Institutional and Financial Capacity Assessment

Final Report for Narayanganj City Corporation , Narayanganj, Bangladesh

December 2019

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Livelihoods Improvement of Urban Poor Communities (LIUPC) Project
National Urban Poverty Reduction Programme (NUPRP)

Author

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Table of Contents

List of Figures

Abbreviations and Acronyms

APA	Annual Performance Agreement
BIGD	BRAC Institute of Governance and Development
CDC	Community Development Committees
CDCC	City Development Coordination Committee
CSR	Corporate Social Responsibility
DFID	Department for International Development (UK)
DPHE	Department of Public Health Engineering
GoB	Government of Bangladesh
KII	Key Informant Interviews
LGED	Local Government Engineering Division
LIUPC	Livelihoods Improvement for the Urban Poor Communities
LIUPCP	Livelihoods Improvement of Urban Poor Communities Project
MGSP	Municipal Governance and Services Project
MoLGRDC	Ministry of Local Government, Rural Development and Cooperatives
NUPRP	National Urban Poverty reduction Programme
SDG	Sustainable Development Goals
ToR	Terms of Reference
UDD	Urban Development Directorate
UGIIP 3	Urban Governance Infrastructure Improvement Project Phase 3
UK	United Kingdom
UNDP	United Nations Development Programme

1. Introduction

1.1 Urbanization and rise in Urban Poverty

The Government of Bangladesh estimates that 23 percent of the population lives in urban areas. By 2050 it is estimated that more than half of Bangladesh's total population will be urban (UN DESA 2015), following a trend of 3 percent annual growth per year in the urban population between 2001 and 2011. Urbanization results from a combination of migration of the rural population to cities in search of livelihoods, displacement from disasters, and natural population growth. Urban areas are not equipped to deal with a fast-rising population, leading to inequitable access to basic services, uneven distribution of economic opportunities that gives rise to slums and urban poverty.

Not only is the urban share of the population rising, the urban share of the poor and the extreme poor is also rising. Between 2000 and 2016, the share of the extreme poor rose from 11.7 percent to 16.1 percent (HIES 2000, 2016). A combination of the above factors is contributing to holding back the overall development of Bangladesh and is costly for the government in terms of social programs. The population of slums has increased at an annual rate of 12 percent, nearly double the population growth in urban areas (World Bank 2019). Such rapid growth is not confined to the mega-city of Dhaka it also occurs across other city corporations and municipalities alike throughout the country.

1.2 City Governments and Urban Poverty

The National Government has expressed interest in making progress on SDGs and has highlighted the importance of SDG 11 – making cities inclusive, safe, resilient and sustainable – this creates new opportunities for engagement to address poverty in cities. The Local Government Act of 2009 provides city governments – city corporations and municipalities – with the mandate to promote inclusive and sustainable development and this includes addressing the challenge of urban poverty.

Urban local government capabilities are relevant to urban poverty in at least five important issues.

- **Urban Land**: City governments possess parcels of land in cities, and land is a scarce resource in Bangladesh. Jurisdiction on land issues is not limited to city and municipal governments, with central agencies also having a role including creating local legislation, influence planning, and undertaking housing and infrastructure projects that directly influence land values and use.
- **Access to physical and social infrastructure:** City governments are responsible for shaping the way in which basic services are planned and built, as well as respond to the needs of the urban poor.
- **Regulations and economic opportunities**: City governments design and implement regulations which can create economic opportunities and regulate the formal and informal urban economies. Such policies impact the urban poor because they are largely dependent for their livelihoods on the informal economy.
- **Inclusive Participation**: Local Government can provide the poor a space to adequately express their needs and have a voice in planning and decision-making. This helps the poor to hold Local Governments accountable and push them towards desired outcomes.

▪ **Vulnerability to risk**: Local Governments are responsible for responding to and preparing for disaster events and mitigating risk through effective planning and effective disaster-management. The poor are the most vulnerable to disasters such as fire, flooding, and other climate change-induced hazards.

In order to effectively act on the above five urban poverty issues, local governments need financial resources and technical capacities. In the past, effective decentralization has not been consistently applied and as a result, local governments find themselves significantly constrained in terms of financial resources, human resource capacities, and jurisdictional overlaps with central government bodies. This limits their ability to respond to the emerging challenge of urban poverty and indeed for equitable urban development in general. However, there is scope for better understanding of the dynamics between urban development and poverty, and how best to leverage opportunities arising from the government's focus on SDGs including SDG11 to facilitate pro-poor urban development. These opportunities can lead to a more equitable change in the relationship between local government agencies and urban poor communities and city and municipal governments.

1.3 The Institutional and Financial Capacity Assessment (IFCA)

The Institutional and Financial Capacity Assessment (IFCA) is a study conducted with the Local Government of Narayanganj to define and understand their capabilities related to delivering pro-poor development. The IFCA will help the Local Government to develop a strategy to institutionally and financially strengthen itself to address the growing challenge of urban poverty and bring about more inclusive and sustainable development.

The target audience for this IFCA Report is the Narayanganj City Corporation. The IFCA is structured in the following manner: it begins by explaining why strengthening local government capabilities is important for ensuring pro-poor urban outcomes, including redressing key vulnerabilities of the urban poor and creating participatory stakes in urban governance. The second chapter '*City Government and Urban Poverty Reduction*', describes the role of local government in urban poverty reduction across seven key areas. The third chapter '*Urban Poverty Overview of Narayanganj City Corporation*', describes the access to services of the poor, the city's political leadership, and leadership among the urban poor and key stakeholders and establishes the case for improving skills within the city government to do justice to the key challenges. The fourth chapter '*Local Government Capacity Assessment to Address Urban Poverty*', analyses capacity in terms of skills, regulations, responsibilities, planning, available staffing and skill requirements. Chapter five '*Financial Capacity Assessment to Address Poverty*', analyses the city's *financial capacity to address poverty* in terms of fund availability, skills and investment requirements. Chapter six '*Recommendations*' puts forth a set of recommended actions and policies, as well as strategic areas for the city government to focus on, to strengthen their institutional capacity, raise resources, and more effectively address urban poverty.

1.4 Methodology and Analytical Approach

The execution of the assignment adhered to a participatory methodology that drew on qualitative tools developed through several rounds of in-house discussions. There were five stages to the research:

- Development of tools and its finalization, research implementation strategy and stakeholder listings.
- Deployment of field research team with the responsibility for (i) establishing contacts with key persons in the Narayanganj City Corporation (ii) completing data collection as per the tools (iii) preparation for a city level consultation with key stakeholders.
- Field visit by the core team to complete (i) Key Informant Interviews (KIIs) with elected functionaries and city government officials (ii) spot visits to gain first-hand perspectives on urban poor realities and city government interventions for the urban poor, and (iii) a city level multi-stakeholder meeting that included representatives of the poor communities (the Community Development Committees or CDCs), councillors, members of academia, prominent citizens of the city, representatives of the chambers of commerce, etc.
- Data-processing and analysis
- In-house review of key insights gained from field visits, report preparation and finalization of recommendations.

The report uses a three-pronged analytical approach that involves: (i) the collation and analytical presentation of official data, (ii) the triangulation of perspectives of three key groups of stakeholders – urban poor, elected functionaries and officials on the one hand, and (iii) a political economy reading of field realities in terms of coherence and political priorities of local government leadership, central-local relationship, and, scope for innovative initiatives.

2. City Government and Urban Poverty Reduction

2.1 Understanding the Urban Poverty Challenge

In urban areas, poverty and vulnerability result from a number of interrelated issues that include: the poor's reliance on the cash economy both for livelihoods and consumption, the limited opportunities for human capital accumulation, the environmental hazards that arise as an outcome of density, location and multiple pollutants, and social fragmentation and institutional insecurity. Based on these factors urban poverty has six typical dimensions: livelihoods, expenditure, health, education, security, and empowerment.

- **Livelihoods:** The poor typically rely on the informal economy for livelihoods and are therefore susceptible to high insecurity of employment and reliance on cash economy. The poor have limited access to job opportunities and face trade-offs (for example, around house rents and improved basic services) on account of distance to work and cost of housing. This leads to underdevelopment of physical and capital assets that in turn impacts human capital and social capital.
- **Expenditure:** Low wage earnings coupled with the high risk of unemployment result in the poor being at risk of falling into the debt trap. Inflation impacts the poor the hardest and compromises are made on food safety. The outcomes are poor nutrition, an inability to invest in health and education, and unmet basic needs.
- **Health:** Low incomes and employment insecurity result in the poor having to reside in slums that are overcrowded, unhygienic, and located on marginal lands, that are often highly exposed to pollution and diseases. The unhealthy living conditions continue to exacerbate health and therefore ability to get/hold on to a job, rising delinquency, and continued gender inequalities.
- **Education:** The poor are unable to meet school expenses and rely on government schools. Dropout rates are high both as a result of rising costs of education as well as the need to work to add to household income. The low education levels mean that the poor are unable to find high paying employment, at the same time unemployment contributes to rising delinquency and continuing gender inequalities.
- **Security:** The urban poor lack two types of security – tenure security and personal security. The urban poor live in slums that are typically on marginal or on encroached lands where the threat of eviction is high. Investments in housing are minimal because of this threat and this contributes to vulnerability to hazards. Substance abuse and domestic violence are common in slums leading to increased spending on health and lower levels of social capital.
- **Empowerment:** A significant number of people living in slums are migrants and affiliations are strongly affixed to their place of origin. The fact that they are dwelling on marginal and/or encroached lands means that the city practically does not recognize their citizenship rights. The constant struggle for survival and continued marginalization results in insufficient access to channels of information for jobs, legal rights, services. and continues their isolation.

2.2 Identifying City Government Capacity Gaps to Better Address Urban Poverty

Local Governments have a responsibility to provide for all its citizens. Given the traits of cities and the challenge of reaching poor communities that are often isolated and not fully accounted for, this requires a holistic management of the city, focused interventions, improved skills, and greater access and use of information focused on the poor. There are several gaps or core issues that traditionally hinder Local Governments from addressing urban poverty adequately, if addressed their capacity to do so will be strengthened and they will be better empowered to act. The following are the core issues:

1. **Lack of understanding about urban poverty:** In general, there is insufficient understanding or knowledge available to decision makers and key stakeholders about the complexities of urban poverty. Information is (i) either not available given the transitory nature of residents of low-income settlements or, analysis of available information is lacking and not shared adequately with decision makers; (ii) where there are donor-funded projects and active civil society organizations low-income settlements can benefit but efforts often dissipate when they end; (iii) monitoring and data collection that does occur is sporadic, isolated, and not continued at the closure of projects. As a result, understanding about urban poverty is fragmented and inconsistent, revealing the City Government's lack of institutional memory or sustainability mechanisms to tackle the core issues of urban poverty.

2. **Local Governments are not well versed with the policies to address poverty:** Where Local Governments are well oriented, with formal legislation, transfer of funds, and functions and capacity, they are better positioned to address poverty. Given the complex conditions that give rise to poverty, Local Governments require appropriate legal frameworks to address these cases. For example, where low-income settlements occupy government owned land, or where basic services are needed by communities who do not possess land tenure; rules and guidelines for implementation are needed, as well as municipal acts to mandate the provision of housing and basic services.

3. **The urban poor have inadequate access to basic services and infrastructure:** The urban poor have inadequate access to basic services, infrastructure and investments and, legislation is required to extend services to them. Due to the uncertainty of tenure, and the fact that low-income settlements emerge either in the periphery of the city or on land that is inappropriate for other uses, investments in service provision are uneconomic from the local government perspective and costs of providing basic infrastructure is very high.

4. **Limited participation of the poor in developing pro-poor policies and plans:** The poor do not participate in decision-making, government planning, and policy formulation, and there are few if any mechanisms or platforms for inclusive participation to happen. While elected representatives do indeed maintain contact with marginalized communities it is primarily to maintain their voter base. They also lack the skills to foster participation of the poor in planning and decision making or are not interested.

5. **Local governments lack enough financial resources to address poverty:** Local government finances are limited, and levy and collections are strongly dictated by political compulsions. National government contributions to local government finances can be governed by recommendations of Finance Commissions or legislation that allow block grants (as in Bangladesh) tied to specific activities. Without structured fiscal devolution to local government,

they must manage the bulk of development expenditure from their own resources. In the absence of adequate information and understanding on the extent of urban poverty, local governments tend to focus on marginal provision of basic infrastructure and, even this is cautious given the constant threat of eviction and climate/environmental shocks. As a result, low-income settlements receive inadequate levels of quality basic services.

6. **Local Government has limited skills to address urban poverty:** Urban poverty is more complex than rural poverty and requires specific skills and capacities to address. Local government, and other key stakeholders, require skills to be able to facilitate engagement with urban poor communities, design and develop targeted poverty reduction plans and policies, and manage finances in a way that increases investments towards low-income communities.

7. **Training initiatives for Local Government often fail to have lasting impact:** Local governments are constrained by staff vacancies often in the critical positions and therefore, to meet the training obligations, any available staff is deputed for trainings; therefore, training outcomes are not seen. Most externally aided projects have their own program implementation arrangements and as a result when programs end, there is limited or no capacity within local government to sustain interventions as trainings have not been successfully transferred.

2.3 Pathways towards Strengthened Capacity

The IFCA seeks to strengthen the capacity of the Narayanganj City Corporation to address poverty by identifying their current areas of weakness and indicating a series of recommended actions. The following areas address the dimensions relevant to poverty reduction.

1. **Policy approach**
   Local Governments should have a vision that drives poverty reduction that aligns with the overall urban development vision of the city. Thus, while addressing the needs of the city, they are also well positioned to target and address the needs of the poor. Once there is a pro-poor vision in place, the policy approach should identify the strategies – including planning, coordination, regulations, income generation, and grant and infrastructure allocations – that can move the city towards achieving this vision of inclusive development.
   Targets:
   - The City Government has a pro-poor vision and set of strategies that integrate different activities and address multiple dimensions of urban poverty.
   - The City Government has an updated and approved urban poverty reduction strategy document.

2. **Institutional capacity**
   Local Governments should have enough institutional capacity to address urban poverty, this includes the ability to understand conditions, identify the needs, be able to interact with representatives of poor communities, interpret maps, and regularly collect and analyze urban poverty data. Overall Local Governments should have strong systems in place so that poverty is consistently addressed and is on the Government's agenda.
   Targets:
   - Key staff identified for focused interventions in slums/low income settlements
   - Staff should have a set of generic and specialized skills for delivering pro-poor urban development

- City Government has updated database on slums/low income settlements including population details
- Quarterly monitoring mechanisms are in place to review and update urban poverty reduction projects.

3. **Urban services**

Local governments should extend basic services, including water, electricity, sanitation, education and health to low income communities as well as provide them with infrastructure to improve living conditions. Doing so requires being able to map and understand current levels of basic service provision, as well as have the financial resources necessary to make targeted and systematic investments that extend services to all areas of the city.

Targets:
- An updated data-base on basic service levels for slums/low income settlements
- City government has an updated Master Plan to guide infrastructure investments
- Local Government regularly conducts a gap analysis of levels of access to urban basic services
- Local Government has a strong understanding of areas of climate vulnerability that guides decisions on climate resilient infrastructure investments
- Local Government and municipal service providers – for WASH infrastructure, shelter, primary health, basic education and livelihood opportunities –provide for the most vulnerable urban poor.

4. **Voice and Participation**

In order to ensure inclusive urban development, Local Government should create platforms for the participation of the poor to support pro-poor planning and policies. Not only should Standing Committees be formed which address the needs and conditions of the poor, but representatives of these Committees should also be included as members. The engagement of the urban poor with elected officials should occur both at the ward and city levels.

Targets:
- Local Government forms active, relevant, city-level Standing Committees – Education, Health, Urban Planning and Development, Water & Electricity, Social Welfare – ensuring the membership of representatives of the urban poor.
- Ward-level committees operate and include the participation of the urban poor.
- Community-based organizations of the urban poor (Federations and Clusters) are recognized and supported by Local Government.
- City Government leadership directly engages with the urban poor and with local civil society on urban poverty reduction issues.
- A participatory budgeting policy is set in place that seeks to channel resources to urban poor communities.

5. **Conducive political economy to facilitate urban poverty reduction**

Political economy considerations dictate the governing and functioning of Local Governments. It guides the focus areas, strategies, methodologies and availability of funds for targeted interventions for the urban poor – not just at the macro city level but also distribution across wards in the city. Availability of Local Government own resources is limited and therefore there

is high reliance on grants for targeted slum level interventions. However, the city does have a key role to ensure integration of slum level interventions with the whole city. The regulatory environment and strength of decentralization has a critical bearing on program implementation and the political economy needs to balance between competing demands. The city government and national government interface determines the relative importance in terms of funding and permissions for activities. The national government should lead on legislations and policy development and empower city governments to implement them. The national government has an important supporting and facilitating role and should also lead on monitoring and aggregating results of pro-poor development in various cities.

Targets:

- The Local Government develops pro-poor legislations and policies to provide the framework for developing strategies and action plans at city level.
- The Local Government improves city-level coordination with central government bodies present there.
- The Local Government develops a strategy for transfer of funds for slum level interventions including 'performance linked' transfers across wards.

3. Urban Poverty Overview of Narayanganj City Corporation

This chapter provides a background to the Narayanganj City Corporation in terms of its location, economic base, and demography. The details of the physical spread of slums in the Narayanganj City Corporation and the availability of infrastructure in the slums is based on secondary literature from the Poverty Profile prepared under the LIUPC (Livelihoods Improvement for the Urban Poor – the new name for NUPRP). The chapter restricts itself to describing the extent of slums and the shortages in basic infrastructure as available in the Poverty Profile and does not include analysis based on primary data collection. This chapter sets out the basis for subsequent chapters that examine the institutional and financial capacities of the Narayanganj City Corporation to address urban poverty.

3.1 Description of the City

The Narayanganj City Corporation is the seventh City Corporation of Bangladesh declared in 2011. Located in east-central Bangladesh, the City Corporation covers an area of 72.43 sq.km. (including the Shitalakshya River) and has 27 wards. The City Corporation was formed following the unification of three former municipalities – Narayanganj, Siddhirganj and Kadam Rasul. Narayanganj is located on both banks of the Shitalakshya River at its confluence with the Dhaleshwari River and is an important historical port city. According to 2011 Census, the City Corporation has a population of 709,381 and a density of 60.8 persons per acre. The city is growing rapidly with an annual growth rate of 4.05 percent that is attributed to the city's unique industrial sector. The city is located about 30 km from the capital.

Figure 1:Narayanganj City Corporation

The economic base of the city shows that there were 3,08,933 persons engaged in non-farm activities in the urban areas of Narayanganj division[1]. Narayanganj had extensive jute business in the past and was known as the 'Dundee of the East.' The city is also known for its garment industry, factory labour, import and export business, the shipyard brickfield. The small and medium industries of cotton are increasing and adding to urban employment opportunities. According to Bangladesh Bank, the city is ranked third in the nation in terms of gross national income and possession of wealth. The growing economy is attracting migrants from other areas – between 2001 and 2011, Narayanganj district experienced a 175.55 net migration rate – the third highest in the country, behind only Gazipur and Dhaka.

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[1] The Economic Census 2013 of the Narayanganj District as published by the Bangladesh Bureau of Statistics defines the urban area to include the city corporation, upazila headquarters and growth centres. Separate information for the city corporation has not been provided.

There are an estimated 254,825 poor people in the city mostly living in slums or low-income communities[2]. There are 90 slums in the Narayanganj City Corporation[3] distributed across the 3 Zones with a population of 128,765.

3.2 Urban Poverty Context

A survey undertaken by the Narayanganj City Corporation in 2017 revealed that there were 1884 poor settlements. Poor settlements occupy 15 percent of the city's pre-2011 nine wards areas (12.69 km^2), and a sixth of the total area (46.68 km^2). It is estimated that the population of these communities is 254,825, approximately 36 percent of the city's population. The Poverty Profile done under the LIUPC program records significantly higher numbers and drives home the scale of the issue. The northwest areas of the city have medium density slums along the uplands; the densely concentrated areas are in the city centre and scattered low density settlements
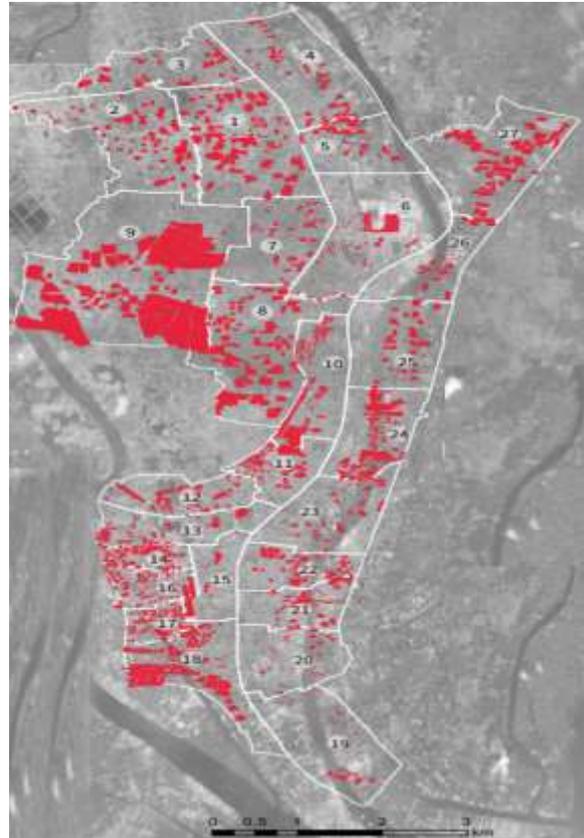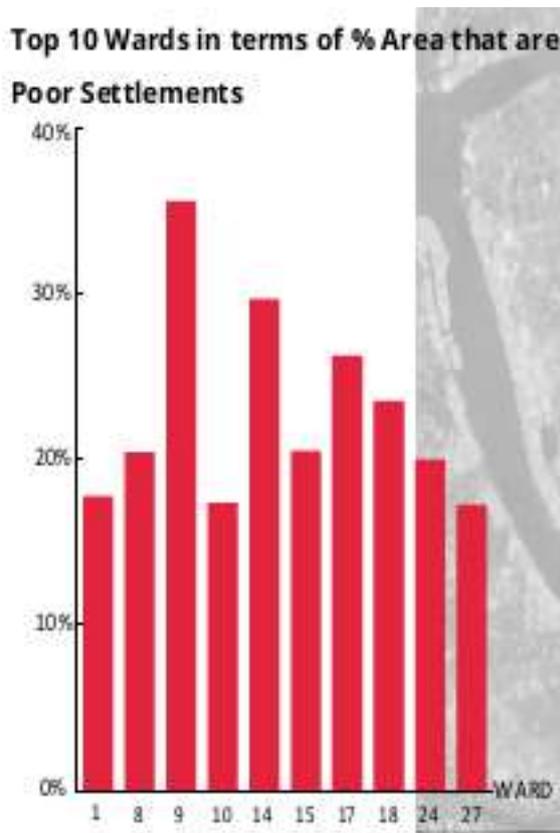

Figure 2: Distribution of poor settlements, 2018

are on the east side of the riverbank.

The medium density slums in the northwest are vulnerable to insecure land tenure because these are the industrial zone areas. The communities here face water, drainage issues and lack access roads. The densely concentrated slums in the city centre have access to medium quality infrastructure; densities are high and the communities face issues with drainage and sanitation. The scattered low density settlements on the east side of the riverbank especially in wards 25,26 and 27 have limited access to infrastructure

[2] Source: Urban Poverty Profile, Narayanganj City Corporation; September 2018; LIUPC, UNDP

[3] Source: Primary Data from Narayanganj City Corporation; September 2019

and services as they are further away from the city centre. The scattered distribution of the settlements poses problems to provision of roads and drainage. Ward 9 has the highest percentage area under poor settlements. Interestingly, **according to primary data from the Narayanganj City Corporation, there are no slums in Wards 8 and 9.** The land ownership pattern of slums in the city shows that 20 slums are located on land belonging to various government departments; 4 slums are located on land belonging to the City Corporation; 60 slums are located on 'own land' and 6 on privately owned land. The BBS Slum Survey 2014 states that about 50 percent of slums in Narayanganj City Corporation are located on government owned land.

The Stakeholder Consultation with the Narayanganj City Corporation as part of this assignment brought to light the fact that the corporation has in recent times recovered some illegally occupied lands belonging to government agencies that were centres of vice. The City Corporation has converted these lands into a park.

The *Urban Poverty Profile 2018* carried out under the LIUPC project analyzed urban poverty in the city in terms of (i) the availability of infrastructure (roads, drains, solid waste, sanitation, electricity, water supply, street lighting); (ii) livelihood indicators (employment, income, education, social problems); (iii) land tenure and housing indicators (housing, land tenure, eviction, land ownership, occupancy). Service levels including access to core infrastructure varies between the city and low income settlements. The details are as discussed below.

Infrastructure and basic services

The aggregate infrastructure index shows poor settlements on the western riverbank to the north of the city – Wards 4,5,6,10 – and on the eastern riverbank – Wards 20,24 – to have the least infrastructure and services. About 59 percent of poor settlements have no access to water supply – with Wards 1,2,4,5,7,9,20,26,27 having critically low access. Most of these wards are located away from the city centre making service provision difficult. About 50 percent of poor settlement households lack sanitation facilities. Wards 2,4,6,25,26,20,19 do not have solid waste collection. Many households loving in these slums are unwilling to set up sanitary toilets because of legal issues. Approximately 73 percent of households in these settlements have poor access to roads and pathways. Wards 4,6,7,9,10,25,24 are among the worst off. Approximately 77 percent of poor settlements do not have drainage systems.

Figure 3: Aggregate infrastructure Index across wards, 2018

Wards along the riverbank on the eastern side – wards 23,24,25,26,27 and wards 7,8,9 have low capacity to handle the monsoon period. Riverbank erosion is a critical issue.

Housing and Land Tenure

Housing is a critical issue for low income settlements. These settlements are located on private land or on government land that has been leased for a specific use but lying vacant. While all low income settlements face the threat of eviction, those on government owned land have a higher threat. The housing and land tenure status is poor in Wards 4,5,6,11,14,15,17. Most of these households are located on government lands along the riverside and threat of eviction is high. Households living in poor settlements in Wards 10,11,14,15,20, in the city centre and Wards 6,27 on the northern periphery along the river
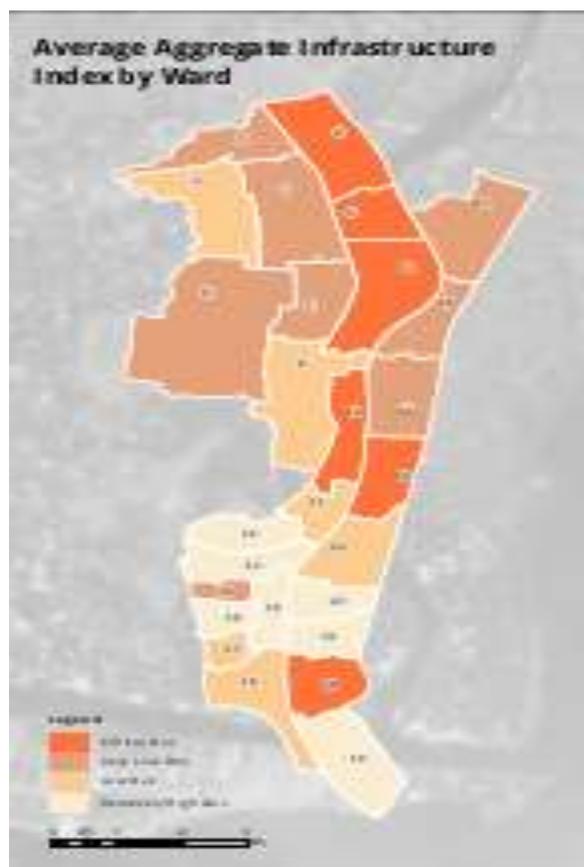
are on land primarily owned by the government. Since most of these lands are owned by government, public interventions are easier to manage and complete. Housing conditions are particularly poor near the city centre – Wards 11,14; along the riverside in the north – Wards 4,6; along the riverside in the east – Ward 26; and to the south of the city centre – Wards 19,20. These are densely populated and have inadequate access to roads. The residents here have poor job opportunities and low incomes thus, mot houses are temporary structures. About 56 percent of the poor settlements have temporary housing conditions.

The Stakeholder Consultation revealed that the banks of the Shitalakshya River are illegally occupied by different business groups like Karnophuli; Akiz; Bosundhara; etc. – these could be recovered and used for housing for the poor. The City Corporation has plans to build multistoried housing on its own land in Kadam Rasul for the poor. The City Corporation has already built multi storied housing for the sweepers.

Figure 4: Aggregate Land Tenure & Housing Index across wards, 2018

The Town Planner of the City Corporation said that the World Bank has given funds to the Palli Karma-Sahayak Foundation (PKSF) for housing for the marginalized. PKSF is disbursing the funds through the Thengamara Mohila Sabuj Sangha (TMSS) at an interest of 12 percent that is largely unaffordable.

Livelihoods

This index has considered both economic and social indicators. The overall condition of livelihood and wellbeing is worse in the north along the riverside – Wards 4,5,6 and in the centre of the city in Wards 10,14,17. Most of the poor do not have access to jobs in the industrial sector due to lack of education and training. The employment situation is critical in Wards 2,6,10,14,20,25,27. In terms of income per household, conditions are critical in Wards 1,3,6,7,15,17,20. Linked to the poor income levels is the fact that school attendance is low

with Wards 4,6,9,10,14,16,20 being the most critical. Social problems are most critical in Wards 4,6,9,10,14,16,20 with drug abuse being the most common problem.

3.3 Urban Poor Community Leadership

The City Corporation has approximately 61 Community Development Committees (CDCs)[4] with more than 80 percent being women led. At city level, the CDC Federation was formed in 2014. The LIUPC has formed CDCs in 9 of the 27 Wards of the city. Other donor funded programs have formed CDCs these include, 30 formed
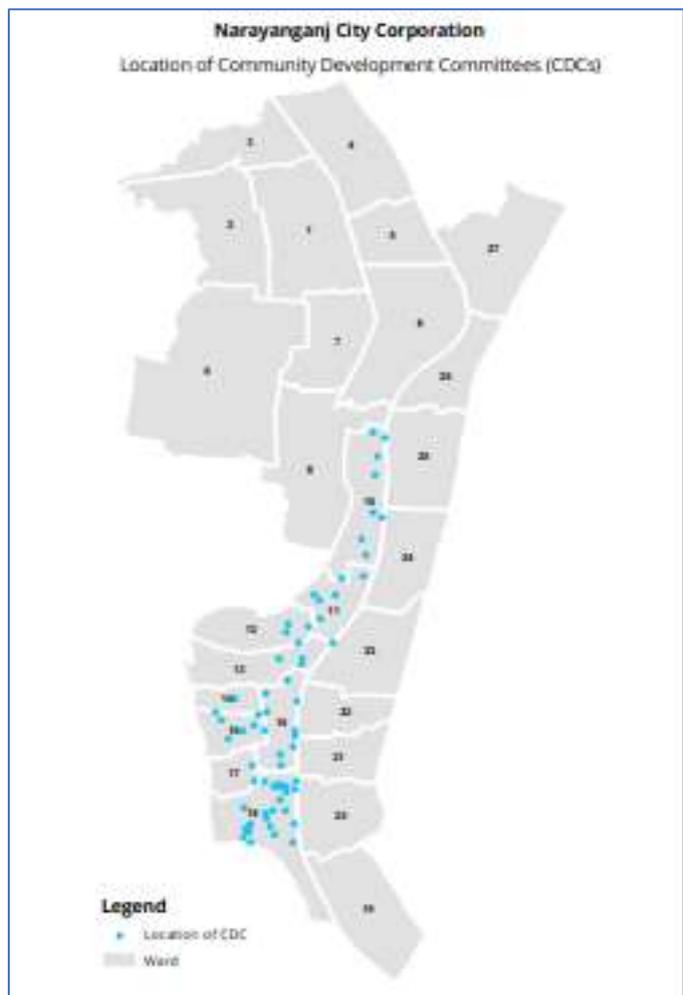

Figure 5: Aggregate Livelihood Index across wards, 2018

under the Poverty Reduction Action Program of JICA that cover 3000 households. The City Corporation has been operating a micro credit program under their supervision with these groups. Till July 2019, the City Corporation has provided BDT 89,50,000 (cumulative) to these households.

The representatives of CDCs present at the Stakeholder Consultation mentioned that they were engaged in (i) empowerment of poor women; (ii) development of physical infrastructure; (iii) development of social infrastructure; (iv) managing micro credit. CDCs are involved in the construction/repair/maintenance of drains; building latrines, bathing areas as well as micro credit. The Chairperson of the Town

Figure 6:Location of Community Development Committees in Narayanganj City Corporation

Federation of the CDCs said that they are involved in liaising with different offices; holding meetings of federations and attending meetings of Clusters and CDCs. She said that LIUPC should increase its budget for education aid. One of the Ward Commissioners believed the work done by the CDCs was

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[4] Urban Poverty Profile, Narayanganj City Corporation, September 2018; LIPUC, UNDP

not durable and that drains constructed by these groups did not last beyond two years perhaps because of lack of sufficient funds. Another Councillor mentioned that CDCs are taking an advance of BDT 5000 for improving livelihoods and these funds are being misused in most cases. The meagre amount could not possibly be used for livelihoods improvement and therefore there is need to increase the amount.

3.4 Key Stakeholders

The Slum Development Officer of the Narayanganj City Corporation and the Town Manager of the LIUPC Program informed that there are several agencies and NGOs working in the slum areas of the city. The table below summarizes the interventions in the slums.

Name of Agency	Details of interventions
Narayanganj City Corporation from own funds	Solid waste management; Educational equipment in schools; health; drain construction; road construction and repairs; micro-credit
UNDP through the LIUPC	Livelihoods, health, education support, infrastructure development; block grant for income generating activities
MGSP project (IDA funded and executed by City Corporation)	Infrastructure development; repair and maintenance of infrastructure
CGP Project (JICA)	Infrastructure development (roads, drains and expansion of electric lines)
EU	Climate Adaptation and Mitigation Action Plan
Directorate of Women's Affairs	Micro credit
BRAC	Livelihoods, micro credit, small entrepreneurship development
PRISM Bangladesh	Medical waste management
Red Crescent Society	Health, First Aid Training, distribution of relief materials
POPI	Livelihoods, health and nutrition, micro credit
NGO Forum	WASH

Source: Primary data from Narayanganj City Corporation; September 2019

Narayanganj City Corporation has received donor funding in the last few years from UNDP, ADB and JICA. Funds have been utilized for infrastructure creation in the slums. The details are as follows.

Financial Year	Expenses on Development Activities			Total (BDT Lakh)
	Drains (BDT Lakh)	Latrines (BDT Lakhs)	Submersible Pumps (BDT Lakhs)	
2016-2017	37.44	3.70	-	41.14
2017-2018	7.50	13.45	28.54	49.49
2018-2019	-	9.00	27.30	36.30
TOTAL	44.94	26.15	55.84	126.93

Source: Primary data from Narayanganj City Corporation; September 2019

The support has been largely for infrastructure developments and while there have been trainings for skill development and support for establishment of micro-enterprises, the stakeholder consultation raised the demand for greater focus on livelihoods.

3.5 Pro Poor Budgeting

A review of the budgets of the Narayanganj City Corporation showed that from FY 2015-16, a budget line for allocation of funds for slum development was introduced. The allocations against this budget line are very small as is seen in the table below.

Fiscal Year	Proposed Budget (BDT Lakhs)	Allocation for Slum Development (BDT Lakhs)	Percentage allocation for slum development
2015-2016	48890.85	50.00	0.102
2016-2017	60120.29	5.00	0.008
2017-2018	66367.43	-	-
2018-2019	71551.21	20.00	0.028
2019-2020	87039.77	10.00	0.011

Source: Primary Data, Narayanganj City Corporation; September 2019

The table clearly shows the very meagre allocations for slum development. Considering the scale of urban poverty in the city, these allocations are totally inadequate to have any impact on the ground. Most slum infrastructure works are linked to donor projects. For instance, under the MGSP project, the City Corporation has identified low cost housing; construction of roads, drains, installation of streetlights; installation of tube wells and community latrines and pre-primary and primary education for poor children as focus areas. While the Mayor monitors slum development works, donor funded programs use their own staff for this purpose.

3.6 Key Findings

Urban poverty is widespread in Narayanganj. The LIUPC program has defined the priority wards and areas for intervention – if followed, the city will begin to see impacts on the ground. The key findings that are important for the IFCA are as follows:

- The Narayanganj City Corporation needs to maintain an updated database of slums. It is to be noted that the City Corporation conducted a survey in 2017 and has provided updated numbers as on date.
- The planning function of the City Corporation should be strengthened so that interventions in the slums are developed through an inclusive participatory process that accurately identifies needs and capacity.
- The Narayanganj City Corporation should consider developing a strategy and action plan to address urban poverty. This will help guide both municipal and donor investments for greater impacts.

4. Local Government's Capacity to Address Poverty

This chapter focuses on the roles, responsibilities and capacity of Local Governments to undertake inclusive development. The findings underline gaps in delivery of responsibilities especially when local governments take on all functions. The key discussion and recommendations are around the process of overcoming the limitations of manpower, skills and resources to do full justice to all expectations and how local governments are skilled to prioritize among conflicting priorities for inclusive development.

4.1 Existing Legal Framework

Bangladesh's laws make hardly any explicit mention to orient Local Governments to address urban poverty, intervene in slum areas, or undertake slum resettlement, with the Local Government (Pourashava) Act 2009 and the Local Government (City Corporations) Act 2009 only making one reference to 'slums'. With such minimal attention to the issue, it is understandably challenging for Local Governments to address urban poverty. In the absence of explicit regulations on role and areas of jurisdiction, conflict between institutions and agencies are most often the reason for the urban poor being isolated from the development process in the city.

There are opportunities to bring urban poverty further within the responsibilities of Local Governments due to the frequent mention and openness to interpretation of the term 'inclusive development' in the Act. This gives Local Governments some degree of autonomy to interpret the meaning of inclusive development to involve urban poor communities in not only discussing and planning pro-poor interventions, but also to incorporate them into cities as a means of adopting a more inclusive form of development. For example, there is a provision to voluntarily establish a standing committee to manage slums.

In addition, Bangladesh's administrative set-up is complicated due to overlapping jurisdictions and multiple administrative dimensions. Urban areas with political autonomy are recognized as City Corporations and municipalities (pourashavas) with direct elections being held to elect the council's chairperson and councillors. As indicated earlier, while Bangladesh has limited legislations and/or guidelines that explicitly refer to slums, Local Governments intervene in slum areas under the rubric of 'inclusive development'.

The three important aspects governing pro-poor development in cities are (1) Land tenure, (2) Housing, and (3) the functional responsibilities of municipalities.

4.1.1 Land Tenure

Local governments are reluctant to extend basic services to un-tenable areas either because of the lack of clarity on jurisdiction or risks of eviction that make investments uneconomic. Land in cities is classified under different ownership categories with the poor tending to settle on vacant land much of which is public owned. They are also drawn to sites that they believe are relatively free from eviction due to their dangerous location (along railway lines; riverbanks and other low-lying areas). Most slums tend to come up on un-tenable land that is vulnerable, and thus excluded from city level infrastructure networks.

Discriminatory public policies also affect the land tenure security of urban poor because the centralized land administration policy of the government does not allow local government institutions

to transfer unused or underused *khasland* holdings from government ministries or powerful elites to Local Governments. Local Governments are therefore constrained by (i) issues of land tenure; and (ii) extending land tenure rights for fixed time periods to justify investments in development. The absence of a legal framework further adds to the difficulties of resettlement and relocation of slums located on dangerous and un-tenable lands.

4.1.2 Housing

Housing is a core problem in slums and the uncertainty of tenure makes Local Governments reluctant to invest in this area. Narayanganj is relatively better off with about 66 percent of slums being located on 'own land' – while there is no legal evidence of land ownership, residents feel that their threat of eviction is low. The slums in Narayanganj are characterised by poor quality of building materials and with overcrowding. In the course of the stakeholder discussions, the Mayor mentioned provision of improved housing to slum dwellers as an unfinished agenda. Investments to improve the quality of housing are not considered worthwhile because of the insecurity of tenure.

4.1.3 The functional responsibilities of municipalities

City governments lack authority in (i) the planning of public works projects; (ii) the recruitment of staff in key positions, who are appointed by the National government (example, the CEO); and (iii) taking financial decisions, because they require approval in order to change tax rates and access loans from financial institutions. While the Local Government (Pourashava) Act 2009 and the City Corporations Act 2009 list a series of local governments functions, the caveats for discharge of responsibilities continue to underline the fact that Bangladesh continues to be largely centralized. The responsibility of public service delivery is shared between city governments and other government agencies, which have varying responsibilities to provide utility services across sectors such as health, education, planning, housing and transportation.

City governments are obliged to follow the guidance of the National Government and, this significantly limits their powers. Section 60 of the Local Government (City Corporation) Act 2009 states that the National Government formulates rules on the planning, design and implementation of all public works for city corporations. City corporations must wait for instructions from the National Government to undertake public works. Section 105 of the Act empowers the National Government to offer 'guidance' in all the city corporation's functions, including financial management, staff management, project design, selection of project beneficiaries, meetings, and all other activities of wards. City Corporations can only make public service delivery regulations and by-laws, issue licenses, administer the functioning of standing committees, and remaining administrative matters.

Vertical accountability for City Corporations is under the Local Government Division of the Ministry of Local Government, Rural Development and Cooperatives (MoLGRDC), who provides policy guidance and fiscal transfers. The MoLGRDC agrees on the budgetary transfers to Local Governments in consultation with the Ministry of Finance.

The relationship between the National Government and the City Corporations is summarised below.

GOVERNMENT DEPARTMENT	LEGALLY PERMISSIBLE FUNCTIONS
MoLGRDC (National Government) *Lead on Policy, Regulations, Functionaries*	▪ Formulation of Rules on planning, design & implementation of public works ▪ Offer 'guidance' on functions of city corporations including finance management, staff management, beneficiaries, meetings & ward activities

Ministry of Finance ***Lead on fund issues***	▪ In consultation with MoLGRDC decide on funds to be transferred to City Corporations
City Corporations ***Lead on Administration & Operational aspects under guidance***	▪ Public service delivery ▪ Issue of licenses ▪ Administrative functioning of Standing Committees ▪ Other administrative issues

The analysis shows that Local Governments have limited powers and play a very marginal role in decision making. Local Governments are heavily reliant on the National Government for all policy, regulations and staff availability. Local Governments through the MoLGRD rely on the Ministry of Finance for most of their funds for operations.

4.2 Governance Structure in Narayanganj City Corporation

4.2.1 Functional Responsibilities of Departments

The 2ⁿᵈ Schedule – Sections 50-71 of the Local Government (City Corporation) Act 2009, lists the responsibilities of the Narayanganj City Corporation for service delivery. These include road works, solid waste management, water supply, public safety and registration. Different government departments such as Dhaka Water Supply and Sewage Authority (DWASA), Public Works Department, Roads and Highways Department, LGED, Power Development Board; RAJUK, Bangladesh Tele Communication Limited are also engaged in service provision. While the Narayanganj City Corporation follows the Local Government (City Corporation) Act 2009 while delivering services, other agencies are governed by rules of their respective ministries.

City Corporations are required to form coordination committees to work with the various agencies for synchronized development and avoid overlaps. The Narayanganj City Corporation has many Committees with the most important being the **Coordination Committee** that is headed by the Mayor and meets every month to take stock of development in the city; there are 20 **Standing Committees;** 27 **Ward Committees; PIC Committees** that are at the grass roots level and have 9-15 members headed by the Ward Councillor and responsible for all development activities in the ward.

From the list of responsibilities delegated to the municipalities, those relevant for slums and the involvement of various agencies in the discharge of the functions is shown in Table 4.1 below:

Table 4.1: Functional Responsibilities of Municipalities & Status of functional discharge in slums

Functional Area	Department Responsible	Assigned Role	Situation in slums in Narayanganj
Water, Sanitation, Drainage	▪ Department of Public Health Engineering (DPHE) ▪ Local Government Engineering Department (LGED) in MoLGRD&C. ▪ Concerned municipality.	Provision & maintenance of water supply, sanitation & drainage facilities & preventing pollution of water sources. Also preventing waste water from polluting public places or streets.	▪ Under the UGIIP (prior to becoming a City Corporation) 11 submersible deep tube wells installed. ▪ Under UPPR, 183 submersible deep tube wells and 6 general wells installed.

Refuse collection & disposal	▪ Responsibility of City governments as per Local Government (City Corporation) Act 2009. This is discharged either using own staff or involving NGOs.	▪ To make adequate arrangements for service provision from all public streets, buildings & lands vested with the municipality. ▪ Occupiers of other buildings & lands in the municipality are responsible for their premises. ▪ May make available public dustbins. ▪ Owns all refuse deposited in dustbins.	▪ Very poor services with almost 80 percent of slums having no organized system of waste collection and disposal.
Births, deaths, marriages registration	▪ Responsibility of City governments as per Local Government (City Corporation) Act 2009	▪ Must register all births, deaths & marriages within the city corporation limits.	▪ Service is available.
Public health, hospitals, health centres & medical aid	▪ Responsibility of City governments as per Local Government (Pourashava) Act 2009	▪ May establish hospitals and dispensaries & provide medicines as may be prescribed.	▪ Basic services are available both through the municipality as well as NGOs.

The broad institutional set up for service provision in slums as per the Local Government (City Corporation) Act 2009 is summarized in Figure 4.1 below:
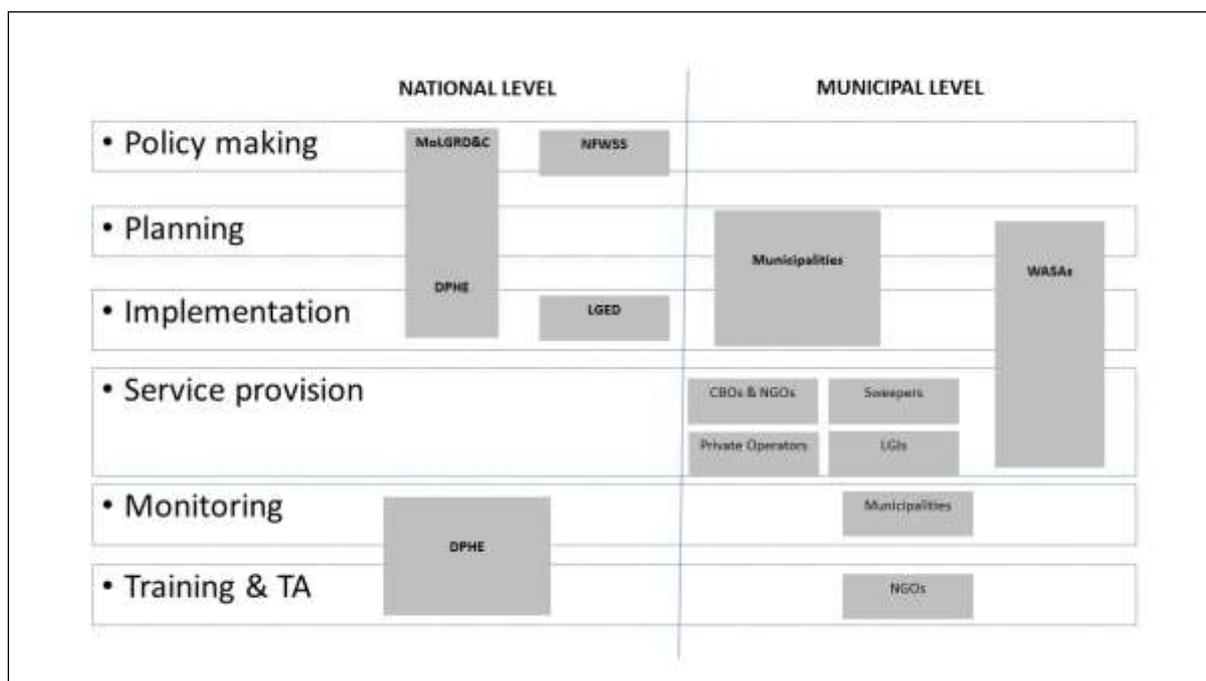
Figure 7: Institutional set-up for service provision in slums as per legal provisions

The above diagram shows that the National Government, through different agencies (MoLGRD&C, DPHE, LGED), is responsible for policy formulation, planning, implementation, monitoring, and training. Local Governments are responsible for service provision (through NGOs, private operators, own staff), monitoring and training. Local Governments have little to no responsibility for policy formulation and play an administrative and operations role that is strictly guided by the regulatory frameworks designed and implemented by the National Government.

The Local Government (City Corporation) Act 2009 gives municipalities the responsibilities to discharge functions but with the caveat that services should be discharged only to the extent that is possible within the resources that they have available. This caveat establishes a clear link to the financial strength of the Local Governments as a critical factor dictating coverage and the quality of services in a city. There is a high likelihood that low income settlements tend to be excluded from service provision because of the limited funds available for coverage.

The key conclusions emerging from the above analysis are:

- Local Governments have an administrative and operational role in planning, service provision and monitoring that is guided by the overall legal and regulatory framework designed by the National Government through its various departments/agencies.
- Local Governments have no say in the planning, design and implementation of works within their jurisdictions that are led by the National Government through its various departments/agencies.
- The Local Government (City Corporation) Act 2009 defines the specific responsibilities for service provision but, there is a caveat that states that services should be discharged to the extent possible within available resources. Thus, there is a clear link to the financial strength of the Local Government that dictates the coverage and access to various services. Low income settlements are at risk of exclusion from service coverage either because of limited availability of funds or their marginal locations.

4.2.2 Skills required for pro-poor development

Not all staff in the city corporation have important contributions to help the municipality address urban poverty. The following are important for this task.

- The Mayor and Elected representatives are responsible for the holistic development of the city, they are closest to the people and can pursue an inclusive approach.
- The Engineering Section is primarily responsible for planning, service provision and operation and maintenance. They are responsible for ensuring that technical designs of infrastructure are correct and will deliver the expected outcomes. The Engineering section is also responsible for ensuring that construction of infrastructure is in line with established norms. This section does spot monitoring of ongoing works and checks the final measurements of completed works before approving payments. In the context of slums, the scale of infrastructure and therefore its design varies from that for the city
- The Slum Development Section/assigned staff that leads on planning and overseeing implementation of interventions in slums.
- The Town Planning Section is instrumental in ensuring that development interventions are synchronized and follow a structured approach and plan. This section is responsible for ensuring that all development follows the approved plans – Master Plans, Site Development Plans or Action Plans. While the Master Plan gives the overall picture of approved land uses for the city, the lower level plans i.e. Ward Plans; Site Plans are the actual working documents that need to be adhered while planning interventions on the ground. The Planning section has an important role to ensure that all plans fit into the vision as defined in the Master Plan; that interventions and therefore expenses do not overlap, and that works are inclusive and reach all corners of the city.
- The Finance and Accounts Section is important for planning revenue enhancement interventions; budgeting and public finance management. This is perhaps the most important section in a municipality. Given the nature of local government in Bangladesh, while funds for the city level infrastructure works may come from the national government, the local government must make provisions for operation and maintenance. Operation and maintenance are not generally funded from government or donor funded programs and funds and mechanisms must be planned in line to the scale of the works. It is therefore important that Local Governments focus on enhancing 'own source revenues' to meet such costs.

- Community based organizations that are formed by residents of slums have the role of ensuring that they represent aspirations of all and therefore need to work closely with municipalities and other NGOs that may be present. These organizations are the 'voice' of the poor and should be trained and articulate in interacting with Local Governments.

4.2.3 Platforms for civic participation on urban poverty issues

Inclusive development warrants the presence of active platforms from civil society to engage with Local Government. The Local Government (City Corporation) Act 2009 provides the framework for the creation of these platforms but it is not prescriptive. Under the rubric of inclusive development, there are several platforms that can be created and nurtured for effective participation of the poor. These include the Standing Committees and various other committees that get formed under different donor funded programs. Standing Committees are mandated under the Local Government (City Corporation) Act 2009 with each being responsible for a specific area of work. These committees are multi-stakeholder groups constituted by the Local Government with participation from the elected representatives, the administrative wing and can also include participation from eminent citizens as honorary members. These committees are responsible for planning, implementation, monitoring and

coordination of interventions in their specific areas. The Act, however, does not mandate the creation of a separate Standing Committee on slums.

4.3 Local Government responsibility and Urban Poverty

While it is an established fact that Local Governments must undertake 'inclusive development', there is a process that, if followed could lead to expected outcomes. This section discusses the methodology that could be followed.

4.3.1 Having a 'Vision' for inclusive development

Based on the interpretation of 'inclusive development', Local Governments do indeed initiate targeted interventions for the urban poor – this could just be restricted to provision of some level of basic services. As discussed in Chapter 2, there are a range of interventions that are required to be implemented simultaneously for lasting impact on reducing urban poverty. Subsequent discussions in this Report have served to highlight the legal and regulatory frameworks within which Local Governments function and highlighted the fact that there is need to prioritise between competing priorities dictated by the availability of funds. Local Government thus need to have a vision for development and strategies to choose between priorities for action.

The Narayanganj City Corporation has a defined **Vision** - *"To build and environmentally friendly, clean, safe, pollution free and healthy planned city and to provide necessary citizen services for all city dwellers"*. Discussions with the municipality underline the fact that this vision is inclusive and that all actions will include the poor settlements. However, the vision seems difficult to achieve given the overall poor state of development in terms of availability and access to basic infrastructure at city level. Further, the proximity to Dhaka and the industrial base will always attract migrants leading to rapid growth. The City Corporation will thus always be trying to match expectations.

4.3.2 Plans for inclusive development

For the structured development of a city, there needs to be a plan. The Local Government (City Corporation) Act *2009* requires municipalities to prepare Master Plans and Site Development Schemes and state that these documents will guide development. This exercise is largely led by the Urban Development Directorate (UDD) that may not engage the City government sufficiently. The Narayanganj City Corporation does not have a Master Plan but has a Development Action Plan for 5 years, 10 years and 20 years. The key features of these plans are as follows:

- Major features of 5 year plans: ensure good connectivity; build bridge on Shitalakshya River; comprehensive drainage system; preservation of water bodies; maintenance of green cover; ensure complete sanitation coverage; supply pure drinking water; automation for all citizen services; micro credit program to reduce poverty; building new bus terminal and truck terminal; start city service for smooth transportation and computerization.
- Major features of 10-year plans: modern sewerage system to be introduced with improvement of existing system; ensure garbage management on 3 R basis; construction of circular roads on both sides of Shitalakshya River; metro rail system.
- Major features of 20-year plans: modern water treatment plant using surface water; 100 percent treatment of waste water; ETP for all small-scale industries; construction of own power plant.

The City Corporation also has a Capital Investment Plan 2015-2020; Disaster Management Plan for Ward 15 and 16; Infrastructure Development Plan for 2017-2018 and 2021-2022; the Baburail Canal Resettlement Action Plan under MGSP project 2017; Operation and Maintenance Plan for 2018-2019

and 2022-2023. The overall time lines for the achievement of the Vision (Rupkolpo) is 2030. The Town Planner of the City Corporation said that all the plans are flexible and linked to availability of funds and emerging needs and so the plans are reviewed periodically. The Rupkolpo is used as a guideline for yearly plan and budget allocation.

The Narayanganj City Corporation has a Social Welfare Section with 17 members including clerical staff. This Section is headed by a Chief Social Welfare and Slum Development Officer who is supported by 1 Social Welfare Officer, 1 Slum Development Officer and 9 Community Workers. This staff is assisted by specialized staff of various donor funded projects in the slums.

4.4 Skill Assessment of Capacity to Address Urban Poverty

4.4.1 Positions important for addressing poverty

The available manpower in the municipality is an important indicator of its ability to perform assigned functions. The Narayanganj City Corporation has 9 Divisions while the Zonal Offices have 7 Divisions each. The Zonal Offices are to mirror the works of the Narayanganj City Corporation while addressing specific local needs.

The City Corporation has a sanctioned staff strength of 683. There are 146 staff currently available with 537 posts vacant. The overall staffing position by Grade is as follows.

Class/Grade	Sanctioned Posts	Staff in Place	Vacant Posts
First Class (Grade 1-9)	62	8	54
Second Class (Grade 10)	27	8	19
Third Class (Grade 11-16)	407	80	326
Fourth Class (Grade 17-20)	187	50	138
TOTAL	683	146	537

The overall staffing position is very weak and the vacancies in First and Second Class are a cause for concern since these are the decision-making positions. The shortage of manpower impacts the functioning of the City Corporation. An organigram was submitted to the Ministry with 1100 position in 2012. This was scrutinized by Establishment Wing of LGED and reduced to 793 and forwarded to the Finance Ministry in 2013 that subsequently reduced the staff strength further to 683 in 2015 and submitted to the Law Ministry to frame the appointment rules – this is yet to be done.

Not all staff in the City Corporation have important contributions to help the municipality address urban poverty. Section 4.2 lists the important positions for the task. Analysis of the ground reality in the City Corporation points to the following:

- The Elected Representatives enjoy a close personal connect with the citizens.
- The Engineering section is focused on city level infrastructure. Work done in the slums (roads, drains, community water points) constitute a minor part of overall infrastructure and not offering universal coverage. There is no evidence of infrastructure plans at city level connecting with those in the slums.
- The Social Welfare and Slum Development Section.

It should be noted that the City Corporation has a good system for engaging with the slum residents through the Ward Committees and the CDC Federation.

4.4.2 Skill requirements for staff engaged in poverty alleviation

The City Corporation staff have been exposed to a few trainings that have largely been government organized with some being mandated under donor funded programs. The City Corporation has not done a 'training needs assessment' and government trainings have been issue based. Analysis of the staff attending trainings shows that the right staff have attended the trainings unlike in some of the other municipalities.

The table below lists the trainings conducted in 2018-19.

Contents of Training	Date of Time	Participants	Organized by
Wastewater disposal and Drain Management	2.10.2018	CEO, SE, Chief Social Welfare and Slum Development Officer, Town Planner, Medical Officer, and Conservancy Inspector	City Governance Project (CGP)
Waste Management	27-28 November, 2018	Conservancy Inspector, Councilor of Ward 15 and secretary	City Governance Project (CGP)
Workshop on Learning and Dialogue	12-13 August,2018	CEO, CAO, Town Planner, XEN, Chief Social Welfare and Slum Development Officer	JICA - Capacity development for city corporation
Training on Waste Management	15-16 september,2018	Assistant Engineer	Not found
Training on e-Filing	1-2 January,201	63 staff of NCC	PM office
Regional Experience sharing	4 days,2018	Town Planner	Not found
Training on Bottleneck Analysis	3 days, October, 2018	Chief Social Welfare and Slum Development Officer, and Conservancy Inspector	Not found
Training on Budget implementation, Auditing, Tax assessment and Tax collection	4 days, October,2018,	CAO, Tax Officer, Accountant, Tax Collector and Assistant Tax Collector	JICA - Capacity development for city corporation
Training on Waste Management and its Institutional and legal framework	One day, October,2018	CEO, SE, Chief Social Welfare and Slum Development Officer, Town Planner, Medical Officer, and Conservancy Inspector	City Governance Project (CGP)
Training on Innovation of Citizen service	One day, October,2018	Conservancy Officer	City Governance Project (CGP)
Training on national Capacity of Sustainable Urban Transport Index	Two days, September,2018	Executive Engineer	UN- ESCAP
Enterprise Development	15-18 August, 2018	Town Planner	Not found
Workshop on Learning and Dialogue	5 days, 2018	CAO, XEN, Town Planner, Taxation Officer	City Governance Project (CGP
Basic Food Hygiene, HACCP & Inspection System	5-9 August, 2018	Sanitary Inspector	NCC
Training on Small Improving Project	21 July,2018	Town Planner and Assistant Engineer	BPATC

Consultation workshop Medical Management	22 July, 2018	Medical Officer	BPATC

Source: Primary Data from Narayanganj City Corporation; September 2019

As part of this assignment a rapid TNA for all 9 Divisions of the City Corporation was done and the identified needs are as follows:

Section	Training Need
General	- Training on Local government (city corporation laws, act) acts rules, RTI and service rules - Training on office management including e-filling, computer application and clients dealing behavior
Engineering	- Training on project planning, design and implementation planning - E-filing and office management for all staff - Training on testing lab for civil engineers and technicians. - Training on e-GP for all engineers - Training on street lighting system and management for electrical engineers and technicians - Office management and capacity building training for all staff with computer application - Training on e-procurement system
Tax assessment	- Training on dealing with clients - Training on City Corporation Model tax 2016 and Taxation Law of Bangladesh - E-filing, office decorum and office management training
Tax Collection	- Training on behavior pattern, techniques of tax collection for tax collectors - Training on taxes laws of Bangladesh for 3 days - Training on model tax schedule of city corporation - Basic computer application for all staff for 2-3 days.
Accounts	- Training on IBAS++ and Budget preparation link with IBAS++ training - Training on economic code distribution in Budget for all staff - Training on e-filing, computer application and office management for all staff - Training on e-procurement system
Health	- Training on providing vaccination for vaccinators - Training on service delivery system of primary health care with exposure visit
Slum Development	- Training on community development and participation - Training on community needs and identifying problems - Training on techniques of social survey - Training on micro-credit management
Conservancy	- Training on office management including computer applications - Training on waste management including medical waste management with exposure visit - Training on mosquito control activities for spray-man and officers
Estate	- Training on land laws and estate management - Training on Local government (city corporation laws, act) acts rules

Source: Primary Data, Narayanganj City Corporation; September 2019

4.4.3 Capacities and core skill requirements for urban poverty reduction

Since poverty is a complex social issue, an additional set of skills are required to those normally possessed by government staff and elected officials – to identify what those skills needs are it is important to analyze and evaluate the capacities of government and elected officials to manage urban poverty. For example, to resolve issues related to basic services in urban poor communities, officials should be able to communicate and negotiate with community members skillfully. They should be able to understand different community needs, identify gaps in infrastructure services, understand and read maps, interpret data, possess communication skills, and monitor and supervise activities in slum areas and be able to undertake procurement. Without these skills they will be unable to plan or negotiate solutions that work for the city and the poor. The additional skills required are as listed below.

- **Effective communication**: this is required for all staff such that they are better able to work with beneficiaries. This skill is especially important since the slum communities are among the marginalized and may not be very open to engaging with local government – the relationship is by and large one of suspicion and mistrust. Being able to instill enough confidence with tact and diplomacy is the skill that is needed. Skills to be able to resolve arguments/conflicting opinions in the course of discussions from a neutral perspective are needed to change the relationship from one of mistrust to cooperation.
- **Monitoring and supervision**: This skill is needed to manage ongoing programs by third parties like NGOs/donors as well as the regular contractual channels of the Local Government. The skills needed by the community based organizations will be different from those needed by Local Government staff. These different areas are explained in the table below.
- **Procurement**: Most municipal staff are skilled in procurement for engineering related works. The softer skills required while procuring for non-infrastructure works for the urban poor require some knowledge. While it is not recommended that municipal staff be trained in social development, an improved orientation towards the needs of slum dwellers will help while deciding procurement.
- **Maps and data interpretation:** These skills are more for the community-based organizations who would probably have low or no exposure to these aspects. Often visual representation comes as a surprise to slum organizations but is an important skill especially if the Local Government focuses on bottom up planning with amalgamation of maps at ward and city level. It is also useful to develop a common set of indicators to define the legends of maps – these could be city specific. Such a common indicator will help understand maps. It is however recommended that high level numeric data be avoided for slum communities and that the visual aspects be underlined.

The Ward Councilors focus on maintaining contacts with the slum dwellers. The concerned officials and staff have not received any training specially geared to improve their skills to address urban poverty. Additionally, there are specialized areas of skill building that will benefit the concerned sections as follows.

Stakeholder	Training Area
Within Local Government	
Mayor and Elected Representatives	▪ Communication skills & motivation techniques ▪ Basics of participatory planning ▪ Basics of monitoring ▪ Coordination

	▪ Broad brush understanding of the complexities of urban poverty including the characteristics and dimensions ▪ Urban health and sanitation ▪ Working with civil society organizations ▪ Disaster management
Engineering Section	▪ Management of municipal engineering services including solid waste, hospital waste, water supply, etc. ▪ Disaster management ▪ Rainwater harvesting ▪ Infrastructure planning especially with GIS maps
Town Planning Section	▪ GIS mapping ▪ City Development Planning ▪ Environment management ▪ Socio-economic planning
Finance and Accounts Section	▪ Financial planning – assessment and coverage ▪ Property tax administration ▪ Financial management including outcome based budgeting; double entry accounting
Community Based	
Community Organizations in slums	▪ Micro planning for preparation of slum development plans ▪ Basics of monitoring quality of infrastructure works while under construction ▪ Book-keeping for managing contributions from community for micro-credit interventions ▪ Public speaking ▪ Various need based livelihood improvement skills

4.4.4 Platforms to facilitate civic participation in city planning focused on urban poverty

Inclusive development warrants the presence of forums/platforms for engaging on development issues with Local Government. These methods of engagement have proven effective in changing the way local governments function, but they require a commitment both from Local Government and the community based organizations and conscious efforts to make them work. Section 4.2 indicates the platforms for engagement while the following discussion is on the status of the various platforms that exist in the Narayanganj City Corporation.

Standing Committees: The City Corporation has formed 20 Standing Committees as per Section 50 of the Local Government (City Corporation) Act 2009. These Committees were notified in the 17th Monthly Meeting of the City Corporation held on 30 July 2019. From among these Committees, those that have a likely role in inclusive development are as follows:

- Establishment and Finance
- Waste Management
- Education Affairs
- Health and Family Planning
- City Planning and Development Affairs
- Infrastructure Construction and Maintenance
- Water and Electricity
- Social Welfare and Community Centre
- Disaster Management
- Women and Child Affairs

28

- Poverty Reduction

The City Corporation stated that Standing Committee meetings were held every quarter with about 50-60 percent of decisions implemented.

4.4.5 Monitoring of Pro-Poor policies and projects

There is no evidence of a monitoring framework within the City Corporation although the need for this was mentioned in the course of the city level stakeholder consultation. There is skeletal monitoring and inputs to planning that the City Corporation has been practicing through the Ward Committees. By virtue of representation of the CDC Federation in the City Coordination Committee, issues related to the urban poor get highlighted.

4.5 Summary conclusions and key findings

The **key conclusions** emerging from the assessment are:

- **Legal framework**: There are **significant policy gaps** that, coupled with **weak decentralization,** inhibit the effective functioning of Local Government, including undertaking structured interventions in slums. Bangladesh's laws make hardly any explicit mention on orienting Local Governments to address urban poverty; intervene in slum areas or undertake slum resettlement. In fact, the Local Government (Pourashava) Act 2009 and the Local Government (City Corporations) Act 2009 only make one reference to 'slums' and this is to provide orientation to voluntarily establish a standing committee to manage slums. Since Local Governments are autonomous legal entities as stated in the City Corporation Act, they are able to interpret the meaning of inclusive development as an opportunity to involve urban poor communities in not only discussing and planning pro-poor interventions, but also to incorporate them into cities as a means of adopting a more inclusive form of development. However, in the absence of explicit regulations on role and areas of jurisdiction, conflict between institutions and agencies are most often the reason for the urban poor being isolated from the development process in the city. Bangladesh has a centralized form of governance and while the Local Government (Pourashava) Act 2009 and the City Corporations Act 2009 list functions of local governments, the caveats for discharge of responsibilities continue to underline the weak decentralization. City Corporations lack authority in (i) planning public works; (ii) staff recruitments with key positions being appointed by the government (example, the CEO); and (iii) financial decisions requiring approvals tax rates and loans from financial institutions.

- **Institutional set up in the Narayanganj City Corporation:** There are **multiple committees within the City Corporation** most of which are not mandated by law. Among all the Committees that have been constituted, the Coordination Committee, Standing Committees, Disaster Management Committee, Ward Committees, Civil Society Coordination Committee, Tender Evaluation Committee and Annual Performance Agreement Committee are mandated by law. The Ward Committees maintain close contact with the CDCs and are a conduit for representation of specific issues at city level.

- **Staff in Narayanganj City Corporation:** The staffing position is very weak with as much as 86 percent of the sanctioned posts vacant. The City Corporation has a Social Welfare and Slum Development department that is reasonably well staffed. Project staff of LIUPC and other donor programs and NGOs also work in slums. There are relevant Standing Committees to

address urban poverty issues but it was not clear whether there is any participation of field staff and administrative staff in these committees.

▪ **Staff trainings in Narayanganj City Corporation: Trainings for staff are not structured** and are largely in response to government directives. The City Corporation has not undertaken a Training Needs Assessment and neither does it have a training calendar. Staff working for the urban poor and elected representatives need special skills to understand the complexities of urban poverty. It is important that there is a broad level of understanding of the issues so that decision making is more in line with what the poor really want. While there are some specialized skills identified for each category of staff (Engineering section; Town Planning section; Finance & Accounts section) and the elected representatives and community organizations in slums under Section 4.4.3 above, there are some core skills that all these identified staff, officials and organizations require. These are some core skills in effective communication, monitoring and evaluation and procurement. While the content will need to be modified to reflect the specific role of each of the groups, all the training should be designed to increase understanding of inclusive development.

▪ **Platforms for participation:** Formal structures for people's **participation in planning and functioning exist**. These platforms function well and have been in place for several years now.

▪ **Frameworks for delivering inclusive development:** There are a reasonable number of staff engaged in the **planning function** within the City Corporation. Further, the City Corporation has Perspective Plans of various time horizons and claims to refer to them at the time of the annual budget preparation.

5. Financial Capacity Assessment to Address Poverty

This Chapter analyzes Narayanganj City Corporation's finances through a trend analysis of the last five years' budgets for the main revenue sources and expenditure heads and allocations for interventions in slums. The analysis is extended to estimate investment requirements for providing water supply and sanitation services in slums for the next five years under different population scenarios.[5] The key challenges in the City Corporation to enhance revenues and improve public finance management are identified and training requirements for available staff defined.

5.1   Introduction

Local Government finances play a major role in providing direction and the overall development of pro-poor policies and in helping improve the condition of poor living in slums or otherwise. Local Governments are responsible for delivering many functions that have an important bearing on multiple dimensions of poverty, including basic urban amenities and shelter. Local Governments' inability to deliver services optimally is due in part to a lack of revenue and this influences the scale and nature of poverty for aspects within their direct jurisdiction like resources (including land for housing), infrastructure and services, as well as those in their indirect jurisdiction like local economic development.

Within the city of Narayanganj there are 90 slums with an estimated population of 128,765; however, the data on the slum population and conditions is not maintained with any regularity. The Local Government (City Corporation) Act, 2009 gives City Corporation the responsibilities to discharge functions but with the caveat that services should be discharged only to the extent possible within their available resources. This caveat establishes a clear link between the financial strength of the Local Governments and the coverage and quality of services that can be provided to citizens. There is a high likelihood that low-income settlements tend to be excluded from service provision because of the limited availability of funds due to competing priorities. Narayanganj's proximity to Dhaka has its own set of challenges and advantages. Donor interventions in the city in the past have been useful in improving the city's overall infrastructure development and management.

Local Governments need to optimize the collection of revenues from all sources that are statutorily within their jurisdiction and plan budget spending based on resources available from (1) its own revenues; (2) scheme-wise block grants; (3) untied grants, and (4) loans from various sources. Finance is important to develop adequate linkage between functions, functionaries and financing and financially self-reliant local governments are instrumental in appropriately planning, optimally designing, efficiently implementing and eventually designing policies that are scalable and replicable in the wider context of urban governance notwithstanding the fact that each city is different and has its own challenges.

The Narayanganj City Corporation currently levies taxes, duties, rates and fees on the: (i) Holding Tax from Lands and Buildings; (ii) Light Tax; (iii) Waste Disposal and Drainage Tax; (iv) Surcharge Tax; (v)

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[5] This report does not consider estimates for other services in slum areas like housing, solid waste management, construction of roads and drains and provision of streetlights. Water and sanitation are the most basic requirements for dignity of life and therefore, the analysis here is restricted to these two services.

Fixed asset Transfer Tax; (vi) Tax on Calling , Profession and Business; (vii)Tax on Construction of Buildings and re-construction of Buildings; (viii) Tax on Advertisements; (ix) Tax on Movie; (x) Rates and (xi) Tax on Vehicle. Narayanganj City Corporation is heavily reliant on the National Government for project financing; the nature of tax collections is random and ad-hoc although, in recent times, the city has enhanced focus on collection of own revenues mainly from non-tax sources.

The analysis of the finances of the Narayanganj City Corporation has been carried out from the perspective of identifying the key challenges of mobilizing revenue from various sources as well as managing expenditure based on multiple demands and, projecting the investment requirements for providing water supply and sanitation in the slums under different scenarios. The ability of the Narayanganj City Corporation to improve conditions in slums is a key determinant of its success in delivering 'inclusive development'.

5.2   Revenue Analysis of Narayanganj City Corporation

The holding tax is the most important source of revenue and in urban areas, local governments can raise on an average 40-50 percent of their revenue from their own sources, but a significant part of their revenues still comes from National Government grants including grants made available by the international agencies under physical and social infrastructure development programs. Holding Tax assessments have been done in phases for Narayanganj – (i) Phase 1 for Narayanganj Sadar in 2015-2016; (ii) Phase 2 for Siddhirganj in 2017-2018 and (iii) Phase 3 for Kadam Rasul in 2017-2018. These assessments guide current tax collections. The City Corporation should devise a strategy for regular updation of the database. The trend analysis reiterates the City Corporation's disproportionate dependence on grants from the National Government for its sustainability, although, the share of this Block Grant to the total income of the City Corporation
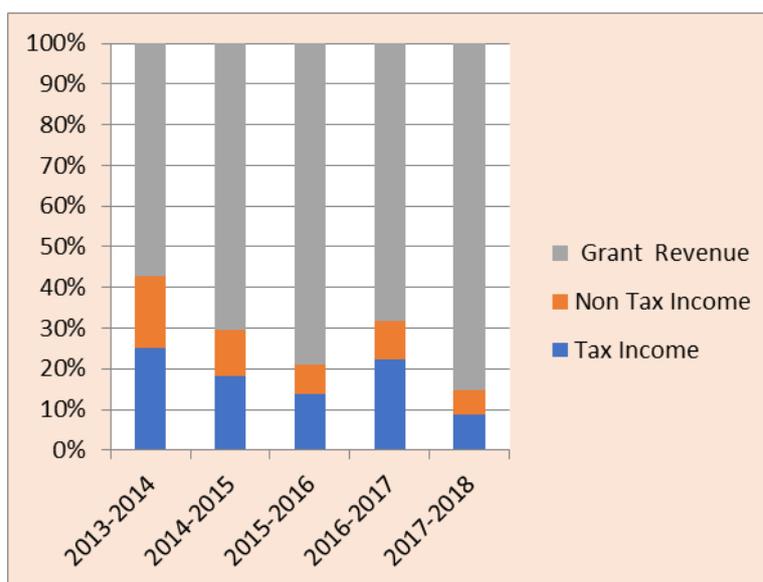
Figure 8:Share of Grants; Non-Tax and Tax incomes in Narayanganj City Corporation

does not show any definitive trend. However, in 2017-2018, the City Corporation's dependence on grants has significantly increased. Both the own tax and own non-tax revenues of the City Corporation has increased by almost one and a half times registering annual average growth rates of almost 18 percent and 21 percent respectively. This reflects the increase in economic activities (high end health and education services, tea processing industry, etc.) within the city. Holding Tax from Lands and Buildings, Tax on Calling, Profession and Business, Fixed asset Transfer Tax which is a tax of transaction of immovable properties has resulted in an increase in the relative share of own taxes to total revenue. *The relative share and absolute value of tax revenues have remained higher than that of the non-tax revenue reflecting enhanced role of various kinds of economic activities in Narayanganj benefiting from the comparative advantage of its proximity to Dhaka.* Despite significant growth of tax revenue

and non-tax revenue over the last 5 years has earned negligible income from own sources despite the range of options at its disposal. Share of own revenue to total revenue was around 18 percent in 2013-14 which marginally reduced to around 17 percent in 2016-17 before significantly coming down to 8 percent in 2018-19. The share of holding tax to total tax revenue has significantly reduced from 40 percent in 2013-14 to around 17 percent in 2017-18. However, during the same period, the share of fixed asset transfer tax marginally reduced from 41 percent to around 35 percent and taxes on calling, profession and business increased from a little less than 9 percent to over 15 percent reflecting the economic growth of the city. Almost 79 percent of the total revenue has come from the block grants in 2015-16 and this has increased to a little over 85 percent in 2017-18. As discussed earlier, the own tax and the own non-tax sources have registered higher annual average growth rate than the grants received resulting in reduction in relative share of grants in total revenue. The table below shows the composition of the three major types of revenue sources in absolute value and percentage.

Figures in Million BDT

	2013-2014	% in total revenue	2014-2015	% in total revenue	2015-2016	% in total revenue	2016-2017	% in total revenue	2017-2018	% in total revenue
Tax revenue	233.81	25.04	265.17	25.61	311.55	17.50	422.39	32.43	443.65	10.16
Non-tax revenue	165.51	17.72	165.47	11.29	164.58	7.29	180.66	9.48	313.98	6.13
Development	534.54	57.24	1035.23	70.62	1780.45	78.90	1302.34	68.35	4366.17	85.21
Total Revenue	**933.86**		**1465.87**		**2256.58**		**1905.40**		**5123.80**	

Grants are decided randomly by the Ministry of Finance and LGD for each of the City Corporation. Grants from various sources including from the government has increased by an annual average growth of almost 151 percent from 2013-14 to 2017-18 though the devolution of grants has remained erratic and random. In the year 2013 - 2014 Grants income was Taka 535 million and in the year 2017-18 grants revenue was BDT 4366 million. The per capits block grant, on the other hand has grown by an annual average growth of a little over 94 percent between 2013-14 and 2017-18. The growth of both the per capita own tax revenue as well as per capita non-tax revenue has remained lower than the per capita grants that the Narayanganj City Corporation has received for various developmental works.

Figure 8: Per capita revenue from Tax, Non-Tax and Grant; 2013-18

Immovable Property (Land) Transfer Tas is a major source of revenue, however, it has remained a non-reliable source and the municipality has very little control on the collection of this tax. This

33

tax is collected by the Settlement Office although the amount does get deposited into the bank account of the city corporation. The higher growth of own sources both tax and non-tax has been encouraging and at least in the short- term it seems that the city corporation is in the right direction with some major initiatives like developing a complete database of all properties in the city and initiating the levy of one-time water charges. The recent improved performance has not had significant impact due to the very low base of both taxes and non- taxes of NCC. Taxes on calling, profession and business would continue to be major sources of tax revenue due to increase in business in the city area. This must be adequately supported with capacity building of municipal officials for enforcement and a dynamic database that captures all such details.

5.2.1   Sources and shares of own tax revenue tot total tax revenue

Almost 36 percent of the total own tax revenue of the NCC comes from the asset transfer tax but its share is decreased in the following year than in the first year. in the year 2013 -14 the share of Asset Transfer Tax was 41 percent in total tax revenue, but it decreased in the following years. Of the ***own-tax sources*** at the disposal of the city corporation, ***property based taxes including the land and residence tax and the asset transfer tax are the major ones.***

Taxes on building and rebuilding of houses: On an average, these taxes have accounted for three-fourth of the own tax revenues during the period of analysis. ***The absolute value of land-based taxes has gone up from almost***

Figure 9:Share of Various Taxes to Total Tax Revenue; 2013-18

BDT 113 million in 2013 – 14 to BDT 141 million in 2017-18. Tax on building and rebuilding of houses registered an Average Annual Growth Rate (AAGR) of over 42 percent resulting in an increase in the share of this tax to total tax revenue of the NCC from a little over 9 percent to more than 15 percent during 2013-14 and 2017-18. This reflects an increase in the level of economic activities in the city. Though the NCC levies other taxes like tax on vehicle. The   contribution to the city exchequer has remained almost insignificant. The analysis indicates a general apathy towards pushing for revenue collection from tax and non- tax sources.

Figures in Million BDT

Particulars	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Holding Tax from Lands and Buildings	39.56	39.92	15.94	15.44	16.74
Light Tax	6.12	2.13	11.39	10.97	11.96
Waste Drainage Tax	2.62	4.99	15.94	15.12	16.74
Surcharge Tax	0.59	0.43	0.22	1.55	2.04
Fixed Asset Transfer Tax	41.38	36.03	37.53	33.99	35.19

Tax on Calling, Profession and Business	8.93	9.14	18.48	16.07	15.04
Tax on construction of buildings & reconstruction of buildings	0.01	-	-	-	-
Tax on advertisements	0.65	0.49	0.44	0.83	0.27
Tax on movies	0.09	0.04	-	-	0.34
Rates	-	-	-	2.64	1.59
Tax on vehicles	0.04	7.43	0.06	3.39	0.09

5.2.2 Sources and shares of own non-tax revenue in Narayanganj City Corporation

There has been significant growth in non-tax revenue of the City Corporation over the last 5 years both in relative as well as absolute terms. The total non-tax revenue from various sources almost doubled from BDT 165 million in 2013-14 to over BDT 314 million in 2017-18. Some of the factors contributing to these are levying of new non-taxes and better enforcement in some cases. These included doubling of revenue from premium apartment/city market. In the last 5 years, temporary lease of cattle market, income from shop rental of municipal markets, accounted for a significant proportion of non-tax revenue in the city corporation.
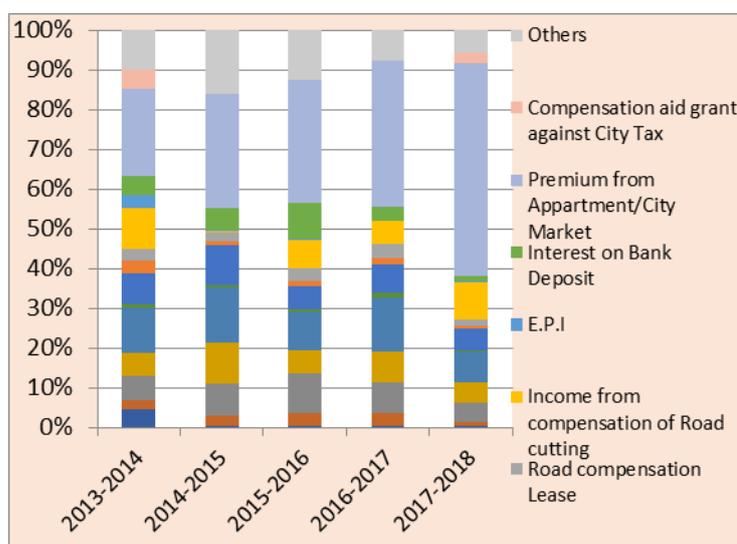
Figure 10:Share of Various Non-Tax sources to Total NTR; 2013-2018

Temporary lease of cattle markets alone contributed to over 11 percent in 2013-14 though declined over the years and reduced to less than half to around 8 percent in 2017-18. This shows lack of consistency in the collection mechanism of major taxes and non-taxes possibly due to lack of manpower. *The table below provides the composition of various Non-Tax sources to total non-tax revenue, 2013-2018.*

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Fees on license	4.56	0.48	0.47	0.44	0.21
Holding nominations	2.14	2.46	3.20	3.13	0.95
Income from market shop rent	6.11	8.05	9.80	7.85	5.08
Revenue from permanent market and lease of market	5.78	10.32	5.87	7.72	4.93
Temporary lease of cattle market	11.46	13.75	9.73	13.43	8.04
Revenue from lease of public toilets	0.98	0.85	0.55	1.34	0.23
Bus/Truck terminal/maxi stand lease	7.59	9.85	5.88	7.14	5.37
Ferry ghat lease	3.28	0.98	1.45	1.51	0.85
Road compensation lease	2.94	2.19	3.05	3.68	1.37

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Income from compensation of road cutting	10.45	0.46	7.25	5.61	9.32
Extended Program of Vaccination	3.25	0.24	0.15	0.25	0.41
Interest on bank deposits	4.57	5.62	9.24	3.44	1.30
Premium from apartment/city market	22.09	28.55	30.70	36.61	53.43
Compensation aid grant against city tax	4.83	-	-	-	2.87
Others	9.97	16.19	12.67	7.84	5.63

Figures in Million BDT

A comparison of the trend of the per capita revenue from grants, tax and non-tax sources in the NCC shows, that despite reasonably increasing trend of the per capita own sources tax and non-tax revenues, the total revenue has shown substantial growth over the last 5 years due to the substantially increasing trend of the grant received from the National Government. The per capita tax revenue increased from Taka 330 in 2013 - 14 to Taka 625 in 2017 - 18 compared to per capita non-tax revenue which increased from Taka 233 to Taka 442 during the same period. Grants increased from Taka 754 per capita in 2013 - 14 to Taka 6,155 in 2017 – 18 registering an annual average growth of over 94% during the period. The high growth in per capita tax and non-tax revenue accompanied with very high growth of grants received from the GoB, the growth of total revenue has registered an annual average growth of over 49% from 2013-14 to 2017-18

Infrastructure development in the NCC is funded by the National Government either directly or through other agencies; independent/direct borrowing by the city corporation is almost non-existent. For example, though the NCC is empowered to undertake several functions as per Narayanganj City Corporation Act, 2010, many of the project development and implementation activities are driven directly by nodal departments and the allied agencies including the Department of Public Health Engineering (DPHE), Local Government Engineering Department (LGED) etc.

The **key conclusions** emerging from the analysis of the revenue situation in the NCC are:
- There is a heavy reliance on the National Government for project financing and this dependence has significantly increased in recent years;
- Tax collections in total and its various components have shown high annual average growth rate over 2013 - 14 and 2017 – 18;
- There is however a recent enhanced focus on collection of own revenue from tax sources, mainly holding tax, taxes on calling and profession and asset transfer tax
- Though both tax and non-tax sources have registered slow growth, the total revenues of the NCC have increased at a much faster pace over the last five years due to high growth of grants which has higher weightage in the total revenue;
- The relative strength of holding tax as a contributor to tax revenue of NCC has significantly gone down in recent past. With the city's growth, it has huge potential to contribute to the total revenue with focus on capacity building for compliance, better enforcement and finalizing the centralized database of all properties.

5.3 Expenditure Analysis of Narayanganj City Corporation

Local Governments spend their resources on several different activities, sectors, and investments; however, given the limited amount of resources they have, spending in some areas implies less that can be invested into other areas. Despite the large proportion that is poor and live in poor settlements there is undoubtedly a minimal proportion of the Local Government's expenditure that goes towards making critical investments in improving basic services, education, health, and infrastructure. This section analyses NCC's expenditure across various budget items and identifies the key challenges of the budgeting process.

5.3.1 Expenditures of the Narayanganj City Corporation

The NCC's broad expenditure heads are (i) General establishment or the salary and administrative costs for staff; (ii) Health and sanitation (iii) Expense of revenue sector development; (iv) expenditure on health and sanitation; and (v) infrastructure. The expenditure on infrastructure is the highest but, as has been discussed in Section 5.2, these funds are grants from the National Government and are not a reflection of a well performing local government. Expenditure on all other heads is insignificant reflecting the low own revenue base.
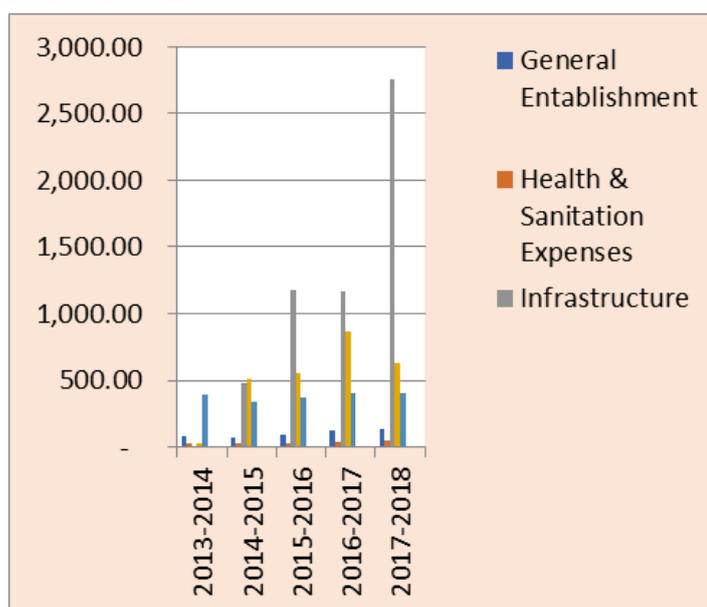
Figure 11:Sector wise Expenditure in Narayanganj City Corporation, 2013-2017

The NCC maintains a separate account on development expenses including construction work. The two major components of the development account expenditure are (i) Narayanganj City Corporation Solid Waste Collection and Disposal Management project; and (ii) construction of roads and drains. The expense head 'drain construction and repair' was BDT 273 million in 2013-14 but in the year 2017-18, this head shows an expenditure of only BDT 22 million. If it is scrutinized in depth from the budget, it shows allocation for construction of street lights in the city area in 2013-14 the expense was only BDT 1 million, but in 2014-15, no expenses were made under this head whereas in the year 2015-16, the expense under this head was BDT 16 million. In the next two years, there were no expenses made under this head.
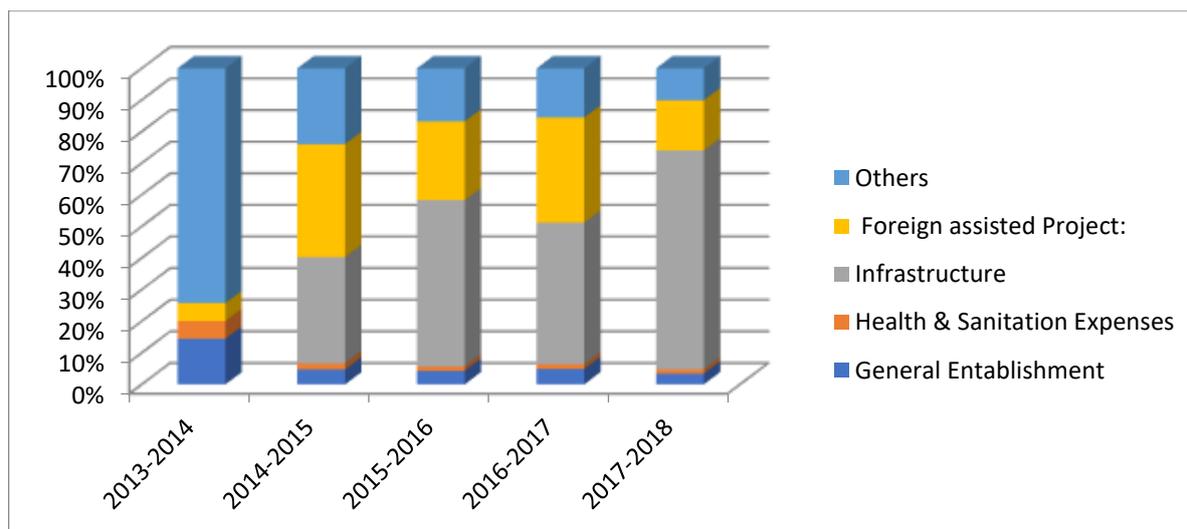
Figure 12:Sectoral Share in Total Revenue Expenditure

Particular	2013-2014	Expenditure in %	2014-2015	Expenditure in %	2015-2016	Expenditure in %	2016-2017	Expenditure in %	2017-2018	Expenditure in %
General Establishment	76.97	14.44	67.23	4.74	96.14	4.30	128.06	4.93	137.24	3.45
Health & Sanitation Expenses	29.91	5.61	27.28	1.92	30.88	1.38	38.39	1.48	51.76	1.30
Infrastructure	-	-	476.47	33.59	1,176.87	52.62	1,164.48	44.81	2,758.14	69.29
Foreign assisted Project:	30.43	5.71	507.40	35.77	556.71	24.89	864.07	33.25	631.42	15.86
Others	395.92	74.25	340.22	23.98	376.13	16.82	403.90	15.54	401.84	10.10
Total	**533.22**		**1,418.59**		**2,236.74**		**2,598.91**		**3,980.36**	

Table # 4: The composition of different Sectoral Expenditure and its share in total Expenditure

5.3.2 Sectoral Expenditure of the Narayanganj City Corporation

The trend analysis of the annual growth of sectoral expenditure under various heads is erratic, even spend on general establishment, i.e. salary and wages show huge fluctuations.

- The vacant Chief Revenue Officer post is a key weakness in the NCC. This explains the absence of a clear strategy for revenue enhancement and public finance management.
- The absence of a clear plan for revenue income and expenditure contributes to the significant fluctuations in budget estimates.

- The budget preparation method should reflect the annual and mid-term capital investment and revenue expenses plan of the NCC and should be based on discussions with multiple stakeholders including the poor communities.
- A bottom up approach to budget planning and implementation would make budget targets more realistic and achievement more feasible.
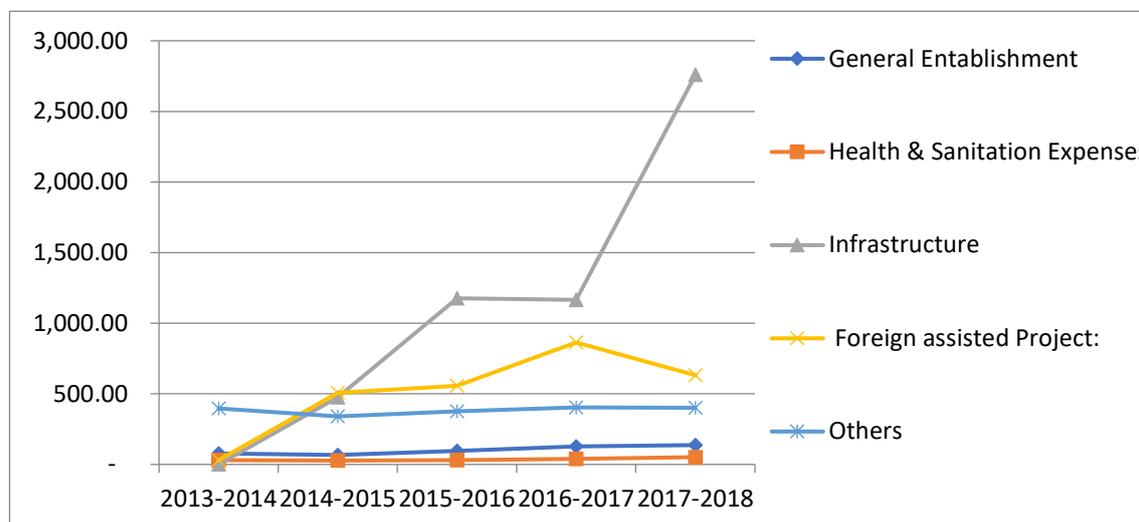
Figure 13:Sectoral Expenditure of Narayanganj City Corporation for year 2013-17

The way information is maintained on the finances of City Corporation of many cities in Bangladesh, often, inter- year comparison becomes very difficult. For example, the development expenditure which included infrastructure and foreign assisted projects, accounted a meagre share of over 4% of the total expenditure of NCC in 2013-14, this share goes up to over 57%, 65% and 74% in 2014-15, 2015-16 and 2016-17 respectively before going down to less than 63% in 2017-18. The increase in eth share of these two components as a part of the development expenditure from 2014-15 onwards could be a result of re-classification of some of the accounts heads of NCC. This wasn't coming out very clearly from the accounts heads classification as observed from the NCC budget. Since expenditure of city corporations in Bangladesh is significantly dependent on the revenue availability with the corporations which is in turn directly linked to the capacity to mobilise such resources, expenses often show erratic trend rather than a very definitive trend including in priority sectors like health and education. There has been hardly any increase in the per capita expense for major budget categories like health and sanitation, despite some of these activities registering high annual average growth during 2013 - 14 and 2017 - 18. Sanitation and water registered high annual average growth of 16% during this period.

NCC's Development account incurs expenditure on (1) Development of infrastructure facilities, vehicles and machinery; (2) Narayanganj City Corporation Development of infrastructure; (3) Road, drain construction and restoration and plantation projects; (4) Cleanliness Residency Project; and (5) solid waste conservation and removal management project. At least on paper in the budget, for each of these projects, NCC is expected to contribute its own share in addition to the funds it receives from the GoB. An amount of BDT 78 million was allocated in 2016-17 for development of infrastructure facilities, vehicles and machinery and an amount of BDT 9.6 million was allocated in 2017-18 for road and drain construction and restoration and plantation project.

However, most of the entries under these components are non- available. In other words, hardly any allocation has been made under these components, even if there are any, those are just for a particular year with no consistency in the budget planning and preparation process and has remained ad-hoc. In addition, NCC receives substantial amount from the multiple foreign assisted projects supported by various bilateral and multilateral agencies under Bangladesh Municipal Development Fund (BMDF), Municipal Governance Services Project (MGSP), NUPP, UPESHDP, CRDP, City Governance Project, Urban Disaster Response Preparedness Project of UNDP etc. a total of BDT504.7 million was received under these projects in 2014-15 which eventually increased to BDT 864.07 in 2016-17 before reducing to a level of BDT 631.42 million.
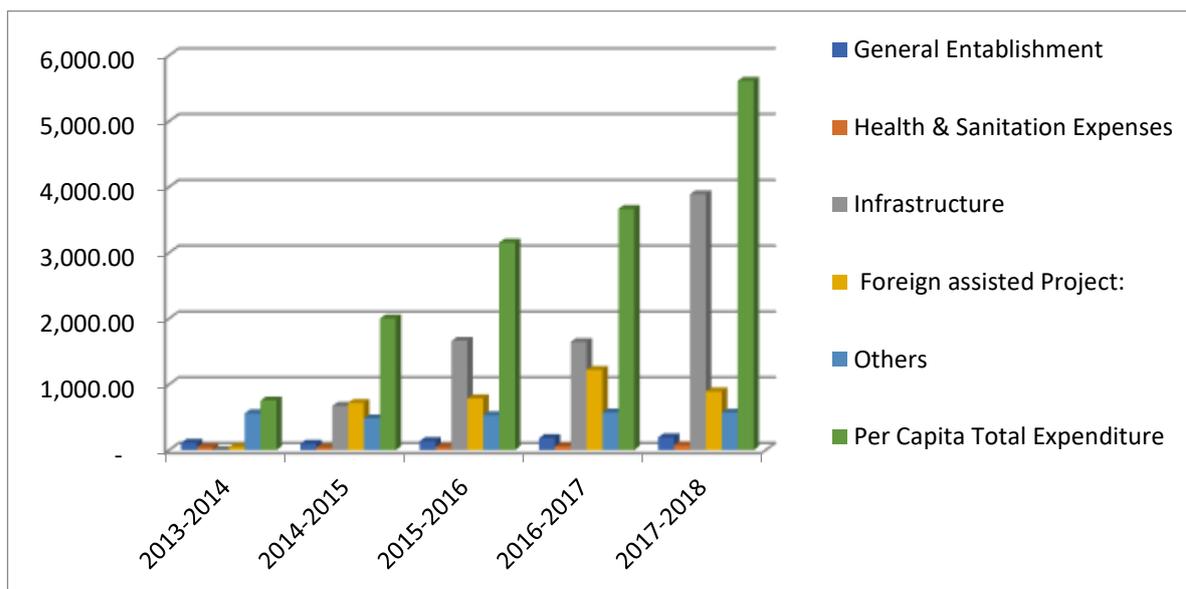
Figure 14: Per Capita Expenditure Activity / Sector Wise

5.3.3 Budget process of the Narayanganj City Corporation

The NCC budget is as per the provisions in the Act. Budgets are prepared before the beginning of the financial year (FY July 1 – June 30). The revised budget is prepared at the end of nine months of the FY that is after March to reassess the budget and assist the national government to prepare the budget for the next year. A comparison was drawn between budget and revised budget to identify the gap. It was found that in most of the cases, revised budgets were slashed by about 35% in most of the years persistently which indicated that the budget did not reflect pragmatism, lacked scientific methods of forecasting and estimation and did not depend on the historical data available with the NCC. Also the budget was not dependent on the estimate of investment requirement on the part of NCC either for capital investment or for that matter O & M. The allocation both from the National Government as well as from the NCC were ad-hoc in nature reflecting hardly any link with the actual resource requirement. In addition, there are significant differences between the budgetary figures and actual revenue and expenses and revised budgetary figures and actual revenue and expenses. Overall, actual implementation of various activities was about 41% of the budgets. The budget process is therefore weak and does not reflect any depth of analysis. The figure below reflects the variation in the budgeted, revised and actual income figures of the NCC.
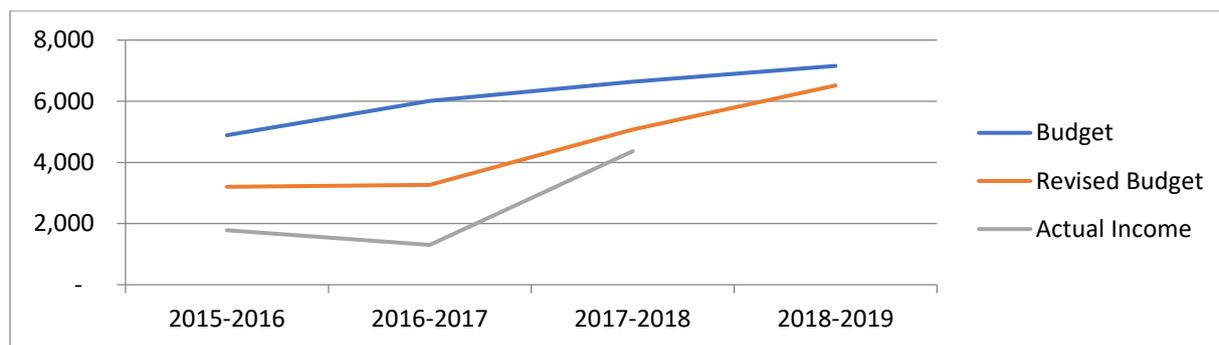
Figure 15:Revenue Income Trend- FY 15-16 to 18-19

The **key conclusions** emerging from the analysis of the expenditure of the NCC are:

- There has been a significant increase in the budgetary allocation for infrastructure development, particularly, construction of drains and their repairs;
- Significant allocation for overall infrastructure development and response to climate resilience including disaster preparedness.
- Infrastructure construction and development registered an annual average growth of over 0.71% over last 5 years while infrastructure repair and maintenance increased annually by over 17%.
- Variation of budgets to revised and revised estimates to actuals are very common over various years.
- Expenditure trends are erratic including for staff salaries that is linked to the absence of subsidization for this by the central government;
- There is a clear absence of a plan for revenue income and expenditure and the reason could be the limited capacities of existing staff. Most importantly, the absence of a Chief Revenue Officer is a severely limiting factor for the NCC.
- NCC benefits from multiple foreign assisted projects supporting infrastructure development, poverty eradication, reforms and disaster preparedness.

5.4 Skill Assessment of Capacity to Improve Finance Function

5.4.1 Focus areas for skilling and training targets

The Revenue and Accounts function is perhaps the most important for any Local Government. It is therefore important that the section has the required staff with the right skills to perform the assigned responsibilities. The skill training needs of the staff in this section of the NCC have been determined based on the conclusions emerging from the revenue and expenditure analysis in the previous sections. The key areas that need strengthening are as follows.

- **Improving the revenue collection**. The analysis has shown that the NCC relies heavily on the Block Grant from the National Government. Except for the holding tax, other 'own-revenue' sources are very poorly exploited. Further, revenue collection has a lot of scope for improvement.
- **Improving the budgeting processes**. While the NCC follows the provisions as per the Act, a comparison between the budget and the revised budget showed in most cases a huge variance. This is indicative of the absence of pragmatism, scientific methods of forecasting and estimation and non-reliance on the historical data available with the NCC.

- **Improving the municipal database**. This is at the core of financial improvements in the NCC. While the NCC is currently doing an assessment of holdings, the process does not generate confidence therefore, there is a need to train staff in this area.
- **Improving financial management**. This covers areas like audit, accounts, procurement, etc. and is areas that contribute to instilling confidence in the local government institution for success in raising funds from market sources.

The staffing details of the Revenue and Accounts Section of the NCC are described below.
- There are 12 staff responsible for the Tax Collection function. Of these, 07 are Tax Collectors and 01 is Tax officer the remaining are clerical staff. The Tax Collectors are largely unskilled.
- There are 3 staff responsible for the Tax Assessment function. As has been mentioned earlier, the NCC is currently assessing holdings.
- There are 3 staff responsible for the License function. They are responsible for issuing license notices and collection.
- The Bazar section has 3 staff. They are primarily responsible for rent collections from markets.
- The Accounts section has 6 staff - of these 05 are responsible for maintaining the books of the NCC and 01 is a clerical staff.

Based on the financial analysis thus far, there are specific areas of skill building that is needed. These are:

a) **Improving revenue collection**. Ideally, the Chief Revenue Officer should lead this task along with the Tax Assessors. Further, those in the License and Bazar functions of the NCC should also be exposed to these skills. For monitoring purposes and to increase the appreciation for increasing revenues and therefore the enforcement aspects, the Finance Standing Committee should have an overall understanding – they do not need to know the technical details. There are specific areas that need focus and the reasons for this are discussed below.

	Training area	Broad content	Need in NCC
1	Preparation of tax collection plan	This is the overarching document that defines the various sources of tax and non-tax revenues that can be collected by a local government. This plan sets targets against each of the revenue sources; outlines the strategy for collection and prepares the schedule for collection.	The holding tax is the single largest contributor to own revenues. While the land transfer tax generates higher income for the NCC, the city corporation has little control on its collection since it is the responsibility of the Settlement Office. The analysis of the finances of the NCC has underlined the need to diversify its revenue base and put in place systems and process to not just broaden the base but also to improve targeting and collections.

2	Setting targets for tax collection	Adhering to the tax collection plan requires preparing an action plan that defines the responsibilities and targets for collection.	The analysis has underlined the high dependence on the National Government grants and the insignificant contribution of other revenue sources to the total collections. The NCC needs to focus on improving collections and setting targets for collection by dividing the city into zones and monitoring is needed.
3	Training tax collectors	This cadre is the point of contact with responsibility for issue of notices and collection.	The NCC should increasingly move towards non-citizen contact-based collections of revenues. This reduces chances of leakages and linked with the tax collection targets is a good monitoring tool.
4	Multiple payment options	This is not directly a training area for the municipal staff. This is more a contributory factor for improving collections.	At present, the NCC provides the option of payment via banks and cash collections. The NCC should consider online options for both generations of bills and collections to reduce leakages and increase transparency.

Regular monitoring of tax collection target achievements is a cross cutting area. The elected representatives should share the responsibility for this along with the NCC. Enforcement and monitoring will increase revenue collections.

b) **Improving the budgeting process**. Given the current staffing situation in the NCC, the Accounts staff will need to lead on this aspect. Budgeting improvements involve consideration of the resource requirements in the medium term and estimates of capital and revenue expenses based on these. The trend analysis shows that there is significant variance in budget, revised budget and actual spend indicating that there is no internalization of this aspect within the NCC. Year-on -year, the same approach has been taken and unless there is rigor, going forward, the situation is unlikely to change. A scientific budget takes into consideration the municipal plans, the sources of revenue including grants and the periodicity of their receipt, the common expenditure heads, and the contingencies, to arrive at an appropriate estimate for the financial year. The Elected Representatives and Town Level Committees, and Community Level organizations need to be exposed to some training especially on the overall budget estimates and funds allocated for slum development; awareness on targets for revenue collections and monitoring collections – this will improve transparency.

c) **Improving the municipal database.** This is at the core of all financial improvements. The assessment of properties done is being done in Phases for the 3 Zones of the City Corporation. While there is an assessment underway, the NCC would do well to develop it on a GIS platform. A dynamic database with reconciliation of physical survey data including actual land use in the buildings and area will lead to a larger number of properties being brought under the tax net. The database coupled with strict

enforcement of holding tax collection will automatically improve revenues even without any change in tax rates. While the discussion has focused on the holding tax base, the NCC will benefit from preparing a costed asset register. This will serve to improve the information on all assets – physical and mechanical as well as vacant lands - available with the NCC and can be used for better planning as well as leveraging funds against them.

d) **Improving financial management.** This is an important aspect of strong municipal finances. The NCC's Accounts staff should be trained in double entry accounting. According to information provided by the NCC, the staff has undergone one round of computerized accounts training but they feel that they would benefit from refreshers and hand holding. The NCC accounts are audited annually as per the law and they claim that responses to audit paras are up to date. As good financial practice, concurrent audit should be considered.

Skill development for financial improvement will take time and is best done through a mix of classroom and on the job training. The on the job training support is best provided either through the government systems or under a donor supported project. As an immediate start, the NCC could begin with improving its tax revenue base.

5.5 How much does Narayanganj City Corporation need to provide water and sanitation in slums?

The fund requirements for making available water supply and sanitation to the slum dwellers has been projected. This will help improve allocations and ensure that benefits of infrastructure development reach all. As observed during many of the cities' analysis, NCC budget does not provide separate allocation for slums. Based on average allocation for slum development by the municipalities, it is assumed that 0.5% of the total infrastructure expenses has been made into the slums. By virtue of this, it shows that the budget allocations for slum development has remained abysmally low at less than 1 percent in 2014-15 and for most of the years under analysis. A meaningful trend analysis is difficult to make due to absence of any budgetary allocation against the dedicated budget line for slum infrastructure development and repair and maintenance in NCC. *The following figure captures the actual and estimated expenditure undertaken by the NCC per slum household for the period from 2014-15 to 2024-25.*
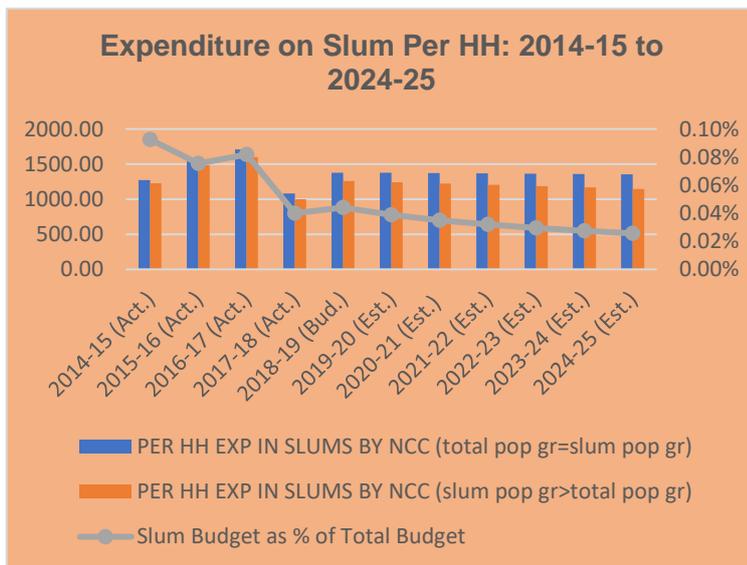
Figure 16:Share of expenditure on slums to total expenditure – Actual and Projected

The investment projections have been made based on benchmarks used by WaterAid Bangladesh for similar interventions[6]. Based on above benchmark, the investments requirements under the slum population growth scenarios[7] is shown in Figure 13 and Figure 14 below.

Under Scenario 1 an additional investment of BDT 8.68 million will be required for the period from 2019-20 till 2024-25. Under Scenario 2, an additional investment of BDT 16.21 million will be required for the period from 2019-20 till 2024-25.[8]
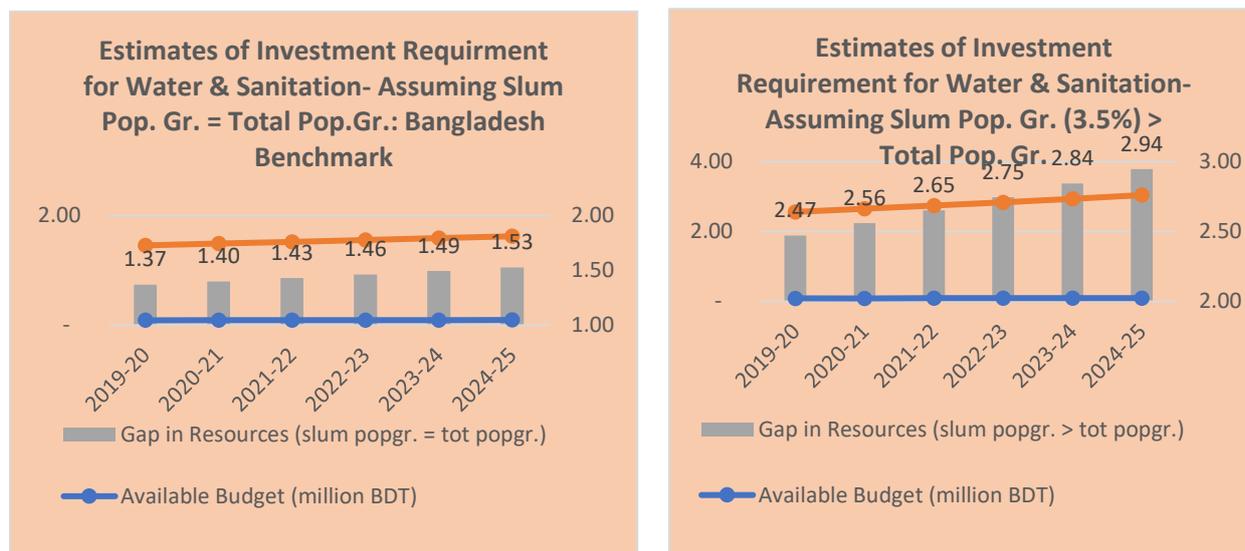
Figure 17:Investment estimates (assuming slum population growth>total population growth & using Bangladesh benchmark) and (assuming slum population growth=total population growth & using Bangladesh benchmark)

To provide a comparison, the benchmarks of fund allocations for toilets under a GoI program, the Swachh Bharat Mission (SBM)[9] have been used to ascertain investment requirements. Using the slum population growth assumptions, two scenarios have been projected as shown below. In Scenario 1,

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[6] One water connection for 20 households and one toilet for 10 households of 4 persons each. The cost of providing one water connection to a slum has been assumed at BDT 105000 for a 2100 litre capacity overhead tank and BDT 70000 for construction of a toilet with a washing area.

[7] Scenario 1: Slum population grows at the same rate as the NCC population i.e. 2.18%; and Scenario 2: Slum population grows at a slightly higher rate of 3.5%. a much higher growth of slum population is assumed due to Narayanganj's proximity to Dhaka and recent spurt in economic activity in the city.

[8] The cost of providing basic services in informal settlements vary significantly from one country to another, from one region to another, the geography and the topography of the region, population density in a city and its informal settlement and the distance of water supply source. Hence, various estimates of investment could be arrived at based on benchmark figures of unit cost of service delivery - water supply and toilets in slums/informal settlements. The quality of service provided using the funding benchmark as described above will remain poor.

[9] The SBM guidelines are that INR 4000 (BDT 4840) is provided as a grant from the national government and INR[9] 4000 (BDT 4840) is provided as a grant from the state government and municipality (this is a minimum amount and in some states allocations from the state government and municipality levels are higher). The water supply benchmarks are those used for slum level infrastructure programs funded by DFID India. A fixed cost of INR 33000 (~BDT39930) for bringing the water pipeline to slum and a variable cost of INR 3000 (~BDT3630). A fixed cost of INR 33000 (~BDT39930) for bringing the water pipeline to slum and a variable cost of INR 3000 (~BDT3630) for individual water connection for each of the households.

an additional BDT 256.63 million will be required for the period from 2019-20 till 2024-25; and in Scenario 2, an additional investment of BDT 258.68 million will be required for the period from 2019-20 till 2024-25.
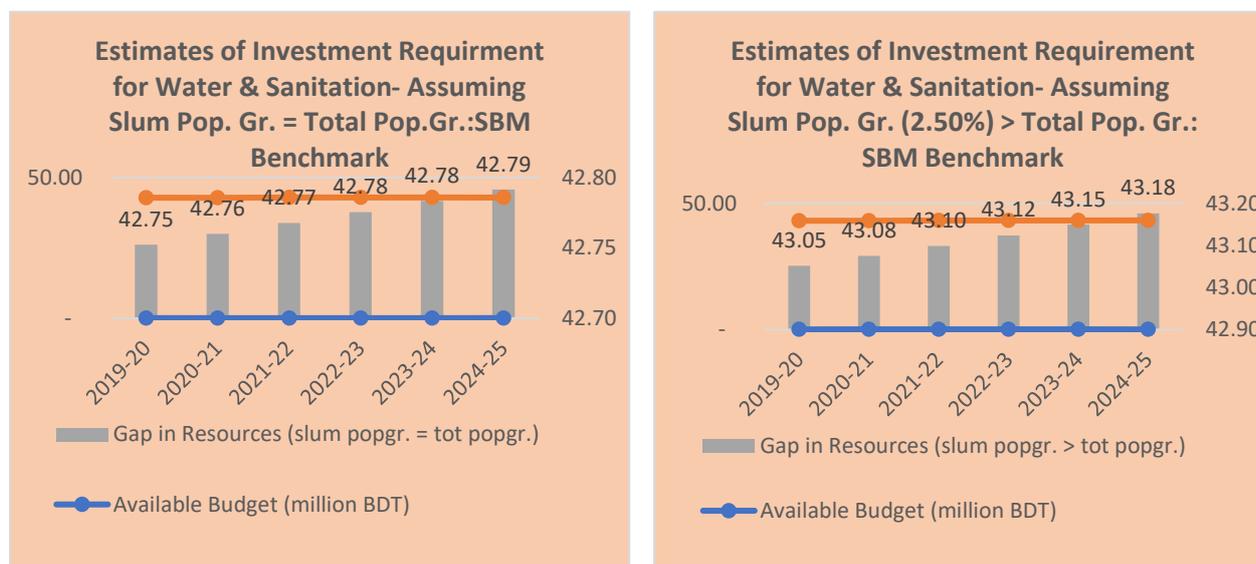
Figure 18: Investment estimates (assuming slum population growth=total population growth & using SBM benchmark) and (assuming slum population growth>total population growth & using SBM benchmark

5.6   Key Lessons

The key lessons of the analysis of the finances of the NCC are as follows:

- There is a heavy reliance on grants from the National Government which has significantly increased in recent years, but disbursements are erratic.
- Holding tax has the potential to be the largest source of revenue for the NCC. However, its share to total revenue as well as to tax revenue has gone down. it has the potential to contribute to the total revenue with focus on capacity building for compliance, better enforcement and finalizing the centralized database of all properties.
- Tax and non- tax revenue collections have shown high annual average growth rate from 2013 - 14 and 2017 - 18 but, the increase in total revenue was significantly due to high annual average growth of grants disbursed from the national government and multiple foreign assisted projects in Narayanganj. The allocation on sanitation related activities has more than doubled over last 5 years. However, what proportion of it has actually gone for the por in informal settlements is not clear.
- Expenditure trends are erratic including for staff salaries that is linked to the absence of subsidization for this by the central government. There is a clear absence of a plan for revenue income and expenditure.
- The NCC needs significant skill building to improve its finances. The specific areas for skill building are (i) improving revenue collection (ii) improving budgeting (iii) improving municipal database and (iv)improving financial management.

6. Recommendations

This final Chapter presents a set of recommendations to the Narayanganj City Corporation to better address poverty in the city. The following recommendations are divided into six different thematic areas. While each intervention is important, they also combine to create an integrated set of actions including identifying areas for capacity building.

1. Improving understanding of urban poverty
2. Developing a policy framework for urban poverty reduction
3. Skills and training for Local Government to address urban poverty
4. Increasing financial resources to address poverty
5. Increasing access to basic services and infrastructure
6. Encouraging participation for pro-poor policy making and planning

6.1 Recommendation #1: Improving understanding of the concept of urban poverty

The IFCA revealed that urban poverty is a growing problem that has remained largely unaddressed. There is therefore need for improvements in efforts and to increase the overall understanding of poverty issues in the city so that stakeholders are more informed. There is some level of information regarding specific needs in the slums of the city but, observations on the ground show that interventions have remained largely piecemeal and failed to deliver the desired outcomes in totality. It is essential to first begin by improving the understanding of city stakeholders of the concept and context of urban poverty. This does not imply that stakeholders should take a course on urban poverty, but rather that a systematic initiative is needed to raise awareness on poverty issues, to better explain where they are and how they relate to one another, provide materials that can visualize and enable further reading, and facilitate discussions that allow different views on poverty to be articulated and exchanged.

It is also recognized that there are several actors in the city, beyond Local Government, that lack enough understanding of poverty, and that poverty reduction efforts require the collaboration of many sectors and stakeholders. Also, that within Local Government information needs, for decision-making, planning, and budgeting, are varied; some people need more detailed information than others, while others just need limited items periodically. Any strategy to produce and deliver more information about urban poverty therefore must be designed to ensure that there is an understanding of what information is needed, by whom, and when, so that it can be more effective and targeted.

a) Understanding Information Needs of Local Stakeholders

Target Audience	Information Areas
Elected representatives	Multiple dimensions of urban poverty
	Legal framework
Urban Poor (Federations should be targeted and made responsible for sharing information	Multiple dimensions of urban poverty
	How to help oneself

with the community at large)	
Administrative staff in the City Corporation	Multiple dimensions of urban poverty
	Legal framework
	Technical aspects of providing services in slums – Engineering; Finance; Slum Development staff in the City Corporation
City level associations including business associations	Urban livelihoods and skill training
Press and Media	Awareness generation

Recommendation #1 shares both a comprehensive list of what knowledge inputs are needed by Local Government (and other stakeholders) to raise awareness and increase understanding about urban poverty. There are four inputs that are required, and these are: (i) thematic assessments, (ii) poverty mapping, (iii) posters and tools, and (iv) dissemination workshops. Recommendation #1 also breaks down in more specific detail the different information needs that each group or individuals may have (including the kind of information, format, and when it is most useful to them).

b) City Poverty Assessments

There are several thematic assessments that can better support and shape greater understanding about a city's poverty context. Given the lack of available information in cities about poverty it is important that a number of studies investigate issues that drive poverty conditions, for example infrastructure, local economy, climate change vulnerability, the capacity of community organizations, and the different actors that are currently working in the city.

Apart from the IFCA, the following assessments are conducted by the Local Government with the support of the LIUPCP Program:

- Citywide Participatory Community Poverty Mapping
- Local Job Market Assessment
- Coordination and Standing Committee Assessment of the Local Government
- Mapping Donor Efforts in the city
- CDC Capacity Assessment
- City Level Context Assessment of Nutrition
- Gender Based Violence Assessment
- Climate Change Vulnerability Assessment
- Infrastructure Assessment

In addition, LIUPC will support Narayanganj City Corporation to conduct the following assessments

- Vacant Land Mapping
- Housing Assessment

Not only is it important that assessments are conducted to increase the knowledge base in a city, they must also be researched in a participatory manner, and the findings shared and disseminated widely with all relevant stakeholders. This will ensure that knowledge is co-produced, meaning that the poor communities that are the subject of the assessments can contribute to them directly, and that it is returned to inform all stakeholders of what has been learned.

C) Poverty Mapping

In order to grasp the geographic scale of poverty in the city, it is important to have maps that show the location of slums, the availability of basic services, infrastructure, and other issues that contribute to poverty conditions. The LIUPC Program has completed the Narayanganj Poverty Profile. This was an extensive exercise and involved volunteers mapping details of every slum in the city as a first step. The data was then analysed, and the City Poverty profile developed. This is a strong base document to help Local Government and stakeholders 'visualize' urban poverty and an important tool to help deciding target areas for interventions.

d) Tools to promote understanding

Materials, such as policy briefs, posters, and short publication-type reports, are helpful to disseminate and raise awareness amongst different groups. Since information needs within Local Governments and different stakeholders varies, it is useful to understand specific information needs. Community members and Ward Counsellors may only be concerned about local issues and able to read a limited amount. The Chief Executive Officer, Town Planner, and Slum Development Officer, as well as city-level Federation leaders, would be more interested in information on urban poverty that is more detailed. Mayors may not have much time to go into detail, and therefore would need materials that are brief and focused on specific issues. For this reason, some different materials and tools are necessary to promote better understanding about poverty.

The different information materials are:
- Ward Poverty Atlases
- City-level poverty maps
- Urban Poverty Profile
- Briefing notes
- Localized city poverty reduction strategy document
- Donor coordination strategy document

e) Dissemination Workshops

Once assessments have been completed, and prior to participatory planning workshops, a dissemination workshop is essential to share information, request additional inputs, and validate the credibility of findings. It is essential that a wide range of stakeholders are invited to attend workshops so that different government departments are present, as well as different stakeholders, including urban poor Federations. Ward Counsellors are also very important as they have daily interactions and best understand the context of the city. The dissemination workshops that have been planned through LIUPCP are:

- City Context Workshop
- City Poverty Index Sharing Workshop
- Local Economic Development Strategy Workshop
- Localized City Poverty Reduction Strategy Workshops
- Ward-level Workshops on Mahalla and Resources and Urban Poor Settlements Mapping
- City-level workshop on result sharing and validation of participatory poverty mapping by the local government
- City-level workshop on donor coordination for poverty reduction

- City-level Workshop on vacant land mapping and housing assessment
- City-level workshop on climate change vulnerability assessment and infrastructure assessments of the urban poor
- Influencing and sustainability workshop on 'preventive and responsive interventions' to reduce VAWG and ensure safety and security of women and girls

6.2 Recommendation #2: Developing a policy framework for urban poverty reduction

Local Governments are restricted in their understanding and ability to tackle urban poverty on account of a combination of factors – the absence of a vision; manpower with the requisite skills to provide support and oversight; the mandate to coordinate among stakeholders; thematic plans and strategies and overall pro-poor planning framework. Essentially, they lack the structure to develop local pro-poor interventions and the financial, human resource, institutional and regulatory capacity to sustain them over time. As a result, any pro-poor interventions are piecemeal and not sustained for long, and consequently activities do not make a significant impact at the scale of the city.

While Local Governments have a limited mandate, as provided for by the Local Government (Pourashava) Act 2009 and the City Corporations Act 2009, City Corporations can make regulations and by-laws regarding public service delivery, issue of licenses, functioning of standing committees and other administrative matters. They can also coordinate the actions of other actors working in the city (for example projects and NGOs). These regulations and the Mayor's mandate provides Local Government with the opportunity to: develop a pro-poor vision, create a donor coordination committee, activate or appoint standing committees on poverty, develop a set of sectoral plans and strategies that can combine to become a citywide poverty reduction strategy, and they can review progress regularly. Recommendation #2 puts forward the need for each of these.

a) Develop the Mayor's Pro-Poor Vision

A priority first step in the process of developing Local Government's poverty reduction framework is for the Mayor to articulate a pro-poor vision that aligns with his or her overall city development vision. The Poverty Reduction Vision will provide clarity and direction to the development of all the other sector-based strategies and specific activities that will contribute to the city's pro-poor interventions. By also aligning with the Mayor's overall development vision the poverty reduction strategies will be further legitimized because they contribute to overall goals and objectives of his or her administration. This helps to promote ownership and a sense that the Mayor has elevated poverty in his or her agenda.

b) Create a Project Coordination Working Group

There are already several pro-poor activities being conducted in the city and several organizations, Government agencies, and communities, are working on poverty reduction projects. These projects are not well coordinated between themselves and lack oversight and coordination by Local Government. A Working Group on Project Coordination should be formed comprising the representatives of all projects working on poverty reduction; this will be an important step to ensuring that all development efforts are well organized, respond to the city's poverty needs, and there is no duplication of actions, or significant areas that have been omitted. The Working Group should be led

by the Local Government authority under leadership of Mayor and high-level government official like the CEO.

c) Activate or appoint Standing Committees on Poverty

To ensure that priority poverty-related issues remain on the Local Government agenda, are regularly discussed and followed up, and have the authority and credibility to act, Standing Committees are essential. Standing Committees are mandated by Law and therefore carry significant weight, they also provide the opportunity for a diverse representation in the membership, so that the voices of the poor can also be expressed. The LIUPC Program will support the following Standing Committees of the Narayanganj City Corporation:

- Standing Committees on Women and Children
- Standing Committees on Poverty Reduction and Slum Development

d) Develop a Set of Sectoral Strategies

To provide some guidance on what Local Government will do to tackle poverty on different issues and sectors, a set of sector specific strategies is needed. For example, in order to increase the job market opportunities for the poor, there is an assessment of local job market development which then leads to development of some strategies with participation of all concerned stakeholders on creating more access to job markets for the poor. The strategies developed and to be developed help local government to focus on concerned geographic areas and prioritize the actions accordingly. The sector strategies are:

- Localized poverty reduction strategy
- Pro-poor urban resilience strategy
- Donor coordination strategy
- Local tax revenue strategy
- Community capacity development strategy
- Local job market development strategy
- Nutrition development strategy
- Community housing development strategy
- Pro-poor and climate resilient municipal infrastructure development strategy

e) Develop a Citywide Pro-Poor Urban Resilience Strategy (PURS)

In order to comprehensively address poverty, the Local Government should have a 'City Pro-Poor Urban Resilience Strategy'. Such a strategy reacts and responds in a prioritized and strategic matter the poverty and climate vulnerability context of the entire city. This should be reviewed and validated by the Mayor, Local Government officials, other relevant city-level institutions, and importantly, by the urban poor Federation.

6.3 Recommendation #3: Skills and Trainings for Local Government to address urban poverty

The Assessment has demonstrated that there are gaps in the skills and capacity of Local Government staff to address urban poverty and these can be addressed by training. Working with urban poor

communities is challenging because it requires working together with communities that have been marginalized, who have little experience of working with Local Governments, and who may also lack technical knowledge to influence planning. Urban poor communities also deal with a host of issues that are vastly different to those of most other citizens and residents. This means that Local Government staff must be knowledgeable about the conditions and needs of poor communities, be able to listen and facilitate discussion with them, and put forward workable solutions that are often unconventional or adapted to their challenging conditions.

Local Governments will be engaging urban poor communities and addressing poverty in five areas, (i) Planning and Governance, (ii) Community Mobilization, (iii) Social and Economic Development, (iv) Housing and Secure Land Tenure, and (v) Pro-poor Infrastructure. In each there are specific knowledge that will help Local Government staff to better understand local poverty conditions, and the strategies and policies that are designed to respond to them. In addition, there are certain 'core skills', that cover communication, facilitating dialogue, and community mapping, that are helpful for any Local Government staff working with poor communities.

This Recommendation emphasizes that capacity building does not imply a class or reading material to acquire knowledge and skills. There are three different methods for learning: (i) Workshops, (ii) Training Modules, and (iii) Learning by Doing. In Workshops participants will be able to learn first-hand about a range of issues and interventions and engage in discussions about these issues. They will also be able to relate their own experiences and knowledge, contributing what they know about the poor and the city, to support and complement their understanding. Training Modules are formulated to provide specific technical guidance, and this can be given as reading material or through a structured learning session. 'Learning by Doing' offers practical learning opportunities through real life work, most commonly in the community and with residents. The full array of capacity building modules for each of the five areas are included in the Annex.

The more specialized technical trainings for the Engineering, Town Planning, Finance sections will take a bit longer to initiate. The Narayanganj City Corporation could access these trainings with local technical institutions and BRAC University. Customizing modules and delivering training will involve some costs so provisions will have to be made to pay for the services. The GIS training will be effective only if the software is available in the municipality and this is an additional cost. This may be deferred for the time being.

6.4   Recommendation #4: Increasing financial resources to address poverty

Successfully addressing poverty requires significant investments in the upgrading of urban poor settlements, such as through providing grants, extending basic services, and installing infrastructure. This requires the investment of financial resources that City Corporations find hard to come by. As such the City Corporation should strengthen its financial base in order to increase the amount of resources it has to target towards interventions in slums areas. With a move towards greater autonomy of Local Governments and less dependence on Central Government transfers, it is essential that Local Governments can strategically raise revenue locally and allocate these resources (as well as from other sources) towards pro-poor interventions.

a) **Improve revenue collection**

Revenue collection by the City Corporation has a lot of scope for improvement. The City Corporation relies heavily on the National Government Block Grant, apart from the holding tax, other 'own-revenue' sources are very poorly exploited. Narayanganj City Corporation should ensure that it maintains an up to date record of holdings that should ideally be developed on a GIS platform. A dynamic property database following complete reconciliation of physically collected property data with the GIS Map will ensure maximum number of properties are brought under the tax net and properties details are segregated based on use per floor for multi storied holdings.

Some other key points to improve revenue collection are:

- Recognize the poor in a legitimate way and plan for extending municipal services to the poor and earn revenue from these services.
- Utilize the scope of work and the capacity of the community leaders (like CDC or Cluster or Town Federation Office Bearers) to help local government provide services at a subsidized cost to the poor and collecting bills on behalf of the Local Government. For example, instead of deploying more manpower for expanded solid-waste collection services for the poor, local government may engage CDC/Clusters to deploy people from the respective community to collect the solid waste from the community and transfer them to secondary stations. Community Leaders may collect monthly service charge from the service receiving households and deposit the money to the city accounts. Local government in return may pay the community people involved in providing this service.

b) **Improve the budgeting processes**

The NCC follows the provisions as per the Act, budget analysis showed otherwise. Overall, the budgeting process should be strengthened because of the current flaws like the absence of pragmatism, scientific methods of forecasting and estimation and non-reliance on the historical data available with the NCC. Since there are many stakeholders related to poverty reduction, coordination among those stakeholders will help the local government to prepare a realistic and improved budget to address their poverty. Some of the key actions to improve the budgeting process are:

- Allocate city's annual budget for different Wards based on the level of poverty. In this instance, City Poverty Reduction Strategy (Ward Prioritization) of Narayanganj City prepared under LIUPC might help the local government to make some rationale decision on budget allocation for different Wards and city.
- Engage Ward Councilors and Slum Improvement Committees to come-up with the areas of investment for the poverty reduction and estimate for required budget
- The allocation of the budget for poverty reduction should be increased from previous year to the next year. It will indicate the progressive change in pro-poor budgeting of the city corporations.
- Ensure that the allocated budget is 100 percent used for poverty reduction related activities as planned.
- Mid-year revised budget and year end actual adjusted budget should be reviewed critically by local government to see the actual expenditure of the allocated budget and forecast for the next fiscal year.

c) **Improve the municipal database**

This is at the core of financial improvements in the City Corporation. In order to improve the municipal database, following are some key action points to follow for the Narayanganj City Corporation:

- Arrange training for the staffs of tax department both for assessors and collectors.
- Enforce 100 percent online system for tax assessment and collection in order to create the authentic list of tax-payers and the baseline database of the tax-payers.
- Enough man-power needs to be onboard supporting the improved municipal database preparation.

d) **Improve financial management**

This covers areas like audit, accounts, procurement, etc. and are areas that contribute to instilling confidence in the local government institution for success in raising funds from market sources. One of the weakest areas of the city is its financial management. Due to lack in proper recording of flow of money, the city cannot track all its resources, both incomes and expenditures. Some of the key areas for attention in improving the financial management systems of the Narayanganj City Corporation are as follows:

- Conduct regular audit of the municipal accounts
- Strengthen the capacity of the staff of the accounts and finance section by identifying the training needs and providing them training.
- Make computer-based systems for all cases like tax assessment, tax collection, other incomes and all expenditures of the city authority.

A suggestion to improve capacity and encourage Local Government staff is to organize for them an exchange or communication with other City Corporations to understand how they are improving their local finances. Narayanganj City Corporation has benefited from long standing capacity building interventions as well as the Financial Management Academy (FIMA) of Bangladesh. Standard documents on various aspects of financial improvement and management have been prepared and can be used as reference and training material by the Finance staff of the City Corporation. The target trainees are based on the current staff available in the City Corporation.

	Training area	Target Trainees	Available Manuals
1	Improving revenue collection	Tax Assessors; License Officers; Bazaar Staff	Holding Tax Management Manual; Guidelines for Tax Assessments & Collections; Guidelines for Asset Register
2	Improving the budgeting process	Accounts Staff	Accrual Accounting; Guidelines for preparation of budget & budgetary control mechanism; Accounting Manual; Uniform Chart of Accounts for City Corporations

3	Improving financial management	Accounts Staff	Procurement Manual; Internal Audit Manual

6.5 Recommendation #5: Increasing access to basic services and infrastructure

Upgrading slums and low-income settlements, through extending basic services and investing in settlement-level infrastructure, will be the biggest impact the Local Government can make in terms of improving the lives of the poor. To do so the Local Government needs to develop a pro-poor approach to survey the conditions of slums across the city and prioritize those areas that have most urgent needs. At the same time community-level residents should be engaged and work together with Ward Councilors to identify and prioritize their infrastructure needs, so that they are able to put forward their proposals to Ward-level and City-level officials, and have these resources allocated based on need, priority, and availability of resources. The following recommendations set out a systematic approach to increasing access to basic services and infrastructure based on accurately surveying conditions, engaging community members in articulating priority needs, developing a solid understanding of climate vulnerability, and creating a city-wide framework for allocating resources towards pro-poor infrastructure.

a) Utilize maps and a database on services and infrastructure for poor settlements

Data from the community mapping survey, the ward-level maps, the city-level poverty maps, and household-level multi-dimensional poverty survey, create a very powerful set of information about poverty throughout the city. Analysis has already been conducted to aggregate the data at the Ward-level so that concentrations of poverty are visible, and overall poverty and thematic maps (City Poverty Index, and the Infrastructure Index) are able to guide interventions towards areas of greatest need. City officials, including Ward Councillors, should be using these maps and data to orient interventions and prioritize them. These maps and Poverty Indexes indicate the wards with high levels of poverty and low levels of services, these are the ones where infrastructure and services should be targeted.

b) Encourage Community Action Planning (CAP) for all poor communities

City officials should be encouraging urban poor communities, through Ward Counselors, to undertake Community Action Planning in which residents gather (convened by SICs) to survey, discuss, and prioritize infrastructure needs. These CAPs provide the Ward and City-level Government with a list of community priorities that can help identify where resources should be invested. The CAPs should also be analyzed at the city-level in order to identify the overall poverty needs, and to help strategically target basic service and infrastructure interventions where both Government plans and community needs align.

c) Develop a deep understanding of climate resilience and vulnerability

Climate change hazards have a direct impact on the capacity of the poor to access services and play a critical role in their everyday wellbeing. Local Governments have to understand climate vulnerability of the poor, and this starts with reviewing the Climate Change Vulnerability Assessment (CCVA) but

also should extend to thematic discussions with local poor communities and other city stakeholders (including Mayors, Ward Councilors, the Water Board, LG Engineering Department) on how climate hazards (such as flooding, waterlogging, landslides, and erosion) might be affecting them and their infrastructure. Such understanding will also help prepare the Local Government to plan for larger-scale infrastructure projects, under the Climate Resilient Municipal Infrastructure Fund (CRMIF), that can provide more substantive infrastructure support to struggling cities. This is only possible where Local Government officials understand how to identify the areas at greatest risk, identify the projects needed to build resilience, and put together plans and proposals to National Government to access these funds.

d) Prioritize infrastructure investments by Ward

In order to equip Local Governments with an easy to follow way of prioritizing infrastructure investments and allocated budgetary resources, city-level maps and data are needed. The City Poverty Index (and Infrastructure Index) can identify the Wards that are most needy and thereby prioritize where investments are most urgent to improve levels of basic service. On the supply side it is also necessary for Local Governments to identify sources of investment and this requires both being more proactive in collecting local tax revenue, which can be re-invested, promote the idea of citizens paying their taxes, and also become more skilled at identifying national-level financial resources that can be accessed for infrastructure investments. To spend money, it is essential to find money, and this requires being more proactive about searching for it and collecting it.

6.6 Recommendation #6: Encouraging participation for pro-poor policy making and planning

Inclusive development requires public forums and multi-stakeholder platforms to allow Local Governments to engage on development issues on a consistent basis. The Local Government (City Corporation) Act 2009 has the framework for the creation of these engagement platforms and therefore makes it possible to create thematic working groups that can provide focused discussion and take forward pro-poor initiatives. Under the rubric of inclusive development, there are several platforms that can be created and nurtured for effective participation of the urban poor.

a) Activate or Form Standing Committees related to poverty reduction (Recommendation #2) are mandated under the Local Government (City Corporation and Pourashava) Act 2009 with each being responsible for a specific area of work. These committees are responsible for planning, implementation, monitoring and coordination of interventions in their specific areas. Formation of a separate Standing Committee on slums is not mandatory. The Narayanganj City Corporation has formed Standing Committees that meet regularly.

b) Encourage and engage in Ward-level Planning

Institutionalization of participatory planning and decision-making are key to sustainability. There are examples in other countries of South Asia and Africa as well as Bangladesh (under UPPR) of federating community groups at cluster and town levels. These groups are elected bodies and represent the voice of the poor. Working with federations change relationships between government and citizens for the better contributing to development of the whole

city. It is recommended that the Narayanganj City Corporation continue to engage with the CDCs and the City Level Federation of CDCs for their participation in Ward Level planning and decision-making activities with the Ward Councilors.

c) Engage in regular hearings with the City or Town Federation

To help the Government better understand emerging issues and needs and empower the Federation to have regular meetings with the Mayor and City officials.

- The City-level management structures of different projects involves Mayor, City Official and Councilors as well as officials from other government departments. The largest poverty reduction project in Narayanganj is LIUPC that has a city-level City Steering Committee and one City Project Board. Since the Mayor is the Chair for both management structures, he should strongly encourage the active engagement of local government with the community-based committees like CDCs, Clusters and Federation to deal with the city poverty.

The City Corporation will benefit from skill development in budget awareness for the Ward Committees from participatory budgeting. Participatory budgeting is an effective tool not just for improving forecasts but also making realistic plans and allocations based on identified needs at sub city level. Participatory budgeting will need a city to have strong ward committees and ward level plans. Ward committees with the assistance of the Standing Committee on Finance should lead in the budgeting process. The participants for the budgeting exercise will be the cluster level federations that will bring the direct perspectives of the poor to the table. Budgeting will thus involve a consolidation of all the ward level budgets and its discussion at city level. Transparency and justification in proposing changes based on available funds will allow greater ownership of the final outlays. At every step, communication will be key to keeping people especially the poor involved and informed.

6.7 Recommendation #7: Engaging with National Government on Policy Issues

The IFCA has discussed the existing policy and regulatory environment within which Local Governments function. Local Governments have an administrative and operational role in planning, service provision and monitoring that is guided by the overall legal and regulatory framework designed by the National Government through its various departments/agencies. They have no say in the planning, design and implementation of works within their jurisdictions that are led by the National Government through its various departments/agencies. The Local Government (City Corporation) Act 2009 defines the specific responsibilities for service provision but, there is a caveat that states that services should be discharged to the extent possible within available resources. Thus, there is a clear link to the financial strength of the Local Government that dictates the coverage and access to various services. Low income settlements are at risk of exclusion from service coverage either because of limited availability of funds or their marginal locations. While the Local governments do undertake pro-poor development, it is ad-hoc and largely guided under various donor programs.

To complement and make the interventions sustainable, **policy changes at national level** are needed. The issues that need advocacy on are as follows.

- The LIUPC/other donors as part of ongoing programs should undertake a gap analysis in current legislations across departments that inhibit local governments. This is to be followed up by drafting amendments to existing legislations as required – the onus for their approval will lie with the national government.
- Prepare a Slum Policy for Bangladesh. While the Policy document will not be binding, it will help guide Local Governments to define the scope of interventions for urban poor.
- Organize a workshop/seminar on urban poverty to raise awareness about the multi-dimensional aspect; to underline the fact that approaches should be different from those in rural areas. Workshops have limited impact but are an important tool for awareness.
- To strengthen the finances of the Local Government, the City Corporation should advocate for the following:
    - Protect revenue sources of the local governments through a national level statute.
    - The municipal statute should provide bands of various tax rates and charges within which modifications would not need prior national government approval.
    - Develop a mechanism of formula-based devolution (rather than the current ad hoc system) of funds – both tied and untied – from the national to local level.

7. Annexures

Annex-1: Completed Data Formats

INSTITUTIONAL AND FINANCIAL CAPACITY ASSESSMENT

INSTITUTIONAL ASSESSMENT: DATA FORMAT

General Information

1	Name of Municipality / City Corporation	• **Narayangonj City Corporation**
2	Category of Municipality? City Corporation	N/A
3	Year Established (Detailed time lines with important landmark events)	*Historical Background of Narayanganj City Corporation* Narayanganj is one of the districts under Dhaka division. The ancient name of Narayangonj was known as Sonargaon. Narayanganj city corporation has a historical background in the sub-continent. It is located on the banks of the Meghna and the Sheetolokkha River. The main center of the district is Narayanganj City. It is an adjacent city capital of Dhaka. Narayanganj is one of the oldest industrial districts of Bangladesh. It is also a center of business and industry, especially the Jute trade and processing plants, and the textile sector of the country. Its nicknamed the "Dundee of Bangladesh" due to the presence of many Jute Mills, Dundee was the first industrialized "Jute polis" in the world. The district Narayangonj has an important role in economic development in Bangladesh. *Land mark events of Narayanganj City Corporation* Here briefly describe leadership of Narayangonj City Corporation/ Municipality with time period and designation:

Table -1: Regime wise Profile and Status of Municipality Chairman, Administrator and Mayor

Regime	Numbers of leadership	Designation	Period	Remarks
British	Four (4) Chairman	• Chairman • Three chairmen were Bangali and one was British	1876- 1915	• Mr. H. T Wilson was the 1st Chairman of N.Gonj Municipality selected by British Government in 1876. • Babu Ananda Mohon Poddar . Mr. Ahmad Miaand Syed Mohammad Maleh were responsible for the position of Municipality chairman.
Pakistan	Fifteen (15) Chairman	• Thirteen (13) were Chairman and 2 were Administrator • Nine (9)9 were EPCS and three (3) were CSP and 3 were from citizen of municipality.	1916-1970	• Mr. Abdul Wahab, Akhil Uddin Ahmad(selected)Mr. Abdul Gaffar, Mr. Ahmad Mia, Modon lal siraji,Mr. Sk Mahmud, Mr. Mynuddin Ahmad, Mr, M.U sarker, Mr. Hyder Ahmad, Mr. Pana Ullah Ahmad, Mr, Azhar Ali, Mr. F.R Faruki,Captain M.M.Haque, Mr. Habibur Rahmanand Mr. Anwarul Haque were responsible for municipality head.
Bangladesh	Thirty-five (35)	• Three (3) were Mayor, seven were (7) chairman, Twenty-two (25) administrator. • Among 25 administrator 3 were deputy secretary, 1 was district magistrate, 1 was deputy commissioner and 20 were ADC.	1971- Till to date	• Narayangonj city corporation declared as city corporation in 5 May,2011with 3 former municipality such as Narayangonj, Siddhirgonj and Kadam Rasul areas with 27 wards. • Narayangonj city corporation started its journey from 23 June, 2011. • Dr. Selina Hyet Ivy was elected the 1st mayor of Narayangonj City Corporation in 2011. She also was the last chairman of Narayangonj municipality.

					• Mr. Ali Ahmad Chunka, father of Dr. Selina Hyet Ivy was two times chairman of Narayangonj municipality. • Till now Dr. Selina Hyet Ivy has been carried out her responsibility with name and fame

4	Institutional Architecture • Organogram • Staff Strengths	• A proposed organogram with 1100 staffs of Narayanganj City Corporation has been submitted to the establishment ministry in the year 2013. • Ministry of establishment scrutinized the city corporation proposal and approved 793 staffs for Narayanganj City Corporation and send it to ministry of LGRD. • LGRD submitted the revised proposal to the finance ministry. Finance ministry approved 683 post for Narayangonj city corporation and sent it to the ministry of law to prepare service rules but it was not approved till to date. • At present Narayangonj City corporation has 145 staffs and 538 posts are vacant.
5	Area of Municipality/ City Corporation	• At present Narayangonj city corporation area is 72.43 sq.km
6	Details of Wards • Total Ward • Number of Slum wards	• **Narayangonj city corporation has 27 ward and 3 zones. Ward and zone wise slum are given in the following table:** **Table- 1: Ward and Zone wise Slum Number.**

Ward No.	Zone	No. of Slum	Ward No.	Zone	No. of Slum
01		2	15	Narayangonj Town	7
02		1	16		3
03		1	17		1
04		6	18		8

05	Siddirgonj	4	19	Kadam Rasul	6
06		2	20		4
07		1	21		5
08		-	22		7
09		-	23		9
10	Narayangonj Town	5	24		3
11		3	25		2
12		2	26		2
13		2	27		2
14		2	-		-
Total		31	Total ward 31+59= 90		59

Source: Slum department, Narayangonj City Corporation

Table-2: Number of Slum, HH, Population and area of land   by Ownership.

Land Ownership Type	Number of slums	HH	Population	Area of land in decimal
Bangladesh Railway	11	2376	11669	42.49
Roads and High ways	2	31	164	38.00
M/O water resource	1	18	93	31.00
M/O textile	2	609	3041	16.87
M/O industries	1	204	1018	1.13
M/O River transport	1	50	271	0.71

BEPZA	2	1660	8962	13.12
NCC	4	901	3572	7.37
Own land	60	12075	79094	208.07
Private	4	468	2313	11.5
Trusty	2	1751	8848	13.23
Total	90	20143	119045	383.49

7	Total Population as per 2011 census	- Narayanganj city corporation has 27 ward and 3 zone. Zon wise Total Population as per census -2011 in the following Table: Table-3: Zone wise City Corporation Population as per Census -2011 <table><tr><td>Narayan City Zone (9 ward)</td><td>286330</td></tr><tr><td>Kadamrasul Zone (9 ward)</td><td>166291</td></tr><tr><td>Siddirgonj Zone (9 ward)</td><td>256760</td></tr><tr><td>Total population</td><td>709381</td></tr></table> - Population at present 20lacs
8	Total Slum population as per 2011 census/ slum census	- Total Slum population is 41,077 as per slum census 2014. - Total population is 119045 as per slum department, NCC-2019
9	Population density and growth rate	- Population density as per BBS census -2001 – 3161 per square km and growth rate – 2.16 and - Population density as per BBS census -2011 – 4308 per square km and growth rate – 3.05 - Population density as per CIP (capital investment plan of NCC) 9788.76 -2011 and growth 1.47

Governance

1	Committee structure [see the questions for KII/FGD]	There are a considerable number of important committees under Narayangonj City Corporation. Committee name and structure are given bellow in the following table:

<div align="center">

Table-4: Name and Structure of Different Committee in NCC

</div>

Committee	Committee Structure / Members
Co-ordination committee/General meeting.	• There is a provision to held a general meeting in every month. CEO, councilors and section heads are having to participate in the meeting. Mayor presided over the meeting. Committee assessed previous development activities and committee can form any necessary committee. • A 19-member committee was formed in 17th general meeting to observed MUJIB Year (MUJIB BARSHOO) in 30 july,2019
Standing Committees	• There are 20 standing committee in Narayangonj city corporation. Committee structure are given in the committee functioning part. • All standing committee has been formed with 5 members who are councilors.
City Development Coordination Committee (CDCC)	• There is a CDCC committee under CGP project funded by JICA. The committee has 45 members and headed by CEO. CDCC meeting conducted in after every three (3) months. • All service delivery govt. agencies, NGOs representatives, Slum representatives, councilors are the committee members.
Community Human Development Fund (CHDF) committee	• There is a CHDF committee to provide house building loan to the poor community

		Civil Society Coordination Committee (CSCC)	• There is a CSCC committee with 75 civil society representatives. It is an important committee to share annual budget and other development activities.
		Tax appeal and review Committee	• Tax review committee discusses all holding tax application and Mayor takes decision in this regard.
		Ward committee	• There is a ward committee with 5-7 members headed by ward councilor
		Tender call committee (TCC)	• City corporation has tender call committee wit 5-7 members
		Tender Evaluation Committee (TEC)	• City corporation has also tender evaluation committee wit 3-5 members
		Grievance redressal Committee (GRC)	• NCC has a grievance redressal committee
		Comprehensive Planning Unit (CPU) committee	• NCC has a CPU committee headed by Town planner with 5 members. Committee oversee all sorts of planning activities and providing recommendation in this regard. • CPU meeting held in every month.
		Annual performance Activities Committee (APA committee)	• There is an APA committee headed by CEO with seven (7) members. Members are town planner, XEN, Chief Accounts officer, Medical officer and other two members.
		Administrative Reform committee (ARC)	• There is an ARC committee with all section heads and headed by Mayor, CEO also the member of this committee. • ARC committee meeting holding in after every 3 months.
		CDC Town Federation Committee	• There is a CDC town federation committee with nine (9) members. Committee vice president is male and all members are female. All CDC members are elected through direct election.
		Cluster Committee (CA)	• There are four (4) cluster committee to coordinate different CDC and communicate with CDC federation and ward committee as well as ward councilor. • Each cluster committee has five members and all are female but one cluster committee vice president is male person.
		Community Development Committee (CDC)	• There are 85 CDC committee. Every CDC formed with 5 female members

			GRC Grievance redressal Cell/ committee	• Town planner is working as focal person to address all sort of complains. There are no other committee members.
			PIC committee	This is the lowest grassroot level and important committee. PIC consists of 9 to 15 members headed by ward councilor Each of the ward has a PIC committee. Vice president of the committee is women councilor of the concern reserve seat. Other committee members are from the local community such as teachers, imam, elite, cluster committee member. All development activities of the ward have to approve by this committee.
			Committee for Community Action Plan (CAP)	Community Action Plan (CAP) members are formed with the CDC, PIC and Cluster committee members

2	Distribution of responsibilities between elected persons and bureaucratic functionaries	• It was found from the discussion with different stakeholders such as ward councilors, CEO, Town planner, Superintending Engineer that there is specific TOR for elected person and bureaucratic functionaries. They told that due to dynamic and transparent leadership of present mayor there existing a good and healthy relationship between the mentioned bureaucratic functionaries and elected persons.
3	Functioning of committees	

Table-5: Functioning of Committees of NCC

Committee Name	Functioning of the Committee
Co-ordination committee/General meeting.	• It was found from the discussion with senior staff of NCC that is fully functioning by the dynamic leadership of Mayor.

Standing Committees	• There are 20 standing committee under NCC. It was reported by town planner, XEN and other important officer that most of the of standing committees are working well due to dynamic leadership and different donor funded projects.
City Development Coordination Committee (CDCC)	• Function of the committee is very well. It was reported that 100% decisions are implement by the committee • This committee was form under the condition of City Governance Project (CGP) JICA funded project
Ward Committee	• There are 27 ward committee in 27 wards. This is important committee of NCC. It is function well and 100%decisions are being implementing by the committee.
Community Human Development Fund (CHDF) committee	• Need base functions
Civil Society Coordination Committee (CSCC)	• There is a 75 members CSCC committee with different category of citizen. • NCC organize CSCC meeting in after every three months interval. This committee functions are well
Tax appeal and review Committee	• This committee is functions well
GRC	• Grievance redressal committee has well-functioning activities.
Tender call committee (TCC)	• Need base committee is functioning well
Tender Evaluation Committee (TEC)	• Need base committee is functioning well
Comprehensive Planning Unit (CPU) committee	• Committee is well functioning
Annual performance Activities Committee (APA committee)	• Committee is well functioning. APA committee headed by CEO with seven (7) members. Members are town planner, XEN, Chief Accounts officer, Medical officer and other two members.
Administrative Reform committee (ARC)	• There is an ARC committee with all section heads and headed by Mayor, CEO also the member of this committee.ARC committee

			meeting holding in after every 3 months and this committee is well functioning.
		CDC Town Federation Committee	• Functioning well due to dynamic leadership of mayor and LIUPC
		Cluster Committee (CC)	• Functioning well due to dynamic leadership of mayor and LIUPC
		Community Development Committee (CDC)	• Functioning well due to dynamic leadership of mayor and LIUPC
		GRC Grievance redressal Cell/ committee	• Functioning well due to dynamic leadership of mayor and LIUPC
		PIC committee	• Functioning well due to dynamic leadership of mayor and LIUPC
		Committee for Community Action Plan (CAP)	• Functioning well due to dynamic leadership of mayor and LIUPC
4	Citizen charter	NCC has a printed citizen charter and have a big billboard with contents of citizen charter in the NCC premises. Any citizen can get the printed copy from city corporation office. A summary Citizen charter service and related information are given in the following table:	

Table-6: Summary Services of Citizen Charter of NCC

Service Name and Type	How to get Service	Fees Require	Days Require
Provide nationality certificate	• Submit direct application to the councilor.	Need cash Take -10	One working day
Provide inheritance certificates	• Application in the prescribed form with death certificate, holding tax payment slip to the ward councilor office	Need cash Taka- 250	Three working days
Family certificate	• Application in NCC prescribed form with NID photocopy, holding tax	Need cash Taka- 300	Three days

			payment slip to the ward councilor office		
		Marriage certificate	• Application in NCC prescribed form with NID photocopy, holding tax payment slip to the ward councilor office	Need cash Taka- 300	Three days
		Other certificates	• Submit direct application to the councilor.	Need cash taka-200	Three days
		Any information	• Submit direct application to the Nagor Bhaban	Need cash taka -20	Three – four days
		Sahid minar allocation for social event	• Submit direct application to the Nagor Bhaban	Need cash Taka-200	Two/three days
		Disable and Old age allowance	• Submit direct application to the Nagor Bhaban and ward councilor office	Need no fees	As per government time frame
		Provide environmental no objection certificate	• Submit application to the Mayor with necessary document	Need taka 5000 for Green class, Taka 7000 for orange class and taka 10000 need for red class	Seven -ten days
		Grievances redress of Illegal and unplanned risk building	• Through serving legal notice	Need no fees	Seven -ten days
		Approval certificate for signboard / boll board installation	• Submit application to the Mayor with necessary document	Rate as per city corporation model tax 2016	Seven -ten days

		Provide new holding number, holding mutation, holding separation etc.	• Owner of the houses/ land have to apply with relevant documents to the chief tax assessor. After field investigation by the assessment section a new holding number use to give to the owner.	0.5% valuation on new deed and for taka 500 for other deed	Within 15-45 days
		Provide Contractors License and License renew.	• Submit application with trade license, income certificate, vat registration certificate, bank solvency certificate and experience certificate	Application form taka -500, For Class -1 taka-7000, for 2nd class, taka- 6000 and for 3rd class taka-5000	Contact with SAE and service will provide within 45 days
		Provide service to repair damage street light/ light post	• Submit application to the SDE or log grievances in complain register		1-3 working days if materials/ equipment available
		Provide ambulance service	• Citizen can hire city corporation ambulance by paying fixed fare amount rate for using within the city	Need rental amount as per NCC rate	It is depending on availability of Ambulance
		Provide Road roller, Soil Compactor Roller, Tyer Crain, Back Wheel Loader, Wheel Loader, Tractor with Lobed Trailer, Bulldozer and other vehicle and equipment	• Citizen can submit application to the SAE to get services.		It is depending on availability of vehicles and equipment
		Road cutting	• Application submit in prescribed form with city tax payment slip, demand notice of Gas service	Taka need as per NCC rate of different types of roads	5-7 working days.

		Provide Trade License/ business license and all sorts of vehicle license	• Submit application with relevant documents and fixed rate as per the types of business to the senior license officer with	As per City corporation model tax schedule -2016	Within 2-5 days
		Drain cleaning, Remove water logging, Mosquito control, Solid waste disposal	• Complain submit to the ward councilor/ ward secretary or conservancy officer	-	Action to be taken within 5-7 days if availability of resources.
		Dead animal remove/ disposal	• Complain log in with conservancy section	-	Conservancy section takes Immediately action to remove dead animal
		Death and birth registration and certification	• Through on line application	As per govt. rates	Within 7 days
		Provide EPI vaccination	• Through permanent and temporary EPI centers	Free of charge	Every working days
		Vitamin A+ campaign	• Through coordination of government and private organization	Free of charge	Twice in a year
		Primary health care service	• UPHCSDP and partner NGO of 10,16,21 and 25 no ward	As per fixed rate UPHCSDP	Every working days
		MCH special service	• Through 21 no ward service center	As per fixed rate basis UPHCSDP	Every working days
		In addition of these services there are more service are available in the citizen charter.			
5	Grievance redressal	Town planner, SE, accounts officer and other officials of NCC brief research team about grievance redressal of NCC. They told that there is a common grievance redressal committee to solve all sorts of complains. Town planner told that there is also a			

		focal person to receive grievance and solve problems regarding engineering related matters. He himself is working as focal person in this regard. They told following grievances are being evolving from citizen: • Tax assessment related grievance. It was found that after getting tax assessment notice from NCC about 30% tax payee complain to reduce holding tax. These grievances are solving through GRC. It was reported by tax assessor that those who are appeal to reduce holding tax, more of less they get opportunity to pay reduce amount of tax than that of assessed amount. • Complain regarding incomplete development work. In the context of most cases it is difficult to solve this type of grievance due to different causes such as contractor's negligence, shortage of fund etc. • Solid waste disposal related grievance. This type of grievance is coming from community and individuals. After getting complains conservancy section takes necessary steps to remove solid waste. • Grievance related to water logging. It is difficult to solve this type of grievances in most of the cases. Officials reported that to solve this problem need long run projects. • They told that a considerable number of grievances about marriage and divorce are evolving to NCC mayor. Mayor herself try to solve this type of problems through alternative dispute regulation (ADR) • They told that complains like illegal occupying of footpath, street light repairing, mosquito irritation, boundary conflict is also getting through mobile phone.
6	Training	• PPRC research team discussed with CEO, SE, XEN, town planner and other senior officials.They told that NCC has no any training venue to conduct training for city corporation staff. But NCC staffs are receiving different types of training from government agencies, donor agencies and NGOs. On the basis of providing document of training here given a brief training receiving information in 2018-2019 fiscal year in the following table: **Table-7: Training related Information of NCC in 2018-2019** _(table below)_

Table-7: Training related Information of NCC in 2018-2019

Contents of Training	Date of Time	Participants	Organized by
Waste water disposal and Drain Management	2.10.2018	CEO, SE, Chief social welfare and slum development officer, Town planner,	City Governance Project (CGP)

			Medical officer, and conservancy inspector	
	Waste Management	27-28 November, 2018	Conservancy inspector, 15 no. ward councilor and secretary	City Governance Project (CGP)
	Workshop on Learning and Dialogue	12-13 August,2018	CEO, CAO, Town planner, XEN, Chief social welfare and slum development officer	JICA -Capacity development for city corporation
	Training on Waste Management	15-16 september,2018	Assistant Engineer	Not found
	Training on e-Filing	1-2 January,201	63 staff of NCC	PM office
	Regional Experience sharing	4 days,2018	Town planner	Not found
	Training on Bottleneck Analysis	3 days, October, 2018	Chief social welfare and slum development officer, and conservancy inspector	Not found
	Training on Budget implementation, Auditing, Tax assessment and Tax collection	4 days, October,2018,	CAO, Tax officer, Accountant, Tax collector and Assistant tax collector	JICA -Capacity development for city corporation

		Training on Waste Management and its Institutional and legal framework	One day, October,2018	CEO, SE, Chief social welfare and slum development officer, Town planner, Medical officer, and conservancy inspector	City Governance Project (CGP)
		Training on Innovation of Citizen service	One day, October,2018	Conservancy officer	City Governance Project (CGP)
		Training on national Capacity of Sustainable Urban Transport Index	Two days, September,2018	Executive Engineer	UN- ESCAP
		Enterprise Development	15-18 August, 2018	Town Planner	Not found
		Workshop on Learning and Dialogue	5 days, 2018	CAO, XEN, Town planner, Taxation officer	City Governance Project (CGP
		Basic Food Hygiene, HACCP & Inspection System	5-9 August, 2018	Sanitary Inspector	NCC
		Training on Small Improving Project	21 July,2018	Town Planner and Assistant Engineer	BPATC
		Consultation workshop Medical Management	22 July, 2018	Medical Officer	BPATC

Challenges of Training in NCC: The following challenges are found from Training documents of NCC

		• There is no any responsible training officer who maintain training related documents • There is a provision to fill up training evaluation sheet after completion of training by recipient of training but no one filled up training evaluation sheet. • Training related notice are not serve / circulate from administration • There is no monitoring system of training • There is no any training venue of NCC It was found from budget book of NCC that taka 1.10 crore has been allocated to build NCC training center in the fiscal year of 2016-2017 and 2017-2018.
7	Participatory Planning	• Town planner reported that as NCC under DAP so, they have no master plan. But NCC have 5 years, 10 years and 20 years plan. All plans have been prepared through participatory and need based approach. Elements of participatory plan are as follows: • Grassroots community needs and problems are identified through CAP which are prepared by CDC and primary groups members. • There are about 115 CDC, four cluster committee, one town federation committee and having a civil society coordination committee (CSCC). All categories representatives of the city are involving in these committee. Grassroot community needs and problems are presented and discuses in all these platforms. • Finally, city corporation incorporate these needs and problems in the planning process as for as possible. • It was found from the discussion with town planner that before preparation of the annual budget and plan for doing development activities suggestions and plans from the mentioned committee are taken to incorporate in the annual budget and plan.
8	Infrastructure Physical facilities of Municipality/City Corporation	It was found from the discussion with architect and chief planning officer of KCC that there are three buildings (new building 6 stored, old building-1, 5 stored and old building-2, 3 stored) and ward level office and has its available physical facilities under city corporation. A brief description is given bellow: **Table-8: Physical Facilities of NCC** {table}

Building Type	Space facilities, rooms and other description

		New Building -1	• Building -1 has 3 stored with 7200 sq. Feet. • General section, estate section, councilors rooms, birth registration office, Mayor office, CEO, accounts office, conference room are existing.
		Building -2	• There is a 3 stored building with about 7000 sq. feet floor space • Tax collection, trade license, tax assessor, market section, health and immunization section, conservancy section and engineering section are existing
		Under construction New building	• A 10 stored new building is under construction. After completion of the building NCC will get 1 lac and 14 thousand sq. feet floor space facilities which will solve space problems.
		Regional Office	• NCC has 2 regional office located in the Siddhirgonj and Kodamrasul region
		Ali Ahmed Chunka Library	• There is a big library with a huge number of books and journals and modern facilities.
		Markets	• NCC has 4 markets with a huge number of shops
		Nagor Shastho Kendro (4)	• To provide primary health care service there are 4 Nahor shastho kendro located under ward no-10, ward no-16, ward no-21 and ward no-25,
			•
		Public toilet	• 11 public toilets
		Permanent EPI center	• There are 17 permanent EPI centers under NCC.
		Park	• 2 parks

Functioning of committees: KII and FGD

1	Presence of Ward Committees: Yes/No and Number	• There are 27 ward level committee. Most of the committee are conducting ward level meeting with committee members.			
2	Presence of Standing Committees: Names and Tasks	• Twenty (20) Standing Committees of the Narayangonj City Corporation were formed in the 17th monthly meeting held in July30,2019 as per the City Corporation Act, 2009 under section-50. Mayor of NCC, CEO, and all male and female councilors were present in meeting. The following standing committee were formed:			

Table-9: Standing Committee Name, Numbers, Formation and Task

Serial No.	Name of the Standing Committee	Committee Members	Task
01	Finance and establishment standing committee	• Six members committee headed by female councilor. • Mayor also member of the committee. • CAO is the secretary member	• Finance and establishment related activities.
02	Waste management standing committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • Conservancy officer is the member secretary	• Solid waste and medical waste collection, disposal and overall conservancy related activities
03	Education affairs standing committee	• Six members committee headed by female councilor. • Mayor also member of the committee. • Secretary is the member secretary	• Oversee, monitoring and reporting of all educational activities
04	Health and FP affairs standing committee	• Six members committee headed by female councilor. • Mayor also member of the committee. • Medical officer is the member secretary	• Health and family planning related activities
05	City planning and development affairs Standing Committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • Town planner is the member secretary	• City planning related task

	06	Infrastructure construction and maintenance standing committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • SE is the member secretary	• Building and infrastructure construction and maintenance activities
	07	Water and Electricity Affairs standing Committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • SE is the member secretary	Electricity, street lighting related task
	08	Social Welfare and Community Center Standing Committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • Social welfare officer is the member secretary	Oversee and reporting regarding Social welfare and community center related task
	09	Environmental Development Standing committee	• Six members committee headed by male councilor. • Mayor also member of the committee. Town planner is the member secretary	Environmental development activities
	10	Birth and Death registration Affairs Standing Committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • Medical officer is the member secretary	Committee responsible and oversee all sorts of death and birth registration related task
	11	Sports and Cultural affairs Standing Committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • Assistant secretary of NCC is the member secretary	Committee responsible for all sorts of Sport and Cultural Task
	12	Communication affairs Standing Committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • Secretary is the member secretary	Communication related task of NCC

		13	Market price oversee, monitoring and control standing Committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • Secretary is the member secretary	Market price oversee, monitoring and control and reporting related Task
		14	Disaster Management Standing Committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • Secretary is the member secretary	Disaster management related Task
		15	Accounts and Audit affairs standing Committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • CAO is the member secretary	Audit and Accounts related activities
		16	Women and Child affairs committee	• Six members committee headed by female councilor. • Mayor also member of the committee. • Social welfare officer is the secretary member	Women and Child affairs related activities
		17	Divorce related ADR affairs committee	• Six members committee headed by male councilor. • Mayor also member of the committee. • Assistant secretary of NCC is the member secretary	Marriage and divorce related ADR activities
		18	Poverty reduction standing committee	• Six members committee headed by female councilor. • Mayor also member of the committee. • Social welfare officer is the secretary member	Poverty reduction related task
		19	Law and order affairs Standing committee	• Six members committee headed by female councilor. • Mayor also member of the committee. • Law officer is the secretary member	Law and order related task of the NCC

		20	Operation and Maintenance affair Standing committee	- Six members committee headed by female councilor. - Mayor also member of the committee. - CAO is the secretary member	Operation and Maintenance activities of NCC
3	Name and Profile of the Mayor including political party he/she belongs			- Dr Selina Hayat Ivy is the current mayor of Narayanganj City Corporation. He was born in 5st June 1966, dewbhogh under Narayangonj town. She is the daughter of renown politician named Mr. Ali Ahmed Chunka of Narayangonj. Her father was also two times municipality chairman of Narayangonj. - Dr. Selina Hayat Ivy passed SSC examination from **Morgen Girls High School with** stars marks **i**n the year of 1982 and passed HSC from Narayanganj Mohila College in the year 1984. - She received a scholarship from Russian government in 1985 she and obtained Doctor of Medicine Degree (MD) in 1992 from PIRAGOV MEDICAL INSTITUTE. She completed her 1992-93, she completed her intern ship from Medford Medical College Hospital in Dhaka. ***Political Carrier of Mayor IVY*** - Dr. Selina Hayat Ivy involved in politics from his student life and she hold the ward member of Bangladesh Awami League in 1984, She was elected secretary of health and environment affairs committee of Narayangonj city Awami league in 1993. - She was also elected vice president of Narayanganj city Awami League in 2003. And in the same year she was elected Narayangonj municipality chairman. - In 2011 she elected the first mayor of Narayangonj city corporation and played her role as mayor till 2016. Again, she elected NCC mayor in 2016. She performs her duty as NCC mayor from 2016 to till date. - She has been playing role as senior vice president of Bangladesh Awami League since October 2016, ***Social Identity of Mayor Selina Hayet Ivy*** - Dr. Selina Hayat Ivy has been performing role as a president of Ali Ahmed Chunka Foundation and Narayanganj Heart Foundation. - She was also played her role as convener of Shadhinota Chikitsok Parishad in Narayangonj district from 2003-2015. - She performed her role as vice president of Municipal Association of Bangladesh from 2008-2011. - In addition of these she is involving in different social and cultural affairs organizations. - Dr. Selina Hayat Ivy visited USA, United Kingdom, Newgiland, Austialia, China, Japan, German, South Korea, Singapore, India, Thailand, Malaysia, Italy, Sri lanka, Brazil, Span and Sweden.

| 4 | Number of councilors/commissioners & political affiliations | • PPRC field team collected data about the elected councilors with their age, sex and political affiliation during field investigation. Collected data are presented in the following tables: |

Table-10: Number of Councilors of NCC by Sex

Sex of Councilors	No.
Male	27
Female	9
Total	36

Table – 11: How Many Time Councilors Elected by Sex

Sex	How many times elected			Total
	1st Time	2nd Time	3rd Time	
Male	13	13	1	27
Female	6	2	1	9
Total	19	15	2	36

Table-13: Part y Affiliation of Councilors of NCC by Sex

Sex	Party Affiliation	Total

	AI	BNP	BSD	Jatiyo Party	Independent	
Male	13	11	1	2	1	28
Female	5	2	-	-	1	8
Total	18	13	1	2	2	36

5	How long has the Mayor been in this position	• Mayor Dr. Selina Hayat Ivy has been elected mayor of Narayanganj City Corporation held in 2011 for 5 years and again he has been elected Mayor of Narayanganj City Corporation held in 2016 and performing her duty as Narayanganj City Corporation's Mayor o till to day.
6	What is the Vision of the City Corporation/? municipality?	• City Vision Statement: To build an environmentally friendly, clean, healthy, safe and poverty-free planned city to provide necessary services to all city dwellers. • On the other hands each section/ department of NCC has separate vision and mission.
7	Distribution of responsibilities between elected persons and bureaucratic functionaries	• It was found from the discussion with different stakeholders such as ward councilors, CEO, Town planner, Superintending Engineer that there is specific TOR for elected person and bureaucratic functionaries. They told that due to dynamic and transparent leadership of present mayor there existing a good and healthy relationship between the mentioned bureaucratic functionaries and elected persons.
8 a	Does the Municipality/ City Corporation have perspective plan Yes/No If Yes	The Narayangonj city corporation has a perspective plan. Plans are 5 years, 10 years and 20 years. • Major features of five (5) years plans are: - Ensure good communication system and build bridge on the river Sitalakkha,Develop comprehensive drainage system, water body preservation and maintenance to make a green and planned city, existing all types of roads expansion, repairing and build bridge and culvert, ensured 100% sanitation, supply pure drinking water, automation system to be introduce for all citizen

		service, micro-credit program to be expansion for poverty reduction, build new bus and trick terminal and city service to be started for smooth communication and transportation and all activities to be under computerized • Major features of ten (10) years plans are: - Modern sewerage system to be introduced and existing drainage system to be more develop, ensure 3R garbage management to be started for carbon free city, circular roads to be constructed on both side of sitalakkha river, metro rail system to be introduced with Narayangonj city corporation and city corporation areas will be extension. • Major features of twenty (20) years plans are: -Modern water treatment plant will be built by using surface water for deducing disaster risk,100% waste water of households and drains to be disposal to the river through sanctification, ETP to be set up for all small-scale industries by comprehensive action plan, medical college, university and technology university to be established, water treatment plant to be built for drinking water, ensure pollution free of sitalokkha river water and Own power plant to be constructed Narayangonj City Corporation has some other plans for future development. These are as follows - Capital investment plan (CIP) -2015-2020 - Diester management plan (DMP) for ward no.16 and ward no.15 - Infrastructure development plan (IDP) for the year of 2017-2018 and 2021-2022 - Baburail cannel resettlement action plan and mitigation plan under MGSP project - November-2017 - Operation and maintenance plan(O&M) for 2018-2019 and 2022-2023
b	What is the time line of the perspective plan?	RUPKOLPO (vision) -2030
	Is the perspective plan reviewed periodically? If Yes; then note details	- Town planner reported that all sorts of plans including RUPKOLPO are keeping in flexible mode due to source of fund and emerging needs of NCC. - Due to mentioned cause plans are periodically reviewed.
d	Does the perspective plan guide the allocations in the	• Superintending engineer and Town planner said that the RUPKOLPO is using as guideline for yearly plan and budget allocation which is being reflect in the yearly budget

	annual budget of the municipality?	• One the other hand they could not properly follow the master plan due to annual budget shortage.

Municipal Staffing Details: KII/ FGD

1	Organization chart of municipality	• No Organization chart has been found
2	Total number of staffs Permanent, Temporary and Casual	• Sanctioned and permanent staff -683 • Currently available staff -146 • Vacant post: 537 • Currently Muster roll post: 0 • There is no outsourcing recruitment
3	For each department of municipality, staff details • Sanctioned post • Vacant post • Staff in Position	It was found from the NCC document that there are total 683 approved post, 146 available post and 537 vacant post which are shown in the table- 14. **Table-14: Staff Position of Narayangonj City Corporation by Grade** _see table below_

Table-14: Staff Position of Narayangonj City Corporation by Grade

Class/ Grade	Sanctioned post	Available post	Vacant post
Frist class (1-9)	62	8	54
2nd Class (10)	27	8	19
3rd class (11-16)	407	80	326
4th Class (17-20)	187	50	138

		Total	683	146	537	
4	Functions performed by each department • Asper law Actual task performed	• Administration reported that staffs of all department are perform as per law of local government (city corporation act) • Administration also added that there is no opportunity to perform duty out of local government law.				
5	Is there any outsourcing of services/tasks? (Descriptive details)	• There is no out sourcing staff in Narayangonj City Corporation. • But it is found from discussion and document review that there are 867 daily wage base cleaning labor / worker. Following table shows the distribution of daily wage base labor/ worker by category and Zone:				

Table-15: Daily wage base labor/ worker in NCC by Zone and category

Category of worker	Zone and Number			Total
	Narayangonj	Siddirgonj	Kadam rasul	
Cleaner/Sweeper	176	11	40	227
Trolley man	92	7	32	131
Trolley man and cleaner	54	228	74	356
Drain man	37	0	12	49
Dom	3	0	0	3
Latrine man	4	0	0	4
Garbage truck labor	61	13	20	94
Other labor	3	0	0	3
	430	259	178	867

| 6 | What are the challenges/bottlenecks for effective functioning of department? | • Short manpower. At present NCC have to doing work with only 146 manpower. NCC submitted an organogram to the establishment ministry with different 1100 grade and positions in 2012.Establishment scrutinized position and approved 793 position and send it to the finance ministry in April -2013. Finance ministry approved 683 position in 2015 and send it to the ministry of law for making service and appointment rules. At present approved proposal is in the desk of Ministry of law.
• Tax assessment section reported that there are some political and influential persons those who paying tax but they are used to influencing their relatives, party men and close relation persons not to pay taxes. It is difficult to collect taxes from them.
• Tax collection rates are not satisfactory level due to unskilled manpower.
• Less capacity of internal staff. right persons are not in right position.
• There is no any regular training arrangements and not having need base training scope. |

Note: Question 3, 4, 5, 6 are to be collected separately from each department – separate sheets to be used.

Training Information: KII/ FGD

1	Is there a system of regular training for all municipal/? City Corporation staff?	• There is no regular training system in city corporation. • There is some project-based training scope but not sufficient
2	How are the training needs identified?	• There is no any training need assessment procedure in NCC. • Section send staff to receive training through selection. But it was found from different level staff that this selection procedures are not transparent.
3	Is there a training calendar?	• No, there is no training calendar
4	Are trainings held in the municipality?	• Different donor funded project such as CGP, MGSP, LIUPC are providing a few numbers training to the grass root level workers with concern projects and NCC staff in city corporation venue.
5	Is there a system of sending staff out of the municipality for training?	• There is no regular system to send staff to receive training from outside organization. Training depends on the requirements of the different govt. and non -government organizations. After

		receiving invitation letter from training providing organization then NCC send staffs to receive training.
6	How is the training funded?	• Training organizing institutions providing/ bear training cost
7	Number of staffs who have attended training in the last 5 years • No. of Training • Who Conducted Training • Was it useful?	• Details training related information are given in the question no: 06 under governance section.
8	What are the areas in which training is required?	PPRC field team discussed with different section head of NCC and also CEO and SE about training needs of NCC staffs and found the following training needs which are summarized and given in the following table: Table-16: Section wise Training Needs Assessment of NCC {{TABLE16}}

Table-16 content:

Section	Training Need
General	• Training needs on Local government (city corporation laws, act) acts rules, RTI and service rules. • Training needs on office management including e-filling, computer application and clients dealing behavior
Engineering	• Training needs on project planning, design and implementation planning • E-filing and office management for all staff • Training needs on testing lab for civil engineers and technicians. • Training needs on e-GP for all engineers • Training needs on street lighting system and management for electrical engineers and technicians. • Office management and capacity building training for all staff with computer application. • Training needs on e-procurement system

		Tax assessment	• Need training how to behave with clients. Training needs for all field staff including office staff • Need training on City corporation Model tax 2016 and Taxation Law of Bangladesh for all staff • E-filing, office decorum and office management training • Training on taxes laws and model tax schedule of city corporation in Bangladesh
		Tax Collection	• Training on behavior pattern, techniques of tax collection for tax collectors • Training on taxes laws of Bangladesh for 3 days • Training on model tax schedule of city corporation • Basic computer application for all staff for 2-3 days.
		Accounts	• Training needs on IBAS++ and Budget preparation link with IBAS++ training. • Training needs on economic code distribution in Budget for all staff. There are 56-digit economic code. So, code base budget distribution training is most important for accounts and budget section staff. • Training needs on e-filing, computer application and office management for all staff. • Training needs on e-procurement system
		Health	• Training needs on providing vaccination for vaccinators • Training needs on service delivery system of primary health care with exposure visit
		Slum Development	• Training needs on community development and participation. • Training needs on community needs and identifying problems • Training needs on techniques of social survey • Training needs on micro-credit management
		Conservancy	• Training needs on office management including computer applications

			• Training need on waste management including medical waste management with exposure visit. • Training needs on mosquito control activities for spray-man and officers.	
		Estate	• Training needs on land laws and estate management • Training needs on Local government (city corporation laws, act) acts rules.	

Note: Questions 7 and 8 are to be asked to all Department Heads; Mayor; Councilors

Participatory Functioning: KII/ FGD

1	Are all the Committees as mandated by law formed? Town Level Consultation Committee; Ward Level Coordination Committee; Standing Committee on Women & Children; Standing Committee on Poverty Reduction and Slum Improvement; Standing Committee for Disaster Management and so on [Note the names and formations of all committees]	**Table-17: Are all the Committees as mandated by law formed?** {TABLE}

Table-17: Are all the Committees as mandated by law formed?

Committee Name	Manded by Law of Not
Co-ordination Committee	Mandated by Law
Standing Committees	Mandated by Law
City Development Coordination Committee (CDCC)	This committee was formed by the special circular issued from prime minister's office in 27.6.2016 for JICA funded project
Disaster Management Committee	Mandated by Law
Ward committee	Mandated by Law
Community Human Development fund committee (CHDF)	Not mandated by law but NCC formed this committee for its betterment
Civil Society Coordination Committee (CSCC)	Mandated by Law

Tax Apelet Committee	Not mandated by law but NCC formed this committee for its betterment
GRC	Not mandated by law but NCC formed this committee for its betterment
TEC (tender Evaluation Committee	Mandated by Law
APA (annual performance agreement) committee	Mandated by Law
ARC (administrative reforms) committee	Not mandated by law but NCC formed this committee for its betterment
Cluster Committee(CC)	Not mandated by law but NCC formed this committee for its betterment
Community Development Committee (CDC)	Not mandated by law but NCC formed this committee for its betterment
PIC committee	Not mandated by law but NCC formed this committee for its betterment
Committee for Community Action Plan	Not mandated by law but NCC formed this committee for its betterment

2	Is there a schedule for meetings of these Committees? [*how often these committees meet?*]	- There is no fixed schedule of meeting date but it was found that in every month there is holding a co-ordination committee meeting in NCC - There are 20 standing committee under NCC. It was reported by CEO and other officials that most of the SC are conducting meeting in after 3 months. - Tax apelet committee meetings are held as per demand. - Disaster management committee meeting has no specific schedule but it held during disaster and as per demand. - Tender evaluation Committee (TEC) has no specific schedule. This committee meeting held on in eve of the tender evaluation time. - CDCC committee meeting conducting in after every 3 months. - CSCC committee meeting conducting in after every 3 months.

		- CHDF committee meeting conducting on need base - APA committee meeting schedule not found - Cluster Committee has no monthly meeting schedule but its meeting held in every 2 months - Community Development Committee (CDC) meeting held in every month - PIC committee and Committee for Community Action Plan (CAP) committee has no fixed meeting schedule
3	Do all meetings have a proper agenda and recording of proceedings?	It was learnt from CEO and other officials of NCC that all committee meeting has proper agenda and have proper recording and proceedings.
4	What is the system of sharing the proceedings of the meetings?	Prepare a meeting minutes and circulate it to the committee members
5	What is the implementable status of the decisions?	**Table-18: Implementation Status of Meeting's Decisions**

Committee f Meeting	Decision Implementation **Status (approximate range and %) given by concern committee members**
Co-ordination Committee	About 70% decisions are being implemented
Standing Committees	50%60 decisions are being implemented
Tax Applet Committee	100%
CDCC	About 80%
CSCC	About 60%
Disaster Management Committee	60%70%
TEC (tender Evaluation Committee)	About 95%
ARC	About 60%
Cluster Committee	About 60%

		Community Development Committee (CDC)	50%-60%
		PIC committee	70%80%
		Committee for Community Action Plan	50%-55%

Participatory Planning: KII/ FGD

1	Does the municipality /City corporation prepare development plans?	• Yes, the city corporation prepare development plans
2	While preparing the plans are the citizens consulted? If Yes; how is this done?	• Citizen representatives from various committee such as CSCC, Cluster committee (CA) CDC are incorporate their needs and problems in the NCC top level who are preparing development plans for NCC.
3	Are there specific slum development/improvement plans prepared by the municipality on a regular basis?	• NCC has a comprehensive city development plan which are 5 years, 10 years and 20 years plans. • Field team reviewed the summary the mentioned plans where there is no specific slum development plan but there are existing slum development activities which are not mentioned specifically.
4	How are the slum dwellers involved in the planning? process?	• Slum dwellers representative can participate indirectly through various committee such as CSCC, CDC and cluster committee (CC).
5	Is the municipality aware of 'benefit capture' by the? more powerful? If Yes; what are the measures to address this?	• There are 90 slums and 20143 households under 25 wards of NCC. Among 90 slums, 64 are located on the own land and private land where 17543 households are living. • Only 26 slums are located on the different government agencies land (see table-2) where 2600 households are living. • It was found from the discussion with SDO, CDC president and general secretary (new jimkhana-1 CDC of ward no-15) that government land and private land slums are controlled by some

		political and influential persons. Most of cases they are build houses and rent out to the poor households. After completion of different development works by NCC such as drainage, water supply, toilet and sanitation facilities etc. house owners are used to increase house rent from 15%-20% than that of normal house rent.
6	How is plan implementation monitored?	• As per the plan's implementation by the NCC which are monitor by engineering section slum development section and concern section as well as CAP, CDC PIC and Cluster committee members. • On the other hand, it was learnt from SE, town planner, XEN and other officials of NCC that Mayor also monitored all projects in the field level. They also told that mayor monitored all field level development activities strongly.

'Voice' of citizens: KII/ FGD

1	What are the various platforms for citizens to share opinions on municipal functioning?	• Various platforms of citizen to share opinions on functioning are annual budget meeting, CAP committee, Community Development Committee, PIC, ward level cluster committee and CSCC.
2	Does the municipality provide space within its premises for the various committees?	• In some cases, city corporation provide space/ training room/ conference room for committee meeting. Project based committee can avail NCC space.
3	What provisions are there for slum communities to participate in municipal functioning?	• There is a provision to participate through various committee in the city corporation development functioning.
4	Is the Citizen's Charter implemented?	• There is a printed citizen charter in NCC but there is no citizen charter board in the City corporation premise. • It was found from discussion with various stakeholders of city corporation that it is difficult to implement 100% contents of citizen charter. More or less about 70%-80% contents of citizen charter are implementing.

6	What are the broad categories of typical grievances received?	Town planner, SE, accounts officer and other officials of NCC brief research team about grievance redressal of NCC. They told that there is a common grievance redressal committee to solve all sorts of complains. Town planner told that there is also a focal person to receive grievance and solve problems regarding engineering related matters. He himself is working as focal person in this regard. They told following grievances are being evolving from citizen: • Tax assessment related grievance. It was found that after getting tax assessment notice from NCC about 30% tax payee complain to reduce holding tax. These grievances are solving through GRC. It was reported by tax assessor that those who are appeal to reduce holding tax, more of less they get opportunity to pay reduce amount of tax than that of assessed amount. • Complain regarding incomplete development work. In the context of most cases it is difficult to solve this type of grievance due to different causes such as contractor's negligence, shortage of fund etc. • Solid waste disposal related grievance. This type of grievance is coming from community and individuals. After getting complains conservancy section takes necessary steps to remove solid waste. • Grievance related to water logging. It is difficult to solve this type of grievances in most of the cases. Officials reported that to solve this problem need long run projects. • They told that a considerable number of grievances about marriage and divorce are evolving to NCC mayor. Mayor herself try to solve this type of problems through alternative dispute regulation (ADR) • They told that complains like illegal occupying of footpath, street light repairing, mosquito irritation, boundary conflict is also getting through mobile phone.
7	Please identify the Grievance Redress System in details, how does it work	• Details in above
8	What is the percentage of redressal?	Details in above

Additional Information-1: Regarding Budget Allocation and Activities of NCC

Table-1: 2019-2020 Budget of NCC

Summary Head of Budget	Income in taka	Expenditure in Taka
Revenue income	1349915317.81	1134146251.00
Development	7354061758.98	7517565996.00
Total	8703977076.79	8651712247.00
Surplus	-	52264829.79

Table-2: Donor funded project allocation in 2019-2020 of NCC

Project /Donors	Allocation in taka	Taka will be financed in
Urban Infrastructures Development preparatory facilities for NCC	157500000.00	• Roads and Drains construction • Others
LIUPC /UNDP	40000000.00	• Socio-economic activities • Settlement development activities • Project implementation
UPESHDP	-	-
MGSP	1421000000.00	• Infrastructures development • Infrastructures repairing and maintenance
City Governance project (CGP- JICA)	1690000000.00	• Infrastructures development such as roads, drains and electrify line extension • City poverty reduction • Others

INSTITUTIONAL AND FINANCIAL CAPACITY ASSESSMENT

FINANCIAL ASSESSMENT: DATA FORMAT

General Information

1	Name of the City Corporation/Municipality	**Narayanganj Municipality**

Revenue Generation

1	How is the holding tax calculated?	• Holding tax is calculated on the basis of total value of assets. • As per Local Government Act 2009 seven percent holding tax is imposed on total value of assets. **Following process are followed to assess holding tax** • Filling up Tax assessment Form after field level visit and calculate holding tax • Calculate tax sent to households in a notice form. • On receiving tax payment notice about 40% households submitted applications for review. • After hearing holding tax was settled. Mr. Abdus Sattar, Tax Assessor, said that mostly due to political reason Mayor applied his inherent power to reduce tax through personal hearing. This is the main reason for a reduction in tax estmate and collection thereof. For examples tax assessment and actual collection Table 1 and Table 2 may be seen.

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Table 1

Holding Tax Proposed and Fixed after hearing

FY2017-2018

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Cases	Total value of Assets (in Taka)	Proposed Tax (in Taka)	Tax fixed after hearing (in Taka)

Case-1	2,80,000	18,900	5400
Case2	1,00,000	6,700	2025
Case-3	70,000	4,725	1350
Case-4	1,27,000	8,100	2025

Table 2

Holding Tax Collected

During FY 2012-13 to 2017-18

Fiscal Year	No. of Holdings	Demand as tax in Taka	Amount collected	% of Collection
2012--2013	14,603	2,69,32,180	2,52,65,397	94
2013-2014	14,743	2,56,73,159	2,45,63,059	95
2014-2015	14,929	2,51,16476	3,00,00,605	119
2015-2016	16,196	6,50,50,244	4,81,68,300	74
2016-2017	16,200	8,09,85,456	6,93,56,260	85
2017-2018	16,364	10,41,33,643	6,60,11,660	63
Average Tax Collection in percentage:				88

The table shows that with an increase of number of holdings demand of tax has also increased; but collection has not been increased proportionately.

Table 3

Land Transfer Tax received by Narayanganj Municipality

FY 2013-14 to 2017-18

Fiscal Year	Received land Transfer Tax in Taka	Increase/ Decrees rate
2013-2014	2,018,2,975	-

2014-2015	1,95,98,856	- 9%
2015-2016	2,36,99,468	+17%
2016-2017	3,84,81,215	+ 162%
2017-2018	5,93,30,042	+ 154%

2	How are government buildings/schools/hospitals taxed?	- Taxes are calculated as per provisions of Local Government Act 2009 on total value of assets. - It was found (Table 4) that government offices didn't file application for review. **Table 4** **Taxes Imposed and Collection Situation of Government Buildings/ College** **FY 2017-2018**

Annual value of Buildings	Value of Assets (in Taka)	Tax imposed (in Taka)	Tax settled after review (in Taka)
PWD Xen Office Narayanganj	1,50,000	10,125	-
Social Welfare Office , Farodpur	50,000	3,375	-
Saroda Sundori Women Govt.College	25,00,000	1,68,750	1,41750

3	What is the system of collection of taxes?	- There are 4 tax assessment staff who yearly and periodically assess holding taxes. - After assessment Tax Collectors serve notice to the households. On receiving the notice they deposit the amount to the bank accounts of the Municipality.
4	Are there any penalties for non-payment of taxes?	Yes, There is a provision 10% penalty.

5	How are penalties levied?	• According to penalty provision household who failed to pay the assessed amount of tax within 1 year is charged 5% penalty on the tax amount.
6	What are the services on which user fees are levied?	N/A
7	What are the rates of user fees for different services?	N/A
8	How are user fees collected?	N/A
9	What are the challenges to revenue mobilization?	• Firstly, the absentee household owners. It is reported by tax assessors that there are about 230 holdings owners who are living aboard or other places. It is difficult to collect holding taxes when the owners are absentee. • Shortage of manpower and unskilled manpower. • Due to political reason it is difficult to be strict on the assessed amount of taxes. It would be possible to collect additional 30-40 percent holding tax if there is no political influence or interference. • There is law for smooth collection of tax, but it is difficult to impose legal actions against due to political intervention.
10	Has the municipality prepared any actions/strategy to address the challenges?	• Narayanganj Municipality has started motivational campaign program through cable operators, rally, TLCC, and involvement of ward committees to encourage the city dwellers to pay tax for better services demanded from the Municipality. • Periodical tax assessment has been started.
11	Is the municipality authorized to take up income earning projects independently?	• **Y**es, the municipality authority can take up income generating projects. In this regards, Mayor said that recently the municipality had taken a decision to build 2 multi-storied modern shopping malls for revenue generation.
12	What are the potential sources of revenue that can be harnessed?	• The Municipality has a considerable amount of vacant land. Municipality can take initiative for commercial use of these vacant land by construction of multi-storied shopping complex and through other activities. It is learnt that the municipal authority has the idea to use the land for commercial purposes. • A huge amount of battery driven auto rickshaws are not under tax system. Revenue may be increased by imposing tax/fees on these tri-wheelers.

Expenditure Details

1	Expenditure financed from own sources	• About 8-%-10 % expenditure finance from own sources.
2	Are there unpaid electricity and other bills? Collect information for last 5 years	• Up to November 2018 all electricity bills have been paid. Electricity bill for the month of December 2018 yet to receive from electricity authority. • Monthly electricity bill is about Taka 33 lac (Taka Thirty three hundred thousand).
	Are there unpaid debts to Government of Bangladesh/Others	• No unpaid debts to government or other authorities.
4	Has the municipality accessed the Bangladesh Municipal Development Fund (BMDF)?	• Yes, the Municipality has the access to Bangladesh Municipality Development Fund (BMDF) • It is found there is no unpaid installment.
5	What are the challenges to managing expenditure?	• Promised fund are not received in due time. • Revenue mobilization through tax collection is going down and is not dynamic • Difficult to reduce unnecessary expenditure. • It is also difficult to keeping balance situation in income and expenditure due to unskilled staff.
6	Has the municipality prepared any actions/strategy to address the challenges?	• Municipality recently has taken a plan to generate revenue through skill training for the staff working in tax collection section. Motivational campaign has also been undertaken to convince the citizens to pay holding tax timely. Besides, Municipality is working on preparation of projects to create new source of income, etc.

Financial Management System

1	Is the accounting system computerized?	• Accounts department has reported that the accounting system is computerised but Municipal Accounting Software (MAS) does not work properly.

2	Are all staff trained to maintain accounts in this way?	• There are 9 staff in accounts section. Except 3 MLSS remaining 6 are able to work on computers but not trained on using the MAS software. • The Accounts Officer has received training on different components of accounts including Municipality Accounting Software(MAS).
3	Are all accounting reports computer generated including issue of invoices?	• All accounting reports including issues of invoices are computer generated.
4	Are the financial statements up to date?	• Financial reports are updated.
5	Is there regular audit of accounts? Is this annual or concurrent?	• There is a provision to conduct yearly audit by central audit directorate and as per the rules and provision yearly audit is being conducted regularly.
6	Does the municipality conduct internal audit?	• Internal audit is being conducted after 3 months interval.
7	Are audit paras addressed? What is the periodicity of this?	• Not done regularly. So, back-log is there.
8	What is the process of preparing the annual budget of the municipality? (This will be a descriptive note)	• To prepare annual budget the actual income and expenditure from July to March plus estimated income and expenditure of April, May and June are calculated and thus estimated draft budget for next year is prepared. • This draft budget is presented in the ward committees and discussed. In this stage a inserting and exclusion of items are done. Budget is also seriously discussed in the concerned standing committee. • In the third stage draft budget is shared and discussed in the TLCC meeting with TLCC members. After discussion and correction draft budget is hanged in the notice board of the Municipality public (general people) view. If there is any logical objection and suggestion raised by any citizen of the Municipality that would be incorporated in the budget line item. • At the fourth stage the draft budget is placed before the general meeting of the Municipality. After thorough discussion and through the process of inclusion and exclusion the final draft budget is prepared.

		• Now the final draft budget is announced in the open meeting in presence of news reporters/ media. • Finally, the budget is forwarded to the ministry (Local government Division) for approval.
9	How is the budget shared with the citizens?	• At the preparation stage the draft budget is shared with the citizen through ward committee meeting, TLCC meeting, Notice board and through final announcement in presence of civic body and news media.
10	Is there any process of including opinions from the slum communities in the budgeting process?	• There is scope of slum dwellers to put their opinion in the draft budget through Slum Improvement Committee (SIC) and Ward Committee.

Pro poor budgeting

1	Does the municipal budget have a line entry for poor?	• No, there is no line entry for poor in annual budget directly.
2	When was this line entry included?	N/A
3	How is the pro poor budget utilized?	N/A
4	What are the systems (if any) for monitoring spend in the slums?	There is no any regulatory system for such monitoring.

Procurement policy

1	How the procurements are done?	• All procurement are done through general tendering process as per pourashova rules and public procurement laws and rules.

2	Types of procurement	• Goods and materials • Service from Contractors • Service from consultants
3	Degree of transparency: • Highly satisfactory • Satisfactory • Unsatisfactory	• Satisfactory
4	List of suppliers/contractors (Class wise)	• There was contractors classification such as "A", "B", "C" etc. But currently there is no classification of contractors. Those who have bank solvency and vat, tax clearance certificates can participate in tendering process and are eligible to doing works. • At present there are 50 pre-enlisted contractors.
5	Relationship with suppliers/contractors • Highly satisfactory • Satisfactory • Unsatisfactory	• High satisfactory with 10% contractors • Satisfactory with 85% contractors • Unsatisfactory with 5% contractors those who want to take work without tendering process.

Training details

1	Staff available for managing the finance function in the municipality – number	• There are 12 staff to manage the finance and account section. • Accounts section reported that existing numbers of staffs are sufficient to handle accounts.
2	Have the staff received any training in the last 5 years?	The staff of the accounts section received training on different areas in last 5 years.
3	What are the areas in which training has been organized?	In the last year staff of accounts section received training on the following subjects and areas: • Financial Management and Internal Audit of Pourashova • On the Job Training (Tax assessment accounting system and other Software) • Skill Development Training for Municipality Staff and Councilors • Pourashova Budget, Accounts and Reporting • Pourashova Financial Management • Pourashova Internal Audit • Office Management

		• Pourashova Tax Management Accounts and Auditing System The Municipality does not have a training centre. Training is arranged by different training centres of the government situated in Dhaka and other areas of the country, and Municipality staff are sent for receiving training in those institutions. So, training is provided on ad-hoc basis, not need based.
4	Is there any training related poverty analysis	• No training related poverty analysis has been imparted.
5	Are there any specific areas in which training is required to improve the finance function?	• Training needs on Municipal Accounting Software for all the staff of Account Section. • Training needs on Accounting laws and rules for all staff for 3-4 days. • Training needs on ledger book and cash book maintainance for account assistant and cashier for 2 days • Training needs on ward processing and excel sheet for all staff for 1 day.

INSTITUTIONAL AND FINANCIAL CAPACITY ASSESSMENT FINANCIAL ASSESSMENT DATA

General Information

1	Name of the City Corporation/Municipality	**Narayanganj City Corporation**

Revenue Generation

1	How is the holding tax calculated?	• Holding tax is mainly calculated based on the yearly value of building and land as per the City Corporation Act 1986 and section 20 (3) B / Local Government (City Corporation) Act 2009. Under the section a guide line has been given for assessing the valuation of the structures. Such valuation is done every 5 years. • According to the Act two things to be considered to assess assessment- value of the structure: number one is per square fit construction costs and number two is per square rent assessed and published by PWD (known as PWD rates). In between the lower rate is considered. • In FY 2012-13 considering PWD rate schedule (construction cost or rent) would be higher and it would be burden for the tax holders, NCC fixed per square feet construction cost for calculation of value of assets. • After calculation total value of the structure 19% tax (7% for holding, 7% conservancy and 5% lighting) are imposed. The following table shows the tax assessment procedures:

Table 1

City corporation holding tax assessment of valuation and structure

Sl.no	Structure details	Yearly valuation (per sq./ft) in BDT
1	residential building up to 4tf floor	11.00
2	residential building above 4tf floor	10.00
3	Semi pucca	7.00
4	Katcha house viti pucca	5.00
5	Commercial (shop/market)	15.00

			6	Industry	18.00
			7	Government Institution	
				i. Building	30.00
				ii. Semi pucca	17.00

		• Every five years re-valuation of the structure is to be done but intermediately new structures valuation is assessed round the year. It is also an on-going process.
2	How are government buildings/schools/hospitals taxed?	• As per sq./ft rate value which is shown (for government institution) in the above table is multiplied total area of the government office buildings to calculate valuation. Then 19% tax (7% for structure, 7% conservancy and 5% lighting tax) is imposed on total value of the assets. • It is found from the discussion with tax assessor that after assessment of holding tax notice is served to pay holding tax through NCC's bank account.
3	What is the system of collection of taxes?	• There are 27 Wards in NCC. 15 tax collectors/assistant tax collectors. They serve tax notices upon the holding owners/institution heads. • Within July of the financial year (FY) notices with total amount of tax to pay are served. • After getting notice tax payee can paid his/her tax in one or in four installments in specific bank account of the Corporation. • If anybody pay all amount of tax within 1st quarter (in between September), he/she get rebate 10% of total tax, if full amount is paid during 2nd quarter, he/she gets rebate 7.5% and 5% rebate for paying full amount within 3rd quarter. • In anyone fails to pay tax within the financial year then 15% surcharge is added with the tax amount. This rate of (15%) surcharge applicable for up- to five years of non-payment. • In every quarter notice to pay the unpaid tax amount to the failure holding owners and motivate them to paying tax. • Five-year tax collection scenario of NCC is shown in table 2 below:

		Table 2		
		Year wise tax Claimed and Collection in NCC		
		Fiscal Year	**Total Claimed**	**Total Collection**	**Percentage (%)**
		2014-2015	25,08,59,466.00	12,10,35,000.00	48
		2015-2016	31,14,93,075.00	14,12,62,000.00	45
		2016-2017	35,33,18,845.00	18,64,57, 893.oo	53
		2017-2018	38,78,83,3346.00	20,14,24,960.00	52
		2018-2019	38,76,25,780.00	19,88,24,700	51
		Average tax collection rate :			50

Source: NCC budget books

4	Are there any penalties for non-payment of taxes?	• There are 15% penalties for none-payment of taxes, but that is for five years. Because on every five year previous assessment is valued. However, the punishment rate remains same, the money demanded may be changed.
5	How are penalties levied?	• Notices are served in every 3 months upon the holding owners who fail to pay taxes in time. Please see above.
6	What are the services on which user fees are levied?	• There are different categories of services on which user fees are levied such as, t categories of contractor's license, different kinds of certificates, mutation of holdings, income from slaughter

houses, shop rent, change in shop, rent from hawker's market, etc. The following table 3 shows 5 yearls income from user fees:

Table 3

Year wise income from User fees of NCC

Fiscal Year (FY)	Income in Taka
2013-2014	26074553.00
2014-2015	23205876.00
2015-2016	26784237.00
2016-2017	27838378.00
2017-2018	26492650.00

37	What are the rates of user fees for different services?	There are different types of rates under NCC such as holding taxes, lighting rate, conservancy rate, taxes surcharge, assets transfer rates, rates on occupation, business, and calling, rates on advertisements, cinema/ theater, rates on mechanized vehicles, etc. Year wise income from rates are given bellow in table 4.

Table -4

Year wise income from different types of Rates of NCC

Fiscal Year	Income in Takas
2013-2014	53718214.00
2014-2015	62784141.00

		2015-2016	43676959.00
		2016-2017	62910340.00
		2017-2018	65291693.00

8	How are user fees collected?	• All fees are collected through Bank accounts.
9	What are the challenges to revenue mobilization?	• Manpower shortage is one of the big challenges for revenue mobilization. Total number of holdings is more than 55 thousand under NCC area while only 15 staffs are there in tax collection section. • It is difficult to find out all the owners of a multistoried/ high rising buildings. • It is difficult to mobilize / generate taxes from the absentee owners of holdings. • Due to political reason it is difficult to collect proposed or assessed amount of taxes. • There are some influential individuals who are associated with political parties and involved in different socio-cultural organizations who according to their political interests motivate the tax payers not to pay tax in time and thereby try to make the Mayor a failure case. • It was reported by tax collectors that unpaid parts of tax of the influential persons would be more than 20% of total demand.
10	Has the municipality prepared any actions/strategy to address the challenges?	It is found from discussion with tax assessment and tax collection section that the following steps/ initiatives have been taken by NCC as follows: • A high-profile team has been formed headed by Mayor with accounts officer, tax collector, chief assessor and head of bazar section to collect unpaid tax. • NCC is arranging tax fair in every year to motivate citizens for paying taxes.

		• Campaign in local print media is being done in favor of tax payment and this technique is producing positive results to increase revenue generation in the beginning of the FY. • Motivational ward base programs are being arranged, NCC mayor also delivering speech in these programs to pay tax. • Steeps have been taken to collect long run undue taxes through mobile court. A mobile court headed by an executive Magistrate to seize assets and goods from them those who have a huge amount of undue taxes. • Ward base Unpaid tax holder (Ward based) list is prepared and handed over to Councilors for perusing the holding owners for paying tax.
11	Is the municipality authorized to take up income earning projects independently?	• Yes, it is lawful.
12	What are the potential sources of revenue that can be harnessed?	• NCC has about 100 acres of vacant land and these vacant lands may be used for real estate business / construction of shopping malls. • NCC has considerable numbers of old and abandoned buildings. New buildings /markets may be constructed to increase revenue of NCC • ***NCC has signed an MoU with PDB to produce 5 Megawatt power (electricity) from 500 MT garbage daily. This a good re-cycle project better for environment too.***

Expenditure Details

1	Expenditure financed from own sources	• NCC can meet its total yearly establishment expenditure by its own income. • In addition of this NCC can expenses average 30 core taka in every year from its own income source of NCC
2	Are there unpaid electricity and other bills? Collect information for last 5 years	• NCC electricity and other bills are not unpaid in last five years.

3	Are there unpaid debts to Government of Bangladesh/Others	• Any debt is not taken from Bangladesh Government
4	Has the municipality accessed the Bangladesh Municipal Development Fund (BMDF)?	• NCC received BMDF loan of taka 170.95 lac in 2012-2013 • Payment of installment started -2016-2017 • NCC have to pay taka 219.03 lac. in 36 installments in 2021-2022 • 27th installment has been paid (amount of taka with interest- 173.60 lacs • All Installment must be paid within the financial year 2021-2022
5	What are the challenges to managing expenditure?	• Project based funds are not available/found in due time • Tax assessment rate based on 1987 rate schedule which are not matching with current market price. It should be updated. • More expenditure less income • It is necessary to change citizen attitude about holding tax. There is a considerable number of citizen who are thinking why he/she will pay tax? What is the benefit? Due to this reason tax are not collecting in satisfactory level. If this attitude removes then on an average more than 60% holding tax can be collected against demand.
6	Has the municipality prepared any actions/strategy to address the challenges?	• NCC has taken several initiatives to build markets, go-down, residential apartment building in city corporation own land such as Simul City Plaza-3, Madabilata City Plaza-4, City Doel Plaz-1, Korobi City Plaza-2, Korobi City Plaza-3. Korobi City Plaza -4 etc. and those will be sold or rent and this initiative can be earned more revenue. • An initiative is being taken for established a bio-gas plant by using solid waste garbage. • Unused land of government institutions is being taken initiative to take lease and planning to use this land for income generating activities.

		• Toilets to be installed with modern facilities in different areas of NCC which will be a good revenue earning sources.

Financial Management System

1	Is the accounting system computerized?	• Yes, accounting system is fully computerized.
2	Are all staff trained to maintain accounts in this way?	• There are only six permanent staff in accounts section. Only three staffs such as Chief Accounts Officer, accountant and one MLSS are working in account office. Remaining three staffs are working in (i) market section, (ii) tax collection section, and (iii) in account office at Kadamrasul regional office of the NCC. • Chief Accounts Officer reported that he and his accountant are very much efficient to prepare budget and financial statements including other jobs. .
3	Are all accounting reports computer generated including issue of invoices?	• All reports are computer generated including issues of invoice.
4	Are the financial statements up to date?	• All financial statements are updated quarterly
5	Is there regular audit of accounts? Is this annual or concurrent?	• Internal audit conducting yearly basis • Government Aid project audit conducting by donor fund auditors. • Audit conducting from Accounts General office in every year

6	Does the municipality/ City Corporation conduct internal audit?	• Yes, internal audit also conducting
7	Are audit paras addressed? What is the periodicity of this?	• Account department reported that audit address by para including all sorts of bills and vouchers. • It takes about 30 days to address audit paras • If audit team raise normal objection it can be resolved by issuing a letter. If audit team raise advance para objection it can be resolved by providing supporting documents and need more 3-6 months to resolve audit objections.
8	What is the process of preparing the annual? budget of the municipality? This will be a descriptive note	• **Steeps -1:** Preparation of Budget for the following year (FY) is started with collection of possible income and expenditure data from all departments and sections of NCC from the month of March in every year. • **Steeps-2:** Budget section prepares a draft income – expenditure statement based on collected income expenditure data from different section, passed 9 months of current FY income expenditure and remaining 3-month probable income- expenditures. • **Steeps-3:** proposed budget is prepared on the basis of revised budget of the current FY and future fund availability and loan payment status. • **Steeps-4: D**raft budget is prepared on the basis of all mentioned procedures, data and information, then draft budget is shared with the standing committee for discussion. After discussion in the standing committee, draft budget is presented in the City Service Development Committee (CSDC) meeting. • **Steeps-5:** After in-depth discussions in the general meeting the final draft budget is sent to the ministry (LGD) for approval.

9	How is the budget shared with the citizens?	• Budget shared with Civil Society Coordination Committee (CSCC) which consists of 75 members represented by GoB officials at the district (Narayangonj), civil society members, NGO representatives, and other stakeholders. • Budget is also shared with the citizen through Jonotar Mukhomukhi event, a forum of open discussion arranged by the NCC. Jonotar Mukhomukhi event is being conducted in every year. • In addition, CDC, Cluster committee and CDC town committee members have opportunity to participate in budget meetings and share their views.
10	Is there any process of including opinions? from the slum communities in the budgeting process?	• Slum community opinions are incorporated in the budget process through Community Development committee (CDC), CDC town federation committee, cluster committee, ward level committee and CSCC committee.

Pro-poor budgeting

1	Does the municipal / City Corporation budget have a line entry for poor?	• **The NCC** budget has a line entry provision for poor community. And line entry captioned is Poverty Reduction and Economic and Social Development. And sub captioned are microcredit implementation, Health, education and social development, education for employment generation, salary for communities' employees, Physical Infrastructure Development and repairing in the slum area.

2	When was this line entry included?	• Slum development and social welfare officer said that the budget line entry for poor had been introduced from the FY 2015-16. A Five Years budget line items including allocation and expenditures are shown in table 5 below.

Table-5

Year wise Pro-poor budget allocation is in NCC

Budget Head	Financial Year (FY)	BDT (taka in Lac)		
		Budget Allocation	Revised Allocation	Actual Expenses
Poverty reduction and socio-economic development	2019-20	43.00	-	-
Poverty reduction and socio-economic development	2018-19	90.76	2.00	-
Poverty reduction and socio-economic development	2017-18	72.00	0.90	2.12
Poverty reduction and socio-economic development	2016-17	68.00	0.00	0.00
Poverty reduction and socio-economic development	2015-16	68.00	7.20	0.00

			2014-15	-	4.00	3.44	
3	How is the pro poor budget utilized?	• Slum development and social welfare officer explained about the pro poor budget utilization. He pointed out that during the budget preparation months an amount of taka is allocated for poor and slum dwellers. However, small amount of money is used development of the slums.						
4	What are the systems (if any) for monitoring spend in the slums?	• There is a regular monitoring system at NCC line departments to monitor the slum development activities. • In addition, several types of local committees such as community development Committee (CDC), project implementation committee (PIC), purchase committee, audit committee, cluster committee etc. are being monitoring the slum development activities. • Projects based slum activities are regular monitoring by the project staff as well as municipality line dept. staffs. • In addition, Mayor also monitors and supervises the development activities in the slums.						

Procurement policy

1	How the procurements are done	• All types of big and medium procurements under different departments of NCC are through e-tendering system • On the other hand, small procurement is through quotation spot quotation method.
2	Types of procurement	• Direct procurement method (DPM), NCC can procure up -to taka 5 lac. • Procurement through Limited tender method (LTM). NCC can procure up to taka 3 core construction works/goods purchase can be done by listed contractors/suppliers. • Open tender method (OTM) • QCBS (quality and costing base method) • FBS (fixed budget selection method)

		• LCS (lowest cost selection method)
3	Degree of transparency: • Highly satisfactory • Satisfactory • Unsatisfactory	Satisfactory
4	List of suppliers/contractors (Class wise)	• About 296 enlisted supplies/ contractors are in NCC. Among them 24 are 'A', 20 are 'B' and 252 are 'C' class supplies/contractor. • Among the enlisted supplies/contractors, 97 renewed their license for the year 2019. A class 18 persons, B class 10 persons and C class 69 persons renewed their license. • The persons who wants to work as contractor/ supplier have to valid license and get registration from CPTU by paying taka 5000 and having vat - tax and bank solvency certificate.
5	Relationship with suppliers/contractors • Highly satisfactory • Satisfactory • Unsatisfactory	• Satisfactory

Training details

1	Staff available for managing the finance function in the municipality – number	• Finance section reported only two persons, chief account officer and one accountant are existing for maintaining the finance section of NCC. Two persons are managing the finance function by hard working effort. • Accounts section has 6, manpower including one MLSS. But assistant accountant, accountant and cashier are working market section, tax section of kadamrasul zone.

2	Have the staff received any training in the last 5 years?	• Chief Accounts Officer and accountant have received training on different issues, such as, procurement policy, procurement evaluation, circular preparation, e-tendering, computer reporting, etc. in previous 5 years.
3	What are the areas in which training has been organized?	• No training has been organized by NCC spending its own revenue.
4	Is there any training related poverty analysis	• No, not found.
5	Are there any specific areas in which training is required to improve the finance function?	• Training needs on budget preparation tools and techniques • Training needs on auditing system • Training on iBAS ++ • Basic Computer application for all staff • Training on e-filing and office management

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ASSESSMENT OF URBAN POVERTY ENGAGEMENT

SLUM FOCUS

1	Number of slums	• According to Social welfare and slum development reported that there are 90 slums under NCC.
2	Distribution in the city (wards)	Narayanganj City Corporation (NCC) consists of 3 zones such as Narayanganj town, Siddirganj and Kadamrasul with 27 Wards. Zone and Ward wise slum numbers are shown in Table 1 below.

Table 1
Region & Ward base number of slums

Region	Ward no	Slum number	Region	ward no	slum number
Siddirgonj	1	2		15	7
	2	1		16	3
	3	1		17	1
	4	6		18	8
	5	4	Kadamrasul	19	6
	6	2		20	4
	7	1		21	5
	8	0		22	7
	9	0		23	9
Narayanganj	10	5		24	3
	11	3		25	2
	12	2		26	2
	13	2		27	2
	14	2			59
		31			
Total number of slum (31 + 59) =90					

| 3 | Approximate spread of slum population in Wards | • It is found from the NCC documents that there are 128765 slum population in 27 wards. Table 2 shows Ward wise population distribution: |

Table 2
Ward wise Poor slum population Distribution in NCC

Ward	Number of Slum population	Ward	Number of Slum populations
1	181	15	13375
2	467	16	4427
3	116	17	3905
4	2147	18	10043
5	2860	19	18259
6	8962	20	3978
7	47	21	2714
8	0	22	3316
9	0	23	6189
10	5070	24	3322
11	9691	25	5554
12	10807	26	114
13	8848	27	2597
14	1776		**77793**
	50972		
Total population is (50972 + 77793) = 128765			

4	Number of slum households	• Under NCC there are 22610 slum households in 25 slums. Two slum has no slum. Slum household's distribution are given in the following table:

Table 3

Ward wise slum household distribution of NCC

Ward	Number of HH	Ward	Number of HH
1	36	15	2911
2	85	16	746
3	22	17	768
4	409	18	1885
5	557	19	1364
6	1660	20	662
7	9	21	468
8	0	22	626
9	0	23	1095
10	1032	24	624
11	2034	25	850
12	2155	26	21
13	1751	27	480
14	360		**12500**
	10110		
Total households (10110 + 12500) = 22610			

6	Who are the key agencies working in the slums? (City Corporation; NGOs; INGOs; Others)	• It is found from discussion with slum development officer, Senior Slum Development Officer and town manager of LIUPC of Narayangonj City Corporation (NCC) that the following agencies are working in the poor settlement /slum areas of NCC. A brief description is given bellow in the tabular form:

Table 4
Name of agency and Key Activities

Name of Agency	Activities
NCC	• Waste and Solid waste Management, Educational equipment distribution, Health, Drains, road construction and repairing, footpath repairing, conducting micro-credit etc.
UNDP /LIUPC	• Livelihoods, Health, Education support, Infrastructure development, block grant for income generating activities
MGSP project/IDA/ ULB	• Infrastructure development, repairing and maintenance.
CGP project/JICA	• Infrastructure development (Road, drain and electric line expansion) and Poverty Reduction
EEU	• Climate Adaptation and Mitigation Action Plan
Directorate of women affairs	• Micro-credit
BRAC	• Livelihoods, Micro credit, small entrepreneur ship, development. Urban poverty etc.
PRISOM Bangladesh	• Medical Solid waste Management

		Red Crescent Society	• Health service, providing Frist Aid Training, Relief distribution etc.
		POPI	Livelihoods, Health and Nutrition, Micro credit
		NGO Forum	• WASH
7	Number of slum community groups present? (SHGs; for specific programs; etc.)	• Primarily it was found that under NCC there are a considerable number of NGO working with micro-credit and other development activities. Most of the NGOs have micro-credit program. It was difficult to identify that how many groups are formed and how many groups are working in NCC. • Under LIUPC project (UNDP) there are 4 cluster (ward-based committee) and 85 CDC (community development committee) are existing in the slum area. Under a cluster there are 28-29 CDC are existing. It was also found that under a CDC there are 15-17 primary groups (a primary group consists of 18-20 women). • Under Poverty Reduction Action Program of JICA funded project there are 30 CDC under 5 groups. Total household of those group are 3000. Among those households NCC have been operating microcredit program under their supervision.		
8	Are there any thrift and credit groups in the slums?	• Under Poverty Reduction Action Program (PRAP), there are 30 CDCs in NCC area. After Completion of the project (PRAP) activities, NCC taken the responsibilities to operate of these CDC. • NCC has been providing microcredit among 3000 household in the city corporation from their own fund. Up to July 2019, cumulative taka 89, 50,000.00 credit have been distributed among those households. • 15% service charge are imposed against the loan. Of them, 5% taka are deposited in group account, 5% are deposited in CDC accounts and 5% taka are deposited in City Corporation Fund as a revolving fund. It was found that under NCC there are a considerable number of NGO working development activities. Most of the NGOs have micro-credit program. It was difficult to identify that how many groups are formed and how many groups are working in NCC city Corporation regarding micro-credit.		

9	The total savings in these groups in the last 5 years?	• Up to August 2019, cumulative saving of 3000 families is taka 93,01,140.00 under PRAP. • Under LIUPC of NUPRP there are 85 CDC group, up to July cumulative saving is taka 2,89,83,026.00
10	What are the savings used for? (KII /FGD)	• CDC Secretary and President reported that the members had the scope and opportunity to grt loan from their savings to invest in small and petty business, household consumption, emergency needs requirement such as treatment, social events etc.
11	Are slum communities consulted for development programs by the City Corporation? If yes; what is the platform? **KII/FGD**	• Yes, there is an opportunity to consult with the management of the NCC for slum people through Cluster committee, CDC, and Civil Society Coordination Committee. • Committee members at all levels are elected by group members. All of committee members are female except Vice president.
12	Has there been any improvements in the availability of infrastructure in the slums in the last 5 years? **KII/FGD**	• It is found from discussions with different stakeholders that there are a considerable number of NGOs/ INGOs and Donor Agencies working in the city corporation areas such as UNDP, ADB and JICA. It was not possible to collect last five years development activities from all agencies. The development activities for FY 2016-17, 2017-18 and 2018-19 in the slum area are shown in table 5 below.

Table 5
Development Activities and Expenditure

Financial year	Development activities expenses			Total expenses in (Taka in lac)
	Drain expense (Taka in lac)	Latrine expenses (Taka in lac)	Sub-merged Pump expenses (Taka in lac)	
2016-2017	37.44	3.70	0	41.14

126

	2017-2018	7.50	13.45	28.54	49.49
	2018-2019	0	9.00	27.30	36.3
	Total	44.94	26.15	55.84	126.93

13	Are grievances of slum residents heard by the City Corporation? **KII/FGD**	• The grievances / complaints of the slum dwellers are heard in CDC, cluster committees, Ward committees, CDC Federation Committee and Civil Society Coordination committee. • Most of the grievances are (about 80%) solved by the CDC and cluster committees with the assistance of Ward Councilors.
14	Are there any skill training/vocational training opportunities for slum dwellers? If yes; details of type and service provider	• There is no skill training / vocational training opportunity for slum dwellers right now under NCC fund.
15	Is there provision of any ID cards for poor households?	• There is no any ID card provision for poor households as a whole. • In 13 wards out of 27 wards there are 1000 red card are distributed among the hard-core family for providing primary health service without cost under Urban Primary Health Care Service Delivery Project (UPHCSDP) and those households have red marked health cards.

PRO-POOR BUDGETING

1	Does the municipal/ City Corporation budget have a line entry for poor?	• There is budget line entry for slum dwellers taka 5 to 10 lacs for infrastructure development of slums. But reviewing budget book of last five years, there is no expenses in this regard.
2	When was this line entry included?	• From 2015-2016 fiscal year budget line entry was introduced for slum dwellers.
3	What is the percentage of total revenues earmarked for the poor in the last 5 year	It is found from the annual budget documents that there is a small allocation for slum infrastructures every year which is not significant. The following table shows the five fiscal years total proposed budget and slum development allocation:

<div align="center">

Table 6
Year wise proposed budget   and slum Allocation

Fiscal Year	Proposed Budget (Taka in lac)	Allocation in Slum Development (Taka in Lac)	Percentage in Slum Development (%)
2015-2016	48890.85	50.00	0.102
2016-2017	60120.29	5.00	0.008
2017-2018	66367.43	0.00	0.00
2018-2019	71551.21	20.00	0.028
2019-2020	87039.77	10.00	0.011

</div>

Under MGSP project, NCC has identified the following activities for development of slums and poverty reduction :
• Low cost housing

		• Construction of roads, drains and installation of street light • Installation of tube-well and Community Latrines • Education programme for poor children- pre-pry and prymari.
4	How is the pro poor budget utilized?	• The small amount of money has been utilized in construction and repairing of drains, footpath repairing, toilet installation and repairing, etc.
5	What are the systems (if any) for monitoring spend in the slums?	• There are a strong and rapid monitoring activities conducted by Mayor herself on all sorts of development activities including slums. • There is regular monitoring system in the NCC credit program conducted by slum section. • There is some donor funded projects in the slum areas which are monitored and supervised by the project staffs including NCC staff.

List of persons consulted

Name	Designation
Dr. Selina Hayat Ivy	Mayor, NCC
A.F.M. Ehtasemul Haque	CEO, NCC
Md. Ashraful Islam	Superintending Engineer
Md. Asgor Ali	Executive Engineer
Md. Moynul Islam	Town Planner, NCC
Md.Hemayet Hssain	Chief Accountant, NCC
K.M Faridul Miraj	Chief Social Welfare officer, NCC

Dr. Shaikh Mostofa Ali	Medical Officer, NCC
Miss Esrat Zakia	Assistant Secretary, NCC
Md. Rejaul Islam Raju	Assistant Engineer, NCC
Md. Alamgir Hiron	Conservancy Officer, NCC
Mr. Shaymol Paul	Conservancy Inspector, NCC
Md. Abul Hossain	P.A to Mayor, NCC
Md. Mazhar Uddin,	Tax collection officer, NCC
Md. Hannan Mia	Tax assessment officer, NCC
Md. Mozammel Haque	Chief license inspector
Md. Sajjad Islam	Tax collector
Md. Omor Faruk	Councilor, NCC
Asit Boron Biswas	Councilor, NCC
Farhana Rashid	CEO, BHUMIJO
Md. Nazrul Islam	Town Manager, LIUPC
Mrs. Sumi	President, CDC Town Federation Committee, NCC
Mir Abul Hashem	Executive Engineer, WASA Narayangonj

Md. Mostafizur Rahman	Sub Assistant Engineer, WASA Narayangonj
Md. Reaj	Sub Assistant Engineer, WASA Narayangonj
Md. Fayez Ahmed	Accountant, NCC
Mitu Begum	President, CDC ward No.15
Buli Akter	Secretary, CDC, ward No.15
Nargis Akter	Community Facilitator, LIUPC, NCC
Md. Mosarraf Hossain	Senior Slum Development Officer, NCC
Md. Mofijul Islam	Sub Assistant Engineer, NCC

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Annex 2: List of Capacity Building Modules prepared under LIUPC

Planning and governance

- Participatory Poverty Mapping (***Ward-level and city-level training, result sharing and validation Workshop***)
- Orientation on local poverty context (***City Context Workshop***)
- Orientation on city-scale poverty context based on priority of the city poverty indicators (***City Poverty Index Workshop***)
- Understanding the Ward Poverty Context Based on Ward Poverty Atlas (***Ward-level Poverty Atlas Sharing Workshop***)
- Capacity Building Training for the members of the Ward Committee (***Training Module***)
- Capacity Building Training for the members of the Town Level Coordination Committee (***Training Module)***
- Capacity Building Training for the members of the Standing Committee (***Training Module)***
- Municipal Financial Strategy for increasing revenue from own resources (***Strategy Document***)
- Sharing Results of Institutional and Financial Capacity Assessment (**Assessment Report**) [Complete]
- Inclusive Pro-Poor Urban Resilience Strategy (PURS) (***Strategy Document***)
- Participatory, pro-poor and climate resilient budgeting (**Learning by doing**)
- Local Government Capacity Building Planning (**Learning by doing**)
- Transforming Town- and Ward-level Plans into Community Action Plans (CAPs) (**Learning by doing**)
- Formation and operation of the Information and Grievance Redress Cell (IGRC) (**Training Module**)
- Preparation and Implementation of Citizen Charter (**Training Module)**
- Establishment and operation of the 'One-Stop Service' booth in the municipality complex (**Training Module**)
- Process and Evaluation of performance criteria of the municipalities for Climate Resilient Municipal Infrastructure Fund (CRMIF) (**Training Module**)

Community Mobilization

- Orientation to Experts, COs/CFs/Volunteers on Community Mobilization Steps and Process (**Training Module**)
- Training on CAP Workshop Training (**Training Module**)
- Training on Savings & Credit Accounting and Audit training (**Training Module**)
- Training on Savings & Credit Management Training (**Training Module**)
- Training on Strengthening of Purchase Committee (**Training Module**)
- Training on Organizational Development and Management training (**Training Module**)

- Basic Orientation to COs and CFs (**Training Module**)
- Training on Savings and Credit Online Reporting for Experts, COs and CFs (**Training Module**)
- Training on Leadership and Effective Group Management for PG leaders (**Training Module**)
- Training on Advocacy and Networking training for Clusters & Federation (**Training Module**)
- Training on Reporting and Documentation training for Clusters & Federation (**Training Module**)
- Training on Good Governance and Effective Democracy for Community Organizations (**Training Module**)
- Training on Human Rights and Legal Aid training for Clusters & Federation (**Training Module**)
- Training on Numeric and Literacy Education for PGs & CDCs leaders (**Training Module**)
- Training on Linkages and Partnerships for Sustainability Training (**Training Module**)
- Training on Community Score Card to Experts, COs & CFs (**Training Module**)
- Orientation to Experts, CFs/COs on capacity assessment of CDCs, Clusters & Federation (**Training Module**)
- Orientation on Election Guideline of Community Organizations to Experts/COs/CFs (**Training Module**)
- Vision, Mission and Goals development (**Training Module**)
- Capacity development Action Planning (**Learning by doing)**
- Organizational Development and Management (**Learning by doing)**
- Savings and Credit Management for Federation (**Learning by doing**)
- Financial management for COs (**Learning by doing**)
- Partnership & effective collaboration for sustainability (**Learning by doing**)
- Advocacy and Networking Training (**Training Module**)
- Good governance and functional democracy (**Learning by doing**)
- Training on Reporting and Documentation Skills (**Training Module**)
- Leadership and Conflict Resolution (**Learning by doing**)
- Basic Computer Operation on MS Office (**Learning by doing**)
- Training on Savings & Credit Accounting and Audit (**Training Module**)
- Training on Savings and Credit management (**Training Module**)
- Training on Organizational Development and Management (**Training Module**)
- Training for Strengthening the capacity of Purchase Committees (**Training Module**)
- Training for Strengthening the Capacity of Social Audit Committees (**Training Module**)

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- Vision, Mission and Goals development for Clusters (**Workshop**)
- Capacity development Action Planning for Clusters (**Workshop**)
- Training on Human Rights and Legal Aid (**Training Module**)
- Leadership and Effective Group Management training (**Training Module**)
- Training on functional Literacy & Numeric Skills (**Training Module**)

Social and Economic Development
- Develop pro-poor economic development strategy (**Strategy Document)**
- Train Mentors to plan and manage SEF Grantees businesses (**Training Module**)
- Orientation to the SEF grantees to identify skill and business opportunities (**Training Module**)
- TOT for project staff on entrepreneurship development (**Training Module**)
- Train the CDC Clusters and CDCs on SEF beneficiary selection and contract implementation (**Training Module**)
- Train the NUPRP Experts, COs and Volunteers on SEF beneficiary verifications (**Training Module)**
- Train NUPRP Staff on Gender and VAWG (**Training Module**)
- Train KCC members and leaders from Federation, Cluster and CDCs on function, roles and responsibilities of KCC and Gender (**Training Module**)
- Orientation for members of law-enforcement on Gender and VAWG (**Training Module**)
- Organize influencing and sustainability workshop on 'preventive and responsive interventions' to reduce VAWG and ensure safety and security of women and girls (**Workshop**)
- TOT on nutrition including SBCC and M&E (**Training Module**)
- Basic Training on nutrition including SBCC and M&E (**Training Module**)
- Refresher TOT on nutrition (**Training Module**)
- Refresher training on nutrition (**Training Module**)
- CDC/cluster training on nutrition (**Training Module**)
- City council orientation on nutrition (**Training Module**)
- Staff orientation on nutrition component (**Training Module**)
- TOT on Nutrition conditional grants management and Women and Nutrition Friendly business corner development for project staff (**Training Module**)
- Training on SEF Selection and Verification (**Training Module**)
- Training on SEF Proposal Development & Contract Management (**Training Module**)

Housing and secure land tenure
- Participatory Institutional Analysis of existing CHDFs (**Learning by doing)**
- Capacity Development for Operational Management & HR Management of all CHDFs (**Training Module**)
- Capacity Development for Financial and Accounts Management of CHDFs (**Training Module**)
- Capacity Development of all CHDFs for Housing Microfinance Monitoring & Evaluation (**Training Module**)
- Participatory Vacant Land Mapping for all cities and paurashavas (**Learning by doing)**
- National Level workshop for methodology design of Land Tenure Action Plan (**Workshop**)

Pro-poor infrastructure
- Orientation on SIF implementation, O&M guidelines and Mason (**Training Module**)
- Orientation on CRMIF guidelines and grant distribution (**Training Module**)
- Training on SIF Selection and Verification (**Training Module**)
- Training on Proposal Development & Contract Management (**Training Module**)

Mutual Accountability
- ToT on Strengthening of Social Audit Committee (SAC) (**Training Module**)
- ToT for experts on Anti-Corruption (**Training Module**)
- Orientation/Workshop for LGI staff/LR (**Workshop**)
- Training on Anti-fraud for Field staff (**Training Module**)
- Training on anti-fraud for community leaders (30 participants) (Training Module)

4