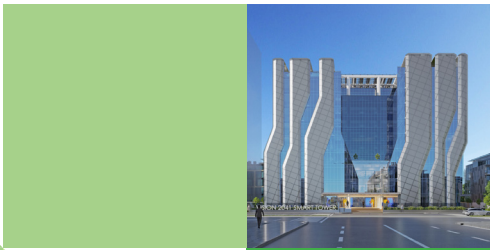




DETAILED ASSESSMENT OF SUSTAINABLE/GREEN PUBLIC PROCUREMENT IN BANGLADESH



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Abbreviations and Symbols

ACCB	Anti-Corruption Commission of Bangladesh
ADP	Annual Development Program
APEX	A Shoe Company in Bangladesh
AusAID	Australian Agency for International Development
BAP	Best Aquicultural Practice
BATA	A Shoe Company in Bangladesh
BCC	Bangladesh Competition Commission
BCCRF	Bangladesh Climate Change Resilient Fund
BCCSAP	Bangladesh Climate Change Strategy and Action Plan
BDT	Bangladeshi Taka
BFSA	Bangladesh Food Safety Authority
BIDS	Bangladesh Institute of Development Studies
BPPA	Bangladesh Public Procurement Authority
BSTI	Bangladesh Standard Testing Institute
CAG	Controller and Auditor General, Bangladesh
CCSAP	Climate Change Strategy and Action Plan
CIPS	Chartered Institute of Procurement and Supply
CoST	Construction Sector Transparency Initiative
CPAP	Country Program Action Plan
CPTU	Central Procurement Technical Unit
DIMAPP	Digitization Implementation Monitoring and Public Procurement
DOFP	Delegation of Financial Power
eGP	Electronic Government Procurement
ERD	Economic Relation Division
ESF	Environmental and Social Framework
ETP	Effluent Treatment Plant
EU	European Union
FAFAD	Foreign Aided Fund Audit Department
FDI	Foreign Direct Investment
FYP	Five Years Plan
G/SPP	Green/Sustainable Public Procurement

GCF	Green Climate Fund
GDP	Gross Domestic Product
GED	General Economic Division
GEF	Global Environment Facility
GHG	Green House Gas
GNI	Gross National Income
GOTS	Global Organic Textile Standard
GTF	Green Transformation Fund
HDI	Human Development Index
IMED	Internal Monitoring Evaluation Division
IMF	International Monetary Fund
IMO	Institute for Metal Ecology
ITC-ILO	International Training Center of International Labor Organization
KPI	Key Performance Indicator
LAN	Local Area Network
LDCF	Least Developed Countries Fund
LEED	Leadership in Environmental and Energy Design
LNG	Liquified Natural Gas
MCIPS	Member of Chartered Institute of Procurement and Supply
MCPP	Mujib Climate Prosperity Plan
MDG	Millenium Development Goal
MOEFCC	Ministry of Environment, Forestry and Climate Change
MOF	Ministry of Finance
NAP	National Adoption Plan
NBFI	Non-Bank Financial Institute
NDC	Nationally Determined Contribution
NGO	Non-Governmental Organization
OCAG	Office of the Controller and Audit General
OCDS	Open Contracting Data Standard
OECD	Organization for Economic Co-Operation and Development
OTM	Open Tendering Method
PC	Personal Computer
PE	Procuring Entity
PEFC	Program for the Endorsement of Forest Certification
PFM	Public Finance Management
PIMS	Procurement Information Management System
PPA	Public Procurement Act
PPR	Public Procurement Rule
PPRP	Public Procurement Reform Project

PROMIS	Procurement Management Information System
PSC	Policy Support Component
RERED	Rural Electrification and Renewable Energy Development
RMG	Ready Made Garments
RSF	Resilience and Sustainability Facility
SCP	Sustainable Consumption and Production
SDG	Sustainable Development Goal
SLCP	Social and Labor Convergence Program
SLR	Sea Level Rise
SME	Small and Medium Enterprise
SPP	Sustainable Public Procurement
SPSO	Standard Particle Swarm Optimization
STD	Standard Tender Document
TCO	Transparency Of the Status Quo & All Related Costs.
TOT	Training of Trainers
UN	United Nations
UNDESA	United Nations Department of Economic and Social Affairs
US\$	United States Dollar
USAID	United State Agency for International Development
USD	United States Dollar
USGBC	United State Green Building Council
WAN	Wide Area Network
WASA	Water Supply and Sewerage Authority

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Executive Summary

Bangladesh is trying to achieve the 17 Sustainable Development Goals by 2030 and formulating policies and aligning national agendas with the 17 SDGs and 169 targets. SDG 12.7 is concerned with Sustainability in Public Procurement. Bangladesh has made significant progress to achieve target 12.7 through development of Sustainable Public Procurement (SPP) Policy 2023 with four pillars: Social, Economic, Environmental and Governance, and subsequently transformation of Central Procurement Technical Unit (CPTU) into an independent authority, the Bangladesh Public Procurement Authority (BPPA) in accordance with BPPA Act 2018.

Sustainable public procurement supports the sustainability goals of the organization and optimizes the environmental, social, and economic impacts over the life cycle of the product or service. Bangladesh has the third highest rate of child marriage in the world. Gender based violence, harassment in public transportation, lack of child-care facilities and lack of secured benefits such as maternity leave are common problems. Bangladesh government has undertaken lots of initiatives and social safety net program to combat these social issues.

The somewhat comfortable macroeconomic situation that Bangladesh - with high economic growth, low inflation, and good foreign exchange reserves - was experiencing for the last few years has now limited due to combating the Covid-19 pandemic. The economic pressure came from high global commodity prices, high imported inflation, and supply chain disruptions. Notwithstanding marginal fluxes, high inflation has remained a prevailing concern. The Bangladesh Bureau of Statistics reported that the monthly average inflation was 9.02 percent as of June 2023, surpassing both the government's projected rate of 5.6 percent for FY2023 mentioned in the finance minister's budget speech and the central bank's projection of 7.5 percent in the Monetary Policy Statement for January to June 2023. To compare, in FY 2022, average inflation was 6.15 percent. Worryingly, latest Bangladesh Bureau of Statistics estimates reveal that average inflation in August 2023 was 9.92 percent while food inflation went as high as 12.54 percent. Bangladesh government is trying to combat the economic situation with the utilization of its own resources and exporting RMG and skilled and unskilled human resources.

Bangladesh, a densely populated country in South Asia, confronts numerous environmental issues, including climate change, water pollution, air pollution, deforestation, and overpopulation. These problems have far-reaching consequences on the country's economy, affecting agriculture, public health, productivity, infrastructure, and natural resources. Bangladesh Government has undertaken lots of climate resilient initiatives to combat the effect of climate change and disaster through internal planning and foreign funds.

In Bangladesh, all the internal and external actors of politics, administration and development are emphasizing the need for good governance. Good governance is limiting the socioeconomic development of Bangladesh. Bangladesh is facing lots of challenges of poor or mal-governance which is visible in every arena of public life. Nonetheless, Bangladesh has made significant progress in the case of human resource development, social development, women empowerment, reducing poverty and improving the lives of its people.

PFM Action Plan (2018-23) is approved by the 'Finance Minister' in September 2018, to support effective implementation of the PFM Reform Strategy (2016-21). The PFM Reform Strategy clearly sets out the key goals and objectives of the PFM reforms and identifies the priority reform actions. This PFM Action Plan provides the implementation roadmap for those priority actions with clear institutional responsibilities, cost-benefit analysis of sub-activities, and results indicators to monitor the successful implementation. The PFM Action Plan also elaborates on the governance structure for reforms and the change management approach introduced earlier in the Strategy. The PFM Action Plan fulfills the need for an operational document, as such it should be read with the Strategy to get a complete understanding of the PFM reforms in Bangladesh.

Lots of evolutionary reforms have been undertaken by the government of Bangladesh through the technical and financial support of the World Bank after assessment of serious impediments in the public procurement in 2001. Public Procurement Act was ratified by the parliament in 2006. A new set of public procurement rules

and supporting procedural guides were prepared. Subsequently the Public Procurement Regulations 2003 was replaced by Public Procurement Rules, 2008, framed under Public Procurement Act, 2006. Digitization of the public procurement process through eGP, transformation of CPTU by BPPA, and finally approval of Sustainable Public Procurement (SPP) Policy 2023 on 10th December 2023 based on 3 pillars (economic, environmental and social) are the remarkable examples of qualitative reforms in public procurement in Bangladesh.

The major positive features of SPP Policy 2023 are: (i) a time-bound implementation work plan; (ii) provision of Value for Money (VfM) concept, (iii) consideration of Whole Life Cycle Costing (WLCC) and provision of contract award to the “Most Economically Advantageous Tender (MEAT)” instead of “Lowest Evaluated Tender”, (iv) provision of market analysis and supply development, capacity building and awareness, (vi) scope for participation of women owned entrepreneurs (WOEs and SMEs) through maximizing the lots number and contract period. One of the most limiting aspects of SPP Policy 2023 is maximum 10% price escalation for sustainable products value in comparison with the value of non-sustainable traditional products.

Still there are some challenges, which need to be addressed for successful implementation of SPP Policy 2023, some of which are: market readiness for sustainable consumption and production, lack of awareness, lack of capacity and professionalism, lack of tender documents and supporting policies, lack of experiences, lack of social and environmental accounting system and eco-labelling.

Chapter 1. Introduction

1.1 Background

The European Union (EU) is committed to support the transition of the countries to a low-carbon, resource-efficient and circular economy through its “Green Deal and Global Gateway through promoting “Sustainable Consumption and Production (SCP)” practices. As a part of this engagement, the SWITCH-Asia Policy Support Component (PSC) aims to enhance SCP progress through scaling up and mainstreaming SCP policy in 42 countries, spanning from the Middle East, to South Asia, Central Asia, Southeast Asia, East Asia and the Pacific (“target region”). As mode of operation, the PSC liaises with and advises national governments and regional organisations and networks in the target region. Typically, it engages countries in regional and multi-country approaches on scaling up SCP policy and implementation, delivering technical advisory, knowledge exchange, and building capacities of regional institutions. Its key points of intervention focus on SDG 12, specifically SDG 12.7 (Promote public procurement practices that are sustainable, in accordance with national policies and priorities) and SCP-related goals progress and support, integrating SCP into National Development Commitments (NDCs) and climate-related actions, regional stakeholder engagement, with a particular attention to business and industry representatives, and communicating on SCP progress.

Bangladesh is one of the countries of support under SWITCH-Asia Policy Support Component. Recently, through its continuous reforms and evolution process of Public Procurement Laws a Sustainable Public Procurement (SPP) Policy was drafted and later approved by the cabinet in 2023. The mandated organization, the Bangladesh Public Procurement Authority (BPPA), recently emerged as authority from Central Procurement and Technical Unit (CPTU,) is now responsible for implementing SPP Policy 2023. It face many challenges like preparation of market readiness, capacity building, development and synchronizing the tender documents, preparation of SPP Guidelines and implementing through piloting basis.

1.2 Objectives

The overall objective of the EU-funded SWITCH-Asia Policy Support component is to promote sustainable consumption and production practices through scaling up and mainstreaming SCP policies in the supporting countries. The programme’s mandate is to foster cooperation, strengthen networking and build a platform for exchange. This makes the PSC well-positioned to meet the needs of the target region in addressing the triple planetary crises and meeting international commitments, including the SDGs and the Paris Agreement. The specific objectives of the program are (but not limited to) to:

- scope the possibilities for broader governmental buy-in for GPP, stronger and more strategic regulatory frameworks, partnerships with the private sector and peer-to-peer learning.
- understand better specific targets, safeguards, technology policies, financing policies and innovation policies that would foster stronger S/GPP practices.
- follow-up this engagement by more concrete interventions at sub-regional level, as some of these aspects would be very contingent on national contexts and regulatory frameworks.

1.3 Methodology

The SWITCH-Asia Policy Support Component (PSC) is uniquely placed to engage on sustainable consumption and production, as its NFPs are aware of the need to mainstream G/SPP as it is part of SDG 12 commitments and subsequent reporting. The programme is well positioned to facilitate experience exchange and ideas generation between countries in the region and with the EU member states’ stakeholders. The major scope of the Policy Support Component (PSC) are possibilities for broader governmental buy-in for GPP, stronger and more strategic regulatory frameworks, partnerships with the private sector and peer-to-peer learning and understand better specific targets, safeguards, technology policies, financing policies and innovation

policies that would foster stronger S/GPP practices through an in-depth analysis of the G/SPP landscape of Bangladesh.

A blended approach was adopted for the study. Primarily, related stakeholders of G/SPP in Bangladesh were identified, then shared with Switch Asia Bangladesh Team. The main author of this report conducted physical and online meetings with them, collected data through formal and informal questionnaire, reviewed different types of related reports, scientific journals, publications, verified with accredited organizations, prepared a short report and finally prepared an in-depth analysis report and submitted to the Switch Asia Bangladesh Team. The major challenges were to collect reports and data, read and analyse such huge data and reports within very short period of time and integrated into the final report.

1.4 Challenges

Bangladesh's Public Procurement landscape is shaped by Public Procurement Act 2006 (PPA 2006) and the Public Procurement Rules 2008 (PPR 2008), a secondary legislation. Recently, a Sustainable Public Procurement (SPP) Policy 2023 was approved by the government following the transformation of Central Procurement Technical Unit (CPTU) into an independent authority, the Bangladesh Public Procurement Authority (BPPA). Among the South Asian countries Bangladesh is ahead in developing its SPP Policy and a way forward to implement the policy to fulfill the requirement of SDG goal 12.7. Though the SPP policy is in place based on some assumptions, lots of efforts will be needed for its successful implementation. The major challenges (but not limited to) are as follows:

1. The market readiness for supply of sustainable products as per requirement (quality, quantity, supply lead time, prices) of the client;
2. Capacity of the BPPA and Contracting Authorities/Procuring Entities in incorporating environmental, economic and social requirement in the tender process, technical specifications, weightage and scoring during evaluation, incorporation in the contract as contract clauses and contract management;
3. Changing the present landscape of public procurement into a new policy by a newly transformed authority, the BPPA;
4. Sudden price escalation for Sustainable Products may create market distortion resulting in unavailability of the sustainable product in the domestic market which leads to distortion of domestic market;
5. Development of new tender documents for Goods, Works and Services with huge engagement of experts, time and finance;
6. Lack of eco-labelling in sustainable products and institute to monitor the said criteria for eco-labelling including capacity and knowledge;
7. Lack of knowledge and capacity of SMEs, private sector, women-led SMEs and related actors in supply chain in sustainable consumption and production;
8. Understanding in circular economy, Life Cycle Costing, and layout the indicators for performance monitoring;
9. Finally, Governments need to plan and sequence these changes well for the private sector to develop and commercialize green/sustainable products and services.

Considering the above issues, an in-depth analysis is required for successful implementation of proposed SPP Policy of Bangladesh. SWITCH-Asia Policy Support Component has taken the initiative to conduct an in-depth analysis of Sustainable Public Procurement (SPP) Policy 2023, its past and future, constraints and impediments for implementation, direction needed to strengthen and elevate the SPP, identification of specific pilots (sector/product) with high sustainability impact for a sustainable supply chain.

Chapter 2. Overview of G/SPP Landscape in Bangladesh

2.1 Social Issues: Country Context

Socially responsible sustainable procurement is about corporate behavior, governance, and transparency in key social, environmental, and business areas (CIPS 2023). It's about considering the broader impact on the organizations' actions have and ensuring that the organization does business responsibly. The major social issues related to sustainable consumption and production are environmental responsibility, human rights, non-discrimination/equal opportunities (gender equality including universal education, fair pay and labor law protection), diversity, corporate governance, impact on society (clean drinking water, food security, health and safety), ethics and ethical trading (fair trading), biodiversity, modern slavery (anti-child labor and forced labor law), use of child labor (child mortality and mental health) and community engagement (healthy lives and well-being for all).

Bangladesh has achieved rapid improvements on many social development indicators, including infant and child mortality rates and educational gender disparity. However, its income per capita is still significantly below the regional average and public spending on health and education as a proportion of GDP is comparatively low. The achievements in social development in comparison with other countries is shown in the Table 1 (The World Bank 2020).

Table 1. Social Development in Comparison with other Countries

Indicators	Years	Bangladesh		South Asia		Lower Middle-Income Countries	
Life expectancy (years) at birth	1971-2017	46.59	72.05	48.62	69.17	50.86	68.32
Infant mortality rate (per 1,000 live births)	1990-2018	99.60	25.10	91.80	34.50	84.30	36.90
Total fertility rate	1971-2017	6.94	2.06	5.74	2.41	5.72	2.74
School enrolment, primary (% gross)	1971-2018	52.05	116.47	72.10	110.64	75.50	105.47
School enrolment, secondary (% gross)	1973-2017	20.76	72.69	24.02	69.30	27.10	68.38
Immunization, DPT (% of children ages 12-23 months)	1981-2018	1.0	98.0	5.86	86.83	9.75	82.27
Mobile cellular subscription (per 100)	2001-2018	0.40	97.28	0.60	86.78	1.91	94.46
Fixed broadband subscriptions (per 100 people)	2007-2018	0.03	6.33	0.211	1.80	0.32	2.60
GDP per capita (current US\$)	1971-2018	133.5	1698.2	124.8	1902.8	145.1	2217.1
GDP growth rate	2018	7.86		6.77		5.94	
GNI per capita, Atlas method (current US\$)	1986-2018	120	1750	142.3	1923.2	176.1	2242.0

Bangladesh government has been undertaking various programs to reduce the gap between rich and poor and to bring benefits of the development to the women. Women are getting priority in different safety net programs undertaken by government. Government has formulated goals and strategic objectives relevant to women's advancement and rights; they are adopted in line with the underlying principles of the Sustainable Development Goals (SDGs).

In the early 2000s, governance and institutional constraints were identified as serious impediments to growth in Bangladesh. According to the World Bank's Country Procurement Assessment Report 2002, opaque public procurement practices with protracted bureaucratic procedures resulted in low quality service delivery and lack of public trust, which greatly impacted on the social inclusion in public procurement. Even the Public Procurement Act 2003 does not cover any social issues in the public procurement. Later on, the updated Public Procurement Act 2006 (PPA 2006) and subsequently developed Procurement Rule 2008 (PPR 2008) does not adequately address the social context in public procurement. From 2011, Bangladesh government embarked on a holistic, sequenced approach rather than ad hoc interventions. The public procurement reform agenda of Bangladesh strategically included both technical and social/behavioral contents, with legislative changes, establishment of necessary institutions, new technology, capacity building, citizen engagement, and behavior change communication.

To demystify procurement and raise citizen awareness, an extensive behavior change communication campaign was rolled out. The campaign targeted different strata of communities, including political leaders, implementers, bidders, bankers, civil societies, academia, journalists and common citizens. In order to encourage dialogue and accountability and to enable citizens to participate in the procurement cycle, four platforms were formed: (1) Public Private Stakeholders Committee: A high-level national committee to oversee policy guidance and debate; (2) Government Tenderers' Forum: District level forums for informal dialogue between public procurement entities and tendering community; (3) Site-Specific Citizen Monitoring Groups: groups made up of trained local representatives to monitor implementation of contracts at the local level; (4) Citizens' Portal: A portal where public procurement data, both from the supply and demand side of governance, is available to procuring entities and citizens. Finally, a Sustainable Public Procurement Policy 2023 has been approved by National Assembly with four pillars (Social, economic, environmental and governance), where social issues are well addressed.

2.2 Environmental Issues: Strategic Development Framework in Relation to Climate Change

Bangladesh is considered one of the most climate-vulnerable countries in the world. According to the Global Climate Risk Index 2021 published by German-watch, Bangladesh is ranked 7th among the countries affected most in 2000-2019 due to climate change. Though its contribution to global warming is negligible (less than 0.48% of global emissions), the country is impacted by all the adversities of climate change. The most important vulnerability is Sea Level Rise and Coastal Vulnerability. Sea Level Rise (SLR) is the biggest threat for Bangladesh among all the external drivers. A recent study conducted by the Department of Environment on the projection of SLR using satellite altimetry data shows that the average sea-level rise in the coastal zone of Bangladesh is 3.8-5.8 mm/year over the last 30 years. The study illustrates that about 12.34%-17.95% of the coastal area will be submerged due to SLR by this century. The findings also show that SLR alone will be responsible for a 5.8%-9.1% decline in rice production in the country (MOEFCC, 2022).

2.2.1 Government Policies to Address Climate Change and Disaster Management

Over the years, the Government has formulated the following policies, plans, and programme to address climate change and disaster management: Bangladesh Climate Change Strategy and Action Plan (BCCSAP), 2009 (updated in 2022); Bangladesh Climate Change Trust Act, 2010; Nationally Determined Contributions (NDC), 2015 (Enhanced & Updated in 2021); Bangladesh Delta Plan, 2100; National Adaptation Plan (NAP), 2022 Spatial plot of SLR trends (3.8-5.8 mm/year) near Bangladesh coast between 1993 and 2019; Mujib Climate Prosperity Plan (MCPP) 2022-2041; Bangladesh Climate Fiscal Framework, 2020; Disaster Management Act, 2012; National Disaster Management Policy, 2015; Standing Orders on Disaster 2019; Plan of Action to Implement Sendai Framework for Disaster Risk Reduction 2015-2030; National Strategy on Internal Displacement Management 2021; National Plan for Disaster Management 2021-2025; National

Solar Energy Roadmap, 2021-2041 (Draft); Bangladesh Energy Efficiency and Conservation Master Plan up to 2030; Renewable Energy Policy of Bangladesh, 2008; Bangladesh National Action Plan for Reducing SLCPs, 2012, Updated in 2018; National Action Plan for Clean Cooking, 2020-2030 (MOEFCC, 2022) (See Annex A. Government Policies to address climate change and disaster management).

The Table 2. shows the accessed climate finance from global climate funds for adopting climate change issues and disaster management in Bangladesh. Several good adaptation practices are: Tidal River Management (TRM), Green Afforestation Belt, Community Based Adaptation (CBA), floating agriculture, homestead vegetable gardening, caged-fish culture, raised flood-proof houses, elevated tube wells and latrines, diversified salt and flood tolerant crop varieties.

Structural adaptation practices in Sariakandi reduce disaster risk and poverty by construction of Jamuna Right Embankment and Spur in the Jamuna. In Sariakandi, Bogra, Gaibandha and Sriajganj districts, 135 homeless families have built cluster villages above high flood level. These houses reduce not only physical exposure of the families to disasters but also open the opportunity of economic activities increasing their resilience (Practical Action, 2010). Chailia, disaster endurable house, embankment, flood/cyclone shelter, raising plinths are the major adaptation options to protect villages, houses and homesteads and livelihoods from the risks of climatic disaster particularly cyclone and flood in coastal and floodplain areas. (Source: CDMP).

Table 2. Number of Projects and Fund Accessed from Global Climate Funds (Source: MOEFCC 2022)

Sl. No.	Name of the Fund	Projects (Approved)	Amount of Fund (million \$)		
01	Green Climate Fund (GCF)*	05	101.14	250.00	156.66
02	Least Developed Countries Fund (LDCF)	07	34.41	-	187.94
03	Adaptation Fund (AF)	01	9.99	-	-
04	Global Environment Facility (GEF) **	08	24.66	-	402.62
05	Climate Bridge Fund	-	30.00	-	-
	Total	21	200.20	250.00	747.22

* Considering only national projects

** Considering projects under the climate change thematic areas only

2.2.2 Sustainable Development Goals and Green Agenda

Despite various challenges Bangladesh is on track to achieve Sustainable Development Goals. The report titled Sustainable Development Goals (SDG): Bangladesh progress Report 2018 says, Bangladesh is performing well in various aspects including poverty reduction, gender equality, electricity, sanitation and annual GDP growth. The first three SDGs pertain to ending poverty, hunger and improving public health and Bangladesh has made good progress on all three and is on track to achieve the targets. Of the 17 targets under the three SDGs, four have already been met, six are on track and five need more attention. But some challenges have been so far identified, one major challenge is the lack of proper data. Bangladesh has data for only 70 indicators out of the 232 prescribed by the United Nations to assess progress of SDGs. Bangladesh government also highlights the need for improved international cooperation and support to meet 41 out of the 169 targets that fall within the 17 SDGs.

[The 2030 Agenda for Sustainable Development](#), adopted by all the United Nations Member States in 2015, seeks to build on the Millennium Development Goals, recognizing the determination of Member states to “take the bold and transformative steps which are urgently needed to shift the world onto a sustainable and resilient path”. It includes 17 [Sustainable Development Goals \(SDGs\)](#) and 169 targets, among which [Goal 12](#) specifically addresses the need to “Ensure sustainable consumption and production patterns” through [eleven different targets](#), one of which **target 12.7** with an aim to “Promote public procurement practices that are sustainable, in accordance with national policies and priorities.” **Indicator 12.7.1**, officially designated as the “**Number of countries implementing Sustainable Public Procurement policies and action plans**”, which has been specifically set to measure the achievement towards this target. (Annex B. The achievement of MDGs: Success Inspire a Lot). The 8th Five-Year Plan (FYP) is crucial to realizing the SDGs by 2030. The key focus of 8th FYP during the 2020-2025 period will be on creating sustainable jobs and reduction of poverty for inclusive growth. In order to compete in the global market, the country has to improve on social, environmental and labor related compliances (GED 2020).

2.3 Economic Structure: A Challenging Sector in Bangladesh

Bangladesh is doing reasonably well in the area of economic development and presently it has been withstanding global economic crisis with considerable success. But there is no denying the fact that there are serious challenges in the economic front for this country. Endemic poverty is the most serious problem in this country.

The population of the country is around 165 million (Census 2022). The GDP is USD 420.52 Billion with 7.2% growth (2022). Per Capita Income is USD 2470 (2023). Inflation rate is 9.69% (July 2023). Population below poverty level is 18.7% out of which 6.5% is living in extreme poverty. Human Development Index (HDI) is 0.661 Medium (2021). Overall unemployment rate is 5.2%. Annual Average Exports accounts for USD 64.56 billion (2022-2023) and annual average import accounts for USD 82.49 billion, which indicates one of the deficient countries of the world. The major exported goods are cotton textiles and knitwear, jute and jute goods, fish and seafoods, leather and leather goods, home textiles, pharmaceuticals, processed foods, plastics and bicycles. The major imported goods are Liquified Natural Gas (LNG), crude oil and petroleum, machinery and equipment, chemicals, cotton and foodstuffs.

FDI stock is USD 22.08 billion (March 2022), current account USD -18.697 billion, which is -4.2% of GDP. Gross External debt is accounts for USD 95.86 million (2021-2022). Government debt is 40.70% of GDP (November 2021) with budget balance -3.2% of GDP. Revenues USD 40 billion (2022-2023) with expenses of USD 63 billion and credit rating negative (as per Standard & Poor), stable (as per Moody) and stable (as per Fitch). As of November 2023, the foreign reserves are USD 24.894 billion (MoF 2018).

2.4 Governance: Need a Thrust for Improvement

2.4.1 Demographic Structure

Dhaka is the national capital of Bangladesh, considered a Mecca of livelihood and jobs by many Bangladeshis. The city is home to some 19 million people inhabiting an area of only 360 km², making it one of the most densely populated cities in the world. Over the last two decades, it turned from a clean and green city to [one of the worst cities in the world to live in](#). There are some 300,000 buildings, featuring various industries within city limits and brick kilns and tanneries in the peripheries. Motorized vehicles and the never-ending construction work contribute to some of the worst air and water pollution rates in the world.

2.4.2 Political and Administrative Structure

Bangladesh is a democratic republic with two spheres of government: national and local. Local government is enshrined in the constitution and the main legislative texts include the Acts covering Zila Parishads (2000), Upazila Parishads (1998, amended 2009), Union Parishads (2009), Pourashavas (2009), City corporations (2009) and hill district councils (1989). The local government division within the Ministry of Local Government, Rural Development and Cooperatives is responsible for local government, with the exception

of the hill district councils, which are under the Ministry of Hill Tract Affairs. There are 64 administrative districts and below this a tiered system of local government comprising single-tier urban authorities made up of 11 city corporations and 329 municipalities (Pourashavas); and a three-tiered rural local government system comprising 64 zila (district) parishads, 492 Upazila (sub-district) parishads, 4,573 union parishads, and three hill district parishads. All local governments have the power to levy taxes and rates and the range of functions for which each type of authority is responsible varies widely: from public health and hospitals, education and social welfare for city corporations and municipalities to the implementation of development projects, public libraries and roads for Upazila and union parishads. Political structure of Bangladesh takes place in a framework of a [parliamentary representative democratic republic](#), whereby the [Prime Minister of Bangladesh](#) is the [head of government](#), and of a [multi-party system](#). [Executive power](#) is exercised by the government. [Legislative power](#) is vested in both the government and parliament. The [Constitution of Bangladesh](#) was written in 1972 and has undergone seventeen [amendments](#).

Good governance is a must for the all-round development of Bangladesh. There is currently a lack of transparency both in government and administration. The mechanisms of information gathering, storage and retrieval have fallen mostly into disuse. In the absence of any system of bottom-up reporting from the field and top-down supervision, systems of accountability within government are limited.

2.5 Unsustainable Consumption

Different types of unsustainable consumption patterns in today's world face several environmental problems such as pollution, greenhouse gas, global warming, etc. It's now become a global issue. The textile and fashion industry are one of the environmental polluters in the industrial sectors, especially in Bangladesh. According to the US Census Bureau, the current world population is 7.8 billion, and UN DESA predicted 8.5 billion by 2030 and 9.7 billion by 2050. According to current solutions, people need to have cloth and cotton consumption, and demand will increase. One of the most challenging issues is global warming and climate changes directly connected with CO₂ emissions. About 1.22 to 2.93 billion tons of CO₂ are added to environment by textile industries. The [carbon footprint](#) of cotton is a remarkable top, around 2-4 tons per hectare (L. Cai *et.al*, 2022).

A report (WASA, 2020-21) states that the groundwater level in Dhaka has dropped by 6 meters over a 7-year period. This is due to excessive withdrawal of groundwater to meet the needs of about 19 million people and of resident industries. Inequality is an essential aspect of such unsustainable practices: It is the overconsumption of the middle and upper class, which contributes to Dhaka's problems in water supply. Yet it is the poor and the slum dwellers who are left with very limited access to clean water, and whose living environments are most badly damaged. Water supply is just one example of such dynamics. There are many other examples such as waste of electricity in the name of 'lighting' the city by constantly illuminating houses and shopping malls. The unusual night lighting is harmful for the flora and fauna those are nocturnal and collect their foods during the night.

Food adulteration is the deliberate addition of hazardous chemicals or substances to food items in order to increase its weight or visual appeal in Bangladesh. Artificial colors, synthetic tastes, chemical preservatives, pesticides, fertilizers, antibiotics, and hormones are the most prevalent types of adulterants detected in food. In 2019, research conducted by the Bangladesh Food Safety Authority (BFSA), which revealed that 52% of food samples collected from all over the nation were contaminated (BFSA 2019). Research by the Bangladesh Institute of Development Studies (BIDS) found that approximately 26 million people in the country contract food-borne illnesses each year. Children under the age of five are more susceptible to the effects of contaminated food, thus this number includes them. The analysis estimates that food-borne illness has had a 2% impact on Bangladesh's GDP.

These are some of the examples of unsustainable consumption in Bangladesh. There are lots of such examples, which are due to (but not limited to):

- **Lack of Awareness:** **Lack of awareness** regarding harmful practices of individuals and of the business sector including their negative impacts on the environment. A well-designed campaign is needed to tackle this lack of awareness.

- **Unwillingness to change: Unwillingness to change** among those who are already aware of the causes and effects of unsustainable consumption patterns. This can partly be attributed to peer pressure, articulated for example in the favoring of cloths from high-end brands. This also links with the wide availability of technological advancement and social media to the middle- and upper-income class: As smartphones and internet access are easily affordable, advertisements succeed in reaching an audience promoting the purchase of the latest, yet unnecessary products, for example a new phone, for the sole reason that it is the latest model. Such consumption patterns do not stay without consequences: [Bangladesh generates roughly 2.7 million metric tons of e-waste every year](#) (ESDO 2015). As with the previous aspect, a well-targeted campaign is needed to encourage changes in behavior.
- **Inability to change: Inability to change** behavior due to a lack of sustainable infrastructure and services. For example, public transportation in Dhaka is insufficient: The number of buses is limited, they are poorly maintained, and the roads are dangerous. Due to this, those who can afford it buy and use private vehicles to move around the city. While only 6 percent of commuters rely on private vehicle, these cars take up 76 percent of street surface in Dhaka (ESDO 2015). This imbalance can be addressed by developing appropriate, safe and well-maintained public transportation services.
- **Lack of appropriate policies and monitoring mechanism:** Currently, Bangladesh Government has approved SPP Policy 2023 to meet the SDG 12.7. The policy yet to be implemented by BPPA. While the Environmental Policy of Bangladesh promotes sustainable production through providing incentives (Bangladesh Bank providing low interest loan for climate resilient initiatives) and lists sanction mechanisms regarding environmentally harmful practices, monitoring mechanisms are missing. For example, there are no official monitoring mechanisms regarding the use of wastewater or effluent treatment plant (ETP) in the garment factories.

Chapter 3. Policy Framework

3.1 Public Procurement Policy, Reform and Present Status

In 2003, the annual value of public procurement was \$4 billion. Later in 2010, it rose to \$10 billion and in 2020, it was about \$25 billion. For a country like Bangladesh, it is certainly a large amount. It is growing every year with the ever-growing outlay of national budget and Annual Development Programme (ADP).

About 80% of the ADP and 45% of the national budget and 8% of GDP are spent on public procurement in Bangladesh every year (BPPA 2023). Recognizing the importance of public procurement, for over a decade, Bangladesh has been making continuous efforts to bring about a systemic change in public procurement environment. In the early 2000s, governance and institutional constraints were identified as serious impediments to growth. According to the World Bank's Country Procurement Assessment Report 2002 (The World Bank, 2002), opaque public procurement practices with protracted bureaucratic procedures resulted in low quality service delivery and lack of public trust.

3.1.1 Nature and Scope of Public Procurement

In the fiscal year 2001-02, the total expenditure on public procurement was around BDT 19 thousand crore. In the financial year 2022-23 as estimated this expenditure increased to BDT 221,500 crore, which accounts for about 45 percent of the national budget, 8% of the GDP and 80 percent of the Annual Development Program (ADP) allocation is spent on procurement of various goods, works and services. Hence, establishing good governance in this huge expenditure and sustainability with all necessary considerations is essential for Bangladesh.

In Financial Year 2019-2020, US\$ 15 billion worth of procurement contracts representing 62% of public procurement expenditure in the country were processed through the e-GP (electronic Government Procurement) system. As of Financial Year 2019-2020, 1,325 out of 1,362 public organizations in Bangladesh and 65,559 bidders have been registered in the e-GP system. The e-GP system is governed by a comprehensive e-GP guideline clearly establishing the security aspects of the system, responsibility of e-GP users at different levels, operation and maintenance protocols of the system, copyright, registration process etc. Bangladesh Public Procurement Authority (BPPA, earlier CPTU) through an outsourced firm manages a e-GP help desk with 24X7 functionality.

The expenditure for Public Procurement is borne by the government of Bangladesh through Ministry of Finance under Annual Development Program (ADP). Annual Development Program consists of both foreign and local budget. All the foreign budget (loan, grant, credit, assistance etc.) are channeled through the Economic Relations Division (ERD), Ministry of Finance, Government of the People Republic of Bangladesh. All allocations under capital expenditure under national budget and some of the recurrent expenditure constitute the total public procurement outlay. The public procurement system works broadly through (i) allocation of procurement budget to the procuring entities through their directorate/departments/institutions, (ii) processing of procurement through defined legislative procedures and delegation of financial power (DOFP), and (iii) payment and auditing of public expenditure by the office of the comptroller and auditor general (OCAG).

3.1.2 Public Procurement System and Strategies

The manual Public Procurement System in Bangladesh is decentralized and managed by the contracting authorities and Procuring Entities. The e-Government Procurement (e-GP) is mixed. The eGP system is administrated by Bangladesh Public Procurement Authority (BPPA) and the procurement process, contracting and contract management is done by the procuring entities/contracting authorities. About 80% of goods and

works contracts were processed through Open Tendering Method (OTM) in Financial Year 2019-2020. Bidders from all countries across the world are eligible to participate in the procurement process including national competitive bidding in condition with fulfilling the clients' requirements. Any legally registered company/supplier/vendor may participate in any tender (national/international) subject to fulfill the requirements of tender.

The public procurement system in Bangladesh is governed by a single legal framework composed of Public Procurement Act 2006 (PPA 2006) and secondary legislation, Public Procurement Rules 2008 (PPR 2008); covering a nodal policy authority (BPPA), standard tender documents (STDs) and a functional complaint redress system with an independent appeal mechanism, the Review Panel. Bangladesh Public Procurement Authority (BPPA) is the nodal procurement policy authority which has a widely used, freely accessible and regularly updated website providing all procurement related information, policy and functional documents including STDs. In accordance with approved Sustainable Public Procurement (SPP) Policy 2023, all the acts, rules, STD will be updated sequentially aligned with SPP Policy 2023.

Private sector is vibrant and competitive. Average number of participants in a procurement process was 16 in Financial Year 2019-2020 considering all procurement methods. Access to information in the public procurement process is adequate with 100% of procurement notices published in freely accessible printed media and web portals. Citizen engagement in contract implementation monitoring is happening in all district and sub-districts with positive feedback. BPPA (earlier CPTU) has recently developed and launched a citizen portal to disseminate procurement and contract management data following the Open Contracting Data Standard (OCDS). The portal has facilities for data analytics based on key performance indicators (KPIs).

3.1.3 Public Procurement Policy Reform in Bangladesh

The slow procurement performance under different projects led to the Country Procurement Assessment of prevailing public procurement policy, framework, institutions and staff skills in 2001. The Country Procurement Assessment Report (CPAR) which was prepared by World Bank, in agreement with the Government of Bangladesh, identified many deficiencies, including the following major deficiencies, in the procurement system of the Government of Bangladesh: (i) Absence of sound legal framework governing public sector procurement; (ii) Complex bureaucratic procedure causing delay; Absence of planning; (iii) Multiple layers in the approval and review process; (iv) Lack of adequate professional competence of staff to manage public procurement; (v) Generally poor-quality bidding documents and bid evaluation; (vi) Ineffective administration of contracts; and (vii) Absence of adequate mechanism for ensuring transparency and accountability (The World Bank 2002).

Under the PPRP (2002/03 to 2006/07) government made considerable improvements by completing major policy reform actions: (i) Issued Public Procurement Regulations 2003 (PPR); (ii) A specialized unit on public procurement practices implementation, the Central Procurement Technical Unit (CPTU); (iii) Development of www.cptu.gov.bd website; (iv) Development of PROMIS; (v) Development of a National Training Resource Pool and Comprehensive "Standard Tender Documents; (vi) Revised delegation of financial power; (vii) Ratification of Public Procurement Act 2006 the parliament and preparation of a new set of rules and guidelines. Subsequently the Public Procurement Regulations 2003 was replaced by Public Procurement Rules, 2008, framed under Public Procurement Act, 2006.

During 2017 to 2022, Digitization Implementation Monitoring and Public Procurement (DIMAPPP) Project (funded by the World Bank) restructured the CPTU and institutionalized e-GP, enhanced digitization of Public Procurement, professionalized the procurement with engagement of citizen and digitized the implementation monitoring system. The DIMAPP also enhanced the transformation of CPTU into an independent authority, the Bangladesh Public Procurement Authority (BPPA) in 2023 in accordance with "Bangladesh Public Procurement Authority Act 2023" and development of "Sustainable Public Procurement (SPP) Policy 2023". The BPPA Act 2023 and SPP Policy 2023 have been approved in the Bangladesh National Assembly in 2023. The eGP in public procurement system, BPPA Act 2023 and transformation of CPTU into an independent Public Procurement Authority, SPP Policy initiative and approval of the SPP Policy 2023 in the National Assembly of Bangladesh are the outstanding achievements of Public Procurement Reforms in Bangladesh. The brief result of the Public Procurement Reforms is shown in the Figure 1.

Public Procurement Reform

The results have been remarkable!



Efficiency up 75%

Number of tenders awarded on schedule was 10% in 2007 (manual tenders), now 85% through e-GP.



Annual Cost Savings = \$150 million

Cost savings were calculated by comparing government office estimates to the final price of awarded tenders between manual and e-GP. Equivalent to 1500 km of rural roads or 3000 primary schools.



Competition Doubled

Average number of bids per invitation went up from four to eight.



Transparency up 85%

Public access to information on contracts was 15% in 2007 (manual tenders), now 100% through e-GP.

Figure 1. The Result of Public Procurement Reforms in Bangladesh (Source: CPTU)

In this journey, a crucial enabler was the understanding of the country's operating context with the government as the driver of reforms, and contribution from political leaders, reform-minded officials, bidding community, and civil society.

3.2 Overview of National/Regional Legal Framework

3.2.1 Status of the PFM Reform of Bangladesh

The Bangladesh Public Financial Management (PFM) Reform Strategy (2016-21), approved by the Minister of Finance in August 2016, clearly sets out the key goals of the PFM reforms and identifies the priority reform actions. The Strategy was developed by a cross-institutional team from the Ministry of Finance, the Office of the Comptroller and Auditor General, the Planning Commission, and the National Board of Revenue, among others. A PFM Action Plan (2018-2023) and Revised PFM Action Plan (2024-2028) has been subsequently approved, to support effective implementation of the Strategy. This PFM Action Plan provides the implementation roadmap for those priority actions with clear institutional responsibilities, cost-benefit analysis of sub-activities, and results indicators to monitor the successful implementation. The PFM Action Plan also elaborates on the governance structure for reforms and the change management approach introduced earlier in the Strategy. The figure 2 shows the PFM reform journey in brief:

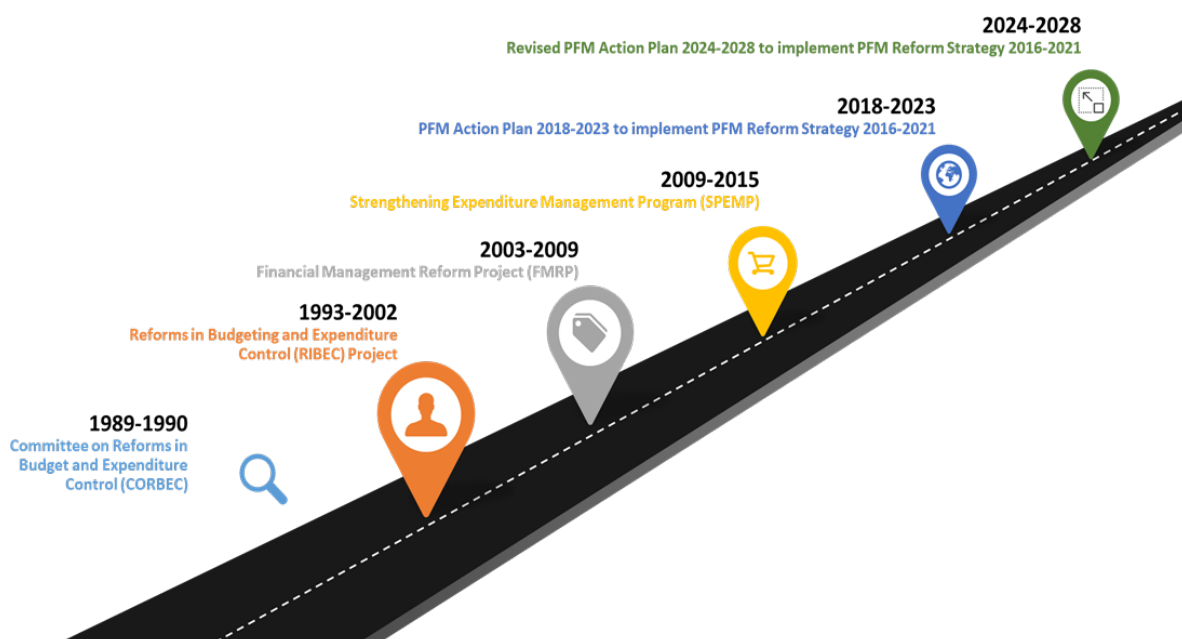


Figure 2. The Journey of PFM Reform in Bangladesh (Source: MOF)

A PFM Action Plan (2018-23) and revised PFM Action Plan (2024-2028) was approved, to support effective implementation of the PFM Reform Strategy (2016-21). The Action Plan fulfills the need for an operational document, and as such it is consistent and should be read with the Strategy to get a complete understanding of the PFM reforms in Bangladesh. This PFM Action Plan provides: The implementation roadmap for those priority actions with clear institutional responsibilities; Cost-benefit analysis of sub-activities; Results indicators to monitor the successful implementation; and Elaboration on the governance structure for reforms and the change management approach. (Annex C. PFM Reform in Bangladesh). It includes the justification, objectives and achievements of the reform scheme (MOF 2018).

In Bangladesh there is MTBF (Medium-Term Budget Framework), which consists of projection of 3-5 years budget. Based on the projected budget ministries receive the yearly budget allocation from the Ministry of Finance. Accordingly, ministry allocate the budget to the implementing agencies quarterly basis based on the demand and actual expenditure of the respective agencies. In the Department of Public Procurement, there is Whole Procurement Plan. Each Procurement Entity has to prepare a APP (Annual Procurement Plan) based on the requirement and availability in the market. There is a concrete provision of market analysis in PPR 2008 for cost estimate of each package through market analysis. HOPE (Head of Procuring Entity) check it before approving the APP.

3.2.2 Regulations and Tools for Implementing Green/Sustainable Public Procurement

Sustainable Public Procurement (SPP) Policy 2023 has been approved by the National Assembly of Bangladesh and published as Bangladesh Gazette on December 10, 2023 and will be implemented by BPPA, an independent authority through transformation of CPTU by the BPPA Act 2018.

The major good features of SPP Policy 2023 are: (i) a time-bound implementation work plan; (ii) provision of Value for Money (VfM) concept, (iii) consideration of Whole Life Cycle Costing (WLCC) and provision of contract award to the “Most Economically Advantageous Tender (MEAT)” instead of “Lowest Evaluated Tender”, (iv) provision of market analysis and supply development, capacity building and awareness, (vi) scope for participation of women owned entrepreneurs (WOEs and SMEs) through maximizing the lots number and contract period. One of the most limiting aspects of SPP Policy 2023 is maximum 10% price escalation for sustainable products value in comparison with the value of non-sustainable traditional products.

The SPP Policy 2023 is based on the three (3) pillars, which are economic, environmental and social. The road map for implementing SPP is as follows:

1. Introduction of sustainability principles in public procurement and its gradual integration to Bangladesh’s public procurement framework through the adoption of this SPP policy 2023.
2. Inclusion of the SPP policy principles through the issuance of a mandatory Guidelines on SPP, which incorporates minimum SPP policy provisions in the standard tender documents and implementation of the SPP pilot application in 2024.
3. Integrating the legal coverage of SPP in the public procurement framework by amending the Public Procurement Act 2006 (PPA 2006) and Public Procurement Rules 2008 (PPR 2008) by incorporating the relevant SPP provisions based on the lessons learned from the pilot application of SPP Guidelines and STDs in 2025.
4. Assessment of the above strategic initiatives through the regular monitoring of at least two important sustainability key indicators: a) share of women-owned enterprises participating in the public procurement process and b) number of pre-selected PSOs that uses the SPP rated criteria in their relevant contract documents.
5. Rolling out the SPP across the country, based on the feasibility study and the progress report including its impacts after 2026.

The policy is well placed but tools for implementing the SPP Policy 2023 are a big challenge for BPPA, such as:

- Market readiness for sustainable production and consumption;
- Enhancing knowledgebase and expertise in policy implementation and production practices, i.e., public and private sectors aligned with the supply chain of sustainable production and consumption;
- Preparation of relevant documents, capacity development of the contracting authorities and implement the green procurement;
- Capacity development of the BPPA itself in implementation and monitoring of SPP implementation;
- Meeting the challenges with political, environmental, social and economic changes in implementing SPP in Bangladesh.

3.2.3 Enabling Policy and Strategic Framework for Implementing Sustainable Procurement

In 2023, “Sustainable Public Procurement (SPP) Policy 2023” was formulated with the help of The World Bank and was approved by National Assembly of Bangladesh and published on December 10, 2023. The guidelines for implementation of SPP Policy 2023 are still waiting for approval. During implementation of SPP Policy 2023, it may require subsequent changes to be adopted to synchronize the supply-demand equilibrium for sustainability of the supply chain of the sustainable production. It is noted that before implementing the SPP Policy 2023, the BPPA needs to develop their capacity and expertise in SPP through a wide introduction of best global practices in green/sustainable public procurement.







3.2.4 Integration of Green/Sustainable Public Procurement Principles into PFM system

Bangladesh had made substantial progress in creating a favorable environment for green business in the last decade. With 173 green factories accredited by the US Green Building Council’s (USGBC) Leadership in Energy and Environmental Design (LEED), Bangladesh currently leads the globe in the RMG industry’s progress towards being green. Bangladesh Bank(Ref: Bangladesh Bank, Sustainable Finance Department, SDF Circular No.: 06, December 26, 2023) intends to make it mandatory for banks and financial institutions to invest in green projects. Under these rules, they will be expected to give out 15% of their loans for sustainable financing including 2% for green financing. Furthermore, Bangladesh Bank set a minimum target of 5% green finance attainment for every bank and non-bank financial institution (NBFI) working in Bangladesh.

The government has been encouraging overseas impact investors by reducing stamp duties since the introduction of Alternative Investment Rules in 2015. Bangladesh Bank’s Green Transformation Fund (GTF) - a \$200 million refinancing scheme for environmentally-friendly initiatives launched in 2016 -expanded its scope in June 2019 from just three sectors (textiles, leather, jute) to include all manufacturing and export-oriented entities, irrespective of sector. The Nationally Determined Contributions (NDC) prepared ahead of COP26 in 2021 exemplified the implementation of the green industry in Bangladesh. The NDC outlined an unconditional 6.7% reduction in greenhouse gas (GHG) emissions. The government also plans to set up 100 green economic zones by 2030, 30 of which are currently under development. Recently, Bangladesh has received a \$4.7 billion IMF loan and \$1.3bn of this amount came from the Resilience and Sustainability Facility (RSF). Bangladesh is among the first Asian countries to receive this fund to meet the climate change challenges of the country (MOEFCC 2021).

One major challenge is the absence of an environmental auditing system in Bangladesh. It is also noted that there is no accredited institute for eco-labelling and monitoring of the green products. Bangladesh Standard Testing Institute (BSTI) is the sole institute for implementing such innovation in Bangladesh but no such initiatives have been undertaken till 2023.

Table 3. Eco-Labeling Practices in Bangladesh

Activities	Category	Seal/Logo
The Best Aquaculture Practices Certified (BAP Certified) mark on retail packaging tells consumers that seafood came from BAP certified aquaculture facilities.	Retail packaging of seafood	
EarthCheck is a benchmarking certification and advisory group for travel and tourism which deliver clean, safe, prosperous and healthy destinations for travelers to visit, live, work and play.	Travel and tourism	
The Global Organic Textile Standard (GOTS) that ensure organic status of textiles, from harvesting of the raw materials, through environmentally and socially responsible manufacturing up to labelling in order to provide a credible assurance to the end consumer	Eco-Textile Processing	
The Institute for Market ecology (IMO) is an international agency for inspection, certification and quality assurance of eco-friendly products.	Eco-friendly products, natural textiles, sustainable forestry, and social accountability monitoring	
The Programme for the Endorsement of Forest Certification (PEFC) is an international nonprofit, non-governmental organization. It works by endorsing national forest certification schemes developed through multistakeholder processes, rigorous third-party assessment and tailored to local priorities and conditions.	Sustainable Forest Certification	
TCO Certified is an international sustainability certification for IT products and includes a wide range of criteria ensuring that the manufacturing, use and recycling of IT products is carried out with regard to environmental and social responsibility	IT Products	

The use of eco-labelling is not still mandated by Bangladesh Government due to lack of accredited organization in Bangladesh. But SPP Policy clearly indicated in its policy for sustainable products verifying through proper eco-labeling. So, once SPP Policy is in full implementation, hope, it will work.

A study conducted by A. H. Russel and L. C. Robidas in 2019, which stated that there are 6 types of eco-labeling being practices in Bangladesh (Table 3). The study identified that eco-label practices have some challenges like: (i) unawareness of customer about eco-label, (ii) lack of unified standard criteria and principles, (iii) unclear or misrepresentation of eco-label declaration, (iv) no authorized body and absence of expert for design & assessment of eco-label as well as it has created opportunities i.e. gain competitive advantage and products differentiation, (v) create brand image and impression in national & international markets.

3.2.5 Designated Institution for Implementing G/SPP

Bangladesh Public Procurement Authority (BPPA) is responsible for formulating and implementing all public procurement related policy, implementing the policy, capacity building, implementation monitoring and updating the policy in Bangladesh. So, BPPA is the sole organization responsible for implementing sustainable public procurement across the country. BPPA has already reviewed its responsibility, funded arrangement

and staffing for implementing SPP Policy 2023 in Bangladesh. The World Bank has been providing technical and financial support based on the requirement of BPPA.

At present there is code of conduct for the suppliers for usual tendering following PPA 2006 and PPR 2008. Once, the SPP Policy 2023 is effective and implemented the environmental/social verification code/standard for the suppliers will be in place through amendment of the present public procurement laws and standard tender documents, which has been clearly reflected in the new SPP Policy 2023. BPPA is responsible for providing training on the public procurement for procuring entities and the suppliers community. The World Bank is continuously supporting BPPA for capacity building of the Procuring Entity and the contracting authorities including suppliers.

3.2.6 Integration of National G/SPP Policies and Strategies in Procuring Entities (PE)

The approved SPP Policy 2023 has adequately addressed the strategy for procuring entity/contracting authorities for implementing the SPP Policy through amendment of the existing PPA 2006, PPR 2008 and related STDs. The SPP policy 2023 is consistent with national and international priorities, considering all types of procurement (Goods, Works, Non-consulting and Consulting Services). It will be primarily implemented on a piloting basis. During piloting, if necessary, the policy will be updated and adjusted. After successful piloting, the policy will be implemented national wide with all the procuring entities/contracting authorities in Bangladesh.

3.2.7 Communication Strategy for G/SPP

BPPA has a well-developed dynamic website: www.cptu.gov.bd (will be replaced by www.bppa.gov.bd). The website has an excellent communication strategy for communicating all procurement related laws, rules, tender documents, quarries, response to the quarries, best practices, procurement information management system (PIMS), contract management system (CMS), e-GP portal for conducting electronic government procurement in the system, storing all the document in the dynamic portal, restoring and recalling the documents, complaint management system. Once, the SPP Policy 2023 is approved and place for implementation, it will be placed in the dynamic web portal for communicating all the issues related to SPP implementation.

The BPPA officers have a large scope of regular training and capacity building program. There is regular capacity building program for all the procuring entities/contracting authorities and bidders communities/suppliers managed by BPPA with an excellent pre-selected procurement resource pool. Once the SPP is in place, the capacity of all the stakeholders will be built as per requirement. The capacity building policy are already in place within BPPA for SPP but financial and technical support may be required from the external donors.

3.2.8 Extent to which G/SPP Practices Achieve Stated Objectives

In Bangladesh, the Sustainable Public Policy (SPP) 2023 has just been formulated and approved considering all national and international priorities in consistent with Bangladesh Government laws and principles. In the newly formulated SPP Policy 2023, there is huge scope of awareness building, capacity enhancement of the procurer and the suppliers, the producers, the stakeholders as a whole on the green/sustainable public procurement. As per the approved policy, the SPP will be a decentralized procurement system. In a decentralized procurement system, it is obvious to take all the procurement responsibility by the contracting authority/procuring entity. The procuring entity under the scope of SPP must take sustainability criteria into account at different stages of procurement cycle.

3.2.9 Transparency and Civil Society Engagement Foster Sustainability in Procurement

Since responsible consumption and production are one of the core Sustainable Development Goals (SDGs), the Bangladesh government is actively considering for ensuring Sustainable Public Procurement (SPP) through adopting a policy as a priority task for achieving SDGs 12.

The government has approved SPP Policy 2023 in order to attaining Goal 12.7 outlined as 'Promote public procurement practices that are sustainable, in accordance with national policies and priorities.' As part an action plan, the draft SPP Policy was formulated and circulated for public opinion. To review the draft, a workshop was held at the NEC Conference Room, Planning Commission Campus, She-e-Bangla Nagar in Dhaka. The Central Procurement Technical Unit (CPTU, now BPPA) of Implementation Monitoring and Evaluation Division (IMED), Ministry of Planning, arranged the workshop under the Digitizing Implementation Monitoring and Public Procurement (DIMAPP) project supported by the World Bank. The workshop was conducted with a view to finalizing the draft policy by taking opinions of representatives from various ministries, divisions and selected public sector organizations (SPSOs) having major stake in the value and volume of public procurement in the country. State Minister for Planning Professor Dr. Shamsul Alam was present in the workshop as the chief guest while IMED Secretary Abul Kashem Md Mohiuddin chaired and delivered welcome address. The draft policy was also circulated in the CPTU website (www.cptu.gov.bd) for public opinion and comments. All the comments and suggestions were considered and incorporated in the policy based on the relevancy of the SPP Bangladesh. Bangladesh is the first country in South Asia to adopt the SPP Policy. The objective of the policy is to incorporate economic, social and environmental issues and some more important aspects like life-cycle cost in acquisition of goods and services in the process of public procurement. So, SPP policy development process follows a transparent and consultative process.

The present public procurement laws (PPA 2006 and PPR 2008) encompass the open engagement of the civil society, community people and relevant stakeholders. The SPP Policy 2023 has also provision of engagement of civil society for ensuring the sustainability through participation of social, environmental, economic and governance aligned people and forums. The country has definite capacity development program for the procurement professionals and contracting authorities. As part of capacity building and creating professionalism in the domain of Bangladesh's public procurement, BPPA (previous CPTU) arranged provisions in the PPRP-II-AF for relevant government officers to obtain Master of Science degree in Public Procurement Management for Sustainable Development from ITC-ILO, Turin University, Italy. According to ITC-ILO, the Master's programme in Public Procurement Management for Sustainable Development explores the legislative, regulatory, organizational and managerial foundations of a modern public procurement system. The programme is a unique, blended learning opportunity: it combines the study of policy tools and theory prescriptions with applied assignments and research work. It provides candidates with direct access to expertise from academia, international organizations and think- tanks, as well as the latest literature and cutting-edge research. This will prepare aspirants for a range of highly developed functions connected with public procurement management and supervision.

Under the Additional Financing of PPRP-II, a total of 25 government officers have obtained the MSc in public procurement from ITC-ILO, Turin University. Also, 52 out of a total of 60 national trainers in public procurement of Bangladesh had the opportunity to undergo short training at ITC-ILO, Turin University under the project. Besides those, BPPA has regular training program for Training of Trainers (ToT), certification program for the national trainers, national procurement training, funding for MCIPS and other professional program for the procurement professionals.

3.2.10 Coverage of Sustainability in Procurement by the National Audit Systems

Public procurement, a crucial way to implement government budgets, can be highly vulnerable to corruption (IMF, 2019). Estimates of losses through procured spending amounts to about 10-20 percent, even in countries with relatively high integrity of their procurement systems in the European Union (Hafner et al., 2016). Consequences for public finances can be dire, as public procurement constitutes about 12 percent of global GDP or 11 trillion USD per year (Bosio et al., 2020). Corruption can lead to higher deficits and lower growth, due to (among others) inadequate quality and/or insufficient level of infrastructure (Schwartz et al., 2020). Public institutions as well as state-owned enterprises need to procure goods, services and works to carry out their responsibilities and duties. The total volume of public procurement, which is the government activity of purchasing goods, services and works, accounted for 12% of GDP and 29% of general government expenditure in OECD countries amounting to EUR 4.2 trillion in 2013 (OECD, 2013). The share of public procurement at the subnational level represents 63% of the general government procurement in OECD countries. Although it is difficult to measure the exact cost of corruption due to its hidden nature, it has been estimated that between 10-30% of the investment in publicly funded construction projects may be lost through mismanagement and corruption, and estimates of 20-30% of project value lost through corruption

are widespread. The Construction Sector Transparency Initiative (CoST) also estimates that “annual losses in global construction through mismanagement, inefficiency and corruption could reach USD 2.5 trillion by 2020” (Cost, 2020). Within the European Union, corruption more generally is estimated to cost €162.19 billion per year, which represents approximately 1 % of the EU GDP and represented slightly less than the annual budget of the EU in 2014. (European Commission, 2014).

EU Anti-Corruption Report found that 76% of Europeans think corruption is widespread and 56% say the level of corruption in their own country has risen over the past three years. The report notes that many member nations have taken steps in recent years to battle petty or institutional corruption, but that results aren't even across the states. Countries that need improvement include Croatia, Czech Republic, France, Greece, Portugal, Romania and Spain, said the report.

The World Bank estimates that 2 - 3% of GDP growth is lost due to corruption each year in Bangladesh through public procurement. Per capita income could double if the government restrained corruption. (Transparency International, 2009). According to Transparency International, Bangladesh has improved its ranking in the much talked about global corruption perception index, moving up to the 13th position from the 10th in 2008, although political and bureaucratic corruption is still believed to be rampant. For reducing corruption in public procurement, the following public systems are working:

1. Anti-Corruption Commission Bangladesh (ACCB): Responsible for mitigating all types of corruptions in Bangladesh.
2. Controller and Auditor General of Bangladesh (CAG): Responsible for auditing of fund utilized from the Government of Bangladesh;
3. Foreign Aided Fund Audit Department (FAFAD): Responsible for auditing of foreign aided projects only.
4. Bangladesh Competition Commission (BCC): Responsible for encouraging competition in the market for reducing corruption.
5. Post Procurement Review by BPPA: BPPA reviews large size risky packages under the procuring entities random sample basis each year and takes regulatory measures against non-compliance and corruption.
6. Post Procurement Review by Donors: All the donors have unique post procurement review mandate through third-party audit team and conduct the review random basis and takes necessary actions against mis procurement.

It is noteworthy to mention that there is lacking of environmental auditing system in Bangladesh. In the donor funded projects (especially The World Bank and ADB) there is provision of Performance Security for implementation of Environmental and Social Issues, especially in the large infrastructure procurement. Eco-labeling is only concentrated within six sectors in Bangladesh without accredited organization for monitoring. The SPP Policy 2023 has adequately addressed the issue but yet to be implemented once the policy is implemented. It is to note that it will be one of the big challenges for availability of eco-labeled products in Bangladesh, its monitoring and quality assurance.

Chapter 4. Best Practices and Lessons Learnt

4.1 Best Practices: Limited Practices in G/SPP Initiatives

There is a limited number of notable best practices/examples/existing pilots related to sustainable/green public procurement in the country. Some of the examples are as follows:

- 1. Construction of 2041 Smart Tower:** Construction of LEED Certified Green Building under PRIDE Project of World Bank in the Kawran Bazar, Dhaka, Bangladesh. It is a public building for developing business in Information Technology named as “Software Technology Park” ever a first building in Bangladesh of Bangladesh Hi-Tech Park Authority (BHTPA: www.bhtpa.gov.bd) under the Information and Communication Technology Division, Ministry of Post, Telecommunication and Information Technology. It is noted that Bangladesh has no such organization and has to depend on foreign organization like USGBC for LEED certification for construction of infrastructures.
- 2. Building Green Factories in Bangladesh:** One hundred seventy-three (173) green factories have been built in Bangladesh accredited by the US Green Building Council’s (USGBC) Leadership in Energy and Environmental Design (LEED), Bangladesh currently leads the globe in the RMG industry’s progress towards being green. With the United States Green Building Council’s and Leadership in Environmental and Energy in Design (LEED) certification, today Bangladesh has the most environmentally friendly garment manufacturers worldwide (USGBC 2023). The largest green factories in the world, 171 are in Bangladesh’s readymade garment (**RMG**) industry. According to the Bangladesh Garment Manufacturers and Exporters Association (BGMEA), the country now has 50 platinum green factories, 101 gold, 10 silver and another 4 LEED certified factory buildings. More than 500 garment factories are waiting for the LEED certification from the USGBC. (Source: BGMEA 2023).
- 3. Use of Solar Energy in Crop Production:** Bangladesh is heavily investing in distributed systems through the world’s [largest off-grid solar power program](#), the Rural Electrification and Renewable Energy Development (RERED) Project. Since 2003, this solar home systems program has electrified areas that are home to over 20 million people across the country. The project is viewed by experts as an excellent case study on rural electrification. However, rural communities generally have significantly lower energy demands than urban centers that are industrial hubs. For this reason, solar energy capacity in the country remains a small fraction of total power production.
- 4. Green Banking in Bangladesh:** Bangladesh Bank’s green activities are concentrated in terms of in-house and other than in-house activities. The word ‘in-house activity’ refers to domestic or activities limited to the office building related to network expansion, office automation and daily green operation etc. Under the networking program, all the departments of Bangladesh Bank head office and its nine branch offices have already been brought under a computer network (LAN/WAN), connecting almost 3,100 PCs as of March 31, 2012. Banks have been brought under the purview of E-Commerce with a view to providing the customers with online-banking facilities covering payments of utility bills, money transfer, and transactions in local currency through internet.
- 5. Organic Production in Agriculture:** Organic Farming is basically the type of farming where crops are produced in an environmentally friendly and economically viable manner. The popularity of organic food products and organic farming is constantly increasing around the world. Even in 2010, where the global organic food market was only [\\$1 billion](#) dollars, by 2020 it has become a market of about [\\$200 billion](#). For the last few years, the demand for organic food products has been increasing too as the demand for organic food is increasing globally. So far it has been possible to convert 1,162 hectares of land into organic farmland which is only 0.01 percent of the potential land. Although the adoption of organic farming in Bangladesh is slow, the country has already developed several e-commerce businesses dealing with fresh and authentic food products. In Bangladesh there is a falicity in the Department of Agricultural Extension (DAE) to measure the % of toxic materials in food. But GAP (Good Agricultural Practices) are widely using in Bangladesh for export of agricultural products. There is a GAP protocol for each products. The exporter strongly monitor the protocol during production period for exporting agricultural products in EU/other countries as per their requirements.

- 6. Circular Economy in RMG Sector:** The unused pieces of cloths (Jhut Cloths) in garment are converting into cotton and preparing warm cloths (called Shall) in some areas of Bangladesh (Bogra District). It is certainly a good practice and example of circular economy.

4.2 Discussion of Findings

Public procurement will be called sustainable when it integrates the requirements, specifications and criteria that are compatible and in favor of the protection of the environment, social progress and support the economic development by seeking resource efficiency, improving the quality of products and services. The Public Procurement Reform in Bangladesh has finally reached to Sustainable Public Procurement through approval of SPP Policy 2023 integrating social, economic, environmental and governance as pillars. Public Procurement reform started in 2002, Public Procurement Act was ratified by the parliament in 2006. A new set of public procurement rules and supporting procedural guides were prepared. Subsequently the Public Procurement Regulations 2003 was replaced by Public Procurement Rules 2008, framed under Public Procurement Act 2006.

Implementation of SPP Policy 2023 is a big challenge for BPPA. Though the World Bank has committed for technical and financial assistance for implementing the SPP Policy 2023 in collaboration with BPPA but still challenges remain with awareness building, capacity development of BPPA, procuring entities, readiness of the private sectors and related actors in sustainable consumption and production.

PFM Action Plan (2018-23) is approved by the finance minister in September 2018, to support effective implementation of the PFM Reform Strategy (2016-21). The PFM Reform Strategy clearly sets out the key goals and objectives of the PFM reforms and identifies the priority reform actions. This PFM Action Plan provides the implementation roadmap for those priority actions with clear institutional responsibilities, cost-benefit analysis of sub-activities, and results indicators to monitor the successful implementation. The PFM Action Plan also elaborates on the governance structure for reforms and the change management approach introduced earlier in the Strategy. The PFM Action Plan fulfills the need for an operational document, as such it should be read with the Strategy to get a complete understanding of the PFM reforms in Bangladesh.

Though there are rigorous procurement audit systems in Bangladesh to reduce the corruption but lacking of environmental audits including accredited eco-labelling institute will limit the quality outcomes for sustainable consumption and production through SPP Policy 2023 implementation.

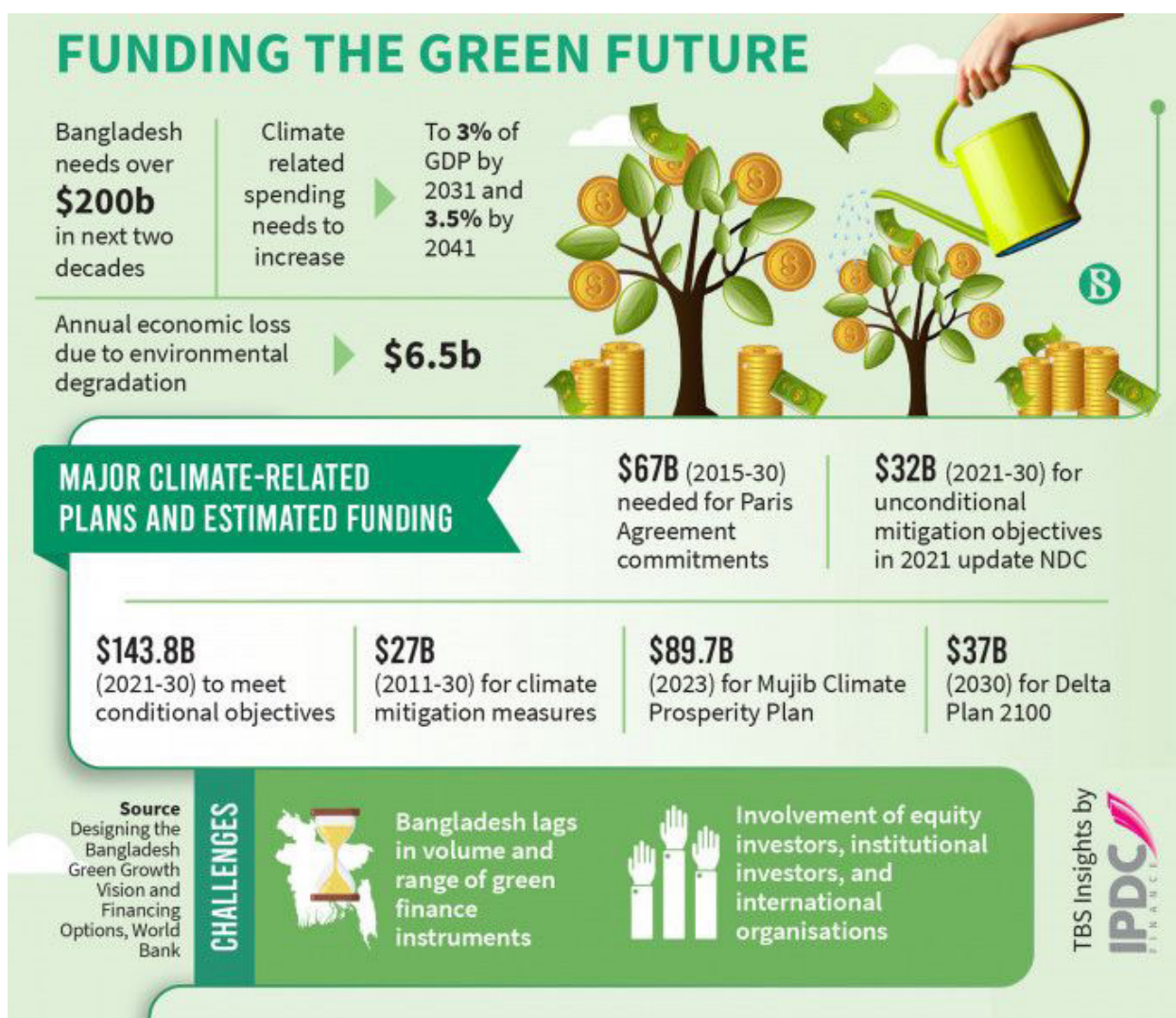
4.3 Global Community and Private Sectors

4.3.1 Global Community: Donors Mapping in Green Growth

Bangladesh Climate Change Resilience Fund (BCCRF) was established in May 2010 with the signing of a Memorandum of Understanding between the Government of Bangladesh, development partners and the World Bank. This innovative mechanism is enabling the Government to channel US\$ 170 million in grant funds to millions of Bangladeshis in order to build their resilience to the effects of climate change. The trust fund contribution from the development partners at present stands as Denmark (US\$1.2 million), the European Union (US\$37 million), Sweden (US\$13 million), and the United Kingdom (US\$95 million), Switzerland (US\$ 3.4 million), AusAID (US \$ 7 million) and USAID (US \$ 13 million). There are no special conditions attached to the disbursement of the fund by the donors or by the World Bank. It is envisaged that 84.6% of the total activities funded by the BCCRF will be implemented by Government institutions, 10% by NGOs and other civil society organizations under the community-based program and 2% by the Bank to provide analytical work and technical assistance under CCSAP's fourth and sixth pillars. The World Bank charges, in total, 3.4% for overall trust fund and project management.

Bangladesh's relations with the European Union and its member states remained a priority area in the foreign policy context. A number of achievements were made in the economic field during last decades. At present EU is the top export destination of Bangladesh's products (48% of the total product). The [International Jute Study Group](#)-which comprises the EU, Bangladesh, and India-is established in Dhaka. Bangladesh successfully participated in World Apparel Fair, European Seafood Exposition, Bangladesh Trade Show in Moscow and Kiev.

The figure below presents priorities in terms of Green Growth financing, as compiled by the World Bank.



4.3.2 Private Sector: Contribution in Sustainable Production

Managing those complex stakeholder relationships is one of the [key skills of project management](#). But with many different interests, perspectives, and personalities to juggle, it's no easy feat. There are two main types of stakeholders in [project management](#), internal and external. **Internal stakeholders:** These stakeholders are coming from within the house. Internal stakeholders are people or groups within the business, such as team members, managers, executives, and so on. **External stakeholders:** External stakeholders are people or groups **outside** the business. This includes customers, users, suppliers, and investors. A list of the stakeholders of SPP Bangladesh is shown in the Annex C.

Ready Made Garments (RMG) sector in Bangladesh is providing 40% contribution to the GDP of Bangladesh. The private sector is under external stakeholders and most important stakeholder in sustainable consumption and production in Bangladesh. SMEs and women led SMEs are main player in sustainable production in Bangladesh. Agricultural sectors are also playing significant role in production of organic/green products (through organic agriculture) to feed the people of Bangladesh. The foreign customers provide a list of their garments indicating their detail specifications, timeline including lead time for delivery. The purchaser monitor the quality and required specification. They sorted the garments and finally they shipped it for the final destination. These type of garments are very costly. Bangladesh Garment Manufacturers and Exporters Association (BGMEA) usually manage it. Government is responsible for only policy formulation and compliance. Bangladesh government or school dresses are not with such standard because of high cost.

SME Foundation is leading the private sector in Bangladesh. SME foundation has some information about green product and some of the SMEs are working on the production of green product as per requirement

of the foreign customers. SME foundation has a study on the green product and report yet to be finalized. There is policy in Public Procurement Rules 2008, the 15% of domestic preferences for local products but most of the procuring entities are not aware or limited interest to involve SMEs. SMEs have limited capacity to supply the products as per requirement of the client and the political and bureaucratic problems are a major limitation in engaging the SMEs in public procurement process. Some Dhaka based SMEs are working with green production system for meeting the customers' needs, especially foreign customers' need and producing products following the required protocols. SMEs are very interested to produce green products but the challenges are the green products are very costly and a small number customers are ready to pay for the additional cost. Only foreign customers, and very few domestic customers are concerned about the greening of the products and ready to pay.

Locally, green products are practicing such as: "Jhut" (rejected cloths of garments) are using for preparing "Shal" (Very warm clothes for local people used during winter season), which is an excellent example of "Circular Economy" and enhancing the production by the acceleration program of SME foundation. There are some other examples of such types of greening of their products. BATA and APEX (Shoes manufacturing Company) are supporting SME for producing green products. Green SME Business Forum has been developed with an objective to produce environmentally friendly and socially acceptable products, though not so active. Little support may enhance their activities in an acceptable level.

SME foundation itself is supporting SMEs to connect with financial institutions for short, mid and long terms low interest loan. SME foundation is also providing capacity (training) building support for enhancing the capacities. Bangladesh Bank is providing low interest loans for the SMEs' including other industrial banks for specific products. Some examples of industry led initiative on green SMEs are WALTON, JAMUNA ELECTRIC COMPANY, ITCOL providing incentives for their products, the amount of green products is not clear. A study is under way by the SME foundation for assessing the % of investment in the green production by the industry.

Use of eco-labeling, standards and certification for export of goods has not yet started in Bangladesh but some of the SME are using eco-label, standardizes their products and receiving certification as per requirement of the foreign demands (garments, shrimps, dry fish, jute and leather products). The recommendations for engagement of the Private Sector in sustainable production are: (i) Awareness building, (ii) capacity building in SPP implementation, (iii) Seed Money for interested SMEs, (iv) extension of government laws for SMEs, (v) enhance international networking and business investment, (vi) encouraging the startup and innovation in the business sectors, (vii) development of eco-labeling policy and select BSTI for monitoring.

4.4 Further Research

Research is the careful consideration of study regarding a particular concern or [research problem](#) using scientific methods. According to the American sociologist Earl Robert Babbie, "research is a systematic inquiry to describe, explain, predict, and control the observed phenomenon. It involves inductive and deductive methods." The objectives of our study were to conduct in-depth analysis of the landscape of G/ SPP in Bangladesh and suggest future interventions for improvement.

In Bangladesh, as SPP Policy 2023 is in place, implementation of the policy through piloting basis has been planned for within 2024. One of the major challenges for SPP Policy 2023 implementation is the market readiness for consumption and production of sustainable product. So, in-depth analysis through qualitative research on "Market Readiness" for sustainable consumption and production is advisable.

Chapter 5. Recommended Actions

Since responsible consumption and production is one of the core Sustainable Development Goals (SDGs), the Bangladesh government has actively considered ensuring Sustainable Public Procurement (SPP) through adopting a policy as a priority task for achieving SDGs. The government has finalized SPP Policy 2023 in order to attaining Goal 12.7 outlined as ‘Promote public procurement practices that are sustainable, in accordance with national policies and priorities.’ The CPTU has also transformed in Bangladesh Public Procurement Authority (BPPA) in accordance with BPPA Act 2018. There is an action plan of BPPA for implementing SPP Policy 2023 through pilot basis with six identified products and services. There are lots of challenges in implementation of SPP Policy 2023. The major recommendations for BPPA to combat the challenges are as follows:

- Use SPP Roadmap and Action Plan as the fundamental strategic document and undertake different activities enlisted in the document in a systematic manner to bring synergy in the implementation process. Considering that sustainable/green public procurement is a multidisciplinary strategic policy, its successful implementation demands a close coordination with various ministries. It would be good to constitute a high-level Steering Committee consisting of representative from various line ministries, to coordinate and monitor S/GPP implementation in a timebound manner.
- The govt needs to focus on addressing supply side constraints in the market for implementing S/GPP by bringing specific fiscal and non-fiscal measures to improve capacity and capability of small vendors to shift their production process and become competitive in domestic and export market for sustainable products and services.
- The existing capacity building program for public procurement professionals needs to be strengthened to equip public procurers with necessary skill sets to identify sustainability risks during the planning phase and choose appropriate procurement phase/phases to maximize environmental and social sustainability outcomes of purchasing decisions. This may necessitate developing a separate curriculum on S/GPP detailing various legal provisions, step by step approach for identifying sustainability risks and mitigating those risks during procurement process and good practices. A different module could also be built up for market operators providing details of various fiscal and non-fiscal benefits of investing in design, development and manufacturing of sustainable products/works/services
- Launch quick research on in-depth analysis of “Market Readiness” to meet the needs of the client as per requirement including possible price escalation for green products;
- Initiating awareness campaign on SPP Policy 2023 among the contracting authorities, procuring entities, vendors, suppliers, private producers, social groups, community people, social media, printing media and related stakeholders;
- Quick assessment of the present capacity of BPPA, public procuring entities, private sectors, SMEs including Women led SMEs for implementation of SPP Policy 2023 in Bangladesh;
- Plan for capacity building based on the findings of the quick assessment and implementation of capacity building initiatives;
- Update the tender documents, laws, rules and regulations in line with SPP Policy 2023. Adjustment of the SPP Policy 2023 based on the practicality of implementation;
- Explore the best practices on the Green Procurement elsewhere in the World, visit the best practices, identify the challenges and recommend for Bangladesh considering the country context;
- Provision of budget allocation for sustainable procurement, consumption and production considering budget escalation in the Annual Development Program (ADP);
- Oversight bodies such as Audit and Control, Vigilance, Judiciary, Civil Societies, etc. play critical roles

in ensuring that public expenditure is made as per the due process and laws. Therefore, they need to be sensitised on the newer concept of achieving value for money by integrating horizontal objectives in public procurement. In order to build the capacity of officials of Auditor General of Bangladesh, judiciary, civil societies etc. on this new concept a specific training programme for auditors/ Judiciary, Civil Societies etc. in the field of S/GPP needs to be developed and imparted.

- Development of environmental auditing/social and environmental accounting and eco-labelling policy, identify accredited institute (may be BSTI) and monitoring the implementation in accordance with ESF.

Annexures

Annex A. Government Policies to Address Climate Change and Disaster Management

Over the years, the Government has formulated the following policies, plans, and programme to address climate change and disaster management:

- Bangladesh Climate Change Strategy and Action Plan (BCCSAP), 2009 (updated in 2022)
- Bangladesh Climate Change Trust Act, 2010
- Nationally Determined Contributions (NDC), 2015 (Enhanced & Updated in 2021)
- Bangladesh Delta Plan, 2100
- National Adaptation Plan (NAP), 2022 Spatial plot of SLR trends (3.8-5.8 mm/year) near Bangladesh coast between 1993 and 2019. About 12.34%-17.95% of the coastal area will be submerged by this century.
- Mujib Climate Prosperity Plan (MCPP) 2022-2041
- Bangladesh Climate Fiscal Framework, 2020
- Disaster Management Act, 2012
- National Disaster Management Policy, 2015
- Standing Orders on Disaster 2019
- Plan of Action to Implement Sendai Framework for Disaster Risk Reduction 2015-2030
- National Strategy on Internal Displacement Management 2021
- National Plan for Disaster Management 2021-2025
- National Solar Energy Roadmap, 2021-2041 (Draft)
- Bangladesh Energy Efficiency and Conservation Master Plan up to 2030
- Renewable Energy Policy of Bangladesh, 2008
- Bangladesh National Action Plan for Reducing SLCPs, 2012, Updated in 2018
- National Action Plan for Clean Cooking, 2020-2030

(Reference: www.moef.gov.bd, www.doe.gov.bd, www.sreda.gov.bd, www.ddm.gov.bd)

Regulations (Other) on Environmental Protection

- Air Pollution (Control) Rules, 2022
- Solid Waste Management Rules, 2021
- Hazardous Waste (E-waste) Management Rules, 2021
- Bangladesh Biodiversity Conservation Act, 2015
- Ecologically Critical Area Management Rules, 2016
- Bangladesh Environment Conservation Act, 1995, (Updated in 2010)

Bangladesh Climate Change Strategy and Action Plan (BCCSAP)

- MoEFCC prepared Bangladesh Climate Change Strategy and Action Plan (BCCSAP) in 2009, comprising six thematic areas, five focused on adaptation, while the sixth on mitigation.
- Recently, the Government has drafted a revised BCCSAP to update it with the changing circumstances. The updated BCCSAP will consist of eleven thematic areas with newly included natural resources management, gender and urban dimension of climate change.

Nationally Determined Contributions (NDCs)

- Bangladesh revised and submitted Updated NDC on 26 August 2021, enhancing both unconditional and conditional contributions with ambitious quantifiable mitigation targets.
- Our updated, enhanced NDC has expanded its emission reduction coverage from only the energy sector to the whole economy of the country.
- Unconditional Contribution (using own resources): Bangladesh will reduce its GHG emissions by 27.56MtCO₂e or 6.73% below BAU in 2030.
- Conditional Contribution (with international support): Bangladesh will reduce additional emissions by 61.9 MtCO₂e or 15.12% below BAU in 2030.
- Combined Total Contribution: Bangladesh will reduce its GHG emissions by 89.47 MtCO₂e or 21.85% below BAU in 2030.

Bangladesh Delta Plan 2100

- The Government has recently adopted the Bangladesh Delta Plan 2100, a comprehensive 100-year strategic plan aimed at gradual, sustainable development through an adaptive delta management process.
- The plan targets to achieve a safe, climate-resilient, and prosperous delta with a mission to ensure long-term water and food security, economic growth, and environmental sustainability, effectively reducing vulnerability to natural disasters and building resilience to climate change.

National Adaptation Plan (NAP)

- Currently, Bangladesh has formulated the Draft National Adaptation Plan (NAP), which will significantly enhance our adaptation ambition.
- The Draft NAP primarily encompasses eight distinct sectors: water resources; disaster, social safety, and security; agriculture; fisheries, aquaculture, and livestock; urban areas; ecosystem, wetlands, and biodiversity; policy and institutions; capacity development, research, and innovation; and considers 11 climatic stress areas.
- The estimated cost for the implementation of 113 interventions, including 90 high-priority and 23 moderate-priority under 8 (eight) thematic areas, is around US\$ 230 billion for 2023-2050.
- The NAP is expected to be the main strategic document under the UNFCCC process in the future to implement adaptation actions in developing countries.

National Communication Reports to UNFCCC

- Bangladesh submitted First (Initial), Second and Third National Communication in 2002, 2012, and 2018 respectively. According to the Third National Communication of Bangladesh, submitted in 2018, per capita emission from all sectors was 0.98 tons Co₂ eq for the year 2012.
- Bangladesh has initiated to prepare its First Biennial Update Report (BUR1) to the UNFCCC considering the GHG emission inventory for 2013-2019 and updating mitigation options.

National Climate Finance Mechanism - Bangladesh Climate Change Trust Fund (BCCTF)

- Government of Bangladesh established Bangladesh Climate Change Trust Fund (BCCTF) in FY 2009-10 from its own resources, becoming a pioneer among developing countries.
- The BCCTF has undertaken about 851 projects so far, with an investment of around 490 million US dollars to implement strategic actions of the BCCSAP which mainly focus on adaptation, mitigation, and climate change research.
- **Adaptation Projects:**
 - 352.12 kilometers of embankments constructed;
 - 590.60km of canals excavated/re-excavated;

- 82 water controlling infrastructure constructed;
- 14 schools cum cyclone shelter constructed;
- 14,205 Volunteers and Coastal fisherman trained for Cyclone preparedness programme;
- 19,428 metric ton of stress tolerant seeds produced and distributed;
- 85,29 climate resilient house constructed;
- 2,451 water purification solar plant established;
- 12,900 floating vegetables bed in 210 villages;
- 3 rubber dams built and 2 Spars reconstructed;
- 90km of river-bank protective works completed;
- 18 regulators, 16 outlets and 12 inlets constructed;
- 200.64 km road constructed;
- 128.7 km drainage system developed;
- 4184 no. Deep tube-wells installed.
- **Mitigation Projects:**
 - 71.146 million trees planted and 6921.7 hector of forest land brought under afforestation;
 - 9,00,000 improved cook-stoves have been distributed and 6000 entrepreneurs built up
 - 10,908 solar home systems distributed, and 2 solar mini-grid plants installed in the remote off grid areas;
 - 1751 solar streetlight have been set up;
 - 2451 no. solar water purifier have been installed;
 - 13 solar irrigation pumps have been mounted;
 - 7901 biogas plants installed at Household level along with 13 Community biogas plants.
- **Research Projects:**
 - 12 stress and heat tolerant crops varieties introduced;
 - Management of forest using modern software, hardware and other equipment accomplished Initiatives.

Additional Climate Financing from National Budget

- Bangladesh adopted Climate Fiscal Framework (CFF) in 2014 (updated in 2020) to make climate inclusive Public Financial Management (PFM) system.
- The cumulative budget allocation of the most relevant twenty-five Ministries/Divisions accounts for 55.82% of the total national budget for FY2022-23. Besides, the climate-relevant budget allocation accounts for 8.07% of the total national budget for FY2022-23;
- Over the last eight years, the climate-relevant allocation has increased by two and a half times from TK. 12,163 crore (about US\$ 1.44 billion) in FY2015-16 to TK. 30,531.98 crore (about US\$ 3.08 billion) in FY2022-23.

International Support Received

- Bangladesh has access to resources available from Green Climate Fund (GCF), Least Developed Countries Fund (LDCF), Adaptation Fund (AF), and other bilateral and multilateral funds. However, international financial resources are insignificant compared to our requirements;
- GHG Emission Reduction under Montreal Protocol
- Bangladesh has successfully implemented the required obligation under the Montreal Protocol.
- More than 2.14 MtCO₂e emissions will be reduced by 2025 as per Montreal Protocol targets.

- Bangladesh ratified the Kigali Amendment on 08 June 2020 and enacted an SRO to reduce the import and consumption of HFCs on 11 Feb 2021 with a view to HFC phasing-down (80%) by 2045.

Renewable Energy and Energy Efficiency

- Bangladesh is pursuing a low-carbon development path with increasing emphasis on renewable energy and energy efficiency.
- Installed 708.17 MW capacity solar power plants, installation of an additional 1625.79 MW solar power plant and 149 MW Wind Power plant is in the process.
- Installed more than 6 million Solar Home Systems in off-grid areas and distributed 4.5 million Improved Cook Stoves in rural areas across the country.

Adaptation Measures in Agriculture

Government of Bangladesh has undertaken research on the development of drought, cold, waterlog, diseases, pest and salt tolerant crop varieties to cope with the changing climate. Major developments are as follows:

- **Early harvest short duration rice varieties:** BRRI dhan 62 (100 days), 66, 71 (113 days); BINA dhan 7, 11, 16, 17, 19-22 (100-120 days); traditional varieties require 140-150 days.
- **Drought tolerant early varieties:** BRRI dhan 42, 43 (100 days), 57 (100-105 days), 66 and 71 (also short duration); BINA dhan-17, 19, 21.
- **Salt tolerant rice varieties:** BRRI dhan 23, 40, 41, 55, 67, 73 (8 ds/m); BRRI dhan 53, 54, 61, (6 ds/m); BRRI dhan 47 (8-12 ds/m), 97(8-14 ds/m), 99 (8-10 ds/m); BINA dhan8, 10,23.
- **Flooding tolerant varieties:** BRRI dhan51, BRRI dhan52, BRRI dhan79; BINA dhan 11, 12, 23.
- **Stress tolerant other crop varieties:** BARI Gom 22, 23, 24 (heat tolerant); BARI Gom 25, 26, 30, 31 (early maturing heat tolerant); BINA Gom 1 & BARI Hybrid Maize 16 (salt tolerant); BINA mung-8, 9, 10, BINA masur 8, 10 and BARI Hybrid Maize 12, 13(drought tolerant).
- **Floating Agriculture in Bangladesh:** Floating bed to grow vegetables and spices or seedlings in the wetlands of the south-central coastal districts utilizing locally available water hyacinth and other aquatic weeds. The land underneath is used for the production of fish in the open water and crops on the floating bed.

Disaster Management in Bangladesh

- Bangladesh has become a role model and demonstrated immense success in Disaster Management and Disaster Risk Reduction, which is well recognized globally.
- Cyclone Preparedness Programme (CPP), established in 1973 by Father of the Nation Bangabandhu Sheikh Mujibur Rahman, has 76,140 volunteers (of which around 50% are women) for DRR. Additionally, 46,000 urban volunteers are also working for urban safety and resilience.
- 4,200 Cyclone Shelters have been constructed across the coast, and 320 Flood Shelters have been constructed across the country, with additional 393 Flood Shelters under construction.
- 550 Mujib Killa, specially designed raised land, have been constructed to provide shelter for the people and livestock in coastal regions during the cyclone/tidal surge.
- 60 Multipurpose Rescue Boats have been built for persons with disability.
- A total of 66 Disaster Relief Warehouse- cum-Disaster Information Centers were established.
- 18 community radio (FM) network has been established for the coastal people and fishermen.
- Interactive Voice Response (IVR) provides weather and early warning for anticipatory action in reducing loss and damage.

Rehabilitation of Climate-Displaced People

- Bangladesh has taken “Khurushkul Ashrayan Prokalpa” the world’s biggest housing project for climate refugees in Cox’s Bazar to construct 139 five-story buildings with modern facilities to shelter 4,409 climate refugee families.
- On 23 July 2020, Hon’ble Prime Minister Sheikh Hasina inaugurated 20 newly built special structures having 32 flats each with all amenities where 600 families get new shelter.
- Ashrayan Project is a development project funded by the Government of Bangladesh under the Prime Minister’s Office Bangladesh tasked with building homes for homeless and displaced people.

Recent Landmark Initiatives

- Under the “Ashrayan” project, a landmark initiative of the government for the landless and homeless people, a total of 442,608 families have been given houses. Besides enhancing disaster resilience, the project also focuses on mitigation by implementing 1.5 million tree plantations, rainwater harvesting, solar home systems and improved cook stoves.
- To enhance climate resilience and DRR, the government has implemented 726 km river-bank protection, 2,123 km river excavation and dredging, 1,266 km embankment, excavation/re-excavation of 181 km irrigation canal, and 499 km drainage canal in the last 10 years.
- The government has planted 5.4 million Palm trees to reduce the risk of death due to lightning.

Reducing Emission from Deforestation and Forest Degradation (REDD+) and Afforestation

- Bangladesh has developed its forestry sector capacity to engage in mitigation co-benefit process manifested by estimating baseline emissions, preparing monitoring systems and adopting National REDD+ Strategy for reducing emissions and enhancing forest carbon stocks.
- The baseline emission is 1.18 Mt tons of CO₂-eq per year from 2000 to 2015. To arrest this trend, the National REDD+ Strategy targets to restore all degraded forest and afforest all newly accreted coastal lands, increasing tree cover from the current 22% to 25% by 2030.
- Bangladesh completed its first National Forest & Tree Inventory in 2019 and assessed 1275.54 million tons of Carbon (all five carbon pools, soil up to 30 cm).
- To commemorate the birth centenary of the Father of the Nation, Bangabandhu Sheikh Mujibur Rahman, the Government planted 10 million trees in 2020.

Role at International Level

- Kyoto Protocol: Bangladesh is among the first 4 countries to accept the 2nd commitment period of the Kyoto Protocol on 13 November 2013.
- Paris Agreement: Bangladesh signed the Paris Agreement on the first day of opening for signature on 22 April 2016 and ratified on 21 September 2016.
- Climate Vulnerable Forum (CVF): Bangladesh is a founding member of CVF, a platform of the 55 most climate-vulnerable countries. During Bangladesh’s 2nd tenure (May 2020 – June 2022) as the chair of the Climate Vulnerable Forum (CVF), has initiated the “Climate Prosperity Plan,” with the vision of achieving energy independence (maximizing its share of renewable energy & energy efficient technologies) and setting trajectory from one of vulnerability to resilience to prosperity (VRP).

Membership in UNFCCC Bodies

- Member of the Technology Executive Committee
- Alternate Member of CDM Executive Board
- Alternate Member of the Joint Implementation Supervisory Committee (JISC)
- Member of Compliance Committee referred to Article 15.2 of Paris Agreement - PAICC.

Statement by Hon'ble Prime Minister at COP26

Hon'ble Prime Minister emphasizes four points at the 26th Session of the Conference of the Parties (COP26) of the United Nations Framework Convention on Climate Change (UNFCCC) on 01 November 2021, Glasgow, UK.

- The major emitters must submit ambitious NDCs and implement those.
- Developed countries should fulfill their commitments of providing 100 billion dollars annually with a 50:50 balance between adaptation & mitigation.
- The developed countries should disseminate clean and green technology at affordable costs to the most vulnerable countries. The development needs of the CVF countries also need to be considered.
- The issue of loss & damage must be addressed, including global sharing of responsibility for climate migrants displaced by sea-level rise, salinity increase, river erosion, floods, and droughts.

GCA Regional Center for South Asia

- In recognition of the country's progressive role in addressing climate change, the Global Commission on Adaptation established a Regional Global Centre on Adaptation (GCA) for South Asia in Bangladesh.
- Hon'ble Prime Minister of Bangladesh, H.E. Sheikh Hasina, and the Chair of the GCA Supervisory Board, and 8th UN Secretary-General Mr. Ban Ki-moon, jointly inaugurated the GCA regional office at the Department of Environment in Dhaka on 8 September 2020.
- The center will exchange knowledge, experience, and best practices on adaptation among 8 (eight) South Asian Countries and support their efforts to accelerate climate adaptation.

Annex B. Achievements of MDGs: Success Inspire a Lot

Sustainable development goals and green agenda

According to recent government report claims that, despite various challenges Bangladesh is on track to achieve Sustainable Development Goals. The report titled *Sustainable Development Goals: Bangladesh progress Report 2018* says, Bangladesh is performing well in various aspects including poverty reduction, gender equality, electricity, sanitation and annual GDP growth. The first three SDGs pertain to ending poverty, hunger and improving public health and Bangladesh has made good progress on all three and is on track to achieve the targets. Of the 17 targets under the three SDGs, four have already been met, six are on track and five need more attention.

But some challenges have been so far identified, one major challenge is the lack of proper data. Bangladesh has data for only 70 indicators out of the 232 prescribed by the United Nations to assess progress of SDGs. Bangladesh government also highlights the need for improved international cooperation and support to meet 41 out of the 169 targets that fall within the 17 SDGs.

[The 2030 Agenda for Sustainable Development](#), adopted by all the United Nations Member States in 2015, seeks to build on the Millennium Development Goals, recognizing the determination of Member states to “take the bold and transformative steps which are urgently needed to shift the world onto a sustainable and resilient path”. It includes 17 [Sustainable Development Goals \(SDGs\)](#) and 169 targets, among which [Goal 12](#) specifically addresses the need to “Ensure sustainable consumption and production patterns” through [eleven different targets](#), one of which **target 12.7** with an aims to “Promote public procurement practices that are sustainable, in accordance with national policies and priorities.” **Indicator 12.7.1**, officially designated as the “**Number of countries implementing Sustainable Public Procurement policies and action plans**”, which has been specifically set to measure the achievement towards this target.



Figure. Sustainable Development Goal 12.7 (Source: SDG)

Even though, the government official report is pretty much hopeful to achieve almost all the SDGs within the expected timeline, there are some challenges which will be hard to overcome for the government. Along with the lack of proper data, quality of already collected data is also another concern. There are also some issues those are not getting proper focus in the development discourse of Bangladesh. Inequality among the rich and poor, urban and rural people are pretty much evident, but it is not getting proper attention. Illicit finance flow is eating a huge chunk of Bangladesh potentials, which is once again an issue concern people are reluctant to discuss more. Unemployment of youth population is also another big hurdle for Bangladesh which is hard to address. Some following paragraphs tries to highlights these hurdles for Bangladesh in achieving the SDGs within the timeline. It also highlights Bangladesh’s success in achieving the MDGs, which inspire Bangladesh to be confident in achieving the SDGs too. The report also highlights government level initiative, especially integration of SDGs in government policies.

Achievements of MDGs: Success inspire a lot

It is now evident that, international communities had not kept their commitment on providing financial supports towards the achievement of MDGs in Bangladesh. It was estimated that US\$ 78.2 billion was required to achieve MDGs in Bangladesh during 2011-15. Bangladesh needed foreign assistance of US\$ 5.0 and US\$ 3.0 billion per year, but from 1990-91 to 2013-14, Bangladesh, on an average, received US\$ 1.74 billion ODA per year.

Even though Bangladesh was not able to get international support that was supposed to be in place, this country was impressive in achieving many targets of MDGs. Bangladesh showed an impressive poverty reduction from 56.7% in 1991-92 to 24.8% in 2015. Significant progress was made in increasing equitable access in education with net enrolment rate of 97.7 per cent and completion rate of 81.3 per cent at primary level in 2015. Bangladesh achieved the targets of gender parity in primary and secondary education at the national level long before 2015. Maternal mortality declined from 322 in 2001 to 170 in 2014, about 47% decline in nine years, obviously a leapfrogging though not hitting the bull's eye. Bangladesh performed well in halting communicable diseases under this goal. The prevalence of HIV/AIDS in Bangladesh is less than 0.1 per cent and thus is still below an epidemic level. At present there is only 13.40 per cent of land in Bangladesh with tree cover of density of 30 per cent on average which is well below the target set for 2015 of 20%. Target under the indicator Prevalence of underweight children under-5 years of age (6-59 months) was 33.0; it is now 32.6.

From analyzation, it is found that, Bangladesh met 43% of MDGs indicators fully, substantial achievements were made against 30% indicators, for 6% indicators Bangladesh achievements were marked as highly impressive and for 12% indicators Bangladesh was marked as on track. The MDGs progress report of Bangladesh shows that, there is no data on for 9% of the indicators.

Bangladesh Progress in SDGs: Underscores the need of International Cooperation

The table placed bellow presents the summary of the Bangladesh Progress in SDGs.

SDGs	Bangladesh Progress
SDG 1	The progress on reducing extreme poverty measured by \$1.90 a day or by national poverty line (LPL) is on track.
SDG 2	Progress on reducing stunting which stood at 36.1 per cent in 2014 is virtually on track at the current rate of reduction. Similarly, progress on reducing wasting which stood at 14.3 per cent is also on track
SDG 3	The child related indicators, namely, under 5 mortality rate (U5MR) (31 per thousand live births) and neo natal mortality rate (NMR) (17 per thousand live births) have already surpassed or reached their 2020 milestone targets (U5MR-34 and NMR-17) ahead of time. Some of the women related targets such as number of medically-trained care providers during child birth, proportion of currently married women who use modern contraceptive method (59.2%) and adolescent (women aged 15- 19 years) are very close to reaching their targets in 2020
SDG 4	Gender Parity Index (GPI) exceeded 1 at primary and secondary levels of education and has remained above 1 for more than a decade
SDG 5	<p>The proportion of women aged 20-24 years who were married or in a union before age 15 years stood at 10.70 per cent and before age 18 years 47 per cent which registered some decline over time</p> <p>About a quarter of women's daily time is spent on such work. The proportion of female members in the Parliament has been slowly increasing over time reaching 20.57 per cent in 2017.</p> <p>Bangladesh ranks 48 in global ranking of countries with a score of 0.721 indicating significantly better performance in promoting women empowerment compared to her South Asian neighbors.</p>

SDG 6	<p>Bangladesh is moving steadfastly towards ensuring access of 100 per cent households to electricity well ahead of the target time in 2025; it reached 85.3 per cent in 2017 (91% in 2018 December).</p> <p>The country lags behind in other energy indicators.</p>
SDG 7	<p>Bangladesh has made an upward shift in the average annual growth rate to more than 7 per cent in the recent years.</p> <p>The average annual growth rate of GDP per employed person has already reached the 2020 target in FY2017.</p>
SDG 8	<p>About 29 per cent of youth was not in education, not in employment (NEET) in the base year which increased to about 30 per cent in the following year. While the proportion of youth male NEET is closer to 10 per cent the proportion of youth female is closer to 50 per cent in 2016/17. Both rates are higher than their levels in the preceding year which puts them off-track.</p>
SDG 9	<p>The road density per 100 square kilometers increased to 14.61 kilo meters in 2017 from 14.41 kilo meters in 2010.</p> <p>The share of manufacturing value added in GDP has increased significantly already exceeding the 2020 milestone in FY2017</p>
SDG 10	<p>According to recent available data (HIES 2016) income inequality has increased while consumption inequality has remained relatively stable.</p>
SDG 11	<p>Nearly 44 per cent of the urban population lived in purely temporary structures and 29 per cent lived in semi-permanent structures.</p>
SDG 12	<p>An estimated 10 per cent of crop productivity in Bangladesh is lost during postharvest operations.</p> <p>About 5.5 per cent of the total procured food is wasted of which 3 per cent is wasted during procurement and preparation stage, 1.4 per cent during serving, and another 1.1 per cent from the plates.</p>
SDG 13	<p>Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population (Indicator 13.1.1) have fallen over the years. Now it stands at 12,881 with a target of 6500 by 2020 and 1500 by 2030.</p>
SDG 14	<p>Total protected area now stands at 2.05% of the marine area (Target 14.5). Major success has been achieved in Hilsa protection with production almost doubling in last 15 years.</p>
SDG 15	<p>The forest coverage of the country now stands at 17.5% which is targeted to increase to 20% by 2020.</p>
SDG 16	<p>The number of victims of intentional homicide reduced significantly from baseline values. Appropriate measures undertaken by the government of Bangladesh contributed significantly to improving human trafficking and youth mental and physical abuse.</p>
SDG 17	<p>Achieving SDGs will critically depend on the availability of resources including external resources. The need for enhanced international cooperation and support has been emphasized for achieving 41 of the 169 targets of SDGs. International community will have to provide adequate and timely support to Bangladesh to help implement a comprehensive and all-encompassing development agenda like SDGs 2030.</p>

SDGs integration in Government Policies

Bangladesh government is pretty much positive and enthusiastic regarding the SDGs. Prime Minister of Bangladesh has already demonstrated her commitments towards the SDGs. She has established an Inter-Ministerial Committee on SDGs Implementation. The Committee comprising Secretaries from 20 Ministries/ Divisions coordinates SDGs monitoring and implementation. The Principal Coordinator (SDGs Affairs), a newly created high-level position in the Prime Minister's office, heads the Committee. GED is the secretariat for the committee to coordinate implementation at the policy level along with monitoring and reporting SDGs status.

Commitment and enthusiasm of the Prime Minister has been also reflected in the policy level. One of major important development policies of Bangladesh is its Five-Year Plans (FYP), all the 17 goals of SDGs are already integrated into the running 8th FYP (July 2020 -June 2025). The 8th Five Year Plan (FYP) centers on six sub-core themes:

1. Rapid recovery from COVID-19 to restore human health, confidence, employment, income and economic activities;
2. GDP growth acceleration, employment generation, productivity acceleration and rapid poverty reduction;
3. A broad-based strategy of inclusiveness with a view to empowering every citizen to participate fully and benefit from the development process and helping the poor and vulnerable with social protection-based income transfers;
4. A sustainable development pathway that is resilient to disaster and climate change, entails sustainable use of natural resources; and successfully managing the inevitable urbanization transition;
5. Development and improvement of critical institutions necessary to lead the economy to UMIC status;
6. Attaining SDG targets and coping up the impact of Least Developed Country (LDC) graduation (sustainable transition with exploring alternatives to the erosion of preferential benefits and not to go back to previous LDC status).

The 8th Five-Year Plan (FYP) is crucial to realizing the SDGs by 2030. The key focus of 8th FYP during the 2020-2025 period will be on creating sustainable jobs and reduction of poverty for inclusive growth. In order to compete in the global market, the country has to improve on social, environmental and labor related compliances.

Annex C. PFM Reform in Bangladesh

Status of the PFM reform of Bangladesh

The Bangladesh Public Financial Management (PFM) Reform Strategy (2016-21), approved by the Minister of Finance in August 2016, clearly sets out the key goals of the PFM reforms and identifies the priority reform actions. The Strategy was developed by a cross-institutional team from the Ministry of Finance, the Office of the Comptroller and Auditor General, the Planning Commission, and the National Board of Revenue, among others. A PFM Action Plan (2018-2023) and Revised PFM Action Plan (2024-2028) has been subsequently approved, to support effective implementation of the Strategy. This PFM Action Plan provides the implementation roadmap for those priority actions with clear institutional responsibilities, cost-benefit analysis of sub-activities, and results indicators to monitor the successful implementation. The PFM Action Plan also elaborates on the governance structure for reforms and the change management approach introduced earlier in the Strategy. Following figure shows the PFM reform journey in brief:

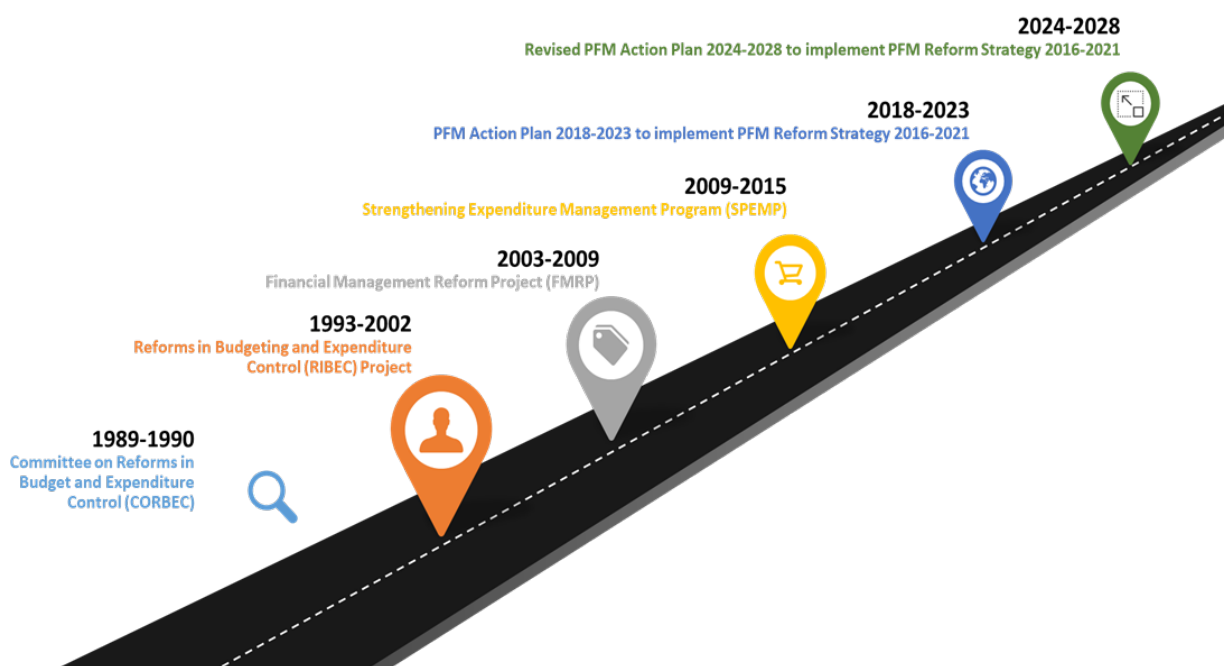


Figure. Evolution of PFM Activities

A PFM Action Plan (2018-23) and revised PFM Action Plan (2024-2028) was approved, to support effective implementation of the PFM Reform Strategy (2016-21). The Action Plan fulfills the need for an operational document, and as such it is consistent and should be read with the Strategy to get a complete understanding of the PFM reforms in Bangladesh. This PFM Action Plan provides:

- The implementation roadmap for those priority actions with clear institutional responsibilities;
- Cost-benefit analysis of sub-activities; and
- Results indicators to monitor the successful implementation;
- Elaboration on the governance structure for reforms and the change management approach.

Justification of Scheme on PFM Reforms Leadership, Coordination and Monitoring

Effective Change Management is crucial to success of the public financial reform agenda in Bangladesh. Having a plan does not mean that all activities automatically get implemented, without any challenges along the way or space for course-correction. Change management is a process of helping people to understand the need for change and to motivate them to take actions which result in sustained changes in behavior. Change management needs to be anchored in a suitable and effective governance structure, ensuring adequate monitoring and creating the space for learning and course-correction during implementation. To that end a component on 'PFM reforms, leadership, coordination and monitoring (C-14)' explicitly addresses

this need for change management and support all other 13 components of the PFM Action Plan as shown in the picture below, including, but not limited to the 8 components of a World Bank lending program.

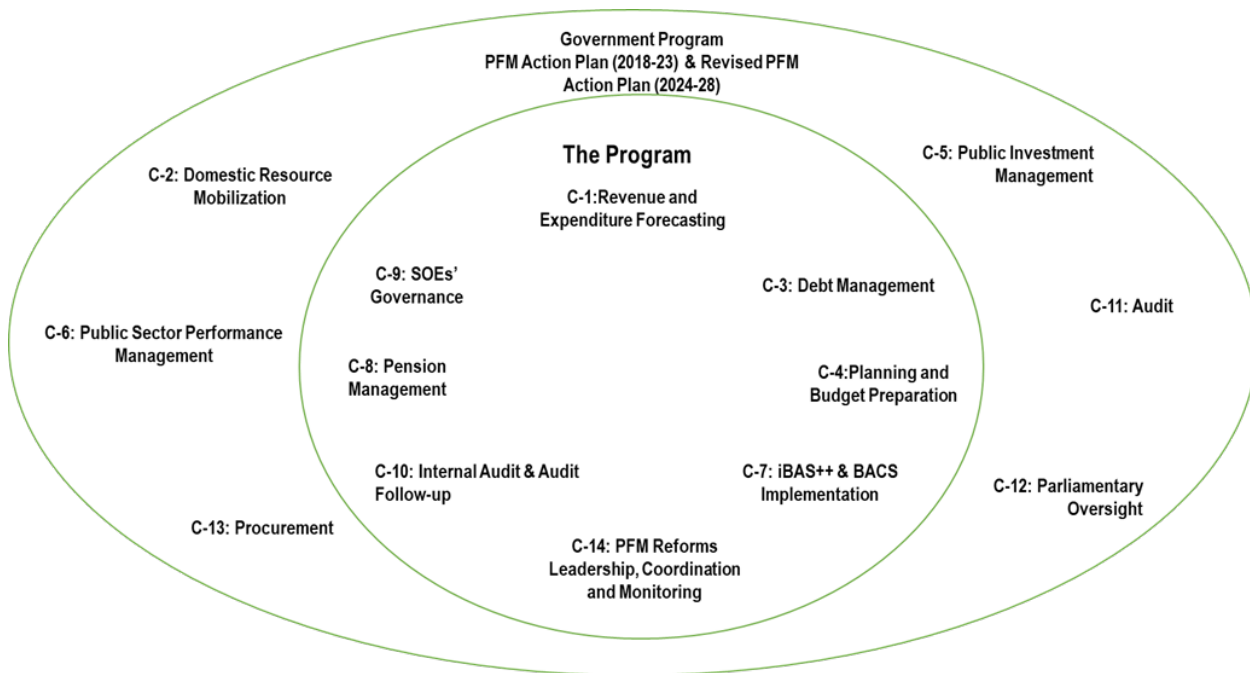


Figure: PFM Action Plan

Change management support and adequate governance supporting all components is crucial to align between and learn across all stakeholders and development partners involved in the overall PFM work in the country and to avoid parallel structures wherever possible. With the plans firmly in place and the Government ready to implement, 7 Project Implementation Teams (PITs) will be established under the World Bank lending program. For the other 6 components that are part of the Government program there are PITs or equivalent structures, so there will be a total of 13 implementation teams that benefit from the 14th component on 'PFM reforms Leadership, Coordination and Monitoring.

Objective of the Scheme

PFM reform agenda is aimed at improving the functionality, efficiency, and effectiveness of the PFM systems, introducing changes in PFM systems, processes, and practices, and enabling better coordination among various stakeholders of the PFM systems. Thus, component 14 of the PFM Action Plan spells out all details and requirements to begin its implementation, including the establishment of the PFM governance structure to lead and support the reforms.



DLR 10.3: The PFM learning hub has produced at least 3 research papers on PFM reform lessons and published the said reports through its website. (First and second research papers (US\$0.7 mil each and the third one is US\$0.6mil).

DLR 10.2: Two PFM Action Plan stakeholder retreats conducted to review the respective semi-annual PFM Action Plan.

DLR 10.1: Two PFM Action Plan progress reports (prepared on a semi-annual basis) have been submitted by the PECT to the Steering Committee.

ACTIVITIES & DLRs OF C-14

DLR 10.4: 6 field inspections to government service delivery centers to identify PFM-related issues have been carried out.

DLR 10.5: A Monitoring and Evaluation (M&E) Framework has been developed for the PFM reforms and two M&E reports published on the SPFMS website on annual basis (for M&E frame work US\$ 1m and two reports US\$ 0.5m each).

DLR 10.6: 100 civil servants (with data disaggregated by gender) have completed specialized PFM related courses/certifications.

Activity- 61

Establish a clear governance/ leadership structure to lead and support PFM reforms

Activity-62

Establish a comprehensive monitoring and evaluation framework for the PFM reforms

Activity- 63

Lead and implement a comprehensive change management program (with both the governance bodies as well as with implementation teams/multi-tasking agencies and or clusters)

Activity-64

Commission studies and evaluations

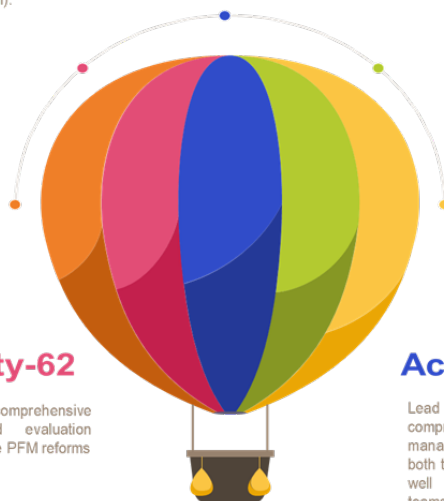


Figure: Duration of Scheme and Implementation Period

Planned PFM Reform Activities (2024-2028)

GOAL 1: Maintain aggregate fiscal discipline compatible with macroeconomic stability and pro-poor growth

GOAL 2: Allocate resources consistent with Government priorities as reflected in national plans

C-1: REVENUE AND EXPENDITURE FORECASTING (MACRO-ECONOMIC WING, FINANCE DIVISION)

1. Replace current macroeconomic models with a dynamic macro-econometric model which enables more robust revenue and expenditure forecasting;
2. Develop scenarios for optimistic and risky fiscal outlooks to drive mid-term budgetary revisions;

C-2: DOMESTIC RESOURCE MOBILIZATION (NATIONAL BOARD OF REVENUE)

3. Develop and implement Revenue Strategies for effective revenue administration;
4. Increase tax collection through improved tax administration;

C-3: DEBT MANAGEMENT (ECONOMIC RELATIONS DIVISION & DEBT MANAGEMENT WING, FINANCE DIVISION)

5. Improve the quality of Medium-term Debt Strategy (MTDS);
6. Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability;
7. Enhance Non- Tax Revenue (NTR) performance;

C-4: PLANNING AND BUDGET PREPARATION (BUDGET WING, FINANCE DIVISION)

8. Improve the effectiveness of BMC and BWG;
9. Ensure that performance data is routinely included in the main budget documents;
10. Efficient budget release;

C-5: PUBLIC INVESTMENT MANAGEMENT (PLANNING MINISTRY)

11. Improve public investment formulation, appraisal, and approval process;
12. Strengthen strategic linkages between the ADP, FYP and MTBF;
13. Monitor and improve investment portfolio quality;

C-6: PUBLIC SECTOR PERFORMANCE MANAGEMENT (CABINET DIVISION)

14. Institutionalize high quality system for producing APAs with meaningful indicators and targets that are aligned to national priorities;
15. Adopt a comprehensive monitoring system and evaluation;
16. Incentivize MDAs based on performance;
17. Ensure greater openness and transparency of the APA process;

GOAL 3: Promote the efficient use of public resources and delivery of services through better budget execution

C-7: iBAS++ /BACS IMPLEMENTATION (FINANCE DIVISION, iBAS++ PROJECT UNIT)

18. Implement new BACS and enhance the use of iBAS++ information for decision-making;
19. Improve and add functionalities in iBAS++;
20. Develop and implement system interfaces with other PFM systems;
21. Introduce commitment controls for better cash management;
22. Extend and implement Electronic Funds Transfer;
23. Develop and implement full-fledged Expenditure and Payment module for effective budget execution and ensure transparency;
24. Develop and roll out new iBAS++ modules for specialized public entities (for SAEs);
25. Develop a module to inventory, value and register fixed assets;
26. Configure a centralized pension roll at CGA with EFT/Mobile banking and ID authentication for all pensioners;
27. Implement ISMS in iBAS++ and achieve International accredited Certifications;
28. Implement Automated Challan (A -Challan) System for real time revenue receipts to strengthen Treasury Single Account (TSA);
29. Automation of VAT collection from retailers and wholesalers by using Electronic Fiscal Device Management System (EFDMS);
30. Developing a Single Registry System to ensure all cash transfers by G2P;
31. Stock -take of Bank Accounts outside TSA and expand the coverage of TSA;
32. Implement iBAS++ in Autonomous Bodies for better Cash Management;
33. Roll out of BACS & iBAS++ in Local Government Institutions;
34. Roll out of iBAS++ Foreign Mission Submodule;
35. Develop an Organogram database;
36. Roll out iBAS++ budget preparation module in field level Offices;
37. Automate Service Statement of Govt. employees;
38. Develop and roll out sub-module for State Owned Enterprises (SOEs);
39. Develop and roll out sub-module for Project Accounting;
40. Develop Food Accounts Adjustment Sub-module;

C-8: PENSION MANAGEMENT (CONTROLLER GENERAL OF ACCOUNTS)

41. Create a well-functioning CPFO (Central Pension and Fund Office) and resolve backlog of pension cases.
42. Maintain accurate records of GPF contributions, balances and outstanding loans and advances
43. Improve the quality and timeliness of Government-wide in year fiscal reporting
44. Improve the quality and timeliness of Government-wide year-end fiscal reporting.

C-9: STATE OWNED ENTERPRISES' GOVERNANCE (SOE WING & MONITORING CELL)

45. Strengthen accountability and transparency of SOEs through improved reporting and public disclosure;
46. Inform appropriate authority on fiscal risks and contingent liability;
47. Strengthening oversight and performance monitoring of SOEs;
48. Develop and implement a policy framework that enables an effective review of grants to SOEs by FD;
49. Assess nonperforming SOEs and propose preferred options to the Cabinet;

GOAL 4: Promote accountability through external scrutiny and transparency of the budget

C-10: INTERNAL AUDIT (EXPENDITURE WING, FD)

50. Institute a modern internal audit function in the government;

C-11: STRENGTHEN EXTERNAL SCRUTINY AND OVERSIGHT OCAG

51. Implement CAG's Governance framework;
52. Improve timeliness and disclosure of audit reports and strengthen citizen engagement;
53. Strengthen organizational and professional capacity of OCAG;
54. Upgrade and sustain IT infrastructure of OCAG and Audit Management and Monitoring System (AMMS);

C-12: STRENGTHEN PARLIAMENTARY OVERSIGHT AND SCRUTINY OF PUBLIC EXPENDITURES (BANGLADESH PARLIAMENT)

55. Support timely legislative scrutiny;
56. Strengthen the MIS and improve its use for Parliamentary purposes;

C-13: PROCUREMENT (CENTRAL PROCUREMENT TECHNICAL UNIT)

57. Institutionalize e-GP and strengthen;
58. Enhance Digitization of Public Procurement;
59. Professionalize procurement and citizen engagement;
60. Digitize project implementation monitoring of IMED;

Goal 5: Establish an enabling environment for improved PFM outcomes

C-14: PFM REFORMS LEADERSHIP, COORDINATION, AND MONITORING (BUDGET WING/PROGRAM EXECUTION AND COORDINATION TEAM)

61. Ensure governance/ leadership structure to lead and support PFM reforms is effectively operating and the Steering Committee (SC) provides strategic directions.
62. Establish a comprehensive monitoring and evaluation framework for the PFM reforms
63. Lead and implement a comprehensive change management program
64. Commission studies and evaluations.

Status of budget reform and programmatic budget implementation in Bangladesh / Climate Financing for Sustainable Development

Budget Report 2021-22 is the fifth annual climate budget report of Bangladesh. It provides data and analytics of climate change relevant allocations of twenty-five Ministries/Divisions of the government, in relation to their total budget allocation for five years from FY2017-18 to FY2021-22 together with climate relevant expenditure for the period from FY2017-18 to FY2019-20. The cumulative budget allocation of these twenty-five Ministries/Divisions accounts for 57.33 percent of the total national budget of FY2021-22. Out of this total allocation 7.26 percent is climate relevant. For these Ministries/Divisions, the total climate change relevant allocation in FY2021-22 has increased by 9.53 percent which is BDT. 2,185.53 crore compared to revised climate allocation and 4.36 percent in original climate allocation of FY2020-21. The climate relevant allocation for operating budget decreased from 7.46 percent in FY2017-18 to 6.26 percent in FY2021-22 while that for development budget decreased from 8.59 percent to 8.16 percent over the same period. In absolute terms, over these five years the climate relevant allocation increased from BDT. 18,929.43 crore to BDT. 25,124.98 crore which is 0.73 percent of GDP for FY2021-22. The report also provides breakdown of allocation for each Ministry/Division by the BCCSAP thematic areas, and it shows that among the six thematic areas, maximum allocation was made to Food Security, Social Security and Health, followed by Infrastructure, and Mitigation and Low Carbon Development. Alongside the climate relevant allocation, the report brings to light actual expenditure during the period from FY2017-18 to FY2019-20. It will be seen that during FY2017-18 to FY2019-20, actual climate relevant expenditure percentage stood at 81.55 percent in FY2017-18, 93.44 percent in FY2018-19 and 78.91 percent in FY2019-20 against the revised climate allocation in those years.

An improved climate public finance tracking methodology supported by the new budget classification system and the robust IT platform of integrated budget and accounting system (iBAS++) has been used in tracking climate expenditure subsumed in the budget allocation of the twenty-five Ministries/Divisions covered. The Ministry Budget Frameworks (MBFs) of the Ministries/Divisions covered in the report are the main data source used for analysis. The report also highlights the alignment of Country Investment Plan for Environment, Forestry and Climate Change (CIP-EFCC), and Nationally Determined Contribution (NDC) with BCCSAP, and tracks allocations under different pillars and programs. In this report the financing requirement of 34 climate relevant projects as listed in Bangladesh Delta Plan 2100' has been highlighted.

In addition, it provides an overarching view of Bangladesh's overall vulnerability to climate change, relevant conventions, protocols and agreements, the legal and policy environment, the global climate financing landscape and the state of climate financing and governance of climate funds in Bangladesh, including the climate fiscal framework. The report will be able to draw the attention of wider stakeholders to the pattern of resource allocation and expenditure by government to address climate vulnerabilities, satisfy their demands for information from public domain regarding climate finance. It will also bring to the fore the government's commitment for establishing enhanced transparency in all public spheres while providing assurance to the citizens that it is committed to allocate resources to build climate resilience.

The actual expenditure for climate change adoption FY20 is stated to be BDT 18,918 crore in FY24's document, BDT 18,025 crore in FY23's document, and BDT 17,924 crore in FY22's document. Bangladesh is considered one of the affected countries. Against this backdrop, the allocation for the environment, forest and climate change sector in the national budget for the 2023-2024 fiscal year has been shown at TBDT 1,639 crore (BDT 16.39 billion). The size is a little larger than that allocated in 2022-2023 FY.

Annex D. List of SPP Stakeholders-Bangladesh

Table 4: List of the Stakeholders of S/GPP of Bangladesh

Government	<ul style="list-style-type: none"> • Bangladesh Public Procurement Authority (BPPA), Ministry of Planning • Implementation Monitoring and Evaluation Division (IMED), Ministry of Planning • Ministry of Planning • Economic Resource Division (ERD), Ministry of Finance • Local Government Division, Ministry of Local Government, Rural Development and Co-operatives • Ministry of Water Resources • Ministry of Environment, Forest and Climate Change • Ministry of Finance • Public Contracting Authorities (it will include all procuring entities of all ministries, a huge number) • Climate Change Impact Ministries (17 under BCCTF) • Water and Sanitation Authorities (WASA), Ministry of Local Government, Rural Development and Co-operatives • Bangladesh Army • Rajdhani Unnayan Kotripokkho (RAJUK), Ministry of Housing and Public Works • National Housing Authority (NHA), Ministry of Housing and Public Works • Public Private Partnership Authority (PPPA) • Bangladesh Economic Zone Authority (BEZA) • Bangladesh Export Processing Zone Authority (BEPZA) • Bangladesh Hi-Tech Park Authority (BHTPA)
Private Sector	<ul style="list-style-type: none"> • Small and Medium Enterprise (SME) Foundation • Women Owned Small and Medium Enterprises (WOSME) • Micro-Small-Medium Enterprise (MSME) • General Producers and Suppliers • Infrastructure Development Company Limited (IDCL) • Infrastructure Project Finance Facility (IPFF) • Industrial and Infrastructure Development Finance Company (IIFC) • Dhaka Mass Transit Company Limited (DMTCL)
Universities / NGOs	<ul style="list-style-type: none"> • Climate Change Adaptation Forum • Department of Agroforestry and Environmental Sciences, Bangladesh Agricultural University • Department of Forestry and Environmental Science, Shahjalal University of Science and Technology, Sylhet • Institute of Forestry and Environmental Sciences, University of Chittagong, Chattogram • Department of Agroforestry and Environmental Sciences, Sher-e-Bangla Agricultural University, Dhaka • Department of Environmental Sciences, Jahangirnagar University, Dhaka • University of Liberal Arts Bangladesh University (ULAB)

Development partners / donors	<ul style="list-style-type: none">• World Bank• Asian Development Bank• Islamic Development Bank (IDB)• UNDP• FAO• EUD Bangladesh• USAID• JICA
Others	<ul style="list-style-type: none">• Newspapers/social media personnel• Bangladesh Sangbad Sangstha (BSS)

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