

2015

INGO Accountability Report



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Profile Disclosure

1. **S**TRATEGIC COMMITMENT TO ACCOUNTABILITY

1.1. Statement from the Chairperson:

The year 2015 has seen the culmination of the millennium development goals set by the United Nations in 2000. Bangladesh has notched up significant achievements against the eight goals, especially in the areas of health and poverty reduction. There has been a substantial drop in both child and maternal mortality, and poverty has been halved. Also noteworthy is the rise in life expectancy; Bangladeshis can now expect to live to the age of 70.

Progress in education has been mixed. Getting 97 per cent of children into school is a commendable achievement, but this means 3 per cent of primary-school-aged children are still not receiving an elementary education. In addition, around 20 per cent of those who enroll drop out before completing class 5. Equally worrisome is the lack of improvement in the quality of education. A skilled workforce is critically important for Bangladesh's future development; without it, the country will not be able to compete in the globalised economy. Providing young people with a quality education and, where needed, vocational training, is a top priority.

World leaders made an unwavering commitment in September to achieve 17 transformative sustainable development goals (SDGs) by 2030. The first of these goals is to 'end poverty in all its forms everywhere'. This is the first time in human history that the global community has made an unequivocal pledge to eliminate this scourge.

I am pleased to report that BRAC's work is already well-aligned with the SDGs. The 2030 Agenda for Sustainable Development provided the framework for the drafting of our new 2016- 2020 strategy and will continue to shape our programmatic priorities over the next 15 years.



Sir Fazle Hasan Abed KCMG
Founder and Chairperson

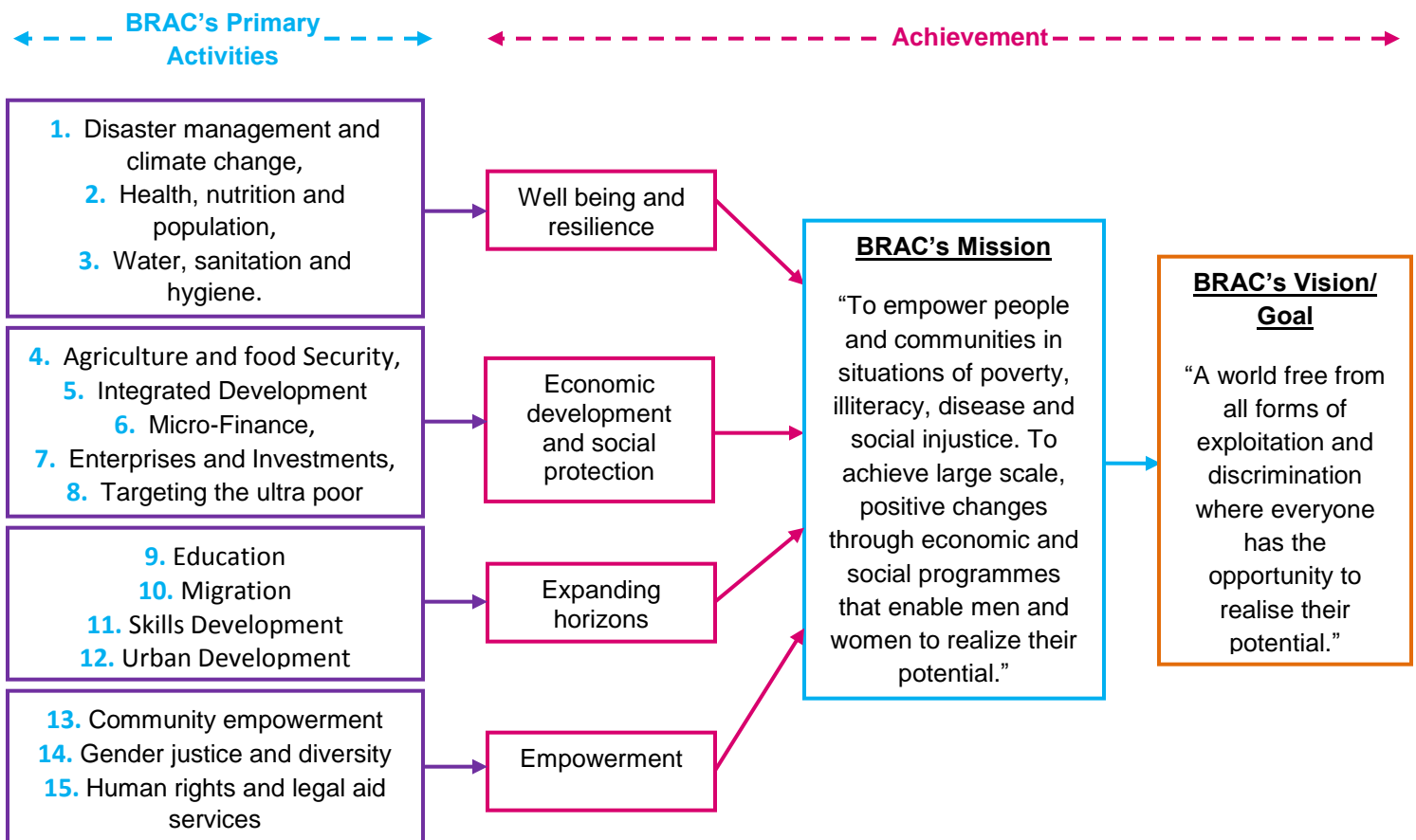
2. ORGANISATIONAL PROFILE

2.1. Name of the Organization:

Name of the organization is “**BRAC**”. It is a development organization based in Bangladesh, is the largest non-governmental development organization in the world, in terms of number of employees as of December 2015. BRAC has been ranked as number one NGO as part of the 2016 Top 500 NGOs world rankings for its impact, innovation and sustainability.

2.2 Primary activities:

BRAC’s **mission** is to empower people and communities in situations of poverty, illiteracy, disease and social injustice. BRAC’s intervention aims to achieve large scale, positive changes through economic and social programs that enable women and men to realize their potential. Over 111,000 BRAC workers touch the lives of an estimated 138 million people (1 in every 55 people) in 11 countries **Asia** (Bangladesh, Afghanistan, Pakistan, Philippine, Myanmar, Nepal) and **Africa** (Uganda, Tanzania, Sierra Leone, Liberia, South Sudan), using a wide array of tools such as education, healthcare, microfinance, legal rights training and more to achieve BRAC’s mission and strategic goals.



BRAC has diversified programme activities, of which **major programmes in Bangladesh are:**

1. Disaster Environment and Climate Change: BRAC Disaster Management and Climate Change (DMCC) programme works alongside the government, non-governmental organisations and communities across Bangladesh to build resilience, foster adaptability and respond holistically to the effects of climate change and natural disasters. The programme's fundamental goals are to enhance BRAC's institutional capacity to respond to natural disasters, build competency at the community level on disaster preparedness, and increase coping abilities. DMCC achieves its goals by conducting predictive research, information transfer and education in relation to climate change and natural disasters. This programme works – (a) Against man-made disasters, (b) Nurturing community capacity, (c) Disaster-resilient communities, (d) Alternative livelihood, (e) Surpassing physical and material needs, (f) Anticipating challenges, (g) Publications for disaster risk reduction, (h) Weather forecasting, (i) Relief assistance

➤ **Highlights of 2015:**

BRAC reached out to affected families during the floods, creating child friendly spaces, monitoring the situation, managing diarrhea and providing food, medicine and cash support. During the floods, BRAC also distributed vegetable seeds to **20,000 households** to restore their nutritional needs. **3,000 marginal farmers** received support through mobile money to restart cultivation. Farmers pooled together a percentage of the support they received after the harvest to create their own **community level disaster-resilient funds** for future emergencies. *Polli shomaj*, BRAC's women-led, community-based organisations, coordinated the initiative in the affected districts of Sirajganj, Kurigram, Gaibandha and Lalmonirhat. BRAC expanded support to **450 survivors** of the Savar (Rana Plaza) tragedy with medical support, skills development and psychosocial counseling through a new initiative. Another 330 survivors are receiving monthly subsistence against five year-long fixed deposits through mobile money. More than **19,000 women living in vulnerable districts** formed a network of **764 groups** across Bangladesh. They acquired leadership, mental stress management and skills training to help build resilience in their communities. Approximately **3,820** of them started new livelihoods with seed capital and have now planted **38,200 tree saplings** to protect their homesteads.

2. Health, Nutrition and Population: The programme aims to improve reproductive, maternal, neonatal, and child health and nutritional status, reduce vulnerability to communicable diseases, combat non-communicable diseases and enhance the quality of life. BRAC Health has reached the under-privileged and deprived community through its frontline community health workers (CHWs); adopting a door to door service delivery approach. BRAC's international operations replicated the models used in Bangladesh to provide healthcare services to the community people. In a collective effort to make public health a frontline agenda, United Nations (UN) has incorporated multiple health components in its Millennium Development Goals (MDGs), emphasizing on improving maternal health, reducing neonatal mortality, and combating HIV and other communicable diseases following the UN Millennium Summit, 2000. Aligned with this global concern, BRAC has initiated and is implementing several programmes under the umbrella of its health programme in different countries, to address health issues and to achieve the MDGs by 2015.

➤ Highlights of 2015:

BRAC began testing early childhood development interventions in a number of sub-districts, in partnership with its education programme. BRAC reached **8,245 pregnant women**, **1,742 postpartum mothers**, **27,034 parents/caregivers** and ensured the physical, cognitive and psychosocial development of **26,901 children** under three. BRAC improved the frequency of skilled birth deliveries through its comprehensive maternal, neonatal and child health programme in urban slums and rural areas. BRAC continued to promote correct infant and young child-feeding practices. BRAC introduced a comprehensive maternal nutrition package in several rural sub-districts. BRAC **reached 79,459 pregnant women** and **11,858 lactating mothers** with counseling, coaching and demonstration sessions on dietary diversity and micronutrient supplementations. BRAC also mobilized men to support their wives in maintaining their diets. BRAC expanded its services to meet the changing needs of adult and ageing populations, and cater for common non-communicable diseases, disabilities and injuries. BRAC developed multiple partnerships with specialized organizations to ensure effective referrals. BRAC focused on prevention of disease through lifestyle modification and education, combined with periodic screening and referrals. BRAC's trained staff identified and arranged the appropriate correction for **59,859 cataract** and **164,077 presbyopia patients**. Over **1.2 million** people were screened for tuberculosis symptoms through the expansion of new tuberculosis diagnostic tools like Gene Xpert and digital x-ray machines, and through specific interventions in hard to reach areas. New interventions resulted in an additional **11,146 tuberculosis cases** being identified and treated. Enhanced malaria prevention, early diagnosis and prompt treatment in hot-spot areas reduced overall malaria incidence from over **57,000 in 2014** to less than **40,000 cases in 2015**.

3. Water, Sanitation & Hygiene: BRAC's water, sanitation and hygiene (WASH) programme was initially aimed at achieving the seventh millennium development goal of halving the number of people without access to safe drinking water and basic sanitation. The programme provides sustainable and integrated WASH services across half the country, breaking the cycle of contamination caused by unhygienic latrines, contaminated water, and unsafe hygiene practices. Today, the programme ensures the sustainability of these interventions by encouraging community ownership, developing linkages with local governments, and encouraging local entrepreneurs to supply low-cost hardware.

➤ Highlights of 2015:

Significant progress has been made since the inception of the programme in 2006. As of December 2015, BRAC has helped **2.3 million people** gain access to safe drinking water. This includes arsenic and saline-prone areas, which benefitted from the installation of deep tube-wells, piped water supply systems, pond sand filters and water treatment plants. BRAC **helped 41.6 million people** gain access to hygienic latrines. BRAC provided loan support to poor households and grant support to ultra poor households to encourage them to build latrines. Outcome monitoring shows that **78 per cent of the households** in areas where the programme has worked for more than eight years now have **access to hygienic latrines**. All adult members and children (above 6 years) in **97 per cent of these households use the latrines regularly**. Over **5,600 schools** in rural areas

have been provided with separate latrines for girls, which included facilities for menstrual hygiene management. BRAC has recently started providing **separate latrines for boys** along with piped water systems in schools in **both rural and urban areas**. Every year BRAC provide hygiene education to an average of **13.9 million people** in communities, and **2.9 million students** in schools.

4. Agriculture and Food Security: BRAC's agriculture programme aims to contribute in achieving food security and reduction of hunger and malnutrition through increased environmentally- sustainable and economically-profitable agricultural production. Applied and adaptive research is conducted to develop better crop varieties and improved production technologies for higher agricultural productivity. The programme is operating farmer participatory experiments for technology validation and fast-track diffusion of cutting-edge agricultural and aquaculture technologies in two ecologically adverse geographic regions of Bangladesh. BRAC'S approach and experience in agriculture development has been replicated in Liberia, Sierra Leone, South Sudan, Tanzania and Uganda. AFSP is trying to bring available and newly developed agricultural technologies to the farmers' fields. BRAC's approach is to disseminate agricultural technologies through large-scale block demonstration involving farmers' participation. BRAC's technology dissemination strategy is to convert single-crop areas into double to triple-cropped areas, introducing stress-tolerant crops and fish varieties to the cropping systems, and accommodating high-value non-rice crops in the rice-based cropping systems using shorter maturing rice varieties.

➤ **Highlights of 2015:**

BRAC developed three hybrid rice, three hybrid maize, three inbred rice, four vegetables, one pulse and one oilseed variety for **commercial cultivation**. BRAC developed **aromatic rice Kalijira PL9** through pure line breeding. This variety has a much higher yield potential and shorter maturity period than usual Kalijira rice. Approximately **117** aromatic and **77** non-aromatic traditional rice varieties were maintained for on-farm rice **biodiversity conservation**. Research on four crops in a **year round cropping pattern** was successfully completed. BRAC demonstrated **new agriculture and aquaculture technologies** to **88,821** farmers. A total of **156,352** farmers in **51 sub-districts** across Bangladesh were trained on improved technologies. **6,693 farmers** were introduced to an **environment-friendly system of rice intensification**. The initiative covered over **1,332** hectares of land across **73** sub-districts, mostly in the drought-prone northern regions of Bangladesh. **Sunflowers** were cultivated on **6,565** hectares of land. **Homestead vegetable cultivation and dyke farming** were introduced to **19,344** farmers to meet nutritional demands and ensure year-round availability of vegetables. **Aquaculture** was introduced into 30 seasonal floodplains in **16** sub-districts, helping to conserve Indigenous fish species.

5. Integrated development Program: BRAC launched the Integrated Development Programme (IDP) in 2012 to tackle the various dimensions of poverty in haors (shallow land depressions in north-eastern Bangladesh subject to yearly flooding) and chars (riverine islands and areas). This is combination of 10 components (Education, Health, Wash, Targeting ultra-poor, Community

empowerment program, Human rights and legal aids, Gender & Justice, Agricultural and food security, Safe migration and Microfinance) that BRAC are currently implemented in other areas of Bangladesh. A single programme intervention often falls short of liberating these marginalised people from the vicious cycle of poverty, malnutrition and diseases. Recognising these issues, BRAC takes an integrated approach to bring positive change, and alleviate the multidimensional conditions inherited by the poor. Thus, IDP embodies BRAC's values of innovation, integrity, inclusiveness and effectiveness, and is dedicated to targeting those who remain excluded from social and economic progress in char and haor areas. Each IDP area office ensures that all the necessary services are timely and efficiently delivered.

➤ Highlights of 2015:

Education and empowerment: BRAC formed and trained **3,292 village development organizations** to empower women. **27,091 students** living in the haor (wetland) areas were provided access to BRAC pre-primary and primary schools. Over **1,414 popular theatre shows** were staged. **50 per cent** of **556 legal complaints** received were resolved through alternative dispute resolution. Four media advocacy meetings were held to create awareness for indigenous rights at the sub-district level. BRAC organized **17 solidarity meetings** with union councils, and **1,333 courtyard meetings** involving **9,405 participants**.

Health and sanitation: BRAC provided over three postnatal care visits to **11,602 mothers** and over four antenatal care visits to **15,880 pregnant women**. BRAC established **26,183 sanitary latrines**, **110 deep tube wells** and **24 community latrines**. **105,463 households** involved in homestead gardening were able to meet their nutrition demands. BRAC distributed micronutrients among **2,16,035 members**.

6. Microfinance: Since launching our microfinance activities in 1974, BRAC has grown to become one of the world's largest providers of financial services for the poor. Innovative, inclusive, and client-focused, BRAC has utilized its 40 years of expertise to design, test, and adapt loan and savings products to meet the unique needs of people living in poverty. BRAC believes that sustainable poverty reduction must unite both economic and social development. BRAC's microfinance activities are therefore seen as part of BRAC's broader, holistic approach to development, by helping to build livelihoods, boost consumption, and improve access to a range of social services. All microfinance clients have access to BRAC's other programmes, including in education, healthcare, and legal aid. BRAC currently operates microfinance programmes in seven countries including Bangladesh, Pakistan, Sierra Leone, Uganda, Liberia, Tanzania and Myanmar. BRAC actively shares its knowledge and expertise with external partners and visitors from around the world. In January 2014 BRAC took ownership of SafeSave, an organisation that offers highly flexible financial services to poor people in Dhaka.

➤ Highlights of 2015:

BRAC continued to expand our reach among poor women, farmers, salaried workers, migrant workers, and small entrepreneurs. BRAC also disbursed more loans to **households affected by**

disability, through specific targeting, recognizing that households with disabled income-earners face additional barriers to accessing financial services. In 2015 BRAC's total number of borrowers grew **8 per cent** from **4.5 million borrowers** to **4.9 million**; and portfolio grew **24 percent** from **USD 1.16 billion** to **USD 1.44 billion**, the largest so far. **5.3 Million** micro-borrowers and more than **USD 2.5 Billion** in cumulative loans distributed.

7. Enterprises & Investments: The unique model under which BRAC enterprises operate has evolved as completely home-grown and in isolation from the international dialogue regarding social enterprises. The 'BRAC model' comprises of a collaborative network of enterprises, development programmes and investments – all of which together serve the comprehensive vision and objective of BRAC, i.e. to empower the poor, alleviate social/environmental imbalance and enhance financial sustainability. The BRAC development programmes are dedicated toward fulfilling BRAC's social and philanthropic missions and are run as fully-funded, non-surplus ventures. While the BRAC enterprises are mostly incepted as a support mechanism that allows the development programmes to be sustainable, the surplus-generating model of the BRAC enterprises allow for 50 per cent of the surplus from the enterprises to support BRAC's expenditures, including its development programmes that are often run at very high costs, and the remaining 50 per cent to be re-invested in the enterprises themselves, and as a result reduce the need for external funding. The BRAC Investments unit comprises of financially profitable investments and financial service businesses that are geared toward generating financial returns while adhering to underlying social causes such as low-income housing, microfinance, small enterprise loans, information technology, clean development mechanism (CDM) etc. Dividends from BRAC investments support the financial sustenance of both BRAC enterprises and development programmes by acting as a hedge or safety net against future liquidity crisis. The synergetic effect of this integrated model has contributed significantly in reducing BRAC's dependency on donors and external funding. Enterprises include Aarong (retail shop), seed & agro, artificial insemination, cold storage, dairy & food, feed mills, printing pack, recycled home made paper, salt, sanitary napkins & delivery kits, sericulture, nursery, fisheries enterprises, poultry enterprises and investments are BRAC tea estate, BRAC Bank, BRAC EPL Investments Ltd. etc.

➤ **Highlights of 2015:**

BRAC Aarong now has a network of over **65,000 artisans** and **194 individual** producers and artisans were trained to improve their production skills. **BRAC Fisheries** New technology was introduced at the hatchery level, resulting in the production of tilapia rising to approximately **100 million** (33 per cent growth compared to 2014). **1,640,102 cows** were inseminated, with a success rate of **70 per cent**. 55 health camps were organised, where over **100,000 heads of cattle** were vaccinated. BRAC employ over **230 women** in producing hand-made sanitary napkins and delivery kits, which are sold to rural households through its network of over **95,000 shasthya shebikas** (community health workers). BRAC pioneered organized poultry rearing in Bangladesh through producing broiler chickens and layered eggs for urban consumer markets. BRAC collects milk from over **50,000 farmers**, process it into a wide range of different products, and market it through a variety of retail channels. **BRAC Sericulture** has adopted a new rearing technique, the 'shoot

rearing system', for higher cocoon yield. BRAC employs women to recycle 60 metric tons of waste paper per year. **BRAC Poultry breeding** ensured higher earnings for rural women by supplying them with high quality chicken breeders.

8. Targeting the Ultra Poor: BRAC's TUP programme has significantly contributed directly to the first millennium development goal (MDG) of eradicating extreme poverty and hunger. In the beginning of 2016, with a revised set of sustainable development goals (SDGs) being available, the programme is now looking forward to effectively mitigate the poverty situation of Bangladesh through the SDG goals, continuing to make BRAC a key constituent of the poverty eradication process. The overall objective of the CFPR-TUP programme is to assist the ultra poor to improve their livelihoods and bring about positive changes in achieving economic, social and inspirational changes, and assist them to access mainstream development services. Consequently, the CFPR-TUP programme has been implemented as a part of BRAC's holistic development approach geared toward inclusion and to work towards achieving the sustainable development goals (SDGs).

➤ Highlights of 2015:

BRAC reached **90,000 ultra poor households** in rural, urban and coastal areas with our targeted ultra poor strategy. **80,000 participants (97 per cent)** from the 2014 group graduated out of ultra poverty. BRAC installed **19,000 latrines** and **450 tube-wells** in collaboration with village poverty reduction committees. The committees enrolled **2,000 children** into government schools. BRAC planted **546,986 saplings** to reduce climate change-induced vulnerabilities.

BRAC introduced a new pilot, called the TUP-nutrition project, to prevent under-nutrition (measured through stunting) in the **first 1,000 days of a child's life**. The baseline survey was conducted and we look forward to investigating its impact through the end-line survey.

9. Education: BRAC's education programme (BEP) has become the largest secular and private education system in the world, reaching seven countries. BRAC's non-formal primary schools are designed to give a second chance at learning to disadvantaged children left out of the formal education system due to extreme poverty, violence, displacement or discrimination. BRAC complement the mainstream school system with innovative teaching methods and materials. At the secondary level, BRAC provide need-based training and support for both teachers and students. Our e-learning materials improve mainstream education, and mobile libraries promote reading and access to IT facilities for the community. BRAC also priorities adolescents and youth, offering life skills and livelihood development training, savings and financial services, and much more.

➤ Highlights of 2015:

BRAC established over **48,000 BRAC Schools** with **11.8 Million** graduates in 2015. BRAC increasingly focused on implementing cost sharing models through A pilot named 'shishuniketon' that was scaled up to **4,832 centres**. This is a fee-based model that caters to children from lower income families but who can afford to pay for quality education. **80 per cent of the 120,018** BRAC school children taking the class 5 completion exam achieved the highest grade results (A+, A and

A-). The pass rate stood at **99.95%**, slightly higher than the national average. Students from seven BRAC-run secondary schools took the junior secondary school certificate exam and 82 per cent of the students received the highest grades. The pass rate was 99.43 per cent. BRAC piloted transforming traditional textbook content into multi-device enabled interactive multimedia content with support from the Ministry of ICT, Government of Bangladesh and technical support from Save the Children. A total of **3,000 girls** between 10 to 19 years of age, including girls with disabilities, received education and counseling on basic nutrition, dietary consumption to prevent iron deficiency anemia and iodine deficiency disorder, and demonstration on healthy cooking and eating habits.

10. Migration: BRAC's migration programme is working to ensure the rights of migrants by providing an easy access to services that help them avoid exploitation as Bangladeshi migrants. Some of the underlying causes are limited access to information, inadequate services from government and non-government agencies at all levels, and lack of proactive policymaking and implementation. BRAC's migration programme started in 2006 in 17 upazilas (sub-districts) with a pilot of safe migration advocacy and service facilitation programme. Now it has expanded its operation in 124 sub-districts with a goal to ensure safe migration of Bangladeshi migrant workers. Safe migration is an important issue in the current context of Bangladesh and it is a vital part of BRAC's overall strategy.

➤ Highlights of 2015:

BRAC were awarded for outstanding contribution in the area of migration by the Government of Bangladesh. BRAC **oriented 250,000 potential migrants** on safe migration, and built the capacity of **700 migrant workers** through pre-departure and life skills training. **1,770 women** received training on **safe migration** and **anti trafficking**. Seven government-run counter-trafficking committees were restructured to more effectively prevent trafficking of women. BDT 3,781,000 was recovered through social arbitrations and BDT 7,535,066 was received in death benefits from the Bureau of Manpower, Employment and Training. **220 returnee migrants** were trained for **economic reintegration**. Of them, 48 were provided with economic grants for entrepreneurship development. 10 received financial assistance for medical treatment. **87 partnerships** were established with community-based and nongovernment organizations to bring our services to the doorsteps of migrants. BRAC signed a memorandum of understanding with the Centre for Asia-Pacific Initiatives of the University of Victoria, Canada, to exchange interns to foster collaboration and knowledge sharing on migration. BRAC introduced the first media award for local and national level journalists for their contribution to raising mass awareness on migration, migrant rights and welfare.

11. Skill Development: Building on the success of our skills training for advancing resources (STAR) project, BRAC launched a new programme which provides competency-based training following the Skills Development Policy 2011. A third of Bangladesh's population is 10-24 years old and two million young people enter the labour market every year, but half of the population are illiterate or semi literate. In 2013, 41% of young people were not in employment, education or training. BRAC will create opportunities for 500,000 young people within the next five years through

apprenticeships, institution based training and enterprise development, focusing particularly on decent jobs in growth sectors. BRAC provide competency-based training, in line with the National Skills Development Policy, with a focus on women and marginalized groups. 500,000 youth, labor migrants and marginalized groups will be trained, 400,000 will be creating jobs or employed 300,000 will be promoting decent work and social inclusion.

➤ Highlights of 2015:

BRAC provided apprenticeship training to **5,400 marginalized young people** through STAR. **57 per cent were female** and **10 per cent had disabilities**. Strengthening social inclusion, BRAC included hijras (Hermaphrodite), orphans, children of sex workers and ethnic minorities. **99 per cent of the graduates were employed** within one month of training and **15 per cent of the female graduates were employed in non-traditional jobs**. BRAC piloted two new cost sharing dual system models with support of the International Labour Organization. BRAC's housekeeping project equipped 15 **female high school graduates** from disadvantaged families with **hospitality skills**. Graduates were employed by internationally recognized hotels and BRAC Centers for Development and Management. BRAC's pharmacy project trained **38 disadvantaged young people to work as C-grade pharmacists**. 50 per cent were female and 5 per cent had disabilities. All graduates are employed in pharmacies while they wait for their certification. BRAC became active members of the National Skills Development Council's National Committees on Gender and Disability, the Informal Sector Industry Skills Council and other policy-level forums.

12. Urban Development: BRAC aims to make Bangladesh's urban spaces more livable for all residents. This programme is the latest addition to the BRAC family, launched in April 2015. With increasing economic development, Bangladesh's cities have become magnets for internal migration. Urban areas are rapidly expanding, with minimal planning, presenting challenges such as rising urban poverty and inequality. Dhaka is the world's fastest growing mega-city, home to more than 17 million people. 2000 new residents move to the capital every day. Economic opportunities are pulling people to the cities while climate change is pushing them to move out of low-lying areas. Life in the city is not easy. Many new arrivals end up living in informal settlements with limited access to basic amenities. The pressure on Dhaka is mounting and similar challenges are emerging in other rapidly urbanizing areas like Chittagong, Gazipur and Khulna. It is time to take action and reshape our cities into places we all want to live in. BRAC will make sure that people can access quality, affordable basic services and scale up innovations that improve city life. BRAC will also work with urban government institutions to help low-income communities benefit from urban growth.

➤ Highlights of 2015:

BRAC's urban development programme offers a coordinated intervention through which to tackle poverty. BRAC's core project, EMPOWER, targets **500,000 people living in urban poverty** in Bangladesh. BRAC started implementing the project with in-depth research on **150 target slums** and **low-income settlements**, because of a lack of reliable data on urban poverty. BRAC's research covers **seven city corporations** and **10 municipalities** in Bangladesh. As of December 2015, BRAC has created socio-economic profiles of **50 target settlements**. BRAC has also

mapped existing service providers working within the slums to collect data, which helped to identify gaps in services and opportunities to collaborate with service providers.

13. Community Empowerment: BRAC's community empowerment programme believes in the need to build and strengthen community institutions and ensure stronger accountability of the local government towards the poor, especially women, in terms of their socio-political empowerment. This involves their capacity building, motivating them to raise their voice and take collective action. It strengthens the local government for poverty reduction initiatives, creates awareness and access to information, and prevents violence, particularly against women.

➤ Highlights of 2015:

Over **12,000** community-based organizations (*polli shomaj*) participated in a range of activities, from building access to local government services to preventing violence against women and securing positions for women in local power structures. The Government of Bangladesh **honored 1,068 women** from our community-based organizations with Joyeeta Nari Awards in recognition of their extraordinary accomplishments. This year, **420 union council (union parishad) members** were trained on improving efficiency and sensitized on being pro-poor. BRAC's popular theatre groups performed **13,378 drama shows** to disseminate information among communities. Polli kontho, our community radio, received the international **ABU Prize 2015** and the **Meena Media Award** in four categories from UNICEF for its contributions in improving access to information. BRAC addressed a total of **22,216 cases of human rights violations**, such as child marriage, dowry, unlawful divorce, polygamy, domestic violence, and fatwa. BRAC provided **9,277 survivors of violence** with need-based support. Interactive communications materials were designed for our programme participants, including a book featuring stories of our successful female leaders, popular theatre and a *polli shomaj* implementation guidebook.

14. Gender Justice and Diversity: BRAC has worked for decades to integrate gender justice into its programmes and eliminate gender injustice in society. The gender justice and diversity programme works simultaneously within the organization and with the community. BRAC strives for equality, diversity and inclusiveness within BRAC; improves gender relations and empowers women at the household level across many of its programmes; and works to ensure that girls and boys are equitably nurtured to their full potential from pre primary through secondary school. BRAC also promote gender equality and tackle violence against women at a national level by influencing government policies and agendas, organising public forums and events, and leveraging national and international alliances for gender justice.

➤ Highlights of 2015:

BRAC developed the capacity of **13,000 members of its staff** on **gender issues**. The 'mon khule kotha bola' forum provided a platform for staff, especially women, to share their feelings and experiences. BRAC reached **250,000 young people** through awareness campaigns on violence against women and sexual harassment. BRAC stopped **130 child marriages**. The 'economic

empowerment of poor and vulnerable women in Bangladesh' project built the **entrepreneurship skills and rights knowledge of over 1,300 women**. The Snehaloy (safe space) project supported the **cognitive, social and physical development of 1000 children**, while their mothers gained access to better income opportunities. The project's internal monitoring data revealed that the mean income among parents increased from **BDT 1,617** to **BDT 4,143** (USD 20 to USD 53). BRAC raised awareness on violence against women and children at the household level. BRAC launched the website www.maya.com.bd as part of its partnership with Mayalogy. The website provides information on health, social, legal and psychosocial issues to **8.5 million users**. BRAC ran a **national campaign in 55 districts** and initiated a special radio season titled Maya Apa Ki Bole to promote the initiative. Spreading GENDER TRANSFORMATIVE CHANGE from institutions to communities The programme works simultaneously within BRAC and the community to achieve gender equality. Through intervention of this programme 90,966 school-going girls and boys, enabling them to recognize, prevent and resist incidences of sexual harassment in their lives in 2015.

15. Human Rights and Legal Aid Services: BRAC's Human Rights and Legal Aid Services (HRLS) programme is dedicated to protecting and promoting human rights of the poor and marginalised through legal empowerment. HRLS operates over 400 Legal Aid Clinics in districts across Bangladesh and is the largest NGO-led legal aid programme in the world. BRAC is in its 30th year of operations. BRAC's work is premised on a rights based approach to human development.

➤ Highlights of 2015:

BRAC's legal aid clinics received a total of **23,913** complaints, of which **13,338** were resolved through **alternative dispute resolutions**. **5,763** complaints were sent to court through our **external panel of lawyers**. BRAC recovered a total of **BDT 266,390,712** on behalf of its clients through alternative dispute resolutions and court cases. BRAC's **land entrepreneurs** provided **24,664** clients with paid land measurement services and **1,054** clients with free land measurement services through the property rights initiative. Land entrepreneurs earned **BDT 9,953,080** through measuring a total of **1,046,228** decimals of land. **228** new land entrepreneurs, including **45 women**, were equipped with the skills to measure land.

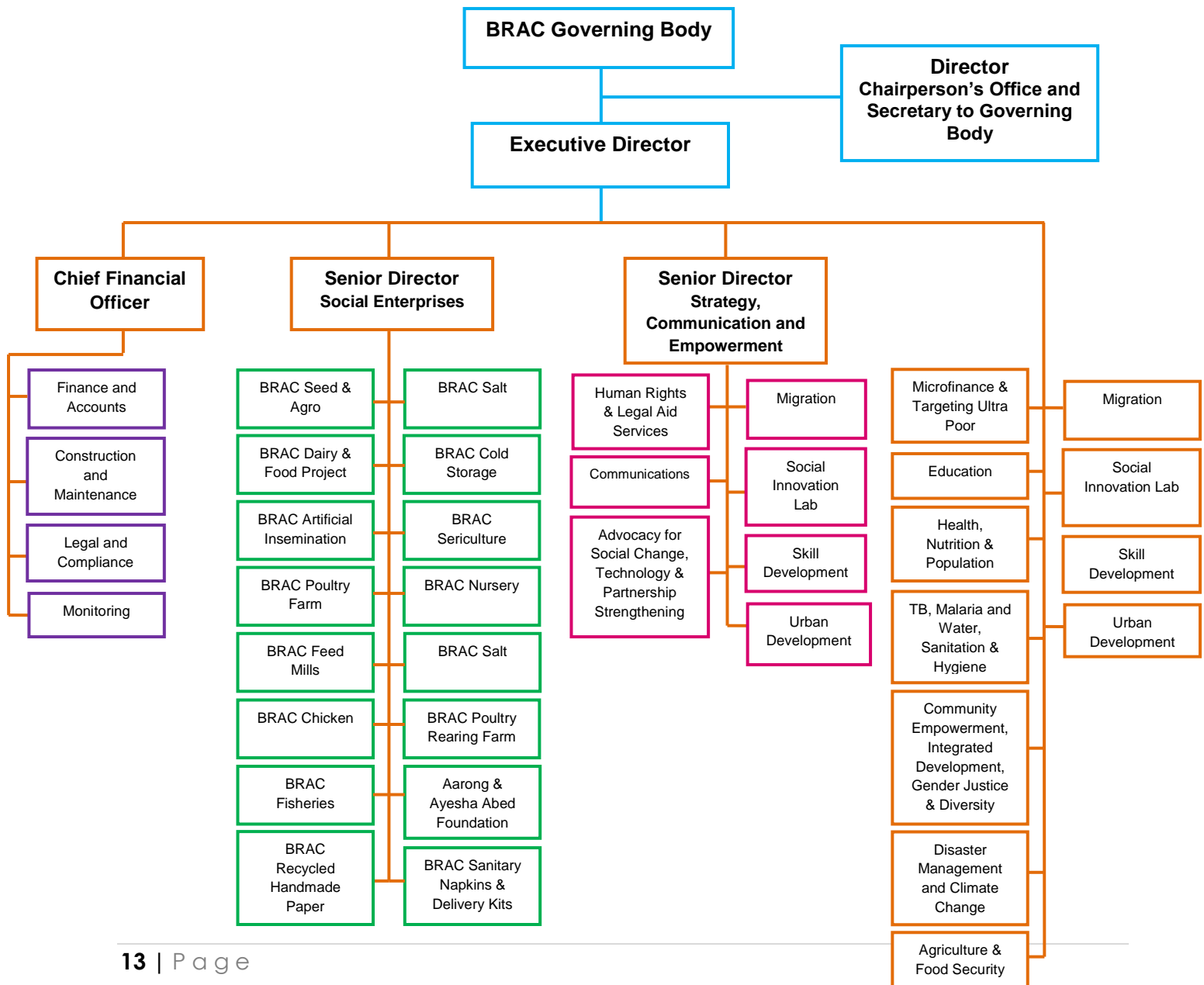
16. Advocacy for social changes: This program designs strategies based on rigorous research on social issues and government policies. It brings together stakeholders, from top government officials to those at the grass roots, to participate in reforming old and formulating new policies that drive progress on the millennium development goals.

2.3 Operational Structure:

➤ Operational Structure of the organization

BRAC is governed by Governing Body. The Governing Body consists of 10 members. Distinguished professionals, activists and entrepreneurs of excellent repute have been elected for the Governing Body by the General Body Members. The Governing Body brings their diversified skills and experiences to the governance of BRAC. The governing body appoints the Executive Director. The Chief Financial Officer of BRAC & BRAC International is responsible for managing fund and supervision of all financial matters. All the programmes are headed by the Senior Directors and Directors.

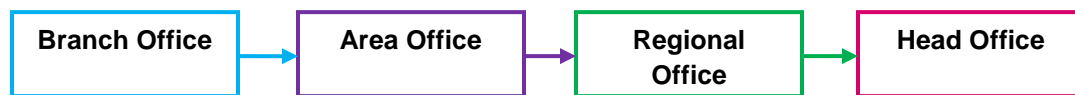
BRAC ORGANOGRAM



BRAC General Body elects the Governing Board of BRAC International. The BRAC International Governing Board consists of 10 members. The governing body appoints the Executive Director of BRAC International. All the countries are headed by country representatives. BRAC has independent charity in UK & USA to raise profile and funds for BRAC globally.

➤ **Field Operations:**

BRAC has more than 2634 branch offices all over Bangladesh and 475 branch offices outside Bangladesh to carry out various development projects. Branch offices report to area offices. Area offices report to respective regional offices. Regional offices Report to Divisional Offices and Divisional offices communicate with Head office. Same operational structure is followed in all countries. Below is the reporting flow of field operations of all programme in all countries.



➤ **Social Enterprise:**

In 1978, BRAC's flagship social enterprise, Aarong, was created as a support mechanism to BRAC's existing sericulture programme so that the hand-spun silk they were creating could be successfully marketed at a larger scale. Aarong was established as a retail distribution outlet that offered a fair price to the rural suppliers while introducing the products to urban markets where both demand and consumers' willingness to pay were the highest. Today, Aarong has transformed into a high surplus generating enterprise, operating as one of the largest retailers in Bangladesh. Other BRAC enterprises also came into existence at various times in similar efforts to create economic space for the poor. Although most of the BRAC enterprises were formed as programme support enterprises, majority of them currently operate as surplus generating ventures while maintaining their ongoing commitment toward alleviation of poverty via empowerment of the poor. Today BRAC operates 16 financially and socially profitable enterprises, across health, agriculture, livestock, fisheries, education, green energy and retail sectors, making significant contribution to local economy through creation of market linkages, entrepreneurs and employment opportunities. By targeting profitable and scalable businesses, BRAC enterprises are able to fulfill their social missions at a much greater scale while increasing financial surplus that reduce the organisation's donor dependency and support BRAC's development programmes and other innovations at a greater level. That is why BRAC enterprises continue to exist, expand and innovate through across multiple sectors.

The BRAC ethos of social entrepreneurship, the '3Ps': people, planet, profit BRAC Enterprises strive to strike the right balance between financial surplus and social returns in order to achieve the targeted double/triple bottom lines. By operating as a surplus generating organization that aims to alleviate poverty through its business operations and supply chain, BRAC succeeds in implementing its vision to serve society in a profitable manner.

Although all of the BRAC enterprises are committed toward achieving financial, social and environmental returns, BRAC takes a unique approach in defining its triple bottom line by focusing on three ideals: people, profit and the planet (the '3Ps'). A BRAC enterprise must meet three criteria in order to be considered a successful and sustainable business:

- ✓ It must serve the needs of poor people
- ✓ It must be environmentally friendly, and
- ✓ It must make surplus to help keep BRAC's development works sustainable

BRAC takes a holistic approach in conceptualizing and developing each of its enterprises. As BRAC enterprises have expanded from programme support mechanisms to surplus generating enterprises with financial and social missions, each enterprise has ensured that it complies the four fundamental objectives of a BRAC enterprise:

- ✓ Creating job opportunities
- ✓ Generating surplus for BRAC in order to minimize donor dependency.
- ✓ Ensuring long-term support and contribution toward the sustainability of BRAC's development interventions such as microfinance, education and skills development etc.
- ✓ Becoming viable investments in the long run in order to act as 'hedge' against future liquidity.

Advantages gained from social enterprises:

Through its unique model and integrated operations, BRAC achieves five distinctive advantages across its enterprises:

Synergy: The integrated network of BRAC Enterprises, Development Programmes and Investments together beget a unique synergy and essentially create a 2+2=5 Effect. The surpluses generated by the social enterprises make BRAC more self-sustaining so that increasing numbers of poor people can become self-reliant.

Cross collaboration: BRAC enterprises maximize synergy, impact and value by their targeted outreach and integrative products and services across multiple enterprises.

Cross subsidy: Although BRAC enterprises aim for financial returns while fulfilling the social and environmental missions, not all enterprises are equally profitable. The cumulative surplus from BRAC enterprises combined are used to re-invest in the BRAC enterprises and support the development programmes, on an as needed basis, not on a pro-rata basis across enterprises.

Continuous innovation: BRAC's extensive network of enterprises with the capacity to address major social needs allows BRAC to continually identify needs and create innovative solution to fulfil that need and create necessary market linkages.

Holistic support: Because of its integrated network and unique model, BRAC has the advantage, ability and capacity to provide holistic support and truly take care of its stakeholders, i.e. the entrepreneurs involved with the BRAC enterprises.

2.4 Location of BRAC's Headquarter:

BRAC & BRAC International's headquarter is situated in Dhaka, Bangladesh. The address is given below:

Head Office

BRAC Centre
75 Mohakhali C/A
Dhaka 1212
Bangladesh

BRAC International's Country offices are located in:

Afghanistan

House # 472, Lane # 2
Hazi Mir Ahmed Street
Baharistan, Karte Parwan
Kabul, Afghanistan

Pakistan

Plot No. 05, Street No.
09, Fayyaz Market
Sector G-8/2, Islamabad,
Pakistan

Myanmar

Kyun Shwe Myaing-2
Street, Boyoke Ywa,
Thingangyun Township
Yangon, Myanmar

The Philippines

No. 1, Manara Street
Rosary Heights 10,
Cotabato Cit, The
Philippines

Nepal

Pavitra Niwas,
Italichowk-3,
Budhanilkantha
Kathmandu, Nepal

Uganda

Plot 90, Busingiri Zone
Off Entebbe Road
Nyanama, Kampala,
Uganda

Tanzania

Plot # 2329, Block H,
Mbezi Beach, Dar es
Salaam, P.O. Box
105213, Tanzania

Sierra Leone

174 Wilkinson Road,
Freetown, Sierra Leone

Liberia

Allison Street, Corina
Park, Congo Town, P.O.
Box 1940, Monrovia,
Liberia

South Sudan

Plot # 31, Block - L 14
Atlabara, Juba, South
Sudan

2.5 Number of Countries BRAC is operating:



BRAC is implementing different programmes in the following 11 (eleven) countries:

1. Bangladesh: Microfinance, Education, Health Nutrition & Population, Targeting the Ultra Poor, Integrated Development Program, Water Sanitation & Hygiene, Human Rights & Legal Aid Services, Community Empowerment, Agriculture & Food Security, Disaster Environment & Climate Change, Gender Justice & Diversity, Road Safety, Migration, Advocacy for Social Change, Social Enterprises and Investments.

2. Afghanistan: BRAC started its first international operation in Afghanistan in 2002, and continues to play a significant role in the country's development. So far, it has reached over 5.64 million people. It works in hard-to-reach communities where it provides essential services and support. BRAC's intervention in education, healthcare, community empowerment and capacity development programme underlines its focus on improving the socioeconomic condition of the marginalised poor people.

Programmes in Afghanistan:

- ✓ Education,
- ✓ Health,
- ✓ National Solidarity Programme and
- ✓ Capacity Development.

3. Pakistan: Since BRAC's launch in Pakistan in 2007, it has successfully reached 2 million people through its programmes in microfinance, health, education and integrated assistance for the ultra poor. It provides essential healthcare services to the rural communities through community health promoters. BRAC's education intervention in Pakistan aims to support the government to increase

enrolment, minimise gender disparity and improve the quality of education. The Programme for Poverty Reduction (PPR) is providing holistic development support through community institution formation, health and educational services, development of physical infrastructure, transfer of assets and provision of livelihood generating vocational training to marginalised population in Balochistan.

Programmes in Pakistan:

- ✓ Education,
- ✓ Health,
- ✓ Micro-finance and
- ✓ Programme for Poverty Reduction.

4. Myanmar: BRAC offers a pro-rural and pro-poor service as well as bringing a holistic development model delivered through its microfinance plus approach. By building the platform of branch offices throughout Myanmar, BRAC plans to create integrated development hubs where microfinance will be complemented by e.g. health, agriculture and education programmes. The information gathered from microfinance activities are being recorded systematically to identify needs of the community for better design and delivery of services.

Programme in Myanmar:

- ✓ Micro-finance,

5. Philippines: In 2012, BRAC launched its education operations in the Philippines, setting out to build over 2,000 schools reaching over 60,000 children in partnership with 15 local organizations, the national and regional government and development partners, with an aim to upgrade the delivery of basic education in the conflict-affected areas of Autonomous Region in Muslim Mindanao where there are many school-age children who have dropped out of school as well as those who are still in school.

Programme in Phillippine:

- ✓ Education,

6. Nepal: In 2015, Nepal took a devastating hit to its economy, affecting the lives of its people due to the earthquake that struck the Kavrepalanchowk district. BRAC had been one of the first global organizations to stand beside the people of Nepal in their time of distress. BRAC has now set up operations in the country with the main focus being on the rehabilitation of the earthquake victims. Funds that have been raised will be used to build 400 earthquake resilient houses over a period of one and half years. Following that, projects related to nutrition, health, microfinance, agriculture and livestock will be implemented to provide livelihood support.

As an immediate response to the Nepalese government, BRAC provided 5,000 blankets, medicine and medical equipment to the earthquake site. An emergency team of four doctors, one disaster management expert and one livelihood expert assembled by BRAC was sent to Nepal shortly after.

Working closely with the Nepal Ministry of Health and Population (MoHP), WHO and other INGOs to bring about the health rehabilitation of the victims, BRAC was an active participant of foreign medical team (FMT) meetings, WHO health cluster meetings and received regular updates from the MoHP. Medical services were provided through camps in Dolekha District; Inacho, Bhaktapur District; Barua, Sindupalchowk District; Harisiddhi, Lalitpur District; Jayantigaun and Sotigaun, Kathmandu District and in the IDP (internally displaced persons) camps of Kavresthali, Jalbiyakpur, Dharmasthali, Kapan, Shiharpa, Kirtipur in the Kathmandu valley. Over 750 earthquake victims received the care and supplies they needed with the help of local volunteers and the Nepal police hospital team. It also conducted a need assessment on the immediate loss and damage in order to determine the next steps for BRAC and finally decided to focus on rehabilitation of earthquake victims.

7. Uganda: Starting from a modest launch in 2006, Uganda is the site of BRAC's largest and fastest scale-up in Africa. There are currently programmes operating in microfinance, small enterprise, agriculture, poultry and livestock, health, education, youth empowerment, adolescent livelihood, and the Karamoja Initiative. To date the programmes have served 4.4 million people, which is almost 12% of Uganda's population.

Programmes in Uganda:

- ✓ Microfinance,
- ✓ Scholars Programme,
- ✓ Health,
- ✓ Agriculture & Food Security,
- ✓ Poultry & Livestock,
- ✓ Empowerment & Livelihood for Adolescents,
- ✓ Karamoja Initiative and
- ✓ Research & Evolution.

8. Tanzania: BRAC started its work in Tanzania in 2006 by adapting and implementing its comprehensive development models reaching approximately 2.64 million people, with programmes in microfinance, small enterprises development, education, agriculture, poultry and livestock and empowerment and livelihood for adolescents.

Programmes in Tanzania:

- ✓ Microfinance,
- ✓ Education
- ✓ Agriculture & Food Security,
- ✓ Empowerment & Livelihood for Adolescents,
- ✓ Small Enterprise Programme

9. Liberia: BRAC launched operations in Liberia in 2008 and has been working for a better future for Liberians with programmes in microfinance, agriculture, poultry and livestock, health, and Empowerment and Livelihoods of Adolescents; programmes that benefit more than half a million people.

Programmes in Liberia:

- ✓ Agriculture & Food Security,
- ✓ Health
- ✓ Micro-finance and Small Enterprise Development
- ✓ Poultry & Livestock

10. Sierra Leone: BRAC introduced its development programmes in Sierra Leone in 2008. It currently provides multifaceted services to 1.5 million Sierra Leoneans through microfinance, agriculture, livestock and poultry, adolescent empowerment, health and legal aid services.

Programmes in Sierra Leone:

- ✓ Micro-finance
- ✓ Agriculture, Poultry & Livestock
- ✓ Health
- ✓ Human Right and Legal Empowerment and
- ✓ Empowerment and Livelihood for Adolescents

11. South Sudan: BRAC started its operations in South Sudan in 2006 and continues to run programmes in the areas of education, youth empowerment, peace building, healthcare and nutrition, agriculture and food security, and the livelihood programmes.

Programmes in South Sudan:

- ✓ Education
- ✓ Health and Nutrition
- ✓ Agriculture and Livestock
- ✓ Targeting the Ultra Poor and
- ✓ Empowerment and Livelihood for Adolescents

BRAC Affiliates:

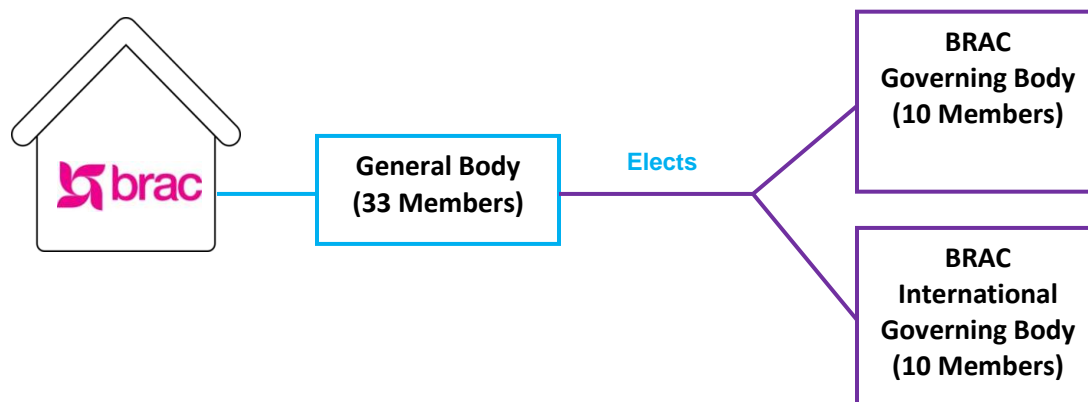
BRAC UK and **BRAC USA** are two independent charities to raise profile and funds for BRAC globally.

In the UK, BRAC is breaking new ground in south-led development cooperation, establishing strong partnerships with local and global NGOs, donor agencies, academic and research institutions and governments. Its aim is to share BRAC's success, and mobilize and manage resources so that BRAC's innovative, community-based approaches can reach more people in poverty in Africa and Asia.

BRAC USA's vision of success is to foster a better world by increasing BRAC's visibility as a development success story, harnessing the power of its friends and ensuring support for a growing number of BRAC organizations around the world to unleash the potential of millions of poor households to create better futures for themselves and their communities.

2.6 Nature of ownership and legal form:

BRAC, development organization was formed in 1972 under Societies Registration Act 1860. BRAC has its development programme across various countries in Asia and Africa. BRAC does not have any owner. The General Body of BRAC consists of 33 members. As per the Memorandum of Association and Rules and Regulations of BRAC, the General Body elects the Governing Body of BRAC and BRAC International. Each of the Governing Bodies consists of 10 members.



BRAC seeks to understand the heterogeneous needs of the poor and design microfinance services accordingly. BRAC's microfinance programme offers diversified financial services to poor people unable to access mainstream banking services. BRAC use its wealth of expertise in other areas such as rural development, education and health to innovate financial services that meet the specific needs of different groups. These include products tailored for poor rural and urban women, landless and land-holding farmers, migrant workers, and small entrepreneurs. With BRAC, clients are able to access savings products and loans from between USD 100 – 10,000. BRAC's microfinance products are not suitable for everybody. BRAC operates a separate Targeting the Ultra Poor programme for the most vulnerable.

BRAC seeks to ensure that clients can get the most out of its products. To support borrowers, BRAC has invested in supply chains and marketing infrastructure so that supply of products from microenterprises can reach demand. In addition, each microfinance product integrates a set of financial education and client protection measures into its services to help safeguard against risks for clients. BRAC is committed to a stringent monitoring and evaluation process. All of its microfinance projects are piloted, evaluated and adapted before being scaled up. Today, BRAC operates more than 2,000 branches in all 64 districts in Bangladesh.

BRAC is a social impact-driven organization. The success of our microfinance programme is measured according to the effectiveness of our projects in delivering social good. Financial sustainability of its microfinance products enables BRAC to deliver more effective products and services, and offer more benefits to its clients.

BRAC believes that financial services are not enough to achieve sustainable poverty reduction. BRAC's microfinance programme represents one component of BRAC's holistic approach to development. It is designed to complement other interventions such as education, healthcare and legal aid, and all microfinance clients are encouraged to make use of these services. 10% to 20% of the surplus from the microfinance is transferred to finance the development programmes.

BRAC believes that poverty is a system and its underlying causes are manifold and interlinked. Some of these linkages are obvious, for example, a day's wage forgone because of illness or resources lost to a natural disaster. Others play a more indirect role in perpetuating poverty, such as lack of awareness about laws and rights can lead not only to outright exploitation, but also encourage a lack of accountability on the part of the state to cater to its most vulnerable citizens. In order for the poor to come out of poverty, they must have the tools to fight it across all fronts. BRAC has, therefore, developed support services in the areas of human rights and social empowerment, education and health, economic empowerment and enterprise development, livelihood training, environmental sustainability and disaster preparedness.

BRAC operates social enterprises that are strategically connected to its development programmes, and form crucial value chain linkages which increase the productivity of its members' assets and labour, and reduce risks of their enterprises. These enterprises, ranging from agriculture to handicrafts, also help to make us increasingly self-reliant. Gender equality, respect for the environment and inclusivity are themes crosscutting all of its activities. To ensure that BRAC is always learning and that its work is always relevant, BRAC has put in place training, research and monitoring systems across all our activities and financial checks and balances in the form of audits. As a knowledge centre, BRAC has opened our doors to the wider public in an effort to develop national capacity in Bangladesh through BRAC University. But what BRAC really does is best portrayed in the true life stories of those who make the real changes.

BRAC International is registered as Stichting BRAC International under the laws of the Netherlands, with its seat in The Hague. All of BRAC International's development entities operate under this umbrella. The programmes include health, education, agriculture, livelihoods, targeting the ultra poor, human rights and legal services. BRAC International Holdings BV is a wholly owned subsidiary of Stichting BRAC International and was incorporated in 2010. BRAC International's microfinance programmes, social enterprises and investment companies are consolidated under this wing. The social programmes currently supporting the enterprises include seed production, feed mills, training centers and tissue culture labs. BRAC International has introduced programmes in Afghanistan, Pakistan, Uganda, Tanzania, South Sudan, Sierra Leone, Liberia, the Philippines, Myanmar and Nepal. It is legally registered with the relevant authorities in each of these countries. BRAC International aimed to pursue microfinance and development activities through separate entities in most of the countries. Each country's entities of BRAC International have a local board. The local board members are appointed by Stichting BRAC International's board. The business of the local entities is managed by these local boards. Further details of the roles of the local boards are available in the respective incorporation documents of these entities.

2.7 Target audience:

BRAC is the world's largest development organization, dedicated to empowering people living in poverty. BRAC operates across 11 countries, touching the lives of 1 in every 55 people.

BRAC is dedicated to alleviate poverty by empowering the poor, and helping them to bring about positive changes in their lives by creating opportunities for the poor. BRAC works with poor, extreme poor, disadvantaged and socially excluded people, especially women and children. BRAC also focus on youth and adolescent. BRAC works with poor farmers, ethnic women and children and migrants. BRAC has developments activities in 11 countries (Bangladesh, Afghanistan, Pakistan, Uganda, Tanzania, Liberia, Sierra Leone, South Sudan, Nepal, Philippines and Myanmar). Below is the target audience segmentation of BRAC:

Segmented geographically by targeting the both urban, semi-urban and rural people of the below countries:	Segmented based on demographic variables such age, gender, occupation, social class, education etc.
Geographic	Demographic
<ul style="list-style-type: none"> ○ Bangladesh – 64 Districts covered ○ Afghanistan – 66 Districts covered ○ Myanmar – 4 Districts covered ○ Pakistan – 15 Districts covered ○ Tanzania - 54 Districts covered ○ Uganda – 112 Districts covered ○ Sierra Leone - 10 Districts covered ○ Liberia - 20 Districts covered ○ South Sudan - 14 Districts covered ○ Philippine ○ Nepal 	<ul style="list-style-type: none"> ○ Gender: Man, Women, Hermaphrodite ○ Age: (i) The Teenage group is composed of young people ages 10 to 19; (ii) The Young adult group consists of young adult's ages 20 to 34; (iii) The middle aged group is made up of ages 35 to 50 and (iv) The old adult group is made up of ages 50 to 70. ○ Occupation: Farmers, fisherman, small and medium businessman, unskilled ○ Education: Early child development, Pre-primary, primary and high school, university ○ Social class: Poor, extreme poor, disadvantaged and socially excluded people, middle class, ethnic women and children and migrants, ○ Natural disaster effected people

Below is population coverage by various programmes during the year 2015 in various countries.

Country	Year of Inception	Population Reached (%) of Total Population
Bangladesh	1972	120 Million (74.50%)
Afghanistan	2002	4.65 Million (15.2%)
Uganda	2006	4.40 Million (11.6%)
Tanzania	2006	3.38 Million (7.07%)
Pakistan	2007	0.7 Million (1%)
South Sudan	2007	1.50 Million (12.5%)
Liberia	2008	0.7 Million (13.8%)
Sierra Leone	2008	1.50 Million (23.7%)
Philippine	2012	0.06 Million (0.06%)
Myanmar	2014	0.0326 Million (0.06%)
Nepal	2015	32,630 (0.12%)

2.8 Scale of the organization

Number of staff of BRAC globally in 2015 was 111,000. Besides 117,000 front line community health workers dedicated themselves to bridging the gap between the community and the established healthcare facilities.

BRAC family today:

- ✓ Population Coverage **138 Million**
- ✓ Annual Expenditure **1 B USD**
- ✓ Employee **111,000**
- ✓ More than **117,000** Community Health Promoters, serving 120 Million in Bangladesh alone.
- ✓ Over **48,000** BRAC Schools with **11.8 Million** graduates.
- ✓ **4.9 Million** micro-borrowers and more than **USD 1.44 Billion** in cumulative loans distributed.
- ✓ Women Received Assets **580,000**
- ✓ Received Legal Education **3.9 Million**
- ✓ Community Institution Built **12,000**
- ✓ More than **368,000** adolescents in BRAC's youth empowerment clubs.
- ✓ Served with **41.6 Million** Hygienic Latrine

Below is breakdown of staff:

Country	Total (as of December 2015)
Bangladesh	103,369
Afghanistan	922
Pakistan	865
Tanzania	1,662
Uganda	2,341
South Sudan	427
Liberia	427
Sierra Leone	402
Philippines	43
Myanmar	227
Nepal	4

Asset, liability, income, expenditure and surplus of all the countries are below:

Year 2015 US\$

Country	Income	Expenditure	Surplus	Asset	Liabilities
Bangladesh	726,945,088	561,502,959	165,442,129	2,109,797,388	2,109,797,388
Afghanistan	18,697,136	17,927,333	769,803	10,432,617	10,432,617
Pakistan	8,493,109	8,151,395	341,714	15,218,899	15,218,899
Sierra Leone	4,712,000	5,130,000	(418,000)	4,255,000	4,255,000
Liberia	5,339,074	5,772,746	(433,672)	4,551,333	4,551,333
South Sudan	7,738,420	9,523,293	(1,784,873)	6,616,120	6,616,120
Uganda	34,283,675	27,464,164	6,819,511	55,990,360	55,990,360
Tanzania	18,982,519	15,829,012	3,153,507	33,321,711	33,321,711
Philippines	6,793,658	6,793,658	-	6,836,264	6,836,264
Myanmar	503,884	889,993	(386,109)	3,497,796	3,497,796
Nepal	33,884	33,884	-	22,807	22,807
Haiti	271,547	271,547	-	109,863	109,863

2.9 Significant changes during the reporting period

Following are the significant changes during the year 2015:

✓ Bangladesh's first app for women:

In February 2015, maya.com.bd, in partnership with BRAC launched the first ever one-touch help service mobile app phone for women. The service allows women and girls in both urban and rural areas to post anonymous questions on health, legal and psychological issues. Teams of doctors, lawyers and psychosocial counselors respond in either English or Bangla, depending on the user's preference.

✓ 120 innovators, 36 hours, 7 winning solutions:

'BRACathon', BRAC's first ever in-house hackathon, attracted more than 120 budding app developers and students to develop mobile applications for social challenges. The 36-hour-long development marathon took place in BRAC University. Participants tackled a wide range of issues, such as tuberculosis prevention, micro learning, microfinance data access, crowd sourcing information for city road improvement and new user interfaces for mobile money. BRAC will pilot and potentially scale up the apps developed by the seven winning teams.

✓ BRAC Neuro Developmental Disability Centers:

Neuro developmental disability centres were initiated in 2015 to explore ways to improve the lives of children with special needs. The centers are an initiative of BRAC education programme, in cooperation with its health programme. This research study documented and analyzed their operations, processes, outcomes, challenges and solutions. A qualitative approach was employed, documenting the development of the centers from the perspectives of policy and personnel, children, their families and communities. Learning outcomes of children with disabilities, and changes in the attitudes of families and communities regarding disability were observed. Outcomes could improve if teachers, even in situations where resources were constrained, consistently implemented certain activities. Concerns were expressed over limited resources in centers, problems with transportation of children, inadequate medical support including therapy and a lack of intrinsic motivation of teachers and caregivers because of poor honorarium.

✓ Supporting Rana Plaza survivors:

BRAC Disaster Management and Climate Change (DMCC) programme is working with partners to support the survivors of Rana Plaza in regaining control over their lives (Rana Plaza collapse was a structural failure that occurred on Wednesday, 24 April 2013 in the Savar Upazila of Dhaka, Bangladesh, where an eight-story commercial building named Rana Plaza collapsed. The search for the dead ended on 13 May 2013 with a death toll of 1,129. Approximately 2,500 injured people were rescued from the building alive.). BRAC is providing them with access to health protection schemes, psychosocial counseling and prosthetic limbs. Clients are also equipped with livelihood support through seed capital funding and skills development training. These initiatives assist them to cope with post-traumatic stress disorder and become self-resilient.

✓ **Mobile money for disaster response**

BRAC Disaster Management and Climate Change (DMCC) programme designed innovative interventions to improve post-disaster response and humanitarian relief activities through technology. Through the intervention of mobile money, a digital voucher system was developed to provide relief items and medical support to affected individuals quickly following a disaster. Monthly interests earned from fixed deposits that the Rana Plaza survivors are eligible for can also be transferred through mobile money. Crowd funding is another new intervention using the platform of mobile money. It is a transparent mechanism for the public to easily and directly donate towards relief activities and monitor its utility.

✓ **Maternal nutrition**

The nutritional status of pregnant women has significant influence on fetal, infant and maternal health outcomes. Nutrition education and counselling during pregnancy improve maternal nutrition and reduce the risk of poor health outcomes in both mothers and their children. Health, Nutrition and Population Programme of BRAC initiated an innovative approach of providing nutrition education to pregnant women under its Improving Maternal, Neonatal and Child Survival (IMNCS) project. This project developed a daily meal plan with recommended dietary allowance of 2500 kcal for pregnant women and had piloted that in Nilphamari district. In this project, along with nutrition counseling the community health workers also demonstrated the pregnant women the quality of the diet and which foods and what quantities they need to consume in order to achieve optimal dietary intake.

✓ **Reuse of faecal sludge as organic fertilizer:**

All over Bangladesh pit latrines are filling up, and the waste is being dumped unsystematically. The WASH programme has taken on this challenge in order to avert a probable environmental issue resulting from it. The key objective of this project is to identify and develop micro-entrepreneurship skills for the marketing of organic fertiliser from human faecal waste as a business model. To develop the compost business model, the project conducted surveys for market analysis to assess the entrepreneurial skills of people in rural areas and the demand for compost, in order to sell them to local farmers. Since national and WHO standards have been met, the project is going to start entrepreneurship upon approval from the concerned licensing authority.

✓ **E-monitoring:**

In 2015, initiatives have been taken to train the monitoring staff on e-monitoring data tools design, data collection and analysis. Piloting of e-monitoring is underway, which will be fully implemented in 2016.

✓ **Fight against anemia and stunting continues:**

The Alive & Thrive programme was implemented in 50 sub-districts in August 2015 to reduce anemia and stunting in young children. Health workers worked with young mothers to improve infant feeding practices and hand washing habits. Exclusive breastfeeding rose from 48 percent to 88 percent and hand washing among mothers rose from 23 percent to 31 percent.

✓ **Started operations in Nepal:**

BRAC began its operation in Nepal with emergency response immediately after the massive earthquake on 25 April 2015. BRAC was established in Nepal on 30 September 2015. As Nepal transitions from the relief phase to long-term rehabilitation and rebuilding, BRAC Nepal is beginning its work in the country by reconstructing earthquake-affected houses for the most vulnerable among the poor. BRAC Nepal will be launching pilot programmes in education, agriculture and livestock, and health to support the ongoing post-earthquake rehabilitation and recovery process.

✓ **Nationwide dialogue on microfinance for FI2020:**

The Financial Inclusion 2020 campaign built global momentum around how to address the remaining gaps in financial inclusion through FI2020 week. The international event included banks, policy makers, non-government organizations, microfinance institutions, investors and financial capability experts. BRAC launched a nationwide dialogue with local government leaders on how microfinance is contributing to alleviating poverty in the country.

✓ **Community skilled birth attendants:**

BRAC's health, nutrition and population programme seeks to increase the number of community skilled birth attendants across Bangladesh. The study explores the process of social identification of the birth attendants. Birth attendants are known as BRAC health cadres in communities. They are respected and referred to as "daktar (Doctor)" or "nurse apa (Nurse)". Professional training on birthing methods enables them to generate income and social prestige. However, village doctors and traditional birth attendants interrupt their work in home birthing. Most people in villages perceive that assisting home birthing is a social norm rather than a professional duty.

✓ **BRAC International formed Advisory Committee in all countries:**

In 2015, BRAC International decided to source suitable candidates in its countries of operation to form an advisory committee. This was in part driven by the need to strengthen governance, support advocacy at the national level and enhance credibility with donors whose expectations around governance included setting up boards at the country level which comprise largely of members who are preferably nationals. The committee members provide the country leadership with advice and support on standards and policies, overseeing the development and implementation of programmes. They are expected to advise on key external developments and trends nationally, and promote BRAC's mission. That means developing and maintaining effective and strategic working relationships with key stakeholders and civil society partners in the countries through information sharing and relevant advocacy on behalf of BRAC.

2.10 Awards received in the reporting period (2015)

✓ **The World Food Prize (October 2015):** BRAC's founder and chairperson, Sir FazleHasan Abed received the 41st annual World Food Prize in October 2015 at an international symposium in the United States. He was recognized for his outstanding contribution to enhancing the world's production and distribution of food to those most in need.



✓

✓ **World Toilet Organization Hall of Fame Award 2015 (January 2015):**

In 21st January 2015, World Toilet Organization (WTO) gave "Hall of Fame Award" to BRAC for significant contribution in Sanitation sector in Bangladesh. Director of BRAC WASH and DECC and TB programme, Dr Akramul Islam received the award at the 14th World Toilet Summit India in Delhi from Dr. Subramanian Swamy, MP & Former Minister of India and Jack Sim, Founder of WTO. The World Toilet Organization gave BRAC a place in their Hall of Fame for improving sanitation in the lives of over 66 million people in Bangladesh. 97 per cent of the population has access to a toilet, with an estimated 57 per cent of people now using sanitary latrines.



✓ **BRAC awarded most female friendly organization in Bangladesh (March 2015):**

Bangladesh Brand Forum awarded BRAC the 'RFL Inspiring Women Award' for being the most female-friendly organization in Bangladesh. The award was given for female-friendly policies, supporting female employees in their careers and ensuring female staff a congenial workplace for pursuing their aspirations.

✓ **Awards in the field of Financial Transparency (2015):**

BRAC received many awards in the field of financial transparency in different times. In 2015, BRAC received the following awards –

- 1st position in the Institute of Cost and Management Accountants of Bangladesh (ICMAB) Best Corporate Award in the NGO sector for the year 2014.
- 2nd position in the Institute of Chartered Accountants of Bangladesh (ICAB) National Award under the category of NGOs for the year 2014.



3. **R** E P O R T P A R A M E T E R S

3.1. Reporting period:

January 2015 to December 2015

3.2. Date of most recent previous:

January 2014 to December 2014

3.3 Reporting cycle:

Annual

3.4 Contact person for questions regarding the report or its contents:

S N Kairy
Chief Financial Officer
BRAC & BRAC International
Email: kairy.sn@brac.net

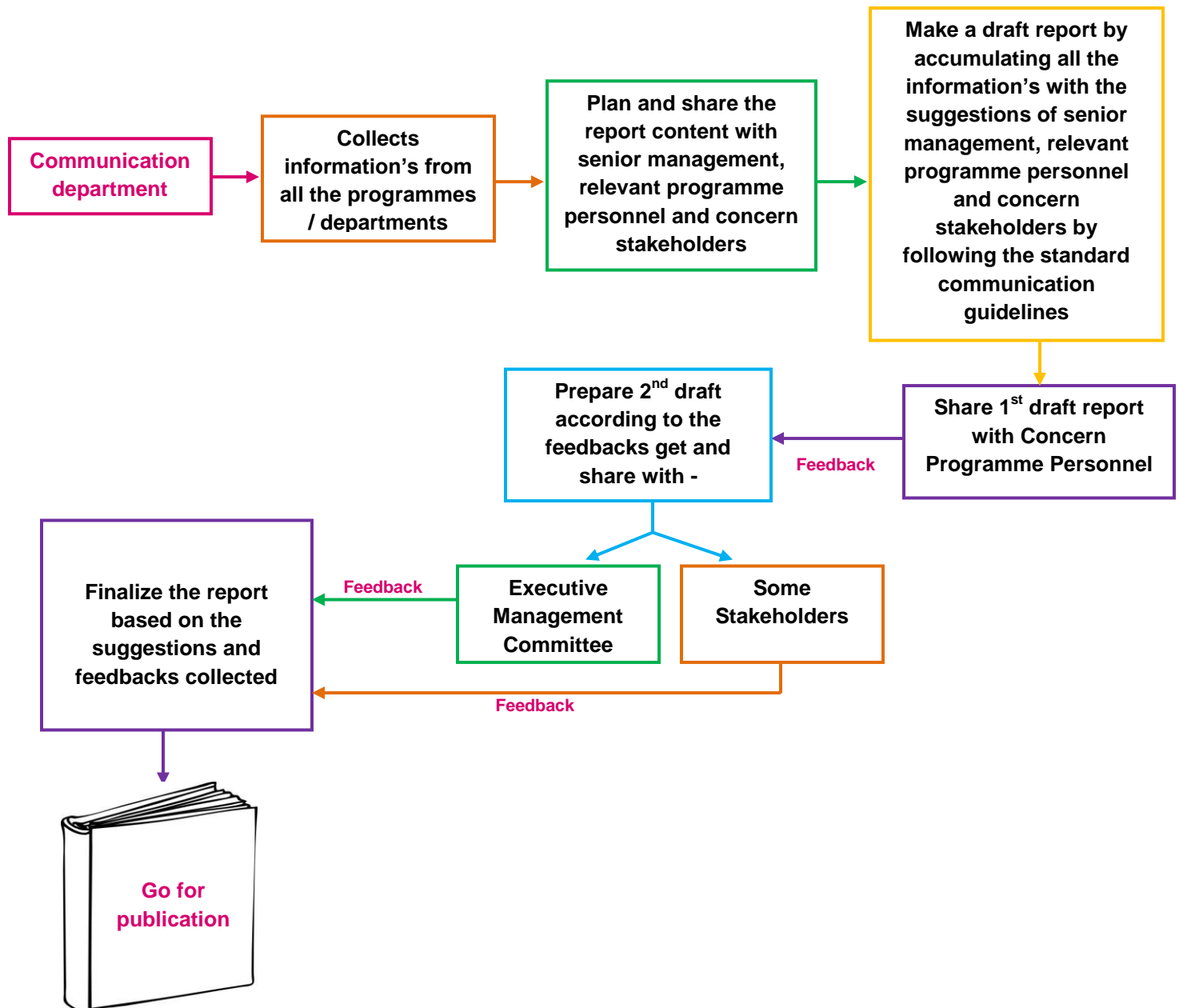


3.5 Process for defining reporting content and using reporting process:

BRAC has strong communication and branding department. BRAC's communications department aims to actively promote, protect and enhance BRAC's image through strategic communication. It also fosters innovation and synergy at BRAC by facilitating an effective exchange of ideas and information, both internally and externally. The department maintains consistency of all external

communications, facilitates knowledge sharing and employee engagement, and ensures brand consistency within the organization. It is committed to continuously develop channels and capacity within the organization and innovate different modes of activities to promote better understanding of BRAC, raise its global profile and build a common platform where BRAC's mission, vision and values can be shared across boundaries.

Process flow of setting up reports



The Communications department normally collects all information from different programs and department. Before setting up any reporting content, generally communication department shares their views to senior management and relevant programme personnel of BRAC as well as to some stakeholders who are relevant with the report. After that they prepare a draft report by accumulating all information as per standard communication guidelines and share it initially with concern program personnel and get their feedback. Subsequently, they share the report to Executive Management Committee as well as with some stakeholders for their feedback. After accumulating all suggestion/feedbacks, they finalize the report and go for publication.

BRAC Reports includes BRAC and BRAC International's activities, strategies, management, stakeholders etc. We tried to provide all the information which is appropriate and relevant for the report and which will be useful for all the stakeholders. BRAC assures the effectiveness and efficiency of operations, reliability of financial data and compliance of applicable rules, regulations and procedures. This report should be read alongside the Annual Report 2015. The Annual Reports are available at <http://www.brac.net/annual-reports-and-publications>. The annual reports contain audited financial statement and additional information.

3.6 Boundary of the report:

The report contains topics and information of BRAC Bangladesh and other countries where BRAC has its activities. The report does not contain information about BRAC UK and BRAC USA.

3.7 Material content limitations of the report:

BRAC has operations in 11 (eleven) countries. The report does not go to details of each programme of each country. We provided overall work carried out by BRAC. BRAC has investments to ensure financially profitable investments in socially responsible areas. All these investments have separate legal entities. Not much has been mentioned about the investments in the report. However, information on investments and social enterprises are available in BRAC annual report and on BRAC website at www.brac.net.

3.8. Basis for reporting on national entities, joint ventures, subsidiaries, outsourced operations, and other entities.

BRAC enterprises are not subsidiaries of BRAC, parallel to the other programmes (like microfinance, education, health etc) it's an another programme of BRAC under the same management. The BRAC development programmes are dedicated toward fulfilling BRAC's social and philanthropic missions and are run as fully-funded, non-surplus ventures. While the BRAC enterprises are mostly incepted as a support mechanism that allows the development programmes to be sustainable, the surplus-generating model of the BRAC enterprises allow for 50 per cent of

the surplus from the enterprises to support BRAC's expenditures, including its development programmes that are often run at very high costs, and the remaining 50 per cent to be re-invested in the enterprises themselves, and as a result reduce the need for external funding. All relevant disclosures related to BRAC are given in this report. So, this section is not applicable for BRAC.

3.10 / 3.11. Significant changes from previous reporting periods in the boundary, scope, time frame, or measurement methods applied in the report.

Not applicable.

3.12. Reference Table

Not applicable.

4. *GOVERNANCE STRUCTURE AND KEY STAKEHOLDERS* :

4.1. Governance structure and decision making process at governance level:

BRAC General Body: They are the members who jointly oversee the activities of a BRAC. Presently, BRAC General Body has 33 members. The Annual General Meeting of BRAC was held in June 2016, in which the general body approved the audited financial statements for the year ended December 31, 2015, approved the annual budget for 2016, and approved the appointment of external auditors for the year ended December 31, 2016.

How does BRAC elect a member of the General body?

Any person belonging to any nationality is eligible to become a General Body Member of BRAC. As per the Memorandum of Association and Rules and Regulations of BRAC, If an eligible person (who meets the requirements as per Memorandum of Association and Rules and Regulations of BRAC) wants to be a member of BRAC's General Body, he/she has to go through the below requirements:

1. At first, he/she needs to give an application stating that he/she want to be a member of the General Body.
2. Then the application is evaluated by both the existing General body members and Governing Body. The application should be recommended by at least two existing General Body Members and also needs the approval by the Governing Body of BRAC.
3. A General Body member on election will pay an annual subscription of BDT 100/-
4. The General Body meets once in a year in the Annual General Meeting.
5. According to the Memorandum of Association and Rules and Regulations of BRAC, the members of General Body shall be entitled to notice of general meetings and vote and to take part in the deliberation at such meetings.

Term limits of the General Body members:

- A member shall be a member of the General body for the term of his/her natural life unless he/she –
- ✓ Shall resign from his membership by writing under his hand addressed to the Governing Body or ,
 - ✓ is removed from membership by a vote of three-fourth of the members of the General Body or,
 - ✓ Did not pay subscription for 2 consecutive years.

The ordinary businesses of Annual General Meeting are:

- ✓ Adopt Audited Annual Accounts
- ✓ Election of the members of the Governing Body
- ✓ Appointing and fixing of remuneration of External Auditors
- ✓ Approve Annual Budget

BRAC Governing Body: As per the Memorandum of Association and Rules and Regulations of BRAC, in the annual general meeting, the general body elects the governing body. Presently, the governing body consists of 10 members. Distinguished professionals, activists and entrepreneurs of excellent repute have been elected to the governing body to bring their diversified skills and experiences to the governance of BRAC.

The Governing Body shall be comprised of not less than seven and not more than twenty one members as per the Memorandum of Association and Rules and Regulations of BRAC. The members of the Governing body shall elect a Chairperson from amongst themselves by majority vote. The governing body meets at least four times a year.

The major responsibilities of the governing body are to:

- ✓ Determine the vision, mission, values, strategy, rules and regulations,
- ✓ Approve the audited financial statements on yearly basis,
- ✓ Approve the annual budget,
- ✓ Appoint Executive Director,
- ✓ Appoint members of various committees,
- ✓ Take decision regarding establishing branch offices to promote the objectives of the society or to replicate its programmes or activities,
- ✓ Ensure the effectiveness of the internal management system and mechanisms for upholding the benchmarks of accountability and transparency.

Committees of BRAC Governing Body:

The BRAC Governing Body has two committees; Finance & Audit Committee and Investment Committee.

1. BRAC Finance & Audit committee:

BRAC Finance & Audit Committee has five members and among them one member is elected as Chair. Chief Financial Officer acts as the secretary of the Finance & Audit committee. Members of the committee have professional experience and expertise in different sectors. The primary function of the Finance and Audit Committee is to assist the governing body in fulfilling its oversight responsibilities for:

- ✓ The financial reporting and budgeting processes,
- ✓ The systems of internal controls and risk assessments,
- ✓ Compliance with legal and regulatory requirements,

- ✓ Qualifications, independence, and performance of the external auditors, and,
- ✓ Qualifications, independence, and performance of the internal audit unit.

2. BRAC Investment Committee: The Investment committee oversees the BRAC investments, and consists of five members. Chief Financial Officer acts as the secretary of the committee.

BRAC International Governing Body: BRAC International is registered as Stichting BRAC International under the laws of the Netherlands, with its seat in The Hague. All of BRAC International's development entities operate under this umbrella. BRAC International is governed by a governing body. The governing body is elected from amongst distinguished individuals with a sound reputation in the sector of social development, businesses or professions who have demonstrated their personal commitment to pro-poor causes. These individuals are elected in the governing body to bring their diverse skills, knowledge and experience to the governance of BRAC International. At present, there are 10 members in the governing body. The governing body usually meets four times a year, in accordance with the rules of Stichting BRAC International. The governing body has one committee; Finance & Audit committee.

➤ **BRAC International Finance & Audit committee:**

BRAC International Finance & Audit Committee also has five members and among them one member is elected as Chair. Chief Financial Officer also acts as the secretary of the BRAC International Finance & Audit committee. The primary function of the finance and audit committee is to assist the governing board in fulfilling its responsibilities on:

- ✓ The financial reporting and budgeting processes of BRAC International.
- ✓ The system of internal controls and risk assessment of BRAC International.
- ✓ The compliance with legal and regulatory requirements of BRAC International.
- ✓ The qualifications, independence, and performance of the external auditors of BRAC International.
- ✓ The qualifications, independence, and performance of the internal audit function of BRAC International.

➤ **BRAC International Local Boards:**

Each country's entities have a local board. BRAC International aimed to pursue microfinance and development activities through separate entities in most of its countries. The local board members are appointed by Stichting BRAC International's Governing board. The business of the local entities is managed by these local boards. Further details of the roles of the local boards are available in the respective incorporation documents of these entities.

➤ **Management of BRAC International:**

There is a clear-cut policy regarding the authority of each level of staff at all levels of BRAC International's management. Staff members are equipped and empowered to act as effective managers. This is clearly set out in BRAC international's human resources policies and procedures and the Table of Authority. Staffs are empowered to take decisions at relevant

levels and areas of management, including recruitment, deployment, capacity building, transfer, leave, financial transactions, purchase and procurement. These are described in detail to staff at the area, regional and country office levels.

Details about the members of governing body of BRAC and BRAC International are available on BRAC website at <http://www.brac.net/governing-body>.

Level of authority with different level:

The governing body appoints the Executive Director. The Chief Financial Officer of BRAC & BRAC International is responsible for managing fund and supervision of all financial matters. All the programmes are headed by the Senior Directors and Directors. BRAC organogram is available in **annexure 1**.

BRAC International Governing Body Consists of 10 members. The governing body appoints Executive Director, BRAC International. All the countries are headed by country representatives.

➤ Branch Management

The level of authority in the branch offices of BRAC and BRAC International follows same process which has been already described in the **“field operation part in section 2.3”**.

➤ Risk Management:

Risk management services programme started in 2013 with an aim to ensure all risks are prudently identified, analysed and managed in accordance with the principles for managing risks in the risk management guideline. Risk management services will offer advice on integrating risk management into work plans and their everyday activities. Risk management is intended to become an integral element of project management and a component of results-based management. BRAC provides half yearly and annually risk management reports to senior management. Risk management guideline is based on the ISO 31000:2009 International Standards and apply throughout the life of an organisation to any type of risk, whatever its nature, whether having positive or negative consequences.

4.2. Division of powers between the highest governance body and the management and/or executives:

All the members including the Chair of Governing Body are non-executive. Normally management provides all information related to the organization to governing body for taking any strategic decision for BRAC. On the other hand, Governing body gives direction and approval of all works done by the management. The Governing Body appoints the Executive Director and evaluates his performance. The Executive Director is reportable to the Governing Body.

Executive Management Committee: The Executive Management Committee (EMC) is the management decision-making committee convened by the Chairperson with members being the senior management team.

Governing Body	Management
Has full control over all the affairs and property of BRAC.	
Determines vision, mission, values, strategy, rules and regulations	<ul style="list-style-type: none"> ✓ Implement strategy at all levels of the organization. ✓ Direct all the programmes/ projects to works towards the mission and vision. ✓ Implement rules & regulation within the organization. ✓ Implement policies, procedures and guidelines. ✓ Responsible for effective and successful day-to-day operations.
Appoints the Executive Director.	All the senior directors, CFO and directors work under the supervision of Executive Director (ED).
Approve budget and appoint external auditor.	Management manages fund efficiently, implement fund for various activities according to the budget and assist the external auditor.
Appoint/select members of various committees	Execute decisions taken by the committee and provide relevant information for decision making.
Takes decision regarding establishing branch offices in any part of Bangladesh or abroad to promote the objectives of the society or to replicate its programmes and/or activities.	Execute the decision regarding establishing branch either in Bangladesh or abroad.
Approves project proposals	Implement the projects
Approves the bank accounts opening and closing	Operate and manage the bank accounts.
Approves the borrowing from banks and other financial institutions	

4.3. Number of members of the highest governance body:

BRAC Governing Body consists of 10 members. All the members including the Chair of Governing Body are non-executive. The non-executive members have no financial interest in the organization or other potential benefits that could create a conflict of interest. They are elected to bring their diversified skills and experiences to the governance of BRAC. The non-executive members are unpaid volunteers.

BRAC International Governing Body consists of 10 members. All the members including the Chair of Governing Body are non-executive. The non-executive members have no financial interest in the organization or other potential benefits that could create a conflict of interest. They are elected to bring their diversified skills and experiences to the governance of BRAC International. The non-executive members are unpaid volunteers.

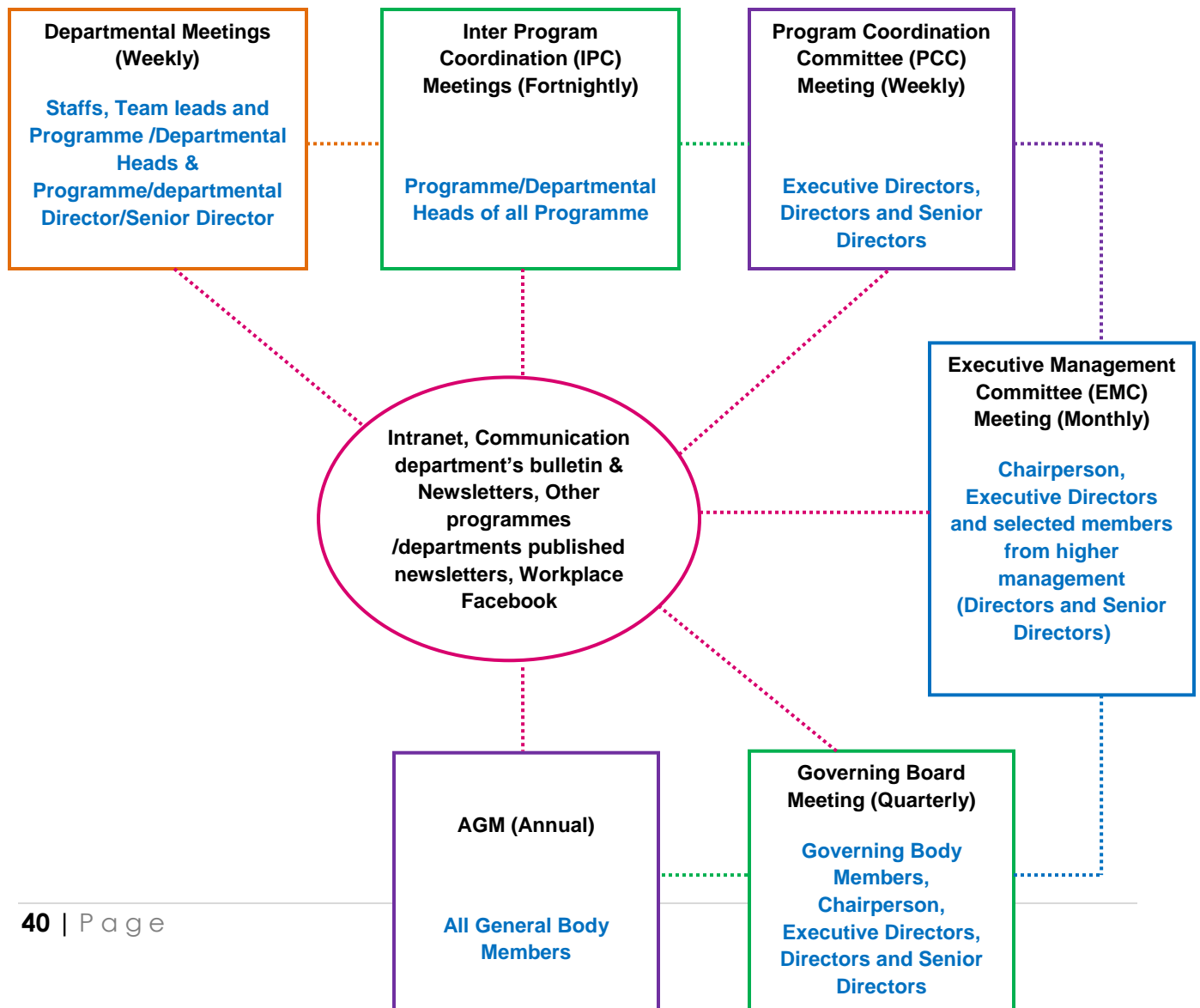
Details about the members of governing body of BRAC and BRAC International are available on BRAC website at <http://www.brac.net/governing-body>. Also the details about the management committee of BRAC and BRAC International are available on BRAC website at <http://www.brac.net/our-approach#leadership>.

4.4. Mechanisms for internal stakeholders (e.g. members or employees) to provide recommendations to the highest governance body.

BRAC gets direction from internal stakeholders in the following ways:

- BRAC staffs have regular weekly departmental meetings to share and collect views of others. Each team within department sits weekly to discuss the progress of their work. Then the team leaders have meetings with the department/programme head and programme Director weekly to give an update of their work and have their feedback on that.
- All the Programme Heads of BRAC sits fortnightly (IPC Meeting) to exchange their views on different programmes. Director / Senior Director also sit with the Heads of all programmes to get updated about their work and endow with feedback.
- Once a week (usually on Thursday) Executive Directors has meeting with all Directors and Senior Directors. In this meeting the Directors and Senior Directors share programme activities and have guidance/suggestions from the Executive Directors. They also share and exchange their view and suggestions on different programs.
- The Executive Management Committee (EMC) have meeting at the end of each month to make decisions regarding programme and operational activities in guidance with the Chairperson.

- The Governing board meeting takes place four times a year where Executive Directors, Senior Directors, Directors give updates about the program and its activities and their future activity plan to the Governing Body. The Governing body also provides directions, guidelines and feedbacks on organizations overall activities and based on their feedback and suggestions the future activities are designed.
- In BRAC annual general meeting, the members meet and provide directions, guidelines and feedbacks about the organization.
- BRAC staffs have access to an intranet system and workplace facebook where they can share information and communicate with others. Workplace facebook is an ad-free space, separate from the personal Facebook account and connect everyone in BRAC to turn ideas into action. Group discussion and post in the newsfeed about project activities acts as a strong flow of information within the organization from junior to higher management. BRAC communication department published BRAC bulletin and 'Shetu' newsletter monthly and circulate among the staffs to keep them up-to-date about all organizational activities. Some departments also published quarterly programme bulletin/ progress report to inform staffs about program updates and changes.



Information's/feedbacks/suggestions in BRAC flow up, down and across the levels. When communication flowing up, the chain of command gives management valuable information about the organization's state of affairs/activities. Feedback, reports, information, suggestions flows from the subordinate to manager. Then based on all that, the higher management makes decisions on overall organizations activities/operations. Afterwards, the decisions/suggestions/feedbacks of higher management are implemented on the programme activities.

4.5. Compensation for members of the highest governance body, senior managers, and executives (including departure arrangements).

Governing Body: All the members including the Chair of Governing Body are non-executive. The non-executive members have no financial interest in the organization or other potential benefits that could create a conflict of interest. They are elected to bring their diversified skills and experiences to the governance of BRAC. The non-executive members are unpaid volunteers.

All Staffs including Senior Managers and Executives: BRAC provides monthly salary to all its staffs (including Senior Managers and Executives) as per approved pay scale. At the end of each month staffs salary get transferred in their bank account and income tax payable is also deducted from the their salary. Total salary is the sum of basic Amount, housing allowance, medical allowance and conveyance allowance. BRAC provides some "other benefits" to the staffs as per the Human Resource Policies and Procedures (HRPP) of BRAC. The "other benefits" include –

✓ **Provident fund:** Once a staff is confirmed after the probationary period (1 Year), then he/she is entitled to have the facility of compulsory provident fund. It is created with a purpose of providing financial security and stability to employees of BRAC. The primary purpose of PF fund is to help employees save 10% of their basic salary every month so that he can use the same in an event that the employee is temporarily or no longer fit to work or at retirement.

✓ **Two festival Bonuses:** All the staffs are entitled to get two festival bonuses in a year. An amount equal to the basic salary is paid as festival bonus.

✓ **Currency inflation adjustment:** In July salary is adjusted as per the currency inflation rate of that year.

✓ **Life and health insurance coverage** to all of its staffs and their husband/wife and children.

✓ **Gratuity for the departing staffs:** After completion of 3 years continual of service, a staff will be eligible for gratuity. It is a long term financial benefit given by BRAC to the employee during separation. If a staff is entitled to Resignation/Retirement/Redundancy/ Retrenchment/ Dismissal, then he/she will get the gratuity as per the below table:

Job tenure	Resignation / Termination	Retirement / Redundancy / Retrenchment	Dismissal
Less than 3 years	No gratuity	No gratuity	No gratuity
More or equal to 3 Years and less than 10 Years	Gratuity = Completed years of Service * 1 times of last basic salary	Gratuity = Completed years of Service * 1.5 times of last basic salary	No gratuity
More or equal to 10 Years	Gratuity = Completed years of Service * 1 times of last basic salary (up to Maximum 25 Gratuities)	Gratuity = Completed years of Service * 2 times of last basic salary (up to Maximum 50 Gratuities)	No gratuity

4.6. Processes in place for the highest governance body to ensure conflicts of interest are identified and managed responsibly.

As we have mentioned earlier that, all the members including the Chair of the Governing Body are non-executive with no financial interest in the organization or other potential benefits that could create a conflict of interest. On the other hand they are unpaid volunteers. Usually, their backgrounds have been checked, reviewed and evaluated properly prior to their appointment. Generally, after that initial evaluation they are appointed by the General body with the approval of existing governing body. Moreover, the governing body is elected from amongst distinguished individuals with a sound reputation in the sector of social development, businesses or professions who have demonstrated their personal commitment to pro-poor causes. So, there is a very less possibility of having effect in decision making by their background.

If any conflict in interest arises and identified then it's best to clear up before any further disputes arise. BRAC believes that, a conflict of interests might not lead to legal consequences if they are resolved through following policy:

- The director's conflicts of interest must be disclosed by checking and evaluating the background before they are allowed to serve on the board or engage in important decision

making processes. This will help the other directors to understand the person's overall background.

- If the person does have a conflict of interest, they can “recuse” themselves, which means to withdraw from their duties and not participate in the decision making processes. They can often remain on the board, but their participation may be limited to activities in which they don't have a conflict.

4.10. Process to support the highest governance body's own performance.

As per the Memorandum of Association and Rules and Regulations of BRAC, in the annual general meeting, the general body elects the governing body. The governing body is elected from amongst distinguished individuals with a sound reputation in the sector of social development, businesses or professions who have demonstrated their personal commitment to pro-poor causes. The governing body is elected for three years. The governing body members act to the best of his ability for furtherance of the objects, interest and influence of BRAC.










As per the Memorandum of Association and Rules and Regulations of BRAC, the General body may time to time in general meeting increase or reduces the number of members of the Governing Body to be elected. By an extra-ordinary resolution any member of the /governing body may be removed before expiration of his period of office and may by an ordinary resolution appoint another person in this place.

4.12. Externally developed environmental or social charters, principles or other initiatives to which the organization subscribes.

Not Applicable.

4.14. Stakeholder groups of the organization.

List of stakeholders:

Programme Participants/Clients 	Government Ministry 	Local Government 	Ombudsperson 
General Public 	Civil Society 	Strategic Partners 	Donors 
Internal Stakeholders (Employees, Governing Body) 			

4.15. Process for identification, selection and prioritization of key stakeholder groups.

BRAC believes in remaining accountable to its different stakeholders:

✓ **Programme Participants:**

In case of any programme design, BRAC follows the bottom-up approach. The opinions of the programme participants and the community people are taken into consideration during the programme design.

✓ **Government Ministry:**

While starting a project, BRAC submits detailed project proposal to the government (NGO Affairs Bureau) for approval. Before giving clearance for any new project, the NGO Affairs Bureau takes clearance of the respective Ministries of the Government. After approval from the NGO Affairs Bureau, the project starts. The copy of the approval and project proposal are sent to the Heads of government offices at respective Districts and Sub-Districts. BRAC submits project wise audited financial statements in prescribed format to the government (NGO Affairs Bureau) on yearly basis.

✓ **Local Government:**

While designing a project, discussions are held with the local government. The government facilities are taken into consideration and a gap analysis are made to identify the needs of the local communities. The government officials are made aware of the budget and activities of the new project. The project achievements reports are provided to the government officials on yearly basis and feedback from them are taken. Monthly meetings are conducted by the respective project officials with the concerned government officials. The local government officials visit the project from time to time.

✓ **Practice of Ombudsperson:**

BRAC established the independent office of the Ombudsperson in 2004. Anyone can complain to Ombudsperson for investigate any incident of misadministration and misuse of power within the organization. Ombudsperson can also investigate by his own regarding any issue of BRAC such as corruption, abuse of power or discretion, negligence, oppression, nepotism, rudeness, arbitrariness, unfairness and discrimination. The Ombudsperson can also investigate any grievance or complaint made to him by any individual or group of people or institution concerning any decision taken by BRAC. The Ombudsperson places report to the BRAC Governing Body on yearly basis.

✓ **General Public:**

Each year, BRAC invites corporate sector, journalists, civil society and others on the occasion of launching the BRAC Annual Report. Immediately after launching, the Annual Report is uploaded in BRAC website to make the report open to the general public. The Annual Report in summary form is published in the leading daily newspapers.

✓ **Civil Society:**

BRAC regularly maintains liaison with the civil society. BRAC participates in different forums and initiatives organized by the civil society. BRAC is always open to share its experience with the civil society. BRAC presents the research findings by inviting journalists, civil society and other sectoral experts. BRAC takes feedback from them of which are included in further research studies.

✓ **Strategic Partners:**

The Strategic Partnership Arrangement (SPA) is between BRAC, the UK government and the Australian government. The SPA is based on shared goals, clear results and mutual accountability. The SPA results framework is agreed by the Strategic Partners and BRAC is committed to the Strategic Partners to report on the programme results it achieves on 6 monthly basis.

✓ **Donors:**

BRAC provides project wise financial and narrative reports to the project donors. BRAC always welcomes the external review and encourage the donor community for field visit.

PERFORMANCE INDICATORS

I. **PERFORMANCE EFFECTIVENESS**

NGO1: Involvement of affected stakeholder groups to inform the design, implementation, monitoring and evaluation of policies and programmes.

Programme Designing:

✓ In case of any programme design, BRAC follows the bottom-up approach. The opinions of the programme participants and the community people are taken into consideration during the programme design.

✓ BRAC's social enterprises have always been established on a drive to find alternate livelihoods for the rural poor. These enterprises are not started simply as business endeavors; instead, BRAC's purpose is poverty alleviation. The establishment of BRAC Dairy can be an example. Despite the abundance of milk production, the demand for milk in villages was not enough to generate a decent income for dairy farmers. A lack of refrigeration systems resulted in frequent wastage of large amounts of unsold milk. As a solution, BRAC established BRAC Dairy to collect milk from rural dairy farmers at fair price across the country and sell them to the urban market as processed milk and milk products. In essence, BRAC Dairy channels milk from rural areas into urban areas while channeling urban money into rural areas. This enterprise cross-collaborates with BRAC Artificial Insemination, another social enterprise, which provides dairy farmers with access to better quality breeds of cows. This enterprise has increased the income of many farmers, because better breeds provide higher yield of milk.

Ensuring service quality:

The officials of the programmes regularly meet with the respective programme participants. The programme officials hear and take note of the feedback from all the programme participants and gives continuous efforts to ensure the best services.

Each programme has internal monitoring team to ensure the quality of services. Besides, there is a separate Monitoring Department which works independently to regularly check the service quality of programme delivery on random basis and they present quarterly report to the senior management. On the basis of that, the programmes take necessary steps to rectify the process of delivery and ensure effectiveness.

Reporting on results:

The Strategic Partnership Arrangement (SPA) is between BRAC, the UK government and the Australian government. The SPA is based on shared goals, clear results and mutual accountability.

The SPA results framework is agreed by the Strategic Partners and BRAC is committed to the Strategic Partners to report on the programme results it achieves on 6 monthly basis.

The Strategic Partnership Arrangement (SPA) is jointly reviewed by BRAC and contributing development partners on an annual basis. The process, TORs and composition of the review team are agreed by BRAC and contributing development partners. These reviews examine progress towards the objectives set out, and the extent to which the results defined in the results framework are being achieved.

To meet these agreed requirements, the partners have developed a Results Framework with four levels:

Level 1: National Millennium Development Goals (These goals have been agreed at national and international level, and information on goals, indicators and targets have been obtained from the United Nations Development Programme.). BRAC has achieved the Millennium Development Goals (MDGs) with measurable targets and clear deadlines for improving the lives of the world's poorest people, continued to successfully implement it's strategy and laid a strong foundation for our future.

Level 2: Programmes (Provide information on outcomes, indicators, risks and assumptions for BRAC Programmes. Logframes for each project in each programme have also been prepared and are available.)

Level 3: Institutions (Provide information on outcomes, indicators, risks and assumptions for strategic areas)

Level 4: Tracking the Partnership (The partners jointly initiates a research process for documenting the outcomes and benefits of the SPA.)

Research and Evaluation Division (RED):

BRAC has an independent Research and Evaluation Division (RED) that plays a critical role in development intervention, monitoring progress and conducting impact assessment studies. The department reviews the progress of projects and communicates the finding with relevant departments. It provides an analytical basis for BRAC's programmatic decisions, fine-tuning it for better performance and making development efforts evidence-based, effective, and community-sensitive. RED also helps us with ways to scale up the identified new areas of interventions. The department shares lessons learnt by publishing reports and working papers.

All the above matters are guided by BRAC policies and procedures. If required BRAC has changes and updates its policies and procedures based on feedbacks from its stakeholders time to time. For example, BRAC has established risk management department to evaluate its program risks and try to reshape the programs according to risk ranking. To know more about RED, please go to the link: <http://research.brac.net/new/>

Donor Liaison Office

Donor Liaison office ensures mutual understanding and effective communication between donor agencies and other partner organizations. Since 2011, one of our key roles has been managing the strategic partnership arrangement, a unique partnership between BRAC, DFID and DFAT, based on shared goals, clear results and mutual accountability. It manages relationships with partners, and coordinate all technical assistance, evaluations and review missions. In 2015, BRAC strengthened its auxiliary role of standardizing BRAC's fundraising and proposal development efforts through the relationship management forum. Resources, knowledge and expertise are shared through the forum to harness synergy and realize strategic goals together. BRAC delivered workshops on partnership management, theory of change, monitoring and evaluation. DLO organized the annual partners' meeting, which saw record participation from over 17 development organizations, donor agencies and partners. The meeting was testament to its continuous pursuit of new and more effective forms of development cooperation and knowledge sharing. BRAC's long-term goal is to leverage our experience of partnership and relationship management to support the organization becoming self-sustainable.

NGO2 Mechanisms for stakeholder feedback and complaints to programmes and policies and in response to policy breaches.

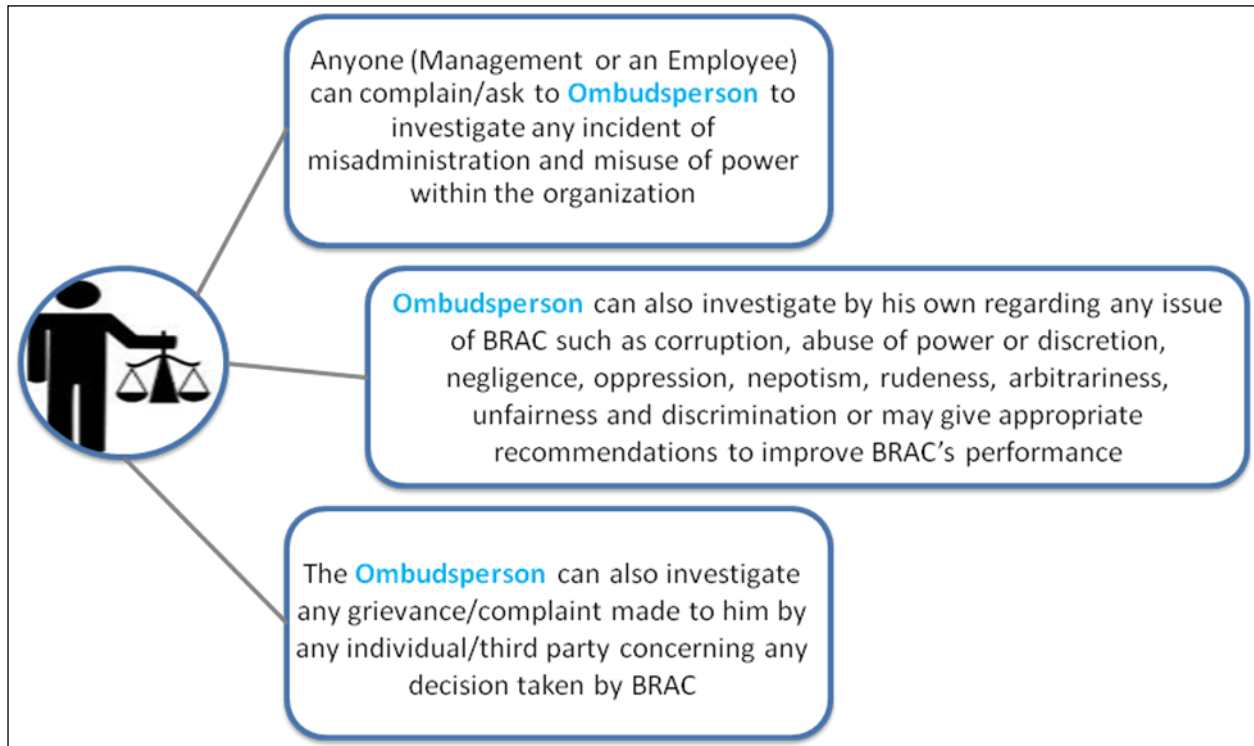
Monthly Meetings: The officials of Microfinance Programme meet weekly for group loan and monthly for individual loan with the microfinance members (borrowers) and provide necessary services to them. Similarly, the officials of other programmes (education, health, ultra poor and others) regularly meet with the respective programme participants. The programme officials hear and take note of the feedback from all the programme participants and gives continuous efforts to ensure the best services.

Monitoring: The internal programme monitoring team is assigned to check the quality of services. Besides, there is a separate Monitoring Department which works independently to regularly check the service quality of programme delivery on random basis and they present quarterly report to the senior management. On the basis of that, the programmes take necessary steps to rectify the process of delivery and ensure effectiveness.

Ombudsperson: BRAC established its office of the Ombudsperson with a comprehensive mandate to investigate any incident of misadministration and misuse of power within the organisation. He is independent from BRAC and can take decision independently. The office prepares an annual report concerning the discharge of its functions and submits it to the Chairperson who then put the report before BRAC's governing body for their consideration.

Current Ombudsperson: Mr. Ahmed Ataul Hakeem FCMA, Ex-Comptroller & Auditor General, has been appointed as the fourth Ombudsperson for BRAC for the period from December 1, 2013 to November 30, 2017.

Functions of Ombudsperson:



During 2015, the Ombudsperson's Office received 121 complaints from BRAC staffs, out of which 81 were settled at the hearing. Out of the settled complaint 28 were from female staffs and 14 were about sexual harassment.

What the ombudsman does not do but BRAC's Investigation Unit can:

Because of the informal, neutral, confidential and independent positioning of the ombudsman in BRAC, they typically do not undertake the following roles or activities, whereas the investigation unit can do the below:

- Participate in formal investigations or play any role in a formal issue resolution process.
- Serve in any other organizational role that would compromise the neutrality of the ombudsman role.
- Receive notice for the organization.
- Make binding decisions or mandate policies.
- Create or maintain records or reports for the organization

Investigation Unit: The investigation unit is a part of BRAC's internal control mechanism. In 2006 a separate investigation unit was formed to address the increased number of complaints under the monitoring department. The unit was created to uphold organizational ethics and values, and to ensure greater transparency and accountability of overall management and internal

observation procedures. The investigation unit investigates complaints related to financial irregularities, violation of organizational rules and regulations, nepotism, indecent behavior, and arbitrariness across BRAC. It also investigates grievances from BRAC's stakeholders.

In 2015, investigation unit received and investigated a total of 82 cases in Bangladesh throughout the year. Among them, 42 case are related to financial misappropriation, 11 cases are associated with violation of HRPP (Human Resource Policy and Procedure) and 29 cases are related to cash and bank. According to investigation results, Grievance Management Committee (GMC) took decision against accused person. According to GMC decision, management took administrative and corrective action against accused person.

SHarE Unit: BRAC has developed Code of Conduct and Sexual Harassment Elimination Policy which are integral parts of BRACs value and culture. Sexual Harassment Elimination (SHarE) and Staff Relations unit of Human resource department plays a vital role in the organization to ensure a respectful, and friendly working environment. The unit facilitates the management of all the Grievance-related cases in BRAC, with a special focus on sexual harassment related grievances. This section is continuously working with a view of ensuring friendly working environment for the female staff especially.

Major Activities:

- Grievance Management.
- Dissemination of Sexual Harassment Elimination SHE Policy.
- Establishment of a free flow of information system.
- Assistance to the Ombudspersons Office.
- Follow up and Monitoring of grievance related decisions.

Feedback: BRAC always receives feedback from employees and stakeholders and takes action based on the feedbacks. Feedback ensures accountability. Department has meetings with the staffs to receive feedback on any issue. On regular basis, BRAC has meetings with donor, government, financial institutions, partners and other NGOs. Besides once a week/ month BRAC meets with the members whom BRAC provides various development services. BRAC also meets civil societies, communities and other stakeholders often to receive feedback. BRAC gives continuous efforts to ensure the best services. BRAC believes that, helpful feedback not only measure the current state, but also identify what needs to be focused on to improve effectiveness in terms of building on strengths and overcoming stumbling blocks. When BRAC receives feedback (at any stage or level) based on a reliable and valid assessment that highlights what is helping and hindering effectiveness at the individual, group, and/or organization levels, then they immediately build strategies for improvement.

NGO3 System for program monitoring, evaluation and learning, (including measuring programme effectiveness and impact).

BRAC ensures effective control and transparency throughout the organization by monitoring, audit and evaluation process.

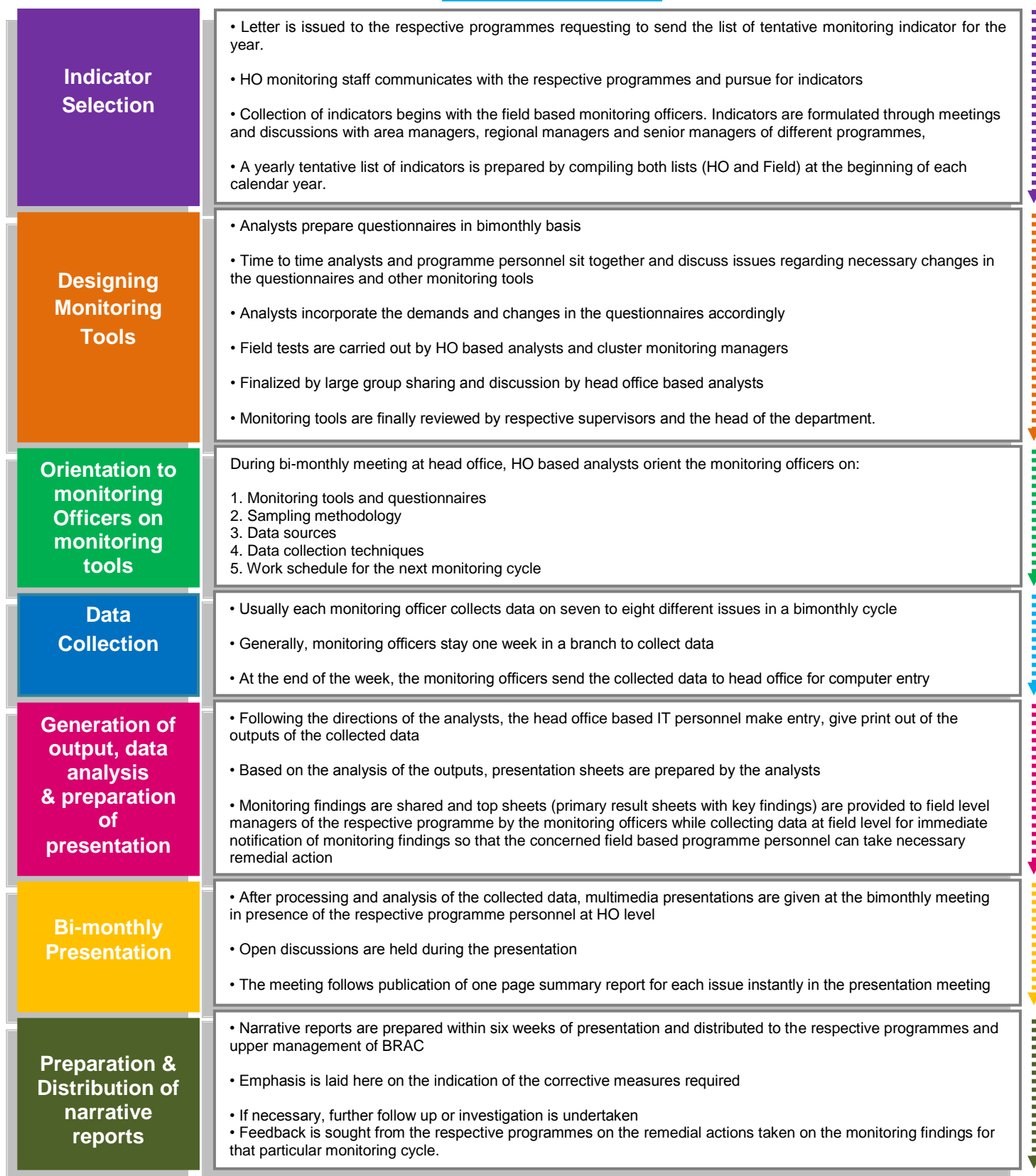
BRAC has two tiers of monitoring system. One is BRAC's program internal monitoring and another is BRAC's separate monitoring department which independent from program.

Program Internal Monitoring: Every program have their internal monitoring system, which ensures monitoring of program implementation as per performance indicator set by the program and donors as well. Reporting mechanism and interval has been defined by the program itself and in some case donors also.

Monitoring Department: The monitoring department is an integral part of BRAC's internal control mechanism and separate from program. The monitoring unit provides support to BRAC's development programmes, supporting departments and enterprises. In order to ensure transparency, the unit conducts **periodic analysis**, enabling the management to determine whether the key activities are being carried out as planned, and whether they are having the expected outcomes. After periodic review, monitoring department prepare their reports with monitoring issues and present their findings to different programs on quarterly basis. They also take feedback from different department/programs/units and act accordingly. In 2015, the department monitored 174 cases in Bangladesh through its monitoring unit and shared their findings to the relevant internal stakeholders.

Programme	Number of Issues monitored in 2015
Micorfinance	44
Education	33
Health	23
Targeting the Ultra Poor	6
Community Empowerment Programme	3
Human Rights and Legal Services	3
Agriculture and Food Security Programme	9
Gender Justice and Diversity	1
Skills Development Programme	2
Integrated Development Programme	1
Advocacy for Social Change	1
Enterprises	27
Support Programme and Others	21
TOTAL	174

Monitoring Process:



Programme Coverage by Monitoring department:

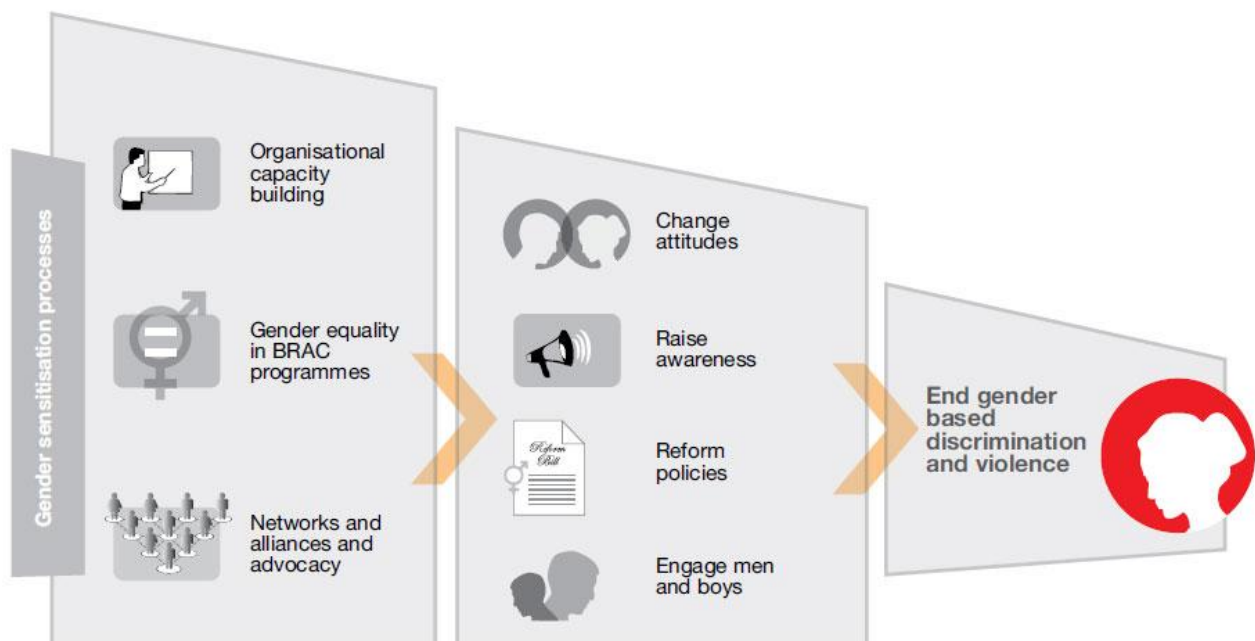
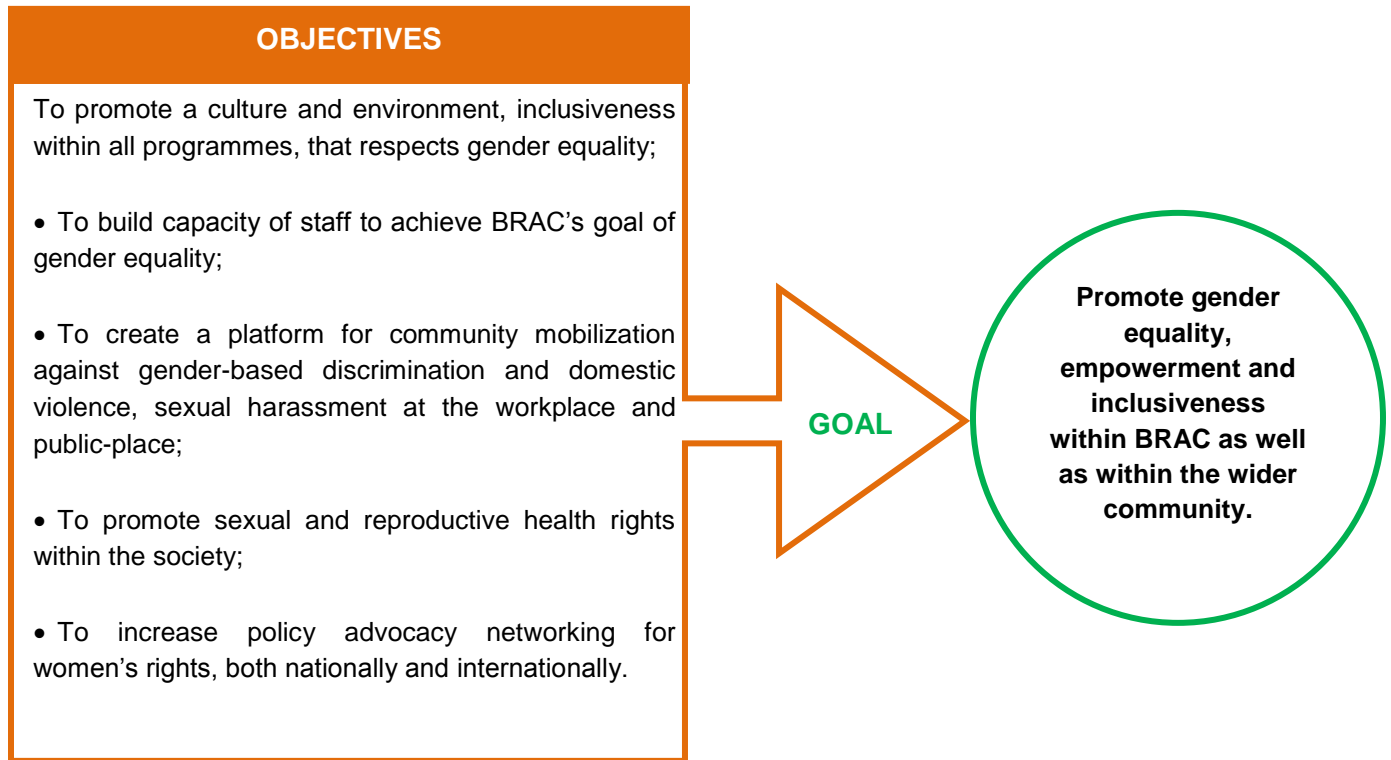
Development Programmes	Support Programmes
<ul style="list-style-type: none"> • Agriculture & Food Security Programme (AFSP) • BRAC Education Programme • BRAC Enterprises • Community Empowerment Programme (CEP) • Disaster Management and Climate Change Programme (DMCC) • Gender Justice and Diversity Programme (GJ&D) • Health, Nutrition and Population Programme • Human Rights and Legal Aid Services Programme (HRLS) • Integrated Development Programme (IDP) • Microfinance • Skill Development Programme (SDP) • Targeting the Ultra Poor Programme (TUP) • Water, Sanitation and Hygiene Programme (WASH) 	<ul style="list-style-type: none"> • Central Store • Construction • Human Resources Division • Information, Communication and Technology • Internal Audit • Learning Division • Motor Vehicle Workshop • Partnership Strengthening Unit • Procurement • Security Services • Transport

Research and Evaluation (RED): Our research and evaluation division plays a critical role in development intervention, monitoring progress and conducting impact assessment studies. The department reviews the progress of projects and communicates the finding with relevant departments. It provides an analytical basis for BRAC's programmatic decisions, fine-tuning it for better performance and making development efforts evidence-based, effective, and community-sensitive. RED also helps us with ways to scale up identifying new areas of interventions. The department shares lessons learnt by publishing reports and working papers.

NGO4: Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle.

BRAC Gender Justice and Diversity (GJD) programme works to integrate gender justice into its programmes and eliminate gender inequality from the society. GJD works to ensure that no stakeholder is excluded from the organization's work due to e.g. disability, ethnicity, poverty, illiteracy, age, and gender. GJD works simultaneously within the organisation and with the communities. It strives for equality, diversity and inclusiveness within BRAC; improves gender relations and empowers women at the household level across many of BRAC's programmes; and works to ensure that girls and boys are equitably nurtured to their full potential from pre-primary through secondary school. It helps to build a gender-friendly working environment. It also promote gender equality and work to prevent violence against women at the national level by influencing government policies and agendas, organizing public forums and events, and leveraging national

and international alliances for gender justice. GJD also works towards integrating gender into programmes.



The department ensures the following to integrate gender and diversity within all the staffs of all programmes of BRAC: The below policies and initiatives ensures a healthy female friendly office environment within BRAC.

Gender Policy (GP) and Sexual Harassment Elimination (SHE) Policy:

GJD is primarily responsible for overseeing and monitoring the implementation of the Gender and SHE policy. The section has also been providing technical assistance within the organisation through policy review, awareness rising against sexual harassment, organizing different workshop, training, forums etc. GJ&D developed a Gender Policy Operational Guideline (GPOG) to focus with different level staff responsibility to implement the Gender policy. It is in the process to develop a Gender Analysis Framework recently to mainstream the gender justice goal throughout BRAC.

Assist in implementing a 'zero tolerance' policy on sexual harassment within the organisation:

BRAC has adopted a 'zero tolerance' policy to any form of sexual harassment and abuse at the work place. GJD formulated a Sexual Harassment Elimination (SHE) Policy in 2004 - one of the firsts in Bangladesh to address the sexual harassment and take punitive actions in organizational level. Later it was upgraded and reprinted in 2008. BRAC is committed to follow the honorable High Court Division's (HCD) guideline against sexual harassment that was promulgated on May 14, 2009. As part of the commitment, the SHE policy has been reviewed addressing the organizations present concern. Through Gender & SHE policy orientation and different campaign activities, GJ&D creates awareness which helps to implement 'zero tolerance' policy on sexual harassment within the organisation.

Inclusion of Gender issues into program through Gender Focal Points (GFP):

Gender Focal Points (GFP) are responsible to address gender equality through their programme interventions following Gender Policy. GFPs are nominated by the respective programme/department, and play a vital role to ensure equal and fair working environment for both men and women. They try to retain and increase women staff in their programme and department and organize Gender Policy, SHE policy orientation, National Women Development Policy discussion and other conceptual discussion within their respective programme. GJD provides continuous support in the capacity development of GFPs in regards to gender related issues, women's empowerment, gender analysis, and gender mainstreaming strategies, etc.

Mon Khule Katha Bola Forum (To listen to the voice of the staff):

To promote a gender sensitive working environment and deal with unfavorable and insensitive attitude among the staff, Mon Khule Katha Bola Forum was designed to address staff concerns, frustrations and work place problems. GJ&D approaches with the findings from a sharing forum to bring the concerns to the line management for necessary solutions and inclusion of the findings in policy review. GJ&D welcomes counseling and motivation of the staff in difficulties. This forum ensures the confidentiality, trust and friendliness among the participants and forward their problem solving from management aspects.

GENDtalk:

GENDtalk Lecture Series is a new event of GJ&D that aims at helping the BRAC staff to enhance their level of knowledge and understanding on a range of issues related to gender and development. The GENDtalk is organized on a quarterly basis.

DOLNA (Day care centre for learning, nurturing, and advancement):

Day Care Centre of Learning Nurturing and Advancement (DOLNA) was established to ensure smooth participation of working mothers, and enable them to continue their job retention. DOLNA encourages and ensures child's rights to breast-feeding, safe and secure environment for child care and development. The crèche also inspires men to let their wives retain employment.

Gender training unit

GJ&D is conducting gender training for professional development and amity among male and female staff through attitudinal and behavioural change. Gender Sensitization Training (GST) and Gender Awareness and Analysis Course (GAAC) are such courses being offered for the staff. In addition, the section is organizing specialized gender training by the external trainer for higher management. GJ&D also provides training to external organisations on different gender aspect on the basis of their demand.

Below statistics are some measures of positive results of GJD programme:

- ✓ BRAC reached 250,000 young people through awareness campaigns on violence against women and sexual harassment and stopped 130 child marriages through GJD programme.
- ✓ The Snehaloy (safe space) project supported the cognitive, social and physical development of 1000 children, while their mothers gained access to better income opportunities.
- ✓ The 'economic empowerment of poor and vulnerable women in Bangladesh' project built the entrepreneurship skills and rights knowledge of over 1,300 women through this programme.

NGO5: Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns.

Advocacy is one the fundamental activities of BRAC. BRAC has advocacy unit to conduct and support all sort of advocacies of various programmes/ projects. BRAC's advocacy for social change programme promotes behavioral change amongst individuals, communities, organizations, government officials, and policy makers regarding policies and practices to improve the overall human rights scenario in Bangladesh.

Advocacy for community empowerment: Advocacy for Social Change (ASC) is a programme that works to create an enabling environment for other BRAC programmes so they can achieve their objective more successfully. ASC actively participates in policy advocacy by engaging policy

makers, duty bearers at national and sub-national level. It creates common platform where stakeholders from all level can participate and voice their demand on issues that significantly impacts welfare of general population and society. ASC develops consensus of the stakeholders as well as the general/ underprivileged population through regular roundtables, dialogues, workshops, and seminars. The programme has developed a sound camaraderie with media to create awareness about issues such as road safety, healthy child feeding practices, environment among others.

Appropriate strategy for policy advocacy is crucial when it comes to making an impact on the adoption of right policies as well as ensuring their implementation. ASC also develops strategies and designs actions through rigorous research on social problems and government policies.

In the course of providing support, ASC also develops capacity of BRAC staff. Its evidence based, innovative communication approach such as Interactive Popular Theater (IPT) and community/courtyard meetings mobilize communities at the grassroots level, improving their capacity by enhancing awareness on various issues, including health, education, and human rights.

Currently ASC is active in the area of health and nutrition, road safety, education, agriculture and climate adaptive technology and ultra-poverty through six different projects which are as following:

- Advocacy for Access Promotion of the Ultra poor (APUP)
- Promote Breast-milk Substitutes Code Implementation (PBCI)
- Promoting Climate-Adaptive Technology (PCAT)
- Promoting Safe Road Code (PSRC)
- Reducing Social Obstacles in the Hard-to-reach Areas for Promotion of Primary school Enrolment (RESHAPE)
- Capacity Development in Advocacy and Social Communication (CDASC)
- Health Advocacy (TB-Malaria)

For 'contribution to the field of communication for social change' BRAC's advocacy unit received Communication and Sustainable Social Change 2010 Award from University of Massachusetts-Amherst, USA.

Glimps of 2015:

BRAC scales its impact through influence and partnerships. BRAC ensures through this programme sustainability through advocating for changes to be incorporated into national laws and policies. BRAC mobilizes government, communities, and non-government actors, and facilitate social dialogue to promote people-centric policies and programmes. Additionally, BRAC works with both internal and external stakeholders to translate development experiences into knowledge resources for future interventions. BRAC developed a database with information on existing development interventions in the wetland regions, which will be shared online for easy public access. This will help us to identify potential service needs and identify the communities that are deprived of

coverage. BRAC influenced the highest legislative authority to rethink the reform of the Road Transport Act. BRAC developed a national database to address the absence of a comprehensive information repository on road accidents. BRAC strengthened knowledge sharing and collaboration with BRAC's sister concerns, introducing the Advocacy Forum to synchronize research and advocacy initiatives between BRAC and BRAC University and its institutes through ASC.

NGO6 Processes to take into account and coordinate with other actors.

BRAC understand the importance of coordinating and working with other actors. Developing partnership with other actors enriches knowledge and often results in greater output. Some organizations are expert in certain services. Working in collaboration with these organizations help to increase knowledge and effectiveness of project/ programme. As per BRAC's strategy, BRAC chose different programs and try to implement those programs with collaboration with other partners. BRAC also try to pursue with other actors to develop new programs based on BRAC's long term strategy. BRAC also collaborate with academic and research institutions and other development organizations to gauge the effectiveness of our interventions. BRAC also believes that working with other actors help to build a world free from poverty and exploitation. Few examples of working with other actors are:

- BRAC implemented USAID's horticulture project in the southern part of Bangladesh, in collaboration with the International Potato Centre and Asian Vegetable Research Development Centre (AVRDC). The project aims to increase income of and nutrition for the poor farmers through the value-chain development of potato, sweet potato and selective vegetables.
- BRAC initiated a second crop diversification project in collaboration with Asian Development Bank and the Ministry of Agriculture, Government of Bangladesh. Launched in 52 sub-districts of 27 districts, this project has good potential for high-value crops.
- British Council teaches English to our adolescent club members and support BRAC to facilitate secondary school students to participate in the national youth parliament.
- BRAC focused both on maternal and adolescent nutrition. Supporting the global scaling up nutrition (SUN) movement, we collaborated with various stakeholders to advocate prioritization of nutrition in the national health agenda.
- Under the stewardship of the National Tuberculosis Programme (NTP), our TB control programme expanded to include childhood TB, multi-drug resistant strains, tobacco cessation, and HIV co-infection. TB programme directly operates in 47 districts as the lead agency for all partner NGOs in Bangladesh.

- BRAC's Malaria Control Programme operates in 13 districts in collaboration with the Government of Bangladesh. Direct benefit to the families and individuals are increased access to diagnosis and treatment, increased awareness of disease prevention, personal protection and treatment.
- BRAC collaborated with various international coalitions, networks and alliances, and became a member of the UN NGO committee on migration. These collaborations and advocacy efforts, along with regular inflow of remittances, make the policymakers and implementers more aware of migration issues, while help change the service-seeking behavior of potential migrants.
- BRAC launched the Education Support Programme (ESP) to enhance access to quality primary education opportunities for underprivileged children (age 9-12 years) in the most remote areas. The ESP builds partnerships with local non-governmental organizations (NGOs) and provides them with technical and financial support to replicate the BRAC primary school model. A number of 4,965 ESP schools with 148,644 children are run by 393 partner NGOs. So far 0.76 million children have been graduated from ESP schools.

BRAC has development partnership with many institutions:

Strategic partnership: The strategic partnership arrangement (SPA) is a partnership between BRAC, the UK Government and the Australian Government, based on shared goals, clear results and mutual accountability. Core funding provided through the SPA helps BRAC deliver tangible results for the people living in poverty in Bangladesh, while developing plans to reduce its reliance on external donor funds, the SPA strengthens its internal systems, and seeks ways to work more closely with the Government of Bangladesh. In the last forty-three years, BRAC has consistently ensured that programmes funded by development partners are efficient, effective, and achieving results at scale. For these reasons, in 2012, two of BRAC's major donors – Department for International Development (DFID) and Department of Foreign Affairs and Trade (DFAT), Australia (formerly known as AusAid) entered into a strategic partnership arrangement with BRAC to support the effectiveness of its work in reducing poverty. Through engaging in a partnership, DFID and DFAT hope to reduce the transaction costs of aid and facilitate greater focus on high-level outcomes rather than inputs. Through the provision of core funding, it enables BRAC to develop a flexible response to learning and a more holistic response to poverty reduction. 2015 marked the successful completion of the first phase of this partnership. We will look forward to engage with our strategic partners in a knowledge-based partnership in future while they continue supporting our work in the next five years.



Government Alliances

- Ministry of Cultural Affairs
- Ministry of Education
- Ministry of Fisheries & Livestock
- Ministry of Food and Agriculture
- Ministry of Health and Family Welfare
- Ministry of Primary and Mass Education
- Ministry of Social Welfare
- Ministry of Foreign Affairs
- Directorate General of Health Services
- Department of Agricultural Extension
- Ministry of Women and Children Affairs
- Ministry of Youth and Sports
- National Institute for Local Government
- Tongi Paurashava
- All-Party Parliamentary Group
- Bureau of Manpower Employment and Training
- Ministry of Expatriate Welfare and Overseas Employment
- Bangladesh Overseas Employment and Services Limited

Knowledge Partners

- The George Washington University
- Yuan's Hi-tech Seed Co. Ltd
- Bangladesh Rice Research Institute
- International Water and Sanitation Centre
- Bangladesh Agricultural Research Institute
- Center for Policy Dialogue
- International Labour Organization (ILO)
- International Rice Research Institute (IRRI)
- The World Food Prize
- World Vision
- World Fish Center
- Transparency International Bangladesh
- International Food Policy Research Institute
- Save the Children
- University of Sussex
- SIT Study Abroad
- The London School of Economics and Political Science
- University of Aberdeen
- Columbia University
- China National Hybrid Rice Research Center
- +gmmb
- SEED
- IFTDO
- fhi360

Major

Institutional Donors

- Kingdom of the Netherlands
- European Union
- The Global Fund
- Unicef
- Bill & Melinda Gates
- Education Above All

NGO7 Resource allocation, tracking and control

Budget is prepared annually with inputs from all programmes. Finance & Audit committee reviews and recommends the budget for approval. Then Governing body approves the budget. Resources are allocated according to the budget.

Funds have been classified within two categories - temporarily restricted and unrestricted.

- **Temporarily restricted assets** - Assets subject to donor-imposed restrictions that permit BRAC to use or expend the assets as specified. The restrictions are satisfied either by the passage of time and/or by actions of BRAC. When donor restrictions expire, that is, when a time restriction ends or a purpose restriction is fulfilled, any balances of temporarily restricted net assets are either returned to donors in accordance with donor agreements or utilized consequent to donor and management agreements on a temporarily restricted or unrestricted basis. In cases where restrictions expire, it is BRAC's policy to effect the reclassification of assets from temporarily restricted net assets to unrestricted net assets via transfers within the balance sheet.
- **Unrestricted net assets** - Net assets that are not subject to any donor-imposed restrictions or which arise from internally funded activities. This category of net assets include amongst others, amounts designated by BRAC for income generating activities, programme support enterprises, micro-financing activities and self-financing social development activities.

BRAC's Head Office overhead expenses are allocated to various projects and programmes at a range of 7% to 10% of their costs, based on agreement with donors or management's judgment.

Total expenditure of BRAC Bangladesh during the year 2015 is as follows:

Expenditure	BDT	US\$
Social Enterprises	11,747,263,079	150,605,937
House Property	99,443,136	1,274,912
Education Programme	5,569,214,047	71,400,180
Ultra Poor Programme	2,779,602,037	35,635,924
Community Empowerment Programme	364,919,588	4,678,456
Human Rights and Legal Services	271,203,344	3,476,966
Policy Advocacy	170,883,319	2,190,812
Health Programme	4,578,956,175	58,704,566

Water, Sanitation and Hygienic Programme	1,218,247,312	15,618,555
Gender, Justice and Diversity Programme	402,633,544	5,161,969
Micro Finance Programme	15,244,367,848	195,440,613
Agriculture and Food Security	334,185,896	4,284,435
Other Development Projects	1,016,311,420	13,029,634
Total	43,797,230,745	561,502,959

How BRAC is maintaining Openness?

- ✓ BRAC is always open to share its financial information to all its stakeholders including the government, the donors the civil society and the general public.
- ✓ The achievement reports are provided to the government officials on yearly basis.
- ✓ The local government officials visit the project from time to time
- ✓ Submits new project proposals for approval and project wise audited financials in prescribed format to the government (NGO Affairs Bureau) on yearly basis.
- ✓ Provides project wise financial and narrative reports to the project donors. BRAC always welcomes the external review and encourage the donor community for field visit.
- ✓ Maintains liaison with the civil society also presents research findings by inviting journalists, civil society and other sectoral experts.
- ✓ The Annual report is uploaded in BRAC website to make the report open to the general public and also published the summary in the leading daily newspapers

To ensure proper utilize of fund and transparency BRAC conducts the following:

Internal Audit: Internal Audit department works independently within BRAC's governance framework, undertaking risk-based internal audit and compliance services in accordance with the Institute of Internal Auditors. IAD evaluates and report on the adequacy and effectiveness of internal control and risk management within the organization's governance, operations, and information systems. It maintains integrity, deliver reliable financial and operational information, safeguard assets, and ensure compliance with laws, regulations, policies, procedures and contracts. The department's services include routine audits, system audits, special audits,

investigations, and annual inventory verification. An audit review committee reviews the work of the department to ensure greater transparency and accountability in accordance with International Standard. In 2015, IAD initiated an internal control questionnaire for area managers to cover their operational activities. A quality performance review (peer review) of division based audit managers was started. We also implemented the data management software, BRAC internal audit management system, in divisional offices successfully. There is a provision to conduct external assessments at least once every five years by a qualified independent assessor, in accordance with the Institute of Internal Auditors's International Professional Practice Framework. A quality assurance review of the internal audit department was also executed. In year 2015, Internal Audit department undertakes IT System Audit, Surprise Audit, Regulatory Compliance Audit, Process Based Audit, and Construction Audit along with other routine Audit. In 2015 the department completed 14,329 audit spots.

External Audit:

BRAC: Each year BRAC conducts audit by external auditors. Governing body appoints external auditor. The Annual General Meeting of BRAC held on June 11, 2015 have approved the appointment of A. Qasem & Co., Chartered Accountants, Chartered Accountants, Bangladesh (member firm of Ernst & Young Global LLP) as the auditor of BRAC for the year ended December 31, 2015.

BRAC International:

Country	External auditor for 2015
Afghanistan	Zeeshan Ali & Co.
Pakistan	KPMG
Tanzania	KPMG
Uganda	KPMG
South Sudan	PWC
Liberia	Baker Tilly
Sierra Leone	KPMG
Haiti	Grant Thornton International Ltd
Philippines	KPMG
Myanmar	Sein Win & Associates
Nepal	Russell Bedford International

The audited financials of all the countries are available on BRAC website at <http://www.brac.net/annual-reports-and-publications>. The standards that BRAC follows for financial reporting has been described in our annual reports. Besides donors also sometime appointed auditors for specific projects.

NGO8 Sources of funding by category e.g. government, corporate, foundation, membership fees, in-kind donations and other.

BRAC financial year is from January to December. In this report we provide financial information for the year January 2015 to December 2015.

In the year 2015, total income of BRAC was US\$ 726,882,088 consisting of:

- Donor grant: \$ 176,743,490
- Revenue from income generating projects: \$171,095,228
- Service charges on microfinance loans: \$ 342,018,589
- Interest on Bank account and fixed deposits: \$13,536,938
- Investment income: \$ 22,303,609
- Other income: \$ 1,184,234

Top 5 donors of BRAC

Name of Donors	Name of Foreign Currency	Foreign Currency
Department for International Development (DFID)	GBP	25,550,176
Department of Foreign Affairs and Trade (DFAT)	Aus \$	30,000,000
The Global Fund	USD	16,585,413
UNICEF	USD	2,104,540
Embassy of the Kingdom of the Netherlands (EKN)/ NOVIB	Euro	1,720,375

Grant Composition: Total grant in 2015 was US\$ 100.02 million.

Donor	Amount in million	Percentage
Department for International Development (DFID)	38.57	41%
Department of Foreign Affairs and Trade (DFAT)	22.51	21%
The Global Fund	16.49	10%
Embassy of the Kingdom of the Netherlands (EKN)/NOVIB	1.90	4%
BRAC USA	1.79	5%
EACI-QATAR	1.12	2%
UNICEF	2.08	3%
Family Health International	1.48	1%
Others	14.08	10%
Total	100.02	100%

Income breakdown of different countries are as follows:

Income (in US\$)	Bangladesh	Afghanistan	Pakistan	Philippines	Myanmar	Nepal
Donor Grant	176,743,490	-	92,830	-	-	-
Transfer From restricted Grant	-	16,640,208	3,681,589	6,758,161	-	33,884
BRAC Contribution	-	-	-	-	-	-
Service Charge on Loan	342,081,589	-	4,645,647	-	294,227	-
Income Generating Projects and Programme Support Enterprises	171,095,228	-	-	-	-	-
Investment Income	22,303,609	-	-	-	-	-
Fees and Other Charges	-	-	39,839	-	57,496	-
Interest Income	13,536,938	-	13,730	1,732	-	-
Foreign Exchange Gains	-	-	-	-	145,255	-
Other Income	1,184,234	2,056,928	19,474	33,765	6,906	-
Total Income	726,945,088	18,697,136	8,493,109	6,793,658	503,884	33,884

Income (in US\$)	Liberia	Sierra Leone	South Sudan	Tanzania	Uganda	Haiti
Donor Grant	-	-	-	124,538	106,590	-
Transfer From restricted Grant	3,802,382	3,454,000	7,732,752	4,189,844	13,926,160	222,102
BRAC Contribution	148,714	80,000	-	-	-	-
Service Charge on Loan	1,002,995	1,061,000	-	12,832,723	17,306,857	-
Income Generating Projects and Programme Support Enterprises	303,145	-	-	-	384,567	-
Investment Income	-	-	-	-	-	-
Fees and Other Charges	58,127	55,000	-	728,904	1,017,870	-
Interest Income	-	-	5,668	192,347	446,179	-
Foreign Exchange Gains	-	-	-	220,483	709,207	-
Other Income	23,711	62,000	-	693,680	386,245	49,445
Total Income	5,339,074	4,712,000	7,738,420	18,982,519	34,283,675	271,547

III. ENVIRONMENTAL MANAGEMENT

EN16 Report the total of direct and indirect greenhouse gas emissions by weight at the organization level.

and

EN18 Initiatives to reduce greenhouse gas emissions at the organization level and reductions achieved.

and

EN26 Initiatives to mitigate environmental impacts of activities and services.

BRAC Recycled Handmade Paper (RHMP) was initiated as a Rural Enterprise Project (REP) in 2000 with an aim to help prevent environmental degradation by targeting the corporate urban market in Bangladesh to recycle their paper waste. On a different note, it was also introduced to support a small group of drop out female students from BRAC's education programme by providing them jobs at the production facility of this enterprise.

Being a pioneer in the promotion and development of recycled handmade paper and paper products in Bangladesh, this project later evolved into an enterprise in 2009. Although there have been a few scattered producers of this product feeding the niche market and export industry of Bangladesh prior to the evolution of this enterprise, BRAC Handmade Recycled Paper happens to be the first entity to make a proactive approach by manufacturing and retailing the products in urban market under the brand name Kanon.

The present scenario:

Today people are more environmentally conscious, and hence their response towards this enterprise is accelerating faster than ever. The idea of reducing paper wastages and modifying them into creative stationeries intrigue most people, and the satisfaction of contributing even a tiny portion to the environment happens to be a cherry on top. Today BRAC RHMP operates as one of BRAC's three Green Enterprises, and produces synthesized paper products from recycled materials, such as, used papers, stalks of wheat, hay, water hyacinth, caustic soda, dye, barley, glue and cotton. These materials are gathered from various BRAC projects and branch offices, thus helping reduce the amount of waste produced by BRAC, and contributing toward employment generation for women and 'going green' initiatives nationwide in the process.

Creating opportunities:

In addition to its committed contribution to the environment, BRAC RHMP has also been supporting the all-female employee group working at the production facility with unequivocal employment opportunities and fair wages. About 100 women are currently working at the production facility of this enterprise, located at Shombhuganj, Mymensingh, and their payments are made based on the

quantity of products they put together. Hence the more products get sold in the urban market, the more income these women are able to generate. As these products are strictly handmade, more women are going to get employed at the production facility if the market demand increases. Apart from the workers, the customers belonging to the urban population group, especially the corporate offices also fall into the category of BRAC RHMP beneficiaries as they are actually able to reduce the wastage of paper by exchanging these with this enterprise, only to purchase brand new items manufactured by their own waste.

Change in goal/mission:

The mission of the Recycled Handmade Paper enterprise has not changed, but rather modified and expanded. At first it was only to recycle and reuse the paper wasted by most of the corporate lines. But now it has started retailing its products at BRAC's brand new green outlet named Kanon. An exchange offer is going on at present in which any corporate enterprise can deliver its wasted paper to RHMP to get them recycled so that these are bought back again by the same enterprise. This is playing a huge role in decreasing the wastage of paper in corporate offices and thus helping our environment in the process. In this offer, the RHMP collects the paper waste of corporate offices to modify and customize them into handmade paper or paper products as per their demand and sell it back to them. They can also place their orders from a range of products already offered by RHMP.

Future goals:

The market for recycled handmade paper products is growing rapidly; hence it is more likely to be expanding in the near future. Introduction of a new, mechanized process in making the products is being planned. The mainstream paper products are going to be handmade as usual, but the now semi-mechanized production of paper is going to be mechanized to support a larger scale of production and meet the growing demand for recycled paper in Bangladesh. One of the most important goals are to make the handmade recycled paper and paper products more accessible in the urban market, thus providing more income generating opportunities for rural women.

IV. HUMAN RESOURCE MANAGEMENT

LA1 Size and composition of total workforce

BRAC has highly skilled workforce both at head office and field offices. The staffs are committed to organization's mission and values. The staffs run the programme effectively and smoothly. The staffs' devotion and loyalty for the programme ensure success of programmes/ projects.

Performance Management System (PMS): The newly adopted Performance Management System (PMS) is the systematic process by which BRAC involves its employees, as individuals and members of a group, in improving organizational effectiveness accomplishing organizational mission and goals. BRAC Human Resource Division (HRD) has a specialized section, Performance Management Team to identify performance of every staff. Performance Management Team constantly works to provide a complete scenario of staff performance to the top management. BRAC believes that the ability of the staff to perform well depends on qualities, skills and competencies. Performance Management Team institutes a performance assessment system for staff appraisal, which motivates the staff and his/ her supervisors for improving their competencies.

Organisational Change Committee (OCC): BRAC initiated the process of organizational change within the organization to realign the organizational culture with BRAC's vision and mission. A committee namely the Organisational Change Committee (OCC), with members being the senior management team, was formed to carry the process of organizational change forward. This committee is responsible for developing an internal and external communication strategy which will be in line with the overall strategic plan and also facilitate the organizational change.

Total staff of BRAC Bangladesh

Category	Total (as of December 2013)
Regular Staff	42,625
Teachers (Education programme)	42,819
Project Staff	16,816
Service Staff (Non-grade)	1,109
Total Staff	103,369

Total staff of BRAC International

Country	Total (as of December 2015)
Afghanistan	922
Pakistan	865
Tanzania	1,662
Uganda	2,341
South Sudan	427
Liberia	427
Sierra Leone	402
Philippines	43
Myanmar	227
Nepal	4

Voluntary Work for Professionals:

BRAC offers volunteer program to whom has professional work experience and can contribute to the work of the department by demonstrating their skills, experience and insight, where applicable. Volunteer has to work for minimum 6 months.

BRAC Internship:

BRAC offers internship on the basis of the need in our various programmes to meet the expectations of both the interns and the programme itself. Internship duration can vary based on the requirement of the programme or the project assigned, however, not less than three months. Interns are placed into departments align with their interests and they are involved in research, administrative support, occasional to frequent field visits, preparation of communication materials.

Research fellowship/Full bright Scholars/Institutional Agreements with BRAC Internship:

BRAC receive profiles from academics, Masters and PhD candidates and research fellows from different renowned institutes around the world, expressing interest for research/internship with BRAC. We believe they are the potential ambassadors of BRAC, and would like to provide them opportunity to work with us.

EC7 Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.

BRAC Human Resource Division (HRD) is responsible for all sort of appointments. HRD always tries its best to recruit the competent and knowledgeable staff who will contribute to BRAC's vision. BRAC prefers hiring local staff. In BRAC Bangladesh, all the staffs of senior management are Bangladeshi. For BRAC International, 3- 4% are expatriate, rest are locally hired. BRAC also

practices e-recruitment process in case of new hiring. Details of hiring process are available on www.brachrd.org and Human Resource Policies & Procedures (HRPP).

LA10 Workforce training to support organizational development.

BRAC is committed to capacity development and professionalism of BRAC employees and programme participants through a wide range of human development and management training. BRAC delivers training and learning programmes through **28** residential learning centers across Bangladesh, accommodating approximately 3,030 participants per day. We also contribute to the capacity development of government and development organizations at home and abroad.

Currently, with 141 faculty members (42 percent of whom are women), BRAC provides tailor-made training and consultancy services to our employees around the world. In 2015, we trained a total of 765,770 participants and accommodated 153,423 participants in our learning centers for training, meetings and workshops. Our training materials are increasingly prioritizing effective performances. Our academic pillars for the last four years consist of three major areas: leadership development, social capital development, and sustainable development.

BRAC Learning Division established a case-bank to enrich learning resources and computer labs at learning centers to provide ICT training. In addition to that, we established a training, monitoring, evaluation and quality assurance unit as well as a material development unit. Capacity development of faculty members has been reinforced. We are exploring e-learning methods for training, as well as opportunities to strengthen our collaboration with BRAC University.

In 2015, amounts spend for training in Bangladesh is below:

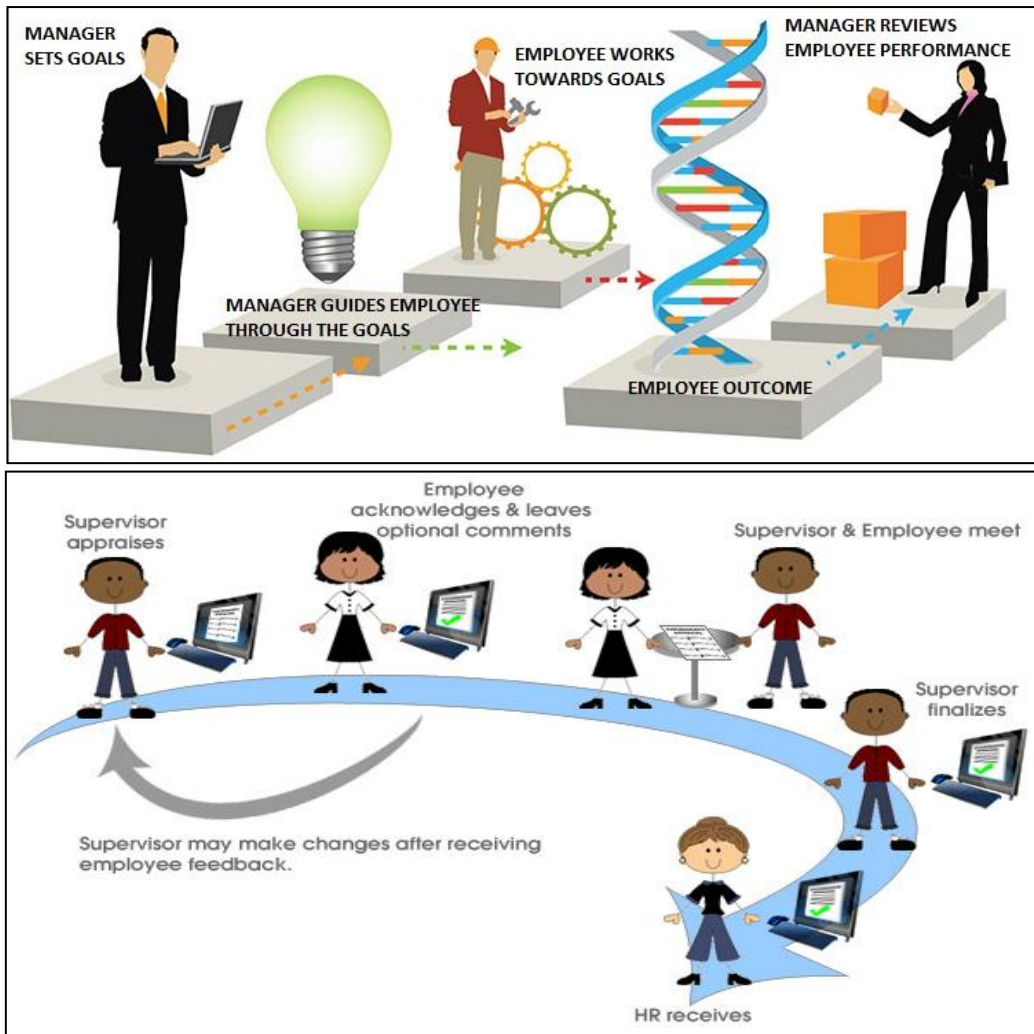
	BDT	US\$
Teachers' training	294,456,179	3,775,079
Members' training	569,649,718	7,303,201
Staff training and development	691,264,651	8,862,367

LA12 Performance reviews and career development plans.

In 2015 BRAC Human resource Department assess all the existing position of all programmes, departments and Units on the basis of their current job responsibilities and existing workload of different programmes. They also evaluate the overall task/activities of every programmes/ Departments/ Units. After that they finalize the job description of every position, appropriate level of that position and skill required for that position.

All employees (100%) received an annual performance appraisal in 2015. The appraisal includes objectives agreed by staff and supervisors, key achievements, internal and external constraints/

challenges, supplementary activities outside job role, international exposures, activities, professional development, training, leadership skills and values etc. Staff and line manager has 1:1 meeting during the performance appraisal. The annual appraisals are submitted to Human Resources Department. The performance committee reviews the performance appraisal of all the staffs. Senior managements are evaluated by 360 degrees feedback as part of performance appraisal.



LA13 Diversity in your organization displayed in the composition of governance bodies and employees.

BRAC's goal is to excel culture and values to enable an environment of right-based human organization and facilitate finest level of staff development. BRAC leverages a worldwide team that is rich in diverse people, talent and ideas. BRAC's large diversified workforce is comprised of –

- Peoples of different religion and age
- Peoples of different group and
- Peoples of different cultures as BRAC is operation in 12 countries (including Bangladesh) all over the world.

Governing Body

BRAC governing body consists of 10 members. Distinguished professionals, activists and entrepreneurs of excellent repute have been elected to the governing body to bring their diversified skills and experiences to the governance of BRAC.

Gender		Nationality	Age break down		
Female	Male	Bangladeshi: 9	Below 50	50-70	Above 70
5	5	American: 1	2	2	6

BRAC International governing body consists of 10 members.

Gender		Nationality	Age break down		
Female	Male	Bangladeshi: 7	Below 50	50-70	Above 70
5	5	Indian: 1	0	9	1
		American: 1			
		Dutch: 1			

Senior Management

Female	8
Male	16

Total staff of BRAC Bangladesh

Category	Female	Male	Total
Full time staff	10,594	32,232	42826
Teachers (Education programme)	40,177	249	40,426
Project Staff	21,686	1,141	22,827
Service Staff (Non-grade)	608	1,096	1,704
Total Staff	73,065	34,718	107,783

Total Staff of BRAC international

Country	Female	Male	National	Expatriate	Total
Afghanistan	455	467	856	66	922
Pakistan	467	398	846	19	865
Tanzania	1242	420	1597	65	1,662
Uganda	1996	345	2283	58	2,341
South Sudan	118	309	393	34	427
Liberia	259	168	394	33	427
Sierra Leone	275	127	374	28	402
Philippines	16	27	37	6	43
Myanmar	163	64	208	19	227
Nepal	2	2	3	1	4

NGO9 Mechanism for workforce to raise grievances and get response

BRAC believes transparency and accountability brings success to organization. To ensure transparency and accountability throughout the organization, BRAC emphasizes on complaints mechanism. BRAC has an independent, well-managed mechanism for handling complaints. Staff or any stakeholder can complain regarding any issue. Details regarding handling complain is available in Human Resource Policies & Procedures (HRPP). Usually following process is followed to handle complaint:

Step 1: Complaint is send to the Chief People Officer.

Step 2: The Chief People Officer sends the complaint to investigation team. Human Resource Division (HRD) also inform relevant department Director/Head regarding the complaint.

Step 3: Investigation team conducts all the necessary process which are necessary to find out the authenticity regarding the complaint.

Step 4: The investigation report is send to Chief People Officer.

Step 5: A grievance management forum is formed with the Chief Financial Officer; Director Education; Director Health; Director Microfinance; and Chief People Officer. The grievance management forum gives final decision regarding the complaint. Only the termination decisions go to the Executive Director for a second approval.

Step 6: HRD implements the final decision.

Step 7: Anyone can ask Ombudsperson to reconsider the decision.

Step 8: Executive Director takes final decision based on Ombudsperson's report.

Investigation unit: The investigation unit investigates complaints related to financial irregularities, violation of organizational rules and regulations, nepotism, indecent behavior and arbitrariness across BRAC. It also investigates grievances from BRAC's stakeholders. In 2015, investigation unit received and investigated a total of 82 cases in Bangladesh throughout the year. All these cases are resolved by HRD.

SO1 Impact of activities on the wider community

BRAC is committed to empower communities in situations of poverty, illiteracy, disease and social injustice. Most of BRAC projects work towards betterment of community. Various departments prepared projects and submitted it to Executive Management Committee (EMC) for approval. EMC review the project and send it to the Governing body with recommendation for approval. Then board review the project and approve it.

BRAC work very closely with communities to design the program which will bring betterment for the poor. BRAC conducts surveys before designing project with the help of staff and community. BRAC spends time with donor for projects which are financed by donor fund. BRAC signed agreement with donor regarding various aspects of the projects. BRAC implement the project in few areas as pilot project, monitor the progress and conduct impact assessment whether the project is fruitful for betterment of poor. If needed the project is re-designed according to community requirement. After project is implemented, monitoring department conducts periodic analysis to determine whether the key activities are being carried out as planned and whether they are having expected outcomes.

Community members are selected by community and BRAC together. Community members represent the voice of the whole community. Most of our community members are women. Programmes that involve community members are below:

BRAC has a programme name [**Community Empowerment**](#) who aims at achieving socio-political empowerment of the rural poor, particularly women, by enabling them to build, secure and use socio-political assets to improve their wellbeing, exercise their rights, take advantage of new opportunities and play a more active role in public life. BRAC is directly reaching nearly one million rural women through a set of programmatic interventions in the areas of:

- ✓ Community Institution Building
- ✓ Strengthening Local Governance
- ✓ Access to Information
- ✓ Addressing Violence against Women

BRAC organizes rural communities through democratic grassroots institutions called polli shomaj (a ward-level institution of poor women). Through these platforms, BRAC creates awareness and build capacity for women's political participation and collective action against social injustice and exploitation. BRAC uses community media such as popular theatre and community radio to disseminate information to rural communities and mobilise them on a wide range of issues that affect their lives. At the same time, BRAC engages with the local government to improve local governance through capacity building and institutional strengthening, gender sensitizing,

establishing forums of elected representatives who are women, and advocacy initiatives. BRAC's objective is to help the local government become more transparent and responsive to the needs of the poor. BRAC addresses violence against women through awareness raising and support services for victims. BRAC increasingly emphasize on the engagement of men in the process of women's empowerment and to prevent violence against women. Please go to this (http://www.brac.net/images/At_a_glance.pdf) link to get a detail statistics of this programme.

BRAC's [human rights and legal aid services](#) creates an enabling environment for vulnerable and excluded communities to seek justice through formal and informal systems. BRAC has mobilized communities by arranging workshops to sensitize local community leaders on human rights issues, so that the benefits of our justice services can be sustained beyond our intervention period. HRLS operates over 400 legal aid clinics in 61 of 64 districts across Bangladesh and is the largest NGO-led legal aid programme in the world. Its work is premised on a rights based approach to human development. The programme's activities include legal education, legal aid service provision via Legal Aid Clinics, which includes an alternative dispute resolution (ADR) mechanism, rescue operational support, counseling, and legal referrals, staff training and capacity building. BRAC's 'Barefoot Lawyers' impart legal literacy and spur sustainable social change by raising awareness and informing people of their rights. They operate on a 3P model of 'Prevent-Protest-Protect' and are usually the initial contact points in their communities when human rights violations occur. Please go to this (<http://www.brac.net/images/sites/default/files/factsheet/june15/hris-at-a-glance-february-2016.pdf>) link to get a detail statistics of this programme.

Under [health, nutrition and population](#) programme community health workers creates an effective bridge between underserved communities and formal healthcare systems including BRAC-run health facilities, for improving access, coverage, and quality of health services in communities across the country.

Please go to this (http://www.brac.net/images/factsheet/hnpp_at_a_glance_2016.pdf) link to get a detail statistics of this programme.

Until 2015 under [disaster, environment and climate change](#) programme BRAC trained community members and various other stakeholders on how to respond in different phases of a disaster. For instance, DMCC has provided psychosocial training to 764 women in disaster-prone areas. DMCC coordinated and conducted psychosocial TOTs to 764 women, who in turn passed on their knowledge to 19,100 women in their communities, and will continue to reach more under this venture.

BRAC's launched [integrated development](#) programme (IDP) aims to address the need of the most marginalized and deprived communities who are socially and geographically excluded from the mainstream development interventions in specific areas of Bangladesh.

Please go to this (http://idp.brac.net/images/pdf/IDP_4.pdf) link to get a detail statistics of this programme.

SO3 Process for ensuring effective anti-corruption policies and procedures.

BRAC has Anti Money Laundering (AML) and Combating Financing of Terrorism (CFT) policy. BRAC, in compliance with the requirement of Bangladesh Bank's (central bank of Bangladesh), publishes and preserves this policy. As per this policy, the Governing Body of BRAC shall ensure that all funds are utilized in a manner that is consistent with the goals, objectives and activities of BRAC. The policy sets zero tolerance to money laundering, corruption and fraud. BRAC provides training to staff regarding Anti Money Laundering (AML) and Combating Financing of Terrorism (CFT) policy. All mid management and above staffs received training on this policy.

SO4 Actions taken in response of incidents of corruption.

BRAC takes immediate action against corruption and financial misappropriation incidents. The actions taken in response to above cases are as follows:

- After finding out any incident of corruption or financial misappropriation, the local programme management will inform the higher management immediately.
- As per instruction of the respective Programme Head, the Departmental Investigation Unit will start the investigation.
- Based on the seriousness of the incident, the Independent Monitoring & Investigation Unit can be assigned to investigate.
- In case of extremely serious incidents, the law enforcement agencies will be informed and/or general diary/cases will be filed.
- The respective programme will inform the Human Resource Division (HRD) about the investigation.
- The Investigation Unit will follow the following procedure regarding the investigation:
 - The accused staff is informed in writing about the allegations against him.
 - At least seven days time is given to the accused staff to submit his explanation in writing with supporting documents
 - The Investigation Unit will investigate through obtaining and verifying evidence by interviewing and observing suspects and witnesses, and by analyzing records.
 - The Investigation Unit will complete the investigation within twenty one days of receiving the complaint, and will prepare & submit investigation report to the respective programme Director within ten days.

- The respective programme Director will take decision/recommend within ten days and send all documents to HRD for execution.
- The HRD will take necessary steps to execute the decision as per the Types of Offences and Nature of Disciplinary Actions as mentioned in the Human Resource Policies & Procedures (HRPP) of BRAC.

BRAC has taken initiative to develop a Standard Operating Procedure for Fraud Management and also take initiative to develop a standard fraud reporting system. BRAC has also taken initiative to develop e-fraud management system within which can be accessible by stakeholders. All these initiative will be implemented within the year 2015.

PR6 Programmes for adherence to laws, standards, and voluntary codes related to ethical fundraising, including advertising, promotion, and sponsorship

BRAC raise fund basically through following processes:

1. Grant application: BRAC applies for grant or fund for various projects.
2. Often donor contacts BRAC directly, express their interest about financing various development projects. If terms & conditions match with BRAC and interested to conduct the project, then we accept the fund.

The Executive Management Committee reviews all the projects including donor's details. Governing body approved the projects.

The Partnership Management unit has been created by BRAC to establish a proper screening process and guidelines to facilitate fruitful partnerships and for creating an effective knowledge management structure at BRAC. The following processes are followed:

1. All partnership requests should be forwarded to the partnership management unit for initial review and documentation.
2. If the outcome of the initial screening is positive then depending on the type of partnership, another detailed partnership category specific screening would be conducted by the programme which should include financial aspects, capacity assessment, level of commitment etc. Partnership management unit would carry out the due-diligence process.
3. After the in-depth screening and conducting due-diligence, if the results are positive then a summary of that report would be handed out to the Executive Management Committee (EMC) by partnership management unit for review in the next EMC meeting.
4. Every partnership request must be reviewed and subsequently approved by the EMC before going operational.
5. Every stage of the partnership process should be documented jointly by relevant programme personnel and by the partnership management unit.

The Audited Financial Statements reflect the amounts that we received from different donors. The audited financials of all the countries are available on BRAC website at <http://www.brac.net/annual-reports-and-publications>

BRAC has independent charity in UK and USA to raise funds for BRAC globally.

