

INGO Accountability Report



Reporting period: 1 January 2013 to 31 December 2013

Filled in by: S N Kairy
Chief Financial Officer
BRAC and BRAC International

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1. STRATEGIC COMMITMENT TO ACCOUNTABILITY

1.1. Statement from the most senior decision-maker of the organization (e.g. Executive Director, Secretary General, CEO, Chair, or equivalent senior position) about the relevance of accountability to the organization's strategy in the short, medium and long term.

BRAC is a development organization 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. Founded in Bangladesh in 1972, it is now one of the world's largest development organization. Over 120,000 BRAC workers touch the lives of an estimated 135 million people in 12 countries, using a wide array of tools such as education, healthcare, microfinance, legal rights training and more.

BRAC's vision is a world free from all forms of exploitation and discrimination where everyone has the opportunity to realize their potential. In pursuit of this vision, BRAC's mission is to empower people and communities in situations of poverty, illiteracy, disease and social injustice.

Accountability is at the central of BRAC's short, medium and long term strategy. Accountability drives the management decision making of BRAC. BRAC believes in remaining accountable to its different stakeholders:

- Programme Participants:
BRAC believes that an NGO must remain accountable to its programme participants. 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. 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.

BRAC has an independent Research Division that provides analytical support to BRAC programmes, enabling them to identify areas of intervention, formulate strategies and approach challenges accordingly. The Research Division continuously performs the impact analysis to track the change in the lives of the programme participants. The Research Division organizes seminars and workshops for the in house and external community to present its reports.

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. For example, in the Ultra Poor Programme there are following steps to select programme participants:

- Districts and Sub-Districts are selected based on the poverty map.
- The villages are selected in discussion with the local communities and local government.
- Participatory wealth ranking exercise carried out in the selected spots of the village.
- A door-to-door survey of the 'poorest' households identified through the wealth ranking exercise carried out in the next step.
- The list thus obtained after door-to-door survey will be matched with the programme's.
- Set eligibility criteria to draw up a list of preliminary potential beneficiaries
- 100% of this preliminary list of households will be cross-checked and verified by mid level managers from the district level office and from Head Office to arrive at the final list of programme participants.

Similarly, in all BRAC programmes, the programme participants and local communities are included in programme design.

- 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 achievement 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. Sometimes, the local government officials visit the projects.
- 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.
- 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.

- Civil Society:
BRAC regularly maintains liaison with the civil society. BRAC participates in different forums and initiatives organized by 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.
- 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.
- 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 submits report to the BRAC Governing Body on yearly basis.

We look forward to continue our work to create long lasting solution for poverty eradication and empowerment of marginalized people and create a world without poverty and discrimination.

S N Kairy
Chief Financial Officer
BRAC & BRAC International

2. ORGANIZATIONAL PROFILE

2.1 Name of the organization

BRAC

2.2 Primary activities (e.g. advocacy, research, service provision, capacity building, humanitarian assistance, etc.). How do primary activities support attainment of your mission and strategic goals?

BRAC's mission is to empower people and communities in situations of poverty, illiteracy, disease and social injustice. Over 120,000 BRAC workers touch the lives of an estimated 135 million people in 12 countries, 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:**

Microfinance: The programme is a critical component of BRAC's holistic approach to support livelihoods. As of December 2013, BRAC has 4.2 million borrowers of microfinance loan and USD 916 million loan portfolio.

Education: BRAC schools are designed to give a second chance at learning to disadvantaged children who have been left out of the formal education system due to extreme poverty, displacement or discrimination. BRAC runs 41,001 schools in Bangladesh and 9.98 million graduated from BRAC schools.

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 has 107,008 front line Community Health Workers. A number of 1.61 million women received ante-natal care and 1.27 million women received post-natal care in 2013. Malaria patients treated 11,428 and tuberculosis case detected and treated 89,983 in 2013.

Targeting the Ultra Poor: The programme focuses on improving the socioeconomic situation of those at the base of the economic pyramid. Living in extreme poverty, this group struggles to meet the minimal dietary requirements and faces difficulty to reach mainstream anti-poverty programmes like microfinance. As of December 2013, trainings were provided to 1.5 million ultra poor women and 467,300 ultra poor women received assets.

Water, Sanitation & Hygiene: The programme provides sustainable and integrated services in rural and isolated areas, breaking the cycle of contamination caused by unsanitary latrines, unclean water and unsafe hygiene practices. As of December 2013, the programme served 30.7 million people with hygienic latrine and 1.92 million people with safe drinking water.

Agriculture and Food Security: The programme builds systems of production distribution and markets quality seeds at fair process. Research is conducted to develop better varieties and practices for the agricultural sector. The programme distributed 12,534 Metric Ton of seeds in 2013.

Human Rights and Legal Aid Services: The programme is dedicated to protecting and promoting human rights of the poor and marginalized through legal empowerment. As of December 2013, there are 3.8 million Human Rights and Legal Education participants.

Community Empowerment: The programme empowers the poor, especially women, by mobilizing communities to translate awareness into action. As of December 2013, the programme built 13,645 Community Institution (Polli Shomaj) and 174,901 shows are staged by Popular Theatre Group.

Gender Justice and Diversity: The programme works simultaneously within BRAC and the community to achieve gender equality. Through intervention of this programme 32,400 school-going girls were able to resist and protest against sexual harassment in their lives in 2013.

Enterprises & Investments: The BRAC model consists of a network of development programmes, enterprises and investments. About half the surpluses generated by our social enterprises help fund the expenditure of our development programmes in Bangladesh, while the rest is reinvested in the enterprises themselves. BRAC's investments ensure financially profitable investments in socially responsible areas, such as low income housing, small and medium enterprise loans, information technology and clean development mechanisms. Dividends from our investments support the financial health of the organisation and reduce our dependency on donors. Enterprises include Aarong (retail shop), nursery, fisheries enterprises, poultry enterprises, solar enterprises etc. and investments are BRAC tea estate, BRAC Bank, BRAC EPL Investments Ltd., bKash Limited etc.

2.3 Operational Structure of the organization, including national offices, sections, branches, regional and field offices, main divisions, subsidiaries and joint ventures.

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 is available in [annexure 1](#).

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.

Branch Management

BRAC has more than 3,500 branch offices all over Bangladesh and 450 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 communicate with Head office. Same operational structure is followed in all countries.

2.4 Location of organization's headquarters

BRAC headquarter is situated in Dhaka, Bangladesh. The address is given below:

BRAC Centre
75 Mohakhali C/A
Dhaka 1212
Bangladesh

2.5 Number of countries where the organization operates, and names of countries with either major operations or such that are specifically relevant to the accountability issues covered in the report.

BRAC is implementing different programmes in the following 12 (twelve) countries:

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, Enterprises.

Afghanistan: Education, Adolescent Reading Centres, Essential Health Care, National Solidarity Programme, Targeting the Ultra Poor.

Pakistan: Microfinance, Education, Targeting the Ultra Poor, Essential Health Care, Agriculture.

Sri Lanka: Microfinance

Uganda: Microfinance, Education, Scholarship, Essential Health Care, Agriculture, Poultry & Livestock, Empowerment & Livelihood for Adolescents, Karamoja Initiative

Tanzania: Microfinance, Agriculture, Poultry & Livestock, Education, Empowerment & Livelihood for Adolescents

Liberia: Microfinance, Agriculture, Poultry & Livestock, Essential Health Care.

Sierra Leone: Microfinance, Essential Health Care, Agriculture, Poultry & Livestock, Human Rights & Legal Empowerment, Empowerment and Livelihood of Adolescent Girls, Food Security & Nutrition.

South Sudan: Agriculture, Education, Adolescent Girls Initiative, Essential Health Care, Malaria, Nutrition, Targeting the Ultra Poor.

Haiti: BRAC Limb and Brace Centre established in 2010 in Haiti to provide quality artificial limb and braces at low cost to the earthquake affected people.

Philippines: Education programme.

Myanmar: Microfinance programme.

BRAC Affiliates:

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

2.6 Nature of ownership and legal form. Details and current status of not-for-profit registration

BRAC, development organisation was formed in 1972 under Societies Registration Act 1860. BRAC has its development programme across various countries in Asia and Africa. BRAC International is registered in 2009 as Charity (Stichting) in Netherlands. Besides, each country is legally registered with relevant regulatory authorities in respective countries. BRAC is also registered in UK and USA as independent charity to raise funds for BRAC globally.

BRAC does not have any owner. The General Body of BRAC consists of 28 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.

2.7 Target audience: Groups of people served including geographical breakdown.

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 12 countries (Bangladesh, Sri Lanka, Afghanistan, Pakistan, Uganda, Tanzania, Liberia, Sierra Leone, South Sudan, Haiti, Philippines and Myanmar).

Below is population coverage by various activities during the year 2013 in various countries:

Name of Country	Population Reached
Bangladesh	120 million
Afghanistan	4.72 million
Pakistan	2.54 million
Sri Lanka	0.72 million
Sierra Leone	1.1 million
Liberia	0.56 million
South Sudan	1.3 million
Uganda	4.2 million
Tanzania	1.27 million
Philippines	39,960
Myanmar	Recently started
Haiti	Technical Support Country

2.8 Scale of the reporting organization including global annual budget; annual income and expenditure, number of e.g. members, supporters, volunteers, employees; total capitalization in terms of assets and liabilities; scope and scale of activities or services provided.

Number of staff of BRAC globally in 2013 was 119,181. Besides 112,413 front line community health workers dedicated themselves to bridging the gap between the community and the established healthcare facilities.

Below is breakdown of staff:

Country	Total (as of December 2013)
Bangladesh	111,018
Afghanistan	1,658
Pakistan	996
Sri Lanka	599
Tanzania	1,325
Uganda	2,305
South Sudan	241
Liberia	404
Sierra Leone	537
Haiti	30
Philippines	45
Myanmar	23

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

Year 2013 US\$

Country	Income	Expenditure	Surplus*	Asset	Liabilities
Bangladesh	629,344,206	547,911,698	81,432,509	1,439,531,988	939,425,184
Afghanistan	19,116,098	18,646,080	470,018	11,216,172	11,399,687
Pakistan	6,175,932	6,126,087	23,366	11,430,106	11,679,403
Sierra Leone	5,211,000	5,884,000	(673,000)	6,802,000	2,325,000
Liberia	2,938,947	3,538,471	(599,524)	5,574,043	2,359,253
South Sudan	3,991,657	4,178,608	(186,951)	6,590,526	6,219,372
Uganda	21,935,602	18,967,819	2,967,783	41,573,296	16,924,078
Tanzania	13,727,782	12,627,907	1,099,875	27,166,819	18,924,542
Sri Lanka	3,402,527	2,891,927	483,225	952,877	4,003,045
Philippines	8,201,887	8,201,887	-	10,413,421	10,413,421
Myanmar	-	134,775	(134,775)	90,907	121,083
Haiti	612,380	612,380	-	174,857	68,149

* Surplus/deficit after tax

2.9 Significant changes during the reporting period regarding size, structure, governance or ownership

Following are the significant changes during the year 2013:

- BRAC has established the Risk Management Services Department, which will be guided by the Risk Management Committee. BRAC's Risk Management Policies and Framework is the combination of a number of key elements which, when integrated, create an environment for managing risk.
- Adoption of digital financial services across BRAC that will greatly advance the overall "bankless" financial ecosystem in Bangladesh. BRAC implemented the following projects (new innovations) as part of the BRAC Innovation Fund for Mobile Money (funded by Bill & Melinda Gates Foundation):
 - Flexible school fee payments for secondary school:* This project will set up convenient and efficient system for parents to pay their children's school fees via mobile money in 33 schools reaching 1,200 students.

- *Micro insurance:* This project will provide Micro insurance facilities through mobile money transaction to 4,000 microfinance clients.
 - *Cashless branch:* This project will provide quick & risk free financial services by mobile transaction to at least 220 project participants and providing opportunities to at least 20% of the targeted project participants for practicing regularly mobile money transaction (microfinance loan repayment, savings money and others transaction).
 - *Adolescents Savings through Mobile Banking:* This project will provide 4,000 youths of Adolescent Development Programme (ADP) clubs with access to safe savings and mobile money transactions through bKash (a mobile phone banking company).
- BRAC is officially registered in Myanmar.

2.10 Awards received in the reporting period

Awards	Recipient
Ranked as the top NGO in The Global Journal's list of the 100 Best NGOs in the World	BRAC
Institute of Chartered Accountants of Bangladesh (ICAB) Award	BRAC
First Global GSK and Save the Children Healthcare Innovation Award	BRAC
World Justice Project Rule of Law Award	BRAC
Family Planning Media Award	BRAC

3. REPORT PARAMETERS

3.1 Reporting period

January 2013 to December 2013

3.2 Date of most recent previous report

January 2012 to December 2012

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.

Report includes information regarding 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. BRAC implement clear policies, procedures and guidelines, which allow us to be accountable and transparent as an organization. This report is written in the spirit of maximum disclosure. The countries provided necessary information for this report. Senior management gave their inputs essential for the report. This report should be read alongside the Annual Report 2013. The Annual Reports are available at <http://www.brac.net/content/annual-report-and-publications#.UjWEA9Kw2wM>. The annual reports contain audited financial statement and additional information.

On receiving feedback from any stakeholder (including staffs and the Independent Review Panel), BRAC immediately takes necessary steps in this regard by assigning the concerned key officials.

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 12 (twelve) 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 is 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.

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

This report follows the format of GRI NGO Sector Supplement 3.0, Level C Reporting Template.

4. GOVERNANCE STRUCTURE AND KEY STAKEHOLDERS

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

The general body of **BRAC** consists of 28 members. 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 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 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.

The governing body meets at least four times a year.

The governing body has two committees; Finance & Audit Committee and Investment Committee.

Finance & Audit committee: 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.

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 consists of 10 members. The governing body has one committee; Finance & Audit committee.

Details about the members of governing body of BRAC and BRAC International are available on BRAC website at <http://www.brac.net/content/governance#.UkPAPdKw2wM>

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

BRAC has more than 3,500 branch offices all over Bangladesh and 450 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 communicate with Head office. Same operational structure is followed in all countries.

Risk Management:

In 2013, BRAC has established the Risk Management Services Department, which will be guided by the Risk Management Committee. BRAC's Risk Management Policies and Framework is the combination of a number of key elements which, when integrated, create an environment for managing risk.

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.

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 members of various committees	Members of the committee work to fulfill the responsibility of the committee.
Takes decision regarding establishing branch offices in any part of Bangladesh or aboard 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 aboard.
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. Please state the number of members of the highest governance body. How many are independent and/or non-executive members?

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/content/governance#.UkPAPdKw2wM>

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:

- In BRAC annual general meeting, the members provide directions, guidelines and feedbacks about the organization.
- Once a week (usually on Thursday) Executive Director has meeting with all directors and senior directors. In this meeting the directors give guidance and share programme activities.
- Usually on Sunday, Executive Director has meeting with General Managers and Heads of all programmes to get feedback from them.
- BRAC staffs have access to an intranet system where they can share information and communicate with others.
- BRAC staffs have regular departmental meetings to share and collect views of others.
- 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.

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.

Senior Managers and Executives: BRAC provides monthly salary to all its staffs (including Senior Managers and Executives) as per approved pay scale. BRAC provides some “other benefits” to the staffs as per the Human Resource Policies and Procedures (HRPP) of BRAC. Among others, these “other benefits” include provident fund, gratuity for the departing staffs.

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

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.

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. Any person, belonging to any nationality is eligible to become a governing body member, if recommended by two existing members and approved by the Governing Body. Distinguished professionals, activists and entrepreneurs of excellent reputation have been elected to the governing body to bring their diversified skills and experiences to the governance of BRAC.

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.

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
- Government Ministry
- Local Government
- Ombudsperson
- General Public
- Civil Society
- Strategic Partners
- Donors

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. For example, in the Ultra Poor Programme there are following steps to select programme participants:
 - Districts and Sub-Districts are selected based on the poverty map.
 - The villages are selected in discussion with the local communities and local government.
 - Participatory wealth ranking exercise carried out in the selected spots of the village.
 - A door-to-door survey of the 'poorest' households identified through the wealth ranking exercise carried out in the next step.
 - The list thus obtained after door-to-door survey will be matched with the programme's.
 - Set eligibility criteria to draw up a list of preliminary potential beneficiaries
 - 100% of this preliminary list of households will be cross-checked and verified by mid level managers from the district level office and from Head Office to arrive at the final list of programme participants.

Similarly, in all BRAC programmes, the programme participants are included in programme design.

- 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 achievement 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.

- 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.
- 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.
- 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.
- 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.
- 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.

PERFORMANCE INDICATORS

I. Programme 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 endeavours; 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.)

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 identify new areas of interventions. The department shares lessons learnt by publishing reports and working papers.

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. This includes grievances such as corruption, abuse of power or discretion, negligence, oppression, nepotism, rudeness, arbitrariness, unfairness and discrimination. The Ombudsperson maintains the highest level of confidentiality regarding complainants and complaints. 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. 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, 2016.

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 2013, investigation unit investigated a total of 167 cases in Bangladesh throughout the year.

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. 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.

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.

Monitoring: The monitoring department is an integral part of BRAC's internal control mechanism. 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. In 2013, the department monitored 140 cases in Bangladesh through its monitoring unit and shared their findings to the relevant internal stakeholders.

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 the identify 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.

Goal

Promote gender equality, empowerment and inclusiveness within BRAC as well as within the wider community.

Objectives

- To promote a culture and environment, inclusiveness within all programmes, that respects gender equality;
- To build capacity of staff to achieve BRAC's goal of gender equality;
- To create a platform for community mobilization against gender-based discrimination and domestic violence, sexual harassment at the workplace and public-place;
- To promote sexual and reproductive health rights within the society;
- To increase policy advocacy networking for women's rights, both nationally and internationally.

The department ensures the following to integrate gender and diversity in to 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.

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: BRAC 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. We utilize community media such as Popular Theatre and Community Radio to disseminate information to rural communities and mobilize them on a wide range of issues that affect their lives. Popular Theatre is an effective advocacy tool for disseminating information to the communities, particularly to the illiterate, through entertainment. As of December 2013, our Popular Theatre Group staged 174,901 shows.

BRAC engages with the local government to improve local governance through capacity building and institutional strengthening, gender sensitization, formation of forums of elected female representatives, and advocacy initiatives. Our objective is to help local government to become more transparent and responsive to the needs of the poorest.

Advocacy for Access Promotion of the Ultra Poor (APUP): APUP mobilizes relevant stakeholders for enhancing regular attendance of the ultra poor children in primary education and increasing their accessibility to GO Services (health, livestock & social safety net programmes). This new project is going to be implemented at the grassroots level of 20 upazilas of Rangpur, Khulna, Naogaon and Sunamganj districts from 2013 to 2015.

Advocacy Addressing Violence against Women: Addressing violence particularly Violence against Women (VAW) through building community awareness, community mobilization for prevention and coordinating support to victims is a key area of BRAC. BRAC approach involves mobilizing and engaging rural communities to monitor and prevent human rights violations towards creating a safer environment, particularly for women and children. We create awareness among the communities and mobilize them for protesting and preventing violence against women. Furthermore, district level GO-NGO service providers' coordination workshops are organized at regular intervals. The Joint Programme on Violence against Women project has been initiated with the aim to improve the overall gender based violence situation, particularly violence against women, through a comprehensive set of activities involving awareness raising and capacity building, developing networks and partnerships, policy advocacy, survivor support and establishing a database on violence against women in 6 districts presently covered by the REOPA project of UNDP.

Advocacy for gender equality: BRAC advocacy for gender justice and equality. BRAC works with different alliances and forums to influence policy makers to formulate and revise laws, rules and regulations against all types of gender based violence, and also for policy advocacy. Following are example:

- At the invitation of the Ministry of Planning, BRAC reviewed the national sixth five-year plan with a gender focus, and made specific recommendations for improving the plan, as well as for the implementation strategy.
- BRAC reviewed the Microfinance Regularity Authority (MRA) Act from a gender perspective which has now been accepted as government policy.
- In BRAC is also an active member of Social Action Committee (a platform consisting of 67 development organisations), citizen's initiative on CEDAW, Bangladesh (a national platform of 38 rights organisation, working on CEDAW and international treaties); WE CAN CAMPAIGN (working to end domestic violence against women and children), National Girl Child Advocacy Forum (working on different girl child issues), and Campaign for Popular Education, a national coalition of NGOs working towards the implementation of programme interventions in the education sector including the education curriculum.
- BRAC initiated to form and lead a new platform to combat against child marriage with other organizations (Care, Plan, Population council, ICDDR, BLAST, LAMP, FPAB, white ribbon alliance Bangladesh, Marie Stopes etc.)

Advocacy for human rights & legal aid services: BRAC's is dedicated to protecting and promoting human rights of the poor and marginalised through legal empowerment. The blend of legal literacy initiatives with comprehensive legal aid services throughout the country helps spread awareness needed to mobilize communities to raise their voices against injustices, discrimination and exploitation – whether at the individual or collective level. Our programme creates an enabling environment for the poor and marginalised to seek equitable justice through formal and informal systems. Our grassroots volunteers are drivers of our rights awareness raising efforts countrywide. We arrange workshops with community leaders aim to develop human rights awareness.

Advocacy unit also supports BRAC's health and migration programmes. The advocacy programme initiated the second phase of its communication for development project, in partnership with UNICEF.

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. 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 are run by 407 partner NGOs.

BRAC has development partnership with many institutions:

Strategic partnership: Department for International Development (DFID) (UK)
Department of Foreign Affairs and Trade (DFAT) (Australia)

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 of Bangladesh
Ministry of Foreign Affairs
Directors 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
Bureau of Manpower, Employment and Training

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
International Rice Research Institute
The World Food Prize
World Vision
World Fish Center
Transparency International Bangladesh
International Food Policy Research Institute
Save the Children
University of Sussex
The London School of Economics and Political Science
University of Aberdeen
Columbia University

II. Financial Management

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 (including BRAC International) during the year 2013 is as follows:

Expenditure	BDT	US\$
Income generating projects	7,153,738,687	91,714,599
Program supply enterprises	4,013,429,845	51,454,229
House property	74,452,205	954,515
Education programme	8,742,447,163	112,082,656
Ultra poor programme	2,391,244,399	30,656,979
Community empowerment programme	341,007,837	4,371,895
Human rights & legal services	195,568,393	2,507,287
Policy advocacy	86,040,129	1,103,079
Health programme	5,563,852,932	71,331,448
Water Sanitation & hygiene programme	1,535,677,979	19,688,179
Gender justice & diversity programme	209,703,788	2,688,510
Microfinance programme	15,321,161,779	196,425,151
Food security and climate change	1,028,513,524	13,186,071
Other development projects	1,284,380,888	16,466,422
Grants	984,488,882	12,621,652
Total expenditure	48,925,708,430	627,252,672

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

Internal Audit: The internal audit department is an independent unit within BRAC which undertakes risk-based internal audit and compliance to maintain transparency and accountability across the organisation and is directly reportable to the finance and audit committee. The department independently examines and evaluates BRAC-wide activities to assist management with advice on operational efficiency. It also assesses the effectiveness of BRAC's management control, governance and risk management services. 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.

Internal Audit Department works independently undertaking risk based Internal Audit and Compliance Services in accordance with International Standard. In year 2013, Internal Audit department undertakes IT System Audit, Surprise Audit, Regulatory Compliance Audit, Process Based Audit, Construction Audit along with other routine Audit. In 2013 the department completed 13,596 audit spots.

In 2013, auditors audited 269 cost centres in Tanzania, 670 cost centres in Uganda, 122 cost centres in Sierra Leone, 149 cost centres in Liberia, 172 cost centres in Pakistan, 168 cost centres in Afghanistan, 27 cost centres in South Sudan and 4 cost centres in Philippines and highlighted several issues for management action.

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 24, 2013 have approved the appointment of S F Ahmed & Co, Chartered Accountants, Bangladesh and Ernst & Young, Chartered Accountants, Malaysia as the joint auditors for annual audit of BRAC for the year ended December 31, 2013.

BRAC International:

Country	External auditor for 2013
Afghanistan	Zeeshan Ali and Co
Pakistan	KPMG
Sri Lanka	KPMG
Tanzania	KPMG
Uganda	KPMG
South Sudan	KHAM & Associates
Liberia	Baker Tilly Liberia
Sierra Leone	KPMG
Haiti	Expert Conseils Et Associes
Philippines	KPMG
Myanmar	Top Integrated Accounting & Consultancy Services

The audited financials of all the countries are available on BRAC website at <http://www.brac.net/content/annual-report-and-publications#.UjqAMtKw2wM>

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 2013 to December 2013.

In the year 2013, total income of BRAC (including BRAC International) was US\$ 705,431,274 consisting of:

- Donor grant: \$ 259,576,002
- Revenue from income generating projects: \$103,400,370
- Revenue from program support enterprises: \$55,135,979
- Service charges on microfinance loans: \$250,612,390
- Interest on Bank account and fixed deposits: \$16,056,028
- Investment income: \$5,372,133
- Other income: \$13,986,932
- Income from house property: \$1,291,440

Top 5 donors of BRAC (including BRAC International):

Name of Donors	Name of Foreign Currency	Foreign Currency
Department for International Development (DFID)	GBP	72,930,142
Department of Foreign Affairs and Trade (DFAT)	Aus \$	53,500,000
The Global Fund	USD	26,395,131
Embassy of the Kingdom of the Netherlands (EKN)	Euro	10,588,811
MasterCard Foundation	USD	8,223,630

Grant Composition: Total grant in 2013 was US\$ 271 million.

Donor	Percentage
Department for International Development (DFID)	42%
Department of Foreign Affairs and Trade (DFAT)	19%
The Global Fund	10%
Embassy of the Kingdom of the Netherlands (EKN)	5%
MasterCard Foundation	4%
CIDA	3%
BRAC USA	3%
UNICEF	2%
World Bank	2%
Others	10%

Income breakdown of different countries are as follows:

Income (in US\$)	Bangladesh	Afghanistan	Pakistan	Philippines	Sri Lanka
Donor Grant	214,470,192	17,830,341	416,324	8,198,207	-
Transfer From restricted Grant	-	-	1,986,849	-	-
BRAC Contribution	-	219,158	-	-	-
Service Charge on Loan	228,235,431	-	3,490,050	-	2,862,891
Income Generating Projects and Programme Support Enterprises	158,536,349	-	-	-	-
Investment Income	5,372,133	-	-	-	-
Fees and Other Charges	-	-	-	-	66,425
Interest Income	14,999,160	-	-	3,680	-
Foreign Exchange Gains	-	-	-	-	-
Other Income	7,730,942	1,066,599	282,709	-	473,211
Total Income	629,344,206	19,116,098	6,175,932	8,201,887	3,402,527

Income (in US\$)	Liberia	Sierra Leone	South Sudan	Tanzania	Uganda	Haiti
Donor Grant	1,668,847	3,854,000	3,798,641	2,030,917	8,847,951	593,532
Transfer From restricted Grant	-	-	-	-	-	-
BRAC Contribution	43,931	35,000	-	112,080	-	-
Service Charge on Loan	1,028,265	1,186,000	-	10,533,304	11,035,440	-
Income Generating Projects and Programme Support Enterprises	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Fees and Other Charges	60,047	87,000	374	545,106	647,293	-
Interest Income	-	19,000	27,901	-	686,158	-
Foreign Exchange Gains	970	-	144,575	-	44,740	-
Other Income	136,887	30,000	20,166	506,375	674,020	18,848
Total Income	2,938,947	5,211,000	3,991,657	13,727,782	21,935,602	612,380

* BRAC Myanmar is registered as INGO in late 2013.

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 does not have any project which is directly related to greenhouse gas emissions. But BRAC started solar in 1998 as one of BRAC's green enterprises. BRAC's solar enterprise supplies an eco-friendly renewable source of energy to people in rural Bangladesh who live in off-grid areas. The power grid that supplies the greatest proportion of electricity in Bangladesh to date does not cover all areas of the country. There are many rural areas that are still not connected to the public power supply and thus, irrespective of affordability, electricity is inaccessible to many people in these areas. As a result, the affected communities would have to limit many of their activities to those hours of the day with daylight.

BRAC started Recycled Handmade Paper (RHMP) in 2000 with an aim to help prevent environmental degradation by targeting the corporate urban market in Bangladesh to recycle their paper waste. 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. BRAC also has nursery enterprise.

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)
Full time staff	46,180
Teachers (Education programme)	41,484
Project Staff	23,354
Total Staff	111,018

Total staff of BRAC International

Country	Total (as of December 2013)
Afghanistan	1,658
Pakistan	996
Sri Lanka	599
Tanzania	1,325
Uganda	2,305
South Sudan	241
Liberia	404
Sierra Leone	537
Haiti	30
Philippines	45
Myanmar	23

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. Details of hiring process are available on www.brachrd.org and Human Resource Policies & Procedures (HRPP). The breakdown of local and expatriates staffs of each country is available in LA1.

In 2013, BRAC participated in job fairs in various universities to represent BRAC and attract talent. We launched e-recruitment, an online system that enables candidates to apply electronically. The system notifies candidates via SMS for interviews.

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. We deliver training and learning programmes through 27 residential learning centres across Bangladesh, accommodating approximately 3,000 participants per day. We also contribute to the capacity development of government and development organizations at home and abroad.

Currently, with 116 faculty members (41 percent of whom are women), we provide tailor-made training and consultancy services to our employees around the world. In 2013, we trained a total of 714,639 participants and accommodated 110,882 participants in our learning centres for training, meetings and workshops. Our training materials are increasingly prioritizing effective

performances. Our academic pillars for the last three 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 centres 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 2013, amounts spend for training in Bangladesh is below:

	BDT	US\$
Teachers' training	245,675,015	3,149,680
Members' training	596,618,901	7,648,960
Staff training and development	651,476,902	8,352,268

In 2013, training expense is 3.5% of the total budget of BRAC in Bangladesh.

LA12 Performance reviews and career development plans.

All employees (100%) received an annual performance appraisal in 2013. 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.

Governing Body

BRAC governing body consists of 10 members. Distinguished professionals, activists and entrepreneurs of excellent reputation 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
4	6	American: 1	0	4	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	9
Male	15

Total staff of BRAC Bangladesh

Category	Female	Male	Total
Full time staff	11,323	34,857	46,180
Teachers (Education programme)	41,204	280	41,484
Project Staff	21,539	1,815	23,354
Total Staff	74,066	36,952	111,018

Total Staff of BRAC international

Country	Female	Male	National	Expatriate	Total
Afghanistan	495	1,163	1,591	67	1,658
Pakistan	705	262	967	29	996
Sri Lanka	522	77	599	0	599
Tanzania	904	421	1,254	71	1,325
Uganda	1,932	373	2,220	85	2,305
South Sudan	88	153	208	33	241
Liberia	239	165	366	38	404
Sierra Leone	326	211	479	58	537
Philippines	13	32	36	9	45
Myanmar	16	7	17	6	23

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 2013, investigation unit investigated a total of 167 cases in Bangladesh throughout the year.

V. Responsible Management of Impacts on Society

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 works to empower the community. One of our basic approaches strengthens rural communities by building community-based institutions (polli shomaj) to raise awareness and the voices of poor, while creating a platform for rural civil society and the local government to work together. We strengthen the process by addressing violence against women to create safe communities for women and children and increase the poor's access to information by using interactive communication tools. BRAC also works with community to eliminate gender inequality from the society. Such as, MEJNIN (*Meyeder Jonno Nirapad Nagorikotto* - safe citizenship for girls) project built awareness and confidence of students and community members to protect and protest against sexual harassment at public places. For its remarkable impact, GJD's gender equality action learning project received the Good Practice Award by the Ministry of Women & Child Affairs of Bangladesh and UNFPA.

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. We have 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. Participation in our local community leaders' workshops has increased from 317,147 participants in 2012, to 330,074 participants in 2013.

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. In 2013 under disaster, environment and climate change programme BRAC trained 200,010 community members and various other stakeholders on how to respond in different phases of a disaster. 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.

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.

VI. Ethical Fundraising

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.

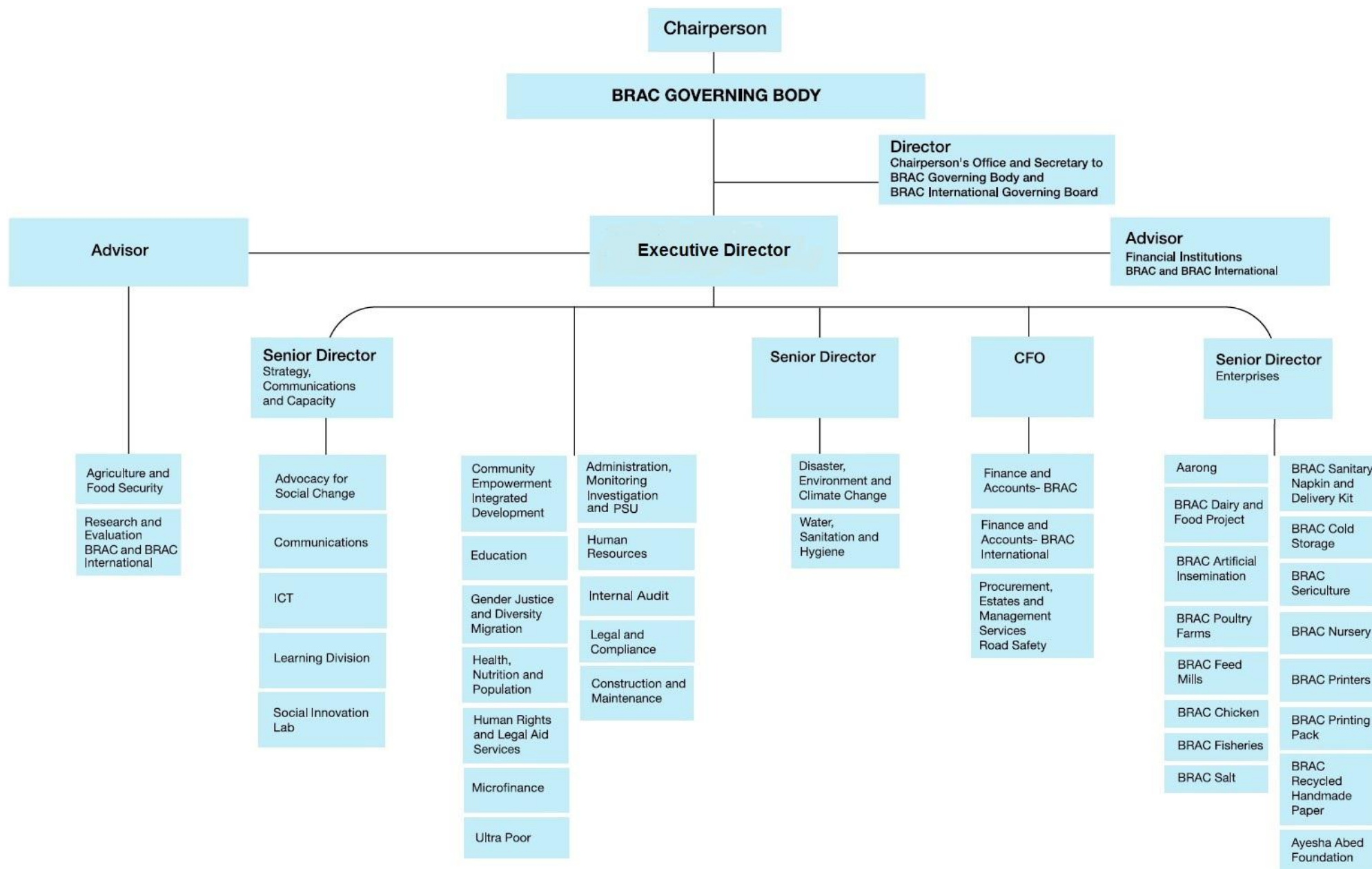
The Partnership Management unit has been created by BRAC to establish a proper screening process and guidelines to facilitate fruitful partnerships and for creating an effective knowledge management structure at BRAC. The following process are followed:

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/content/annual-report-and-publications#.UjqAMtKw2wM>

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

BRAC ORGANOGRAM



Annexure 2

