. Additionally, we were unable to assess the relevant skills, experience, and outputs of the internal auditors. It is also possible that the audit personnel are not fully aware of the fundamental purpose of internal audit within an organization or their appropriate reporting lines. Internal audits are essential for identifying and mitigating risks, ensuring compliance, enhancing operational efficiency, and promoting accountability. These functions collectively contribute to the organization's overall performance and long-term success. It has been identified the department reports to the Controller, Accounts and Finance rather chairman, audit committee of the Board. This is against the standard practice of Internal Audit department.

Recommendations:

- BPC should establish a formal Internal Audit Department staffed with qualified and experienced personnel, with a direct reporting line to the Chairman of the Audit Committee to ensure independence and objectivity.
- IA would ensure the efficiency of resources, safe guarding the assets and effectiveness of policies.

12. Leased Bars and Restaurants

The Leased Bars and Restaurants of the Bangladesh Parjatan Corporation play an important role in promoting tourism and hospitality services across the country. As the

national tourism organization under the Ministry of Civil Aviation and Tourism, Bangladesh Parjatan Corporation operates a wide network of hotels, motels, restaurants, and bars in key tourist destinations. Many of these facilities, particularly the bars and restaurants, are managed under a leasing system where private operators are given the right to run the businesses under contracts or agreements with Bangladesh Parjatan Corporation. This public-private arrangement helps ensure efficient service delivery while allowing the government to maintain ownership and oversight of key tourism assets. We have identified from its annual report 2023-24 that they do not review the lease documents regularly **Annexure C**

The leasing system benefits both the government and the private sector. For Bangladesh Parjatan Corporation, it reduces the problem of directly managing all outlets, cuts operational costs, and generates steady revenue through lease payments. For private entrepreneurs, it offers the opportunity to operate in prime tourist locations — such as Cox's Bazar, Kuakata, Rangamati, and other popular spots with the advantage of Bangladesh Parjatan Corporation's brand recognition, infrastructure, and established customer base. The leased bars and restaurants are expected to maintain superiority standards, offer a variety of food and beverages (including alcoholic drinks in the licensed bars), and cater to both domestic and foreign tourists.

However, despite these advantages, the leasing model faces several challenges. Issues such as lease disputes, irregular payment of dues, inadequate maintenance, and lack of investment in upgrading facilities sometimes affect the quality of service. Bangladesh Parjatan Corporation periodically reviews its leasing agreements and operational policies to address these concerns, with the goal of ensuring that its bars and restaurants remain attractive, safe, and competitive in the evolving tourism market. Strengthening the oversight and monitoring mechanisms, improving lease tendering processes, and fostering a cooperative relationship between Bangladesh Parjatan Corporation and lessees are seen as essential for maximizing the potential of these assets. It is worth mention here, we are unable to identify their actual income by leasing out the bars and restaurant from the AFS.

Recommendations:

- Bangladesh Parjatan Corporation should review the rent in every year and clearly mention the revenue earning from lease in Financial Statement as other income/ non-operating income.
- It should revoke lease agreement and run the bars and restaurant by own staffs.
- Review the books of accounts of the lease to assess their revenue earning and explore the opportunity to run it by their own staffs

13. MIS department, Innovation and Integration

The Bangladesh Parjatan Corporation currently faces significant limitations in terms of digitization. It has been observed that Bangladesh Parjatan Corporation keeps their books and records predominantly manual across finance, accounts, HR, and industrial estates departments. Moreover, there is a notable shortage of IT-literate personnel within the organization. To address these challenges, it is crucial to evaluate the existing technological infrastructure comprehensively, identifying gaps that hinder operational efficiency. Furthermore, assessing the potential for adopting modern technologies such as automation, data analytics, and digital platforms is essential. By embracing digital transformation initiatives, Bangladesh Parjatan Corporation can streamline processes, enhance data accuracy, and improve decision-making capabilities, thereby fostering greater efficiency and competitiveness in the evolving business landscape.

Recommendations:

- BPC should establish a state of art MIS department for ERP-generated reports to promptly analyze unit-wise revenue, monitor expenditures, and support data-driven decision-making across its operations.

14. Human Resources Management Department

We have evaluated the adequacy of staffing levels and the competency of employees to fulfill their roles. In 2001, by the recommendation of the Enam committee of 1984, a restructuring of human resources has been done. The current number of approved

manpower is 709 which includes 194 officers and 515 staffs. Out of 709 Bangladesh Parjatan Corporation officers and employees, 278 posts are allocated for head office and 431 are for field-level offices. But only 328 officers and staffs are working in Bangladesh Parjatan Corporation, among them 179 officer and 149 staffs. It has also revealed that Bangladesh Parjatan Corporation very much under resourced as more than half of the approved officer and staffs remain vacant. (*Bangladesh Parjatan Corporation, Annual Report, 2023-24*).

The detailed requirements for capacity building of Human Resources in an organization encompass several key aspects. Firstly, there is a need to assess the existing skill sets and competencies of the workforce to identify areas for improvement and development. This involves conducting thorough training needs assessments and performance evaluations to pinpoint specific areas of weakness or gaps in knowledge. Additionally, establishing comprehensive training programs tailored to address these identified needs is crucial. These programs should cover a range of topics including technical skills, soft skills, leadership development, and industry-specific knowledge. Moreover, fostering a culture of continuous learning and professional development is essential to ensure ongoing growth and adaptability within the workforce. This entails providing opportunities for employees to acquire new skills, pursue further education or certifications, and participate in workshops or seminars relevant to their roles. Lastly, effective monitoring and evaluation mechanisms should be implemented to assess the impact of capacity-building initiatives and make necessary adjustments to ensure their effectiveness in enhancing organizational performance and employee satisfaction. Meanwhile, director commercial has drafted a performance evaluation matrix for its units, but it can be revisited and updated by the HRD for all the employees of the corporation.

12.1 Succession Planning and Talent Development:

It has been observed that BPC is managing its human resources with outdated manner, there is limited/no success planning, so that it is difficult to assess the effectiveness of succession planning processes to ensure continuity of leadership and management capabilities as well as identify high-potential employees and provide opportunities for

talent development and career progression. To evaluate the organization's capacity to attract, retain, and develop talent to support its long-term goals is also difficult as there is no dedicated HRD staffed with professionally qualified HR personnel.

Recommendations:

- Appoint a qualified professional to lead HRD and ensure effective and efficient use of human resources to improve the performance of the corporation.
- Conduct thorough assessments to identify skill gaps, then implement targeted training programs covering technical and soft skills to all the officers and Staffs.
- Foster a culture of continuous learning, offering opportunities for further education and professional development.

15. Performance Monitoring and Evaluation

For Bangladesh Parjatan Corporation (BPC) an effective performance monitoring and evaluation is essential to ensure that its operations align with strategic goals and deliver measurable outcomes in the tourism sector. A structured and systematic approach to performance management allows BPC to assess the effectiveness of its services, identify areas requiring improvement, and enhance overall organizational efficiency.

Performance evaluation at BPC should focus on assessing the achievements of individual employees, operational units (such as hotels, motels, and tourism centers), and the organization as a whole against clearly defined objectives. This includes setting realistic and measurable performance targets, collecting relevant operational and financial data, analyzing key performance indicators (KPIs), and providing actionable feedback. Such evaluations would allow BPC to recognize high-performing staff or units, identify performance gaps, and take corrective measures, such as targeted training, capacity-building programs, or process reforms.

Performance monitoring, on the other hand, should be a continuous process involving the regular tracking of key metrics such as revenue growth by unit, occupancy rates, service quality indicators, customer satisfaction levels, and employee productivity. Monitoring these indicators in real time would help BPC management to identify trends, respond

promptly to emerging issues, and adjust operations as needed to stay aligned with corporate objectives.

To operationalize an effective performance management framework, BPC must establish a set of **SMART (Specific, Measurable, Achievable, Relevant, Time-bound)** performance indicators that reflect its strategic priorities. It should also deploy appropriate tools—such as digital dashboards, performance tracking software, and analytics platforms—to ensure accurate data collection, real-time monitoring, and transparent reporting.

Importantly, BPC should foster a culture of accountability, transparency, and continuous improvement. This includes promoting open communication between management and staff, encouraging feedback at all levels, and formally recognizing and rewarding strong performance. Senior leadership must demonstrate commitment to using performance data in strategic decision-making and in the allocation of resources.

Recommendations:

- BPC should establish a comprehensive performance monitoring and evaluation system with clear KPIs, real-time data tracking, and regular reporting to support informed decision-making
- It should promote a culture of accountability and continuous improvement by building staff capacity and recognizing strong performance.

16. National Hotel & Tourism Training Institute (NHTTI)

The National Hotel & Tourism Training Institute (NHTTI), established in 1974 under the Bangladesh Parjatan Corporation, is the premier government institute for hospitality and tourism education in Bangladesh. Located in Mohakhali, Dhaka, NHTTI offers a range of courses, including diplomas in hotel management, culinary arts, and professional chef training, as well as short-term programs in food and beverage service, housekeeping, and tour operations. With a legacy of producing skilled professionals for both domestic and international hospitality sectors, NHTTI plays a pivotal role in advancing Bangladesh's tourism industry.

Recommendations:

- NHTTI should expand its training facilities, upgrade its curriculum in line with global standards, and enhance industry partnerships for practical exposure.
- Should have a database to check how many participants got jobs and where are they working in what positions.
- Upgrade curriculum, expand capacity, build industry partnerships, and enhance training quality monitoring.

17. Summary of recommendations

Organizational Structure

- Government should appoint the chairman and chief executive for at least three years to ensure the belongingness and management responsibilities may be clearly separated from the Board to avoid conflicts of interest.
- Board should have at least an AUDIT COMMITTEE headed by a non-executive director preferably professionally qualified CA, ACCA, CPA
- BANGLADESH PARJATAN CORPORATION Act 2022 should be updated to ensure good governance guidelines and avoid the confusion of “President” and Chairman.

Operational Processes

- BANGLADESH PARJATAN CORPORATION should have a standard operational flowchart with desk wise roles and responsibilities (Like Enam committee Report) in addition to the approved organogram.

Accounts and Finance Department:

- Financial Statements should be prepared in English (and Bangla if required) and in line with the IAS/IFRS and endorsed by Audit Committee before statutory Audit.
- Statutory Audit should be completed within six (6) month of the financial year end and upload the AFS on its website accordingly.
- Prepare cashflow statements on quarterly basis to check liquidity positions.

- Carry out variance analysis on quarterly basis to check the deviations of budgeted income and expenditure with the actual.
- Should appoint/promote professionally qualified departmental head to ensure career progression and incentivize feeder employees.

Comparison Report: Tourism Industry of Bangladesh, India and Sri Lanka

- Parjatan should focused on Infrastructure and amenities development of its Hotel, Motel and Restaurant.
- Should established a strong marketing department headed by a professional to promote “BEAUTIFUL BANGLADESH” brand locally and internationally.

Bangladesh Parjatan Corporation and Bangladesh Parjatan Board

- BPC and the BPB may merge could bring significant cost savings and avoid duplication of work in strategy formulation of promoting tourism in Bangladesh.
- The Line Ministry may consider forming a committee to assess the core functions of both BPC and BPB, and to determine the rationale behind establishing BPB, given that similar functions were already being carried out by BPC.

Commercial Division & Sales Promotion and Public Relations Division

- BPC should establish a dedicated marketing and branding department staffed with skilled and experienced professionals capable of effectively promoting the “Beautiful Bangladesh” brand.
- No hotel or motel should be opened without a thorough feasibility study to ensure its commercial viability.

Internal Audit Department

- BPC should establish a formal Internal Audit Department staffed with qualified and experienced personnel, with a direct reporting line to the Chairman of the Audit Committee to ensure independence and objectivity.

Leased Bars and Restaurants

- Bangladesh Parjatan Corporation should review the rent in every year and clearly mention the revenue earning from lease in Financial Statement as like other income/ non-operating income.
- It should revoke lease agreement and run the bars and restaurant with its own employees.

MIS department, Innovation and Integration

- BPC should establish a state of art MIS department for ERP-generated reports to promptly analyze unit-wise revenue, monitor expenditures, and support data-driven decision-making across its operations.

Human Resources Management Department

- Appoint a qualified professional to lead HRD and ensure effective and efficient use of human resources to improve the performance of the corporation.
- Conduct thorough assessments to identify skill gaps, then implement targeted training programs covering technical and soft skills to all the officers and Staffs.
- Foster a culture of continuous learning, offering opportunities for further education and professional development.

Performance Monitoring and Evaluation

- BPC should establish a comprehensive performance monitoring and evaluation system with clear KPIs, real-time data tracking, and regular reporting to support informed decision-making
- It should promote a culture of accountability and continuous improvement by building staff capacity and recognizing strong performance.

National Hotel & Tourism Training Institute (NHTTI)

- NHTTI should expand its training facilities, upgrade its curriculum in line with global standards, and enhance industry partnerships for practical exposure.
- Should have a database to check how many participants got jobs and where are they working in what positions.

18. BPC Performance Improvement Strategy and Action Plan

Serial	Recommendations	Implementing Agency	Time frame
Short term		within 1 year	
1	Prepare cashflow statements on quarterly basis to check liquidity positions.	BPC	
2	Carry out variance analysis on quarterly basis to check the deviations of budgeted income and expenditure with the actual	BPC	
3	BCP should have a standard operational flowchart with desk wise roles and responsibilities in addition to the approved organogram.	BPC, LM, FM	
4	Financial Statements should be prepared in English (and Bangla if required) and in line with the IAS/IFRS and endorsed by Audit Committee before statutory Audit.	BPC, LM, FM	
Mid Term		within 1-2 year	
1	Government should appoint the chairman and chief executive for at least three years to ensure the belongingness and management responsibilities may be clearly separated from the Board to avoid conflicts of interest.	LM, FM	

Serial	Recommendations	Implementing Agency	Time frame
2	Board should have at least an AUDIT COMMITTEE headed by a non-executive director preferably professionally qualified CA, ACCA, CPA.	LM FM	
3	Should appoint/promote professionally qualified departmental head to ensure career progression and incentivize feeder employees.	BPC LM FM	
Long Term		within 3 years	
1	The Bangladesh Parjatan Corporation Order, 1972 (PRESIDENT'S ORDER NO. 143 OF 1972) last revised in 2022 should be updated to ensure good governance guidelines and avoid the confusion of “President” and Chairman	BPC LM FM	
2	BPC and the BPB may merge could bring significant cost savings and avoid duplication of work.	BPC LM FM	
3	Appoint a qualified professional to lead HRD and ensure effective and efficient use of human resources to improve the performance of the corporation	BPC LM	
4	NHTTI should expand its training facilities, upgrade its curriculum in line with global standards, and enhance industry partnerships for practical exposure.	BPC LM FM	

Serial	Recommendations	Implementing Agency	Time frame
5	BPC should establish a comprehensive performance monitoring and evaluation system with clear KPIs, real-time data tracking, and regular reporting to support informed decision-making	BPC LM	

19. Conclusion

The success of the performance improvement strategy for Bangladesh Parjatan Corporation relies on the commitment of its leadership, effective implementation of recommendations, and continuous monitoring and adaptation to changing circumstances. By addressing organizational, financial, technological, and stakeholder-related challenges, Bangladesh Parjatan Corporation can position itself for sustainable growth and impact in the small and cottage industries sector in Bangladesh.

20. Disclaimer

This report strives to accurately present recommendations and their potential; however, implementation of these suggestions, techniques, and ideas may not guarantee organizational performance improvement. The content is not a pledge of Bangladesh Parjatan Corporation's success; actual success and performance enhancements depend on the company's use of recommendations, ideas, and techniques. These recommendations are not universally applicable, given varying factors including our cultural and political reality. Forward-looking recommendations express our opinion of Bangladesh Parjatan Corporation's potential, but we make no assurances of achieving similar outcomes, nor any specific results from the strategies outlined in the report.

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চেয়ারম্যান			
ক্র.সং.	নাম	ইহতে	পর্বত
১	জনাব নুরুল কাদের খান	১২-০৩-১৯৭৩	২৮-১২-১৯৭৩
২	জনাব শফিক উল্লাহ চৌধুরী	২৯-১২-১৯৭৩	২০-০১-১৯৭৬
৩	জনাব হেলায়েত আহমেদ	২১-০১-১৯৭৬	১৯-০১-১৯৭৭
৪	শেখ কঃ খন্দকার মাহবুবুর রহমান (অবঃ)	২০-০১-১৯৭৭	০৭-০৩-১৯৭৮
৫	এফ ক্যাঃ এ টি এম এ কুদ্দুস (অবঃ)	০৮-০৩-১৯৭৮	০৮-১২-১৯৮০
৬	কাজী মোঃ মনজুর-ই-মাওলা	০৯-১২-১৯৮০	১৯-০৫-১৯৮১
৭	সৈয়দ আহমেদ রেজা হোসেন	২০-০৫-১৯৮১	৩১-০৩-১৯৮২
৮	এফ ক্যাঃ এম শওকত-উল-ইসলাম (অবঃ)	০১-০৮-১৯৮২	০৩-০৯-১৯৮৪
৯	কর্ণেল সৈয়দ সাহাবুদ্দিন আহমেদ (অবঃ)	০৪-০৯-১৯৮৪	০৭-১০-১৯৮৮
১০	জনাব হাবিবুর রহমান	০৬-১১-১৯৮৮	০৫-০২-১৯৯১
১১	জনাব শামসুল ইসলাম	০৬-০২-১৯৯১	১৫-১০-১৯৯১
১২	জনাব এ এম এম নসরুজ্জ খান	১৬ ১০-১৯৯১	০৫-০৯-১৯৯২
১৩	জনাব বজলুর রহমান চৌধুরী	০৬-০৬-১৯৯২	২১-১০-১৯৯২
১৪	জনাব এম এ আর তালুকদার	১২-১০-১৯৯২	০৫-০২-১৯৯৩
১৫	কর্ণেল বজলুল গনি পাটোয়ারী (অবঃ)	১২-০৪-১৯৯৩	০৫-১২-১৯৯৩
১৬	মেজর মোঃ আবুল বাসার মিয়া (অবঃ) ভারপ্রাপ্ত	০৬-১১-১৯৯৩	২৮-০২-১৯৯৪
১৭	জনাব আব্দুল সামাদ জুগো	০১-০৩-১৯৯৪	২২-১০-১৯৯৫
১৮	ড. এ কে আব্দুল মুবিন	২৩-১০-১৯৯৫	০২-০৩-১৯৯৭
১৯	খন্দকার রাশিদুল হক (ভারপ্রাপ্ত)	০৩-০৩-১৯৯৭	১০-০৪-১৯৯৯
২০	মেজর মোঃ আবুল বাসার মিয়া (অবঃ) ভারপ্রাপ্ত	১১-০৪-১৯৯৯	০৫-০৯-১৯৯৯
২১	জনাব আবু সাঈদ	০৬-০৯-১৯৯৯	৩১-০১-২০০১
২২	জনাব মোঃ আব্দুল লতিফ মন্ডল	০১-০২-২০০১	২১-১১-২০০১
২৩	জনাব মোঃ আব্দুল রাস্তাক	০৬-১২-২০০১	২৮-০১-২০০৩
২৪	জনাব হাবিবুর রশীদ জুইয়া	২৯-০১-২০০৩	১১-১২-২০০৩
২৫	ড. মুহম্মদ মাহবুবুর রহমান	০১-০১-২০০৪	০৮-০৩-২০০৫
২৬	ড. মাহবুবুল হক	২০-০৩-২০০৫	০৯-১১-২০০৬
২৭	জনাব মোঃ ওয়াজেদ আলী খান	১২-১১-২০০৬	২৩-০১-২০০৭
২৮	জনাব মোঃ হাকিমুর রহমান জুগো	১২-০২-২০০৭	০৪-০৩-২০০৮
২৯	জনাব শফিক আলম মেহেদী	০৫-০৩-২০০৮	১০-০৫-২০০৯
৩০	জনাব মিজানুর রহমান	১০-০৫-২০০৯	২৮-০৭-২০০৯
৩১	জনাব মোঃ হেলায়েত উদ্দিন তালুকদার	০১-০৮-২০০৯	৩০-০৭-২০১২
৩২	জনাব মোঃ এহজানুল হক	১১-০৮-২০১২	১২-০৯-২০১২
৩৩	জনাব মোঃ মাকসুদুল হাসান খান	২৩-০৯-২০১২	০৯-০৮-২০১৪
৩৪	জনাব অপর্ণা চৌধুরী	১৮-০৮-২০১৪	০৮-০৫-২০১৭
৩৫	জনাব আবদারুজ্জ আমান খান কবির	১১-০৫-২০১৭	২১-০৭-২০১৯
৩৬	জনাব মোঃ আতিকুল হক	২১-০৭-২০১৯	৩১-০৭-২০১৯

বাংলাদেশ পর্যটন করপোরেশন			
চেয়ারম্যান			
ক্র.সং.	নাম	ইহতে	পর্বত
৪০	জনাব এ. এইচ. এম. মোল্লাম কিবরিয়া	২৩-১২-২০২১	১৮-০১-২০২২
৪১	জনাব মোঃ আলি কদর	১৮-০১-২০২২	২৭-০২-২০২২
৪২	জনাব মোঃ আলি কদর (মেড-১)	২৭-০২-২০২২	০৬-০৪-২০২৩
৪৩	জনাব মনোজ কুমার রায়	০৬-০৪-২০২৩	১৬-০৪-২০২৩
৪৪	জনাব মোঃ রাহাত আলোয়ার (মেড-১)	১৬-০৪-২০২৩	২৮-০১-২০২৪
৪৫	জনাব একেএম আফতাব হোসেন গ্রামানিক (মেড-১)	৩০-০১-২০২৪	০৫-১১-২০২৪
৪৬	মিজ সারোমা শাহীন সুলতানা (অতিরিক্ত দায়িত্ব)	১০-১১-২০২৪	২০-১১-২০২৪
৪৭	মিজ সারোমা শাহীন সুলতানা	২০-১১-২০২৪	

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়, অর্থ বিভাগ
মনিটরিং সেল
বাংলাদেশ সচিবালয়, ঢাকা
www.mof.gov.bd

অতীত জরুরী
সর্বোচ্চ অগ্রাধিকার

নং ০৭.০১.০০০০.০০২.১৪.০০১.২৪- ১৯৫

তারিখ: ২২ আশ্বিন ১৪৩১
০৭ অক্টোবর ২০২৪

বিষয়: রাষ্ট্রায়ত্ত্ব ও স্বায়ত্তশাসিত প্রতিষ্ঠান কর্তৃক Code of Corporate Governance পরিপালন এবং Independent Director নিয়োগ সংক্রান্ত।

উপর্যুক্ত বিষয়ে সকল রাষ্ট্রায়ত্ত্ব ও স্বায়ত্তশাসিত প্রতিষ্ঠানের কার্যক্রমের অধিকতর স্বচ্ছতা ও জবাবদিহিতা নিশ্চিতকরণের লক্ষ্যে সরকার নিম্নোক্ত সিদ্ধান্ত গ্রহণ করছে:

(১) অর্থ বিভাগ কর্তৃক অংশীজনদের সাথে পরামর্শক্রমে রাষ্ট্রায়ত্ত্ব ও স্বায়ত্তশাসিত প্রতিষ্ঠানসমূহের জন্য একটি Code of Corporate Governance প্রণয়নের উদ্যোগ গ্রহণ করা হয়েছে, যা সকল রাষ্ট্রায়ত্ত্ব ও স্বায়ত্তশাসিত প্রতিষ্ঠানসমূহকে আগামী ডিসেম্বর, ২০২৫ এর মধ্যে সুচারুরূপে পরিপালন করতে হবে; এবং

(২) Registrar of Joint Stock Companies and Firms (RJSC) তালিকাভুক্ত রাষ্ট্রায়ত্ত্ব সংস্থাসমূহের বোর্ডে নিম্নবর্ণিত যোগ্যতা অনুযায়ী কমপক্ষে ২০% Independent Director নিয়োগ দিতে হবে:

Independent Director-গণকে সংশ্লিষ্ট সংস্থার ব্যবস্থাপনা, অন্যান্য প্রধান শেয়ারহোল্ডার এবং মালিকানা সত্তার সাথে যে কোনো বস্তুগত/আর্থিক স্বার্থ বা সম্পর্ক থেকে মুক্ত হতে হবে এবং উক্ত পরিচালকের নিম্নলিখিত যোগ্যতাসমূহ থাকতে হবে:

- ক) সংশ্লিষ্ট বিষয়ে তার কমপক্ষে ১০ (দশ) বছরের প্রযুক্তিগত বা পেশাগত অভিজ্ঞতা থাকতে হবে;
- খ) তিনি কোন ফৌজদারি অপরাধে দোষী সাব্যস্ত হননি বা কোন জালিয়াতি, আর্থিক অপরাধ বা অন্যান্য অবৈধ কার্যকলাপে জড়িত হননি;
- গ) তার বিরুদ্ধে কোন আইনি সংস্থার দৃষ্টিতে বা কোন আইনি প্রক্রিয়ায় কোন বিরূপ পর্যবেক্ষণ পাওয়া যায়নি;
- ঘ) তিনি কোন সেক্টরের নিয়ন্ত্রণকারী কর্তৃপক্ষের নিয়ম, প্রবিধান বা শৃঙ্খলা লঙ্ঘনের জন্য দোষী সাব্যস্ত হননি;
- ঙ) তিনি এমন একটি কোম্পানি/ফার্মের সাথে জড়িত নন যার নিবন্ধন/লাইসেন্স প্রত্যাহার বা বাতিল করা হয়েছে বা যা অবসানে চলে গেছে;
- চ) কোন ব্যাংক বা আর্থিক প্রতিষ্ঠান থেকে তার বা তার সাথে সংশ্লিষ্টদের নেওয়া ঋণ খেলাপি হয়নি;
- ছ) তাকে আদালত কর্তৃক দেউলিয়া সাব্যস্ত করা হয়নি;
- জ) সংশ্লিষ্ট কোম্পানি/সংস্থা বা এর কোনো পরিচালক বা এর কোন পৃষ্ঠপোষক বা শেয়ার হোল্ডার বা তার কোন হোল্ডিং/সিউজার কনসার্ন ইত্যাদির সাথে তার কোন রকমের সম্পৃক্ততা থাকতে পারবে না; এবং
- ঝ) তিনি চাকরিরত সরকারি কর্মচারী হতে পারবেন না।

২। সরকারের উপর্যুক্ত সিদ্ধান্ত তার অধীনস্থ সংস্থাসমূহ কর্তৃক যথাযথভাবে পরিপালনের নিমিত্ত ব্যবস্থা গ্রহণের জন্য নির্দেশক্রমে অনুরোধ করা হলো।

স্বা/-

(মোঃ আমিরুল ইসলাম)
অতিরিক্ত মহাপরিচালক (মুখ্যসচিব)
ফোন: ২২৩৩৫১৯৮৭

সচিব/সিনিয়র সচিব

.....
.....

পৃষ্ঠা ১/২

নং ০৭.০১.০০০০.০০২.১৪.০০১.২৪- ১৯৫

তারিখ: ২২ আশ্বিন ১৪৩১
০৭ অক্টোবর ২০২৪

সদয় অবগতির জন্য অনুলিপি:

- ০১। মন্ত্রিপরিষদ সচিব, মন্ত্রিপরিষদ বিভাগ, বাংলাদেশ সচিবালয়
- ০২। প্রধান উপদেষ্টার মুখ্য সচিব, প্রধান উপদেষ্টার কার্যালয়, পুরাতন সংসদ ভবন, তেজগাঁও, ঢাকা
- ০৩। চেয়ারম্যান/মহাপরিচালক/ব্যবস্থাপনা পরিচালক/নির্বাহী পরিচালক (সকল সংস্থা)
.....
- ০৪। অর্থ সচিব মহোদয়ের একান্ত সচিব, অর্থ বিভাগ, বাংলাদেশ সচিবালয় *
- ০৫। মহাপরিচালক মহোদয়ের ব্যক্তিগত কর্মকর্তা, মনিটরিং সেল, অর্থ বিভাগ, বাংলাদেশ সচিবালয়
- ০৬। অফিস কপি

Officed
০৭.১০.২৪

(সৈয়দ খালেদ বিন হাফিজ)

পরিচালক-৩

ফোন: ৯৫১৫৬১১

e-mail: skbhust@gmail.com

১৭

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
বেসামরিক বিমান পরিবহন ও পর্যটন মন্ত্রণালয়
পর্যটন-১ অধিশাখা
www.mocat.gov.bd

নং-৩০.০০.০০০০.০১৫.২২.০০১.১৯-১৮৭

তারিখ: ১৩ অগ্রহায়ণ, ১৪৩১
২৮ নভেম্বর, ২০২৪

প্রজ্ঞাপন

বাংলাদেশ পর্যটন করপোরেশন (সংশোধন) আইন-২০২২ এর ৭ ধারা অনুযায়ী নিম্নরূপভাবে বাংলাদেশ পর্যটন করপোরেশন (বাপক)-এর পরিচালনা বোর্ড গঠন করা হলো:

ক)	সচিব, বেসামরিক বিমান পরিবহন ও পর্যটন মন্ত্রণালয়	-	প্রেসিডেন্ট
খ)	চেয়ারম্যান, বাংলাদেশ পর্যটন করপোরেশন	-	পরিচালক
গ)	বেসামরিক বিমান পরিবহন ও পর্যটন মন্ত্রণালয় কর্তৃক মনোনীত যুগ্মসচিব পদমর্যাদার নিম্নে নয় এমন ০১ (এক) জন কর্মকর্তা	-	পরিচালক
ঘ)	জাতীয় রাজস্ব বোর্ড কর্তৃক মনোনীত যুগ্মসচিব পদমর্যাদার নিম্নে নয় এমন ০১ (এক) জন কর্মকর্তা	-	পরিচালক
ঙ)	লেভিসলেটিভ ও সংসদ বিষয়ক বিভাগ কর্তৃক মনোনীত যুগ্মসচিব পদমর্যাদার নিম্নে নয় এমন ০১ (এক) জন কর্মকর্তা	-	পরিচালক
চ)	জননিরাপত্তা বিভাগ কর্তৃক মনোনীত যুগ্মসচিব পদমর্যাদার নিম্নে নয় এমন ০১ (এক) জন কর্মকর্তা	-	পরিচালক
ছ)	পরিবেশ, বন ও জলবায়ু পরিবর্তন মন্ত্রণালয় কর্তৃক মনোনীত যুগ্মসচিব পদমর্যাদার নিম্নে নয় এমন ০১ (এক) জন কর্মকর্তা	-	পরিচালক
জ)	সরকার কর্তৃক মনোনীত বাংলাদেশ পর্যটন করপোরেশনের ২ (দুই) জন পরিচালক	-	পরিচালক
ঝ)	সরকার কর্তৃক মনোনীত পর্যটন খাতে সরাসরি ও প্রাতিষ্ঠানিকভাবে সম্পৃক্ত বেসরকারি প্রতিষ্ঠানের ০২ (দুই) জন প্রতিনিধি	-	পরিচালক

০২। এ আদেশ জনস্বার্থে জারি করা হলো এবং ইহা অবিলম্বে কার্যকর হবে।

রাষ্ট্রপতির আদেশক্রমে


২৮/১১/২৪

মো: সাইফুল ইসলাম মন্ডল

উপসচিব

(পরিচিতি নং-২০৪৮৮)

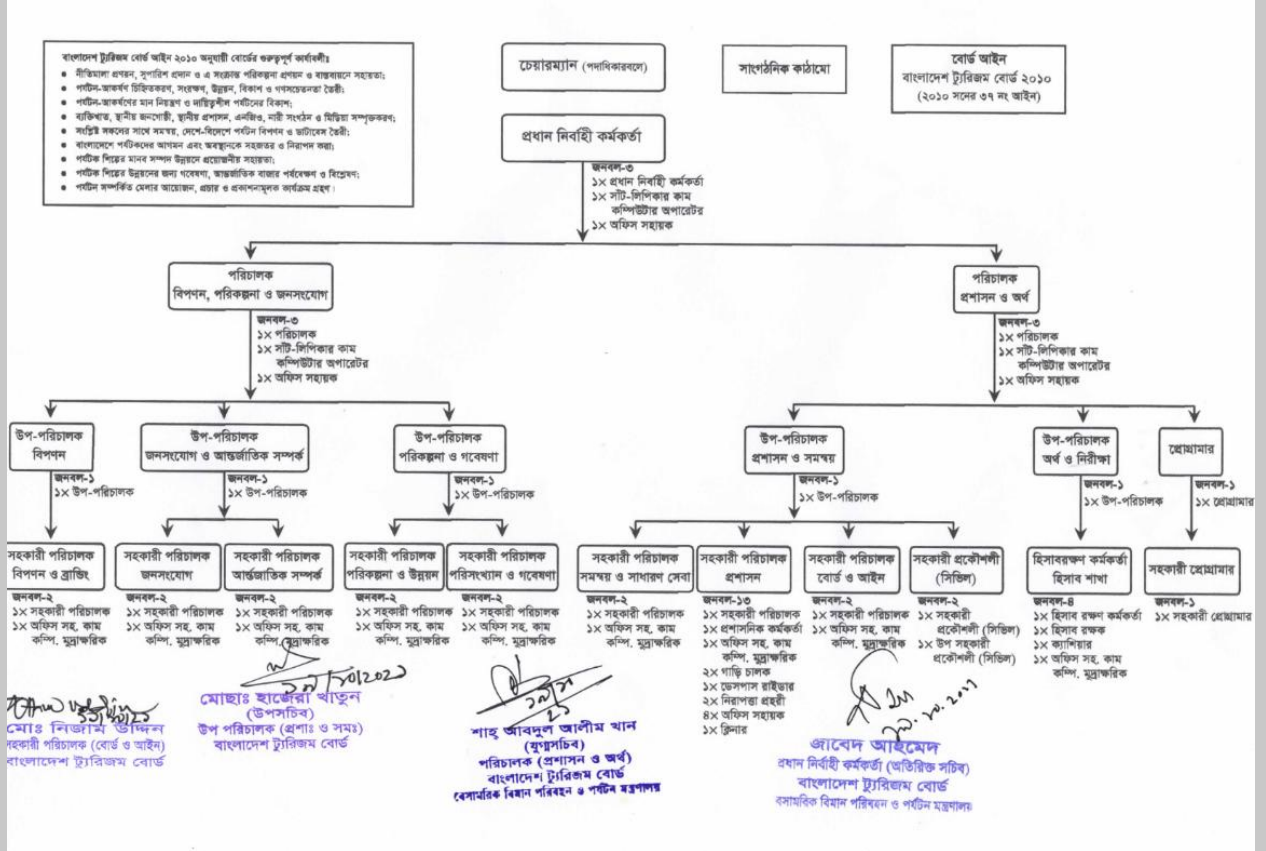
ফোন: ০২-২২৩৩৮৮০৪

মোবাইল নং-০১৭১৭৫৭০৫৩৬

ইমেইল: dstourism1@mocat.gov.bd

পরবর্তী পৃষ্ঠায়

Organogram Parjatan Board



Annexure D

List of Leased Bars and Restaurant

হুমায়ুন কাশেম এ্যান্ড কোং
চার্টার্ড এ্যাকাউন্ট্যান্টস্

বসু ব্যানার্জী নাথ এ্যান্ড কো
চার্টার্ড এ্যাকাউন্ট্যান্টস্

১১.০০ বেসরকারি ব্যবস্থাপনায় পরিচালিত (পীজ) স্থাপনা / ইউনিট সমূহের হস্তান্তরের তারিখ : ৪

ক্রমিক নং	স্থাপনা / ইউনিট সমূহের নাম	চুক্তি স্বাক্ষর তারিখ	পরিচালনাকারী প্রতিষ্ঠানের নাম	চলতি বছরে বার্ষিক প্রিমিয়ামের পরিমাণ	ব ব হা
১	বগড়া বার, বগড়া	২৬.০৬.২০১৬	মেসার্স ট্র্যান্ডস্যাটারস	৩,৭৯০,৩০০	
২	সৈকত বার, চট্টগ্রাম	১৮.০৪.২০১০	মেসার্স সুবর্ণা এন্টারপ্রাইজ	৮,৬৬৬,৬৬৭	
৩	মেরী এওয়ারসন	২৯.০৫.২০০৮	সোনালগাও টুরিজম	৫,১৪১,৬৯৯	
৪	মোটেল প্রবাল, কক্সবাজার	১০.১১.২০১০	মেসার্স ইভিগো বিডি	১৬৬,৬৬৭	
৫	চিলড্রেন এমিউজমেন্ট পার্ক, সিলেট	১৬.০১.২০০৩	সিলেট শিশু পার্ক	৩,৪৮৩,৩৩৩	
৬	সাকুরা রেস্তোরাঁ ও বার	০১.০১.২০০২	আসিফ ট্রেডার্স	১৩,৪৮৫,৯৫২	
৭	রুচিতা রেস্তোরাঁ ও বার	২৯.০৯.২০১৪	মেসার্স নেস্ট	১৪,২১০,৫৫৩	
৮	ভাটিয়ারী গলফ ক্লাব, চট্টগ্রাম	০১.০৫.২০০০	ভাটিয়ারী গলফ ক্লাব	-	
৯	ফয়েজ লেক, চট্টগ্রাম	১০.০৩.২০০৫	কনকর্ড ইন্টারটেনমেন্ট	১,০৮৩,০২৫	
১০	পর্যটন সুইমিং পুল, কক্সবাজার	২৪.১২.২০০৮	এলিট একোয়া	৮৬২,১৯২	
১১	রাজশাহী বার	১৭.১০.২০১২	সুবর্ণা	২,৬৩১,৩২৯	
১২	মহলা বার	০৪.০২.২০১৫	মোঃ হোসেন চৌধুরী	২,২৭৭,০৪৮	
১৩	সিলেট বার	০১.০৯.২০১৫	এস এ এস ট্রেডার্স	৪,৬৫৩,৮৯৪	
১৪	কুয়াকাটা সাব-মেরিন ক্যাবেল	-	-	২৬৮,৯৮৩	
১৫	রাঙ্গামাটি বার	১১.১২.২০২৩	মেসার্স এইচ.এম. এন্টারপ্রাইজ	-	
১৬	টাংগুয়াড় হাওর, সিলেট	-	-	-	
১৭	ঝিনাইগাতী, শেরপুর	০৯.১০.২০২১	-	২৪,৯৩৫	
১৮	পর্যটন তথ্যকেন্দ্র, নাটোর	৩১.১০.২০২১	জেলা প্রশাসক	-	
১৯	চন্দ্রা পিকনিক স্পট	২৫.০৯.২০২৩	ঢাকা ড্রিমল্যান্ড পার্ক লিঃ	-	
২০	বিজয়, নেত্রকোনা	২০.১১.২০২১	-	৭২,৪০০	
২১	পর্যটন কটোজ ও রেস্তোরাঁ, সুনামগঞ্জ	১১.০১.২০২৪	প্রসন্ন এন্টারপ্রাইজ	-	
২২	পালাখাল, সিলেট	০৪.০৫.২০২২	মেসার্স জাহিদ টুরিজম	৩৩,০০০	
২৩	মুজিবনগর, রেস্তোরাঁ	-	-	১২০,০০০	