



Mid-term review of Bangladesh Mahila Parishad



Photo: Bodil Maal

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ISBN 978-82-7548-678-1
ISSN 1502-2528

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January 2013

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Abbreviations

BMP:	Bangladesh Mahila Parishad
SAC:	Social Action Committee
ToT:	Training of Trainers
UFC:	Unified Family Code
UN CEDAW:	The United Nations Convention on the Elimination of All Forms of Discrimination against Women
UP:	Union Parishads
VAW:	Violence against Women

Summary

This mid-term review of Bangladesh Mahila Parishad (BMP) has been commissioned by Norad and is a requirement of the contract between the Norwegian Embassy in Dhaka and BMP. The review was carried out from the 17th of November to the 1st of December 2012 by three consultants, Salma Akhter, University of Dhaka, Nurul Wahab, partner Wahab &co, and Marit Haug, NIBR, team leader. The team carried out a number of group interviews and focus group discussions, in small and large groups, with volunteers, members and staff of BMP, as well as with stakeholders in the human rights field nationally and locally in Sunamganj and Belabo.

The report is divided into three sections. First we assess the project activities, results, and impact. Secondly, we describe and assess the work of BMP as an organization, and the measures taken during the period 2010-12 to strengthen the capacity of the organization. Finally, we assess financial management and procurement procedures.

BMP has received support from Norway since 1994 and the current programme, 2012-2014, supports BMP with up to NOK 35 million. BMP is a social movement with nation-wide outreach, a strong voluntary ethos, a strong network of professional organizations. BMP is also well networked with civil society organizations, and has close working relations with government. Legal advocacy and mediation of issues related to violence against women (VAW) has been at the core of its work. Its planning and decision-making is based on collective leadership and checks and balances. Implementation takes place through its 12 sub-committees.

This summary addresses programme effectiveness according to the five outcome areas identified in the 2009 programme document, it then goes on to answer more specifically the additional questions that were posed in the ToR.

1) Programme effectiveness

- a. *Social movement is accelerated resisting VAW.* BMP has been successful in its advocacy work for legal change, and contributed to the law on domestic violence, the Hindu Registration Marriage Act, and the Anti-trafficking Prevention and Control Act. BMP also advocated for a new law against sexual harassment, not yet passed. BMP's most important objective in this area it to advocate for a universal family law. At the community level, BMP is visible as a women's human rights organization combating VAW through its legal programme, with protests against fatwas being one element. BMP's role in mediating family disputes and in filing cases in court has made it

known in the communities in which it is active. In this work, BMP collaborates with local government officials whereby local government refers disputes to BMP, and BMP applies pressure on law enforcement agencies to investigate cases of VAW. When effective, BMP's provision of legal services links action, prevention and protection. Legal action and law enforcement is intended to have a preventive effect on potential offenders, and the presence of BMP members in communities, is expected to function as 'protection by presence'. Victims of sexual harassment have been an important target groups for BMP.

- b. Political empowerment of women is strengthened.* The campaign ahead of the latest national elections for direct elections of women to one third of the parliamentary seats, produced awareness among political parties, some of whom adopted the demand. Yet, the government that came to power did not implement the demand. The adoption of 'one third' remains BMP's most important objective to influence political change processes. BMP has carried out sustained advocacy for gender sensitive budgeting and the number of ministries that have adopted this instrument has increased substantially. The government had reintroduced the National Women Development Policy, this was another BMP campaign issues. BMP pushed for this in collaboration with other civil society organizations. In the area of local governance, BMP has initiated a new project to strengthen women's representation, with support from the Danish Embassy.
- c. Women's human rights movement is further intensified through networking.* BMP has its own network of volunteers and members. In addition BMP draws on a strong network of organisations and persons from the legal, medical, academic, and teaching professions. It serves as the secretariat for the Social Action Committee (SAC) and is well networked with civil society organizations. Through its networks BMP produces action and information on women's rights issues in a consistent manner. Over the last few years, BMP has given priority to developing media relations to ensure a more comprehensive coverage of gender issues. This work has contributed to changing media's discourse on gender.
- d. BMP is effectively functioning as a lobby and advocacy agent.* The advocacy work undertaken by BMP is knowledge intensive and requires sustained efforts and long term commitment. BMP's advocacy success has been based on its expertise, experience, and consultations with resource persons and its own volunteers in the districts. BMP has achieved legislative change, policy change and increase in awareness on women's rights issues. It has been active on issues such

as VAW, health, and education. Its unique combination of expert networks, grass roots networks, and its own volunteers and members, places BMP in a strong position and this potential could be utilized even further.

- e. *BMP is further strengthened and developed through capacity building towards sustainability and institutionalization.* BMP has employed more paid staff at head office and in the districts. The new staff in the districts has received training in office management, accounting and computers which has increased effectiveness considerably. As a nation-wide organization with over 100000 members, the needs for training of its own volunteers and members is high, and there is a continuous demand.
- 2) *Programme efficiency.* Due to the high number of volunteers and structured planning and coordination, efficiency is high.
- 3) *Organizational learning;* adoption of recommendations from previous review. BMP volunteers continuously discuss, reflect and assess their initiatives in an informal manner, and also through formal processes. BMP has adopted several of the recommendations from previous reviews.
- 4) *The effectiveness of BMP's implementation strategies.* BMP's activities are implemented through the sub-committees and the district branches. In terms of its activities, BMP has in general achieved more than planned according to its own reports. At the same disbursements is behind schedule. The constraints identified are difficulties in recruitment of volunteers with a professional background, too few paid staff at head office and district level, as well as certain cautiousness when it comes to spending money.
- 5) *BMP's strategies for reaching its target groups.* BMP's target groups are women in general, and BMP has a policy of inclusiveness in relation to minorities. The team found some evidence that BMP organizers target vulnerable women in particular. In areas where BMP is active, the work of BMP seems to be well-known in the communities, making it possible for women in need to approach them.
- 6) *How the intervention facilitates BMP's advocacy role and its visibility in performing this role.* Norwegian support has enabled BMP to strengthen its legal sub-committee, and subsequently its legal advocacy work. BMP's work for direct representation has also benefited from Norwegian support. By strengthening BMP's branch offices, Norwegian funding has also laid the basis for bringing in the experiences of the districts into the policy making process.
- 7) *Management of risk factors.* BMP manages external risk factors through careful deliberations on political developments in Bangladesh, and through building and maintaining legitimacy with the government and influential civil society actors.

- 8) *Sustainability and the potential for lasting positive impact.* Financial sustainability and autonomy have been overarching concerns of BMP. The basic dilemma that underlies all of BMP's work is how to balance expansion and high impact against becoming overly reliant on donor funding. BMP's focus is in areas that are low cost, but where impacts are lasting, such as the formulation of new laws, awareness-building, and transformation of gender relations.
- 9) *How Norwegian and Danish support is aligned to avoid duplication and overlaps.* The Danish project is focused at the sub-national level whereas the political component of the Norwegian project is focused at the national level. The Norwegian project also had a more ad hoc component that provided support for civil society leaders to run for elections to Union Parishads (UPs). This component needs to be clearly demarcated in relation to the Danish project. The Danish project has been set up as a separate office with staff.

The team proposes a number of recommendations for consideration and discussion.

- 1) BMP should maintain a process focus. It should capture spaces and opportunities through innovation and outreach to new groups and by framing new issues, especially issues that appeal to the younger generation.
- 2) BMP should review its advocacy work, with a view to making it more focused thematically and organizationally, and to better capitalize on its networks and membership base.
- 3) BMP should review the division of work between its sub-committees, especially its governance/political work in light of the Danish project, and how to more effectively organize its work on cross-cutting issues.
- 4) BMP should carry out a study on volunteerism to find out more about the incentive structures that motivate volunteers; why people join and what it takes to retain them. BMP should consider reimbursing volunteers for expenses, e.i. transport costs, in a more systematic manner. BMP could also review the work load of their volunteers with a view to reducing their workloads, either by sharing with new recruits, or by shifting some of the work to paid staff.
- 5) BMP should consider if other organizations have the technical expertise to carry on BMP's work on gender budgeting
- 6) BMP should assess if the broad objectives of the Norwegian programmes could be broken down into annual sub-objectives, or steps that need to be taken each year, to reach the overall programme objectives.
- 7) BMP should review its staffing needs, and assess how new staff could be accommodated within the existing budget, especially as BMP will be unable to spend its budget by the end date. This applies to the legal, health, social movement and administrative sub-committees.

- 8) BMP should assess if the need for an events management unit within the administration.
- 9) There is a high demand for training on gender and human rights, and BMP should assess how it could increase its capacity through the ToT mechanism.
- 10) There appears to be a high demand for transport to increase mobility, an increase should be considered.
- 11) Due to the late start up of the project, a no cost extension of the project is recommended.
- 12) BMP should focus on strengthening the capacity of the district level to work on political representation and accountability issues.
- 13) BMP should consider how to manage its membership base for financial sustainability.
- 14) BMP should consider developing a simplified monitoring system adopted to its learning needs.

1 Background

This mid-term review of Bangladesh Mahila Parishad (BMP) has been commissioned by Norad, and the review has been scheduled in fulfillment of the contract between the Norwegian Embassy in Dhaka and BMP. Norway has supported BMP since 1994 and for the current contract period, 2010-2014, Norwegian support has been set at a maximum of NOK 35 million.

The overall objectives of the review, as stated in the terms of reference are as follows:

- 1) To 'Review the programme efficiency and effectiveness with consideration of the project operational aspects, progress and expected results compared to its original plan. The primary purpose is, therefore, to measure the overall performance, achievements and impact in line with its objectives.'
- 2) To carry out an 'Assessment of the appropriateness of fund utilization including project procurement, and also assess the implementation status of recommendations raised in previous review(s), audit and management reports. This will include an assessment of the effectiveness of BMP's Finance Unit and its internal control procedure.'

In addition to the above, the ToR asks the reviewers to address the effectiveness of BMP's implementation strategies, BMP's strategies for reaching its target groups, how the intervention facilitates BMP's advocacy role and its visibility in performing this role, management of risk factors, sustainability and the potential for lasting positive impact, and finally, how Norwegian and Danish support is aligned to avoid duplication and overlaps.

The goals and purpose of Norwegian support are set out in the programme document (BMP 2009). The project goal is 'To reduce gender inequality through women's *increased participation* and uphold women's *dignity* in the broader political, administrative and social context' and its purpose is to 'Strengthen and intensify Women's Human Rights movement and consolidate the *social movement to empower* women and initiate programme intervention to *resist any form of violence* against women' (author's emphasis).

The project expects to find outcomes in five areas:

1. *Social movement is accelerated resisting VAW*. Measures will include strengthening of communities' own capacities to address VAW incidents, initiatives to formulate a uniform family law, enhanced advocacy for law against domestic violence, special focus on women who suffer from disabilities, sexual harassment and trafficking, and finally, lobbying and protests against fatwa.

2. *Political empowerment of women is strengthened.* Measures include advocacy for the adoption of direct elections of women to one third of the seats in Parliament, initiatives to increase the number of women in political party bodies to one third, promotion of women's constitutional rights, advocacy for and monitoring of gender sensitive budgeting, advocacy for reintroducing National Women Development Policy 1997, and advocacy for the effective role of women in local government.
3. *Women's human rights movement is further intensified through networking.* Measures include increased networking at all levels, expansion of the numbers of members involved in the Social Action Committee (SAC), and sensitization of media. Promotion of women's maternal, reproductive and sexual health rights, including those of young girls.
4. *BMP is effectively functioning as a lobby and advocacy agent.* Measures include mobilization of civil society to work for women's rights, continued advocacy for the implementation of CEDAW, end engagement with the media.
5. *BMP is further strengthened and developed through capacity building towards sustainability and institutionalization.* The professional capacity of the BMP organisers and leaders should be strengthened, new leadership should be included, and the staff should have increased capacity. Transparency and accountability in financial management should be achieved through training, updating of software, monitoring and reviews by external experts.

In the programme document BMP states that its main strengths are its organizers and workers, and capacity-building of its workers is the main objective of its capacity strengthening. Moreover, according to the project document, the budget for the period 2010-14 places specific emphasis on support to branches, staff capacity enhancement, organisational development, IT use and development, staff capacity development in the areas of research, monitoring, evaluation, and report writing, and finally, strengthening of the financial system. A number of specific measures were listed in the project document.

The project document suggests three measures to strengthen institution-building at the national level: modest salary increases, recruitment of new staff, and training and skills development for the core volunteer members. At the sub-national level the project document proposes increased support to branches to carry out legal activism. The project document also stresses the development of monitoring and reporting systems, and refers to the introduction of data collection forms as a specific measure. This document also refers to the formulation of progress indicators for use at the branch level to monitor progress towards strengthening the capacity of branches, and women's changing conditions at the local level.

The report is divided into three sections. First we assess the project activities, results, and impact. Secondly, we describe and assess the work of BMP as an organization, and the measures taken during the period 2010-12 to strengthen the capacity of the organization. Finally, we assess financial management and procurement procedures.

1.1 Methodology

Data collection has been based mainly on groups interviews at the BMP head office in Dhaka, with volunteers and staff from most sub-committees taking part in the discussions. In addition, central committee members took part in a half-day workshop to assess results and challenges. The review collected data from a number of stakeholders in two districts. These stakeholders included district executive members, members of primary committees, UP members, members from the local administration and civil society representatives. Although BMP members and volunteers were women, many of the secondary stakeholders were men, such as UP members, administrative staff, and civil society members.

The selection of Sunamganj and Belabo represent two of the high performers among MBP districts. This means that the results found in these two districts illustrate what can be achieved with the present structure and staff of BMP. Belabo is an area in which BMP is very well established and where it has worked since the early 1980s. Sunamganj is a newer addition where BMP has worked since 2001.

In addition, the team interviewed key informants who are familiar with the work of BMP. The key informants had high-level positions in fields related to the work of BMP and were in a position to share their analytical perspectives based on their long standing interest in the field of gender and human rights.

The team has approached this review as a learning exercise, intended to document what BMP is doing, how it is doing it, and results, with the overall objective of assessing if BMP is on track to achieving its objectives as these have been described in the project proposal.

1.2 BMP and its context

BMP is the oldest and largest women's organization in Bangladesh. It was founded by university students during the protests and war of liberation that resulted in the independence of Bangladesh from Pakistan in 1972. The ideas from this formative period of revolt against martial law, lack of democracy, islamization and conservative ideas have remained at the core of BMP's values.

Civil society in Bangladesh has been strong, and builds on a long tradition of popular mobilization from the time of the liberation war. Lately, civil society has become politicized, and professional organizations tend to be split along party lines. This has meant that the ability of civil society to engage the government with a united voice has become diminished. Many donor funded civil society organizations have shifted their focus from advocacy to service delivery or have taken a more cautious approach to advocacy. Since NGOs need to register and report to the NGO Affairs Bureau and the bureau can delay or withhold funding, the incumbent government has leverage that could hold NGOs back from jeopardizing their service delivery operations. In this context, where the number of NGOs committed to advocacy has been reduced, BMP has sustained advocacy as a core activity, making use of civil

society space to advance women's issues and human rights. The media has also given considerable attention to issues raised by civil society organisations, and many are visible in the media.

Most organizations in the human rights and development field are donor funded and rely on paid staff. BMP has been an exception in that it has relied mainly on volunteers and donations from Bangladeshi philanthropists. However, the conditions for volunteerism and philanthropy appear to have become more difficult as time pressure on professionals – and potential volunteers – have increased, and fewer philanthropists come forward, according to observers. Some interviewees have argued that the culture of volunteerism is disappearing. These developments have made conditions tougher for organizations such as BMP.

The government consults in a participatory and formalized way with civil society organizations in policy and law formulation. This was the case for example in the policy process leading up to the adoption of the law on domestic violence in 2010. The government also enlists the services of NGOs in service delivery and for training purposes. The present government in Bangladesh has according to the Minister for Women and Children Affairs, Dr. Shirin Sharmin Chowdhury, given priority to working on economic empowerment, especially establishing safety nets for the ultra poor, but they have also introduced measures to support women entrepreneurs, handicraft development, women working in the garment sector etc. Maternal and child mortality as well as gender parity in education, with a special focus on drop-out rates, have been other priority areas for the government.

Despite huge progress, Bangladesh still has a relatively high rate of illiteracy, religiously sanctioned patriarchy is strong, fundamentalist groups are vocal, and the limits on what is socially acceptable are strict. On paper, the government is pro-women and did for example support the idea of reserved seats for direct representation of women to Parliament before the elections. However, observers say the government is worried about losing support of ordinary people if it comes out as pro-women's rights. These are the social and political realities in which women's organizations in Bangladesh are embedded.

The Norwegian Embassy has supported BMP since 1994. From 2008 the Norwegian Embassy in Dhaka scaled back its staff, and reduced the number of development partners. Gender was retained as one of its focus areas, and the Embassy increased its support to BMP, identifying BMP as one of its chosen development partners. In a similar process, the Danish Embassy reduced its number of partners and scaled up support for those selected. BMP was selected after careful assessment of the capacity of several civil society organizations, and was the only women's organization to receive support. Danish support is provided under the Embassy's Human Rights and Good Governance Programme. Both donors would like to see BMP as a leading and visible women's organization in Bangladesh. As for BMP they have been cautious in approaching funding agencies and have sought like-minded partners. Whereas Norwegian funding is intended to strengthen BMP activities in a number of areas, the new Danish support is intended to support BMP's work to strengthen women's role in local government. This area is seen as critical by BMP in order to

strengthen the role of women in politics and more broadly to contribute to good governance and accountability.

2 BMP as a social movement

BMP is a social movement organization and is based on a set of values and principles that make it different from most civil society organizations funded by donors. As a membership organization BMP has over 100 000 members organized in 2400 primary committees throughout Bangladesh. The large majority of those that work for BMP are volunteers, and this applies to the central level as well as the districts. BMP values its autonomy in relation to donors and has been selective in its choice of donor partnerships. Having grown out of the liberation war, BMP values secularism, multi-culturalism, and democracy. Members of BMP include minorities and it aims to be inclusive of minorities and to defend the rights of minorities. BMP emphasizes transparency and accountability within its own organization. In this way its members also become familiarized with democratic practices. Unlike many NGOs that are city based, BMP has a national outreach, with branches across the country. Consequently, BMP encompasses rural as well as urban view points and interests.

BMP has adopted the CEDAW platform as the basis for its work. CEDAW offers a broad framework for working on most aspects of women's human rights, and serves as a guide for legal and policy work.

During the review process BMP secretaries listed the current priorities of the organization, in the following order:

- 1) Violence against Women (VAW)
- 2) Increased and meaningful political participation at all levels – good governance
- 3) The adoption by the government of a uniform family law
- 4) Law implementation

Being a social movement, BMP has an elected and collective leadership. The leadership is elected by the conference which is held every three years. The conference is a forum for discussion and dialogue on BMP long term strategies, policies and organizational matters. However, the annual council is the highest policy- and decision-making body of BMP. At its annual meetings, it reviews the work over the previous year and decides on the plan for the coming year. The central committee implements the policies adopted by the conference and the council, and it meets monthly. The central committee also has a policy-making role in between the meetings of the conference and the council. The central committee has 61 members, including a number of vice-presidents, the secretaries of the sub-committees, and members of the district executive committees. The central committee plays a critical role in monitoring progress of the Norwegian project and in giving feed-back to the sub-committees and the districts on implementation of the project. All central

committee members are also members of the sub-committees, depending on their area of interest.

2.1 The role of the sub-committees

Responsibility for project implementation is vested in 12 sub-committees. Each subcommittee is headed by one of the secretaries of the central committee, and consists of members of central committee, including at least one vice-president, central organizers outside the central committee, and experts who want to contribute on specific programmes.

For this review, the team had meetings with the following sub-committees:

- 1) The legal sub-committee is at the heart of the organization and has 14 paid staff.
- 2) The social movement sub-committee is responsible for strengthening the movement and for political work and employs two paid staff.
- 3) The organizational sub-committee is in charge of organizational capacity-building for districts, and recruitment. It has four paid staff.
- 4) The training and research sub-committee has five paid staff; two researchers, two who are involved in training and research, and one person who works on documentation.
- 5) The medical sub-committee does not have any paid staff.
- 6) The media sub-committee has one paid staff and is responsible for developing and maintaining relations with the media.
- 7) The finance committee is responsible for overseeing the financial management of the organization. Five paid staff work in the finance department.

In addition there are sub-committees for publications, education and culture, social welfare, and for the rehabilitation centre, Rokeya.

The Norwegian programme is divided into five components, and the responsibility for those five components is divided up among the sub-committees. One sub-committee may implement work related to several components.

Norwegian funded programme component	Implementing sub-committee
1) Social movement is accelerated resisting VAW	Legal aid, Rokya
2) Political empowerment of women is strengthened.	Movement
3) Women's human rights movement is further intensified through networking.	International, health
4) BMP is effectively functioning as a lobby and advocacy agent	Movement, legal aid, media, publication and all other sub-committee

5) BMP is further strengthened and developed through capacity building towards sustainability and institutionalization	Organization, training, finance, legal aid, culture
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BMP has a head office in Dhaka with 58 paid staff and district offices in 28 districts, employing one full time staff in each district office. BMP also has a presence in the 32 other districts of Bangladesh, but offices do not have paid staff.

2.2 Cross-cutting issues and mainstreaming

Although implementation of the work programme at BMP is shared among the sub-committees, BMP's role as an advocacy oriented social movement means that most sub-committees carry out activities to strengthen the movement as well as to undertake advocacy. Consequently, a number of core activities are carried out by most sub-committees:

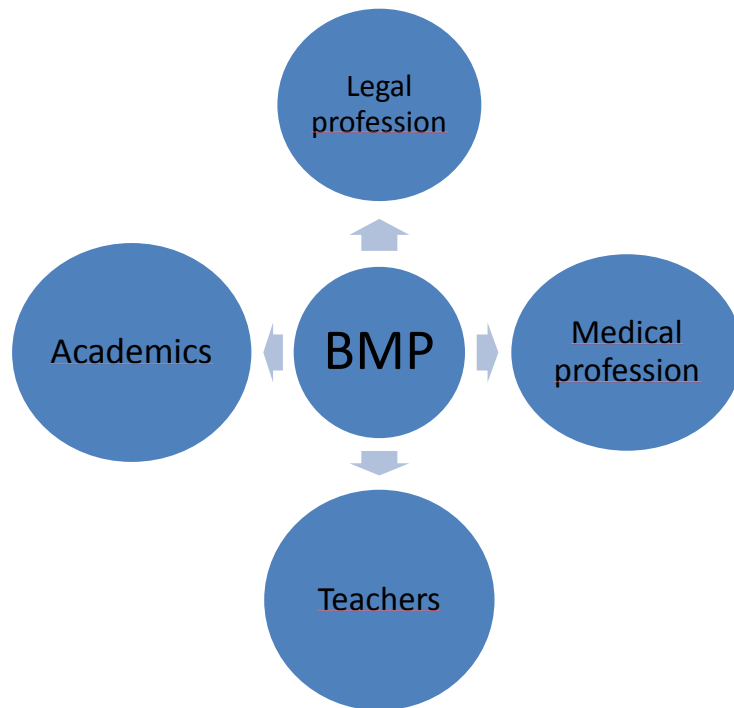
- 1) Advocacy towards the government
- 2) Dialogue and discussion events: roundtables, workshops, seminars
- 3) Activism: response to incidents + large planned demonstrations on UN designated days
- 4) Documentation and research
- 5) Training

These activities will be treated in separate sections later in the report.

2.3 Professional networks: mobilization of expertise

BMP is associated with professional networks and resource persons whose expertise is mobilized for advocacy purposes. These networks and people belong mainly to four professions: the legal profession, the medical profession, academics, and school teachers and principals. These are networks of professionals who in the literature on civil society organizations are considered to be socially embedded and 'home grown' as opposed to NGOs that are donor funded, and often donor driven, and service-delivery oriented. BMP's capacity to mobilize these networks is a major strength of BMP.

Figure 2.1 *BMP and its professional networks*



Many of the leaders at the district level in the two districts we visited held positions as teachers or principals. This gives the leaders high legitimacy in the community.

3 Assessment of project activities and project results

3.1 Legal aid programme to combat VAW

BMP's highest priority is to work for the introduction of a Uniform Family Code (UFC). BMP prepared the first draft of the UFC in 1993 and finalized it in 1999. Since 1993 BMP has run an advocacy programme for adaptation of UFC at the central and district levels through sharing meetings and workshops. BMP's draft law was formulated on the basis of this extensive consultation. BMP's proposal received broad support from other organizations. UN CEDAW also recommended to the government of Bangladesh, in their concluding comment, to adapt UFC. BMP continues its work for a uniform family law, and this was the focus for example of a consultation held with BMP's panel lawyers, other legal experts, government and civil society representatives on the 29th of November 2012 at the premises of the supreme court in Dhaka, and with the attendance of the Minister for Women and Children's Affairs. The government argues that the environment is not yet ready for the introduction of a uniform family law and that more groundwork needs to be done in preparation for a new law.

BMP has a long track record of placing legal issues on the public agenda, and of submitting draft laws to the relevant government Ministry, and to the Parliamentary Standing Committee. For example, BMP on behalf of civil society submitted a draft law on domestic violence in 2008. An amended law was subsequently adopted in 2010. In 2012, the Hindu Marriage registration Act and the Anti-trafficking Prevention and Control Act 2012 were adopted by the government. In both instances, BMP had taken part in the drafting committee. In the case of the anti-trafficking law, BMP had worked with the Ministry of Home Affairs, and in the case of the Hindu Marriage Registration Act, with the Ministry of Law, Justice and Parliamentary Affairs. From 1985 onwards, BMP had pushed for a Hindu Marriage Registration Act, and had drafted a bill to that effect. In 2011, other civil society organizations joined in the drafting process, and in 2012 the law was finally passed by Parliament. Although the law stops short of meeting the expectations of BMP, it is seen as a step towards a unified family law. In the process leading to the anti-trafficking act, the Ministry of Home Affairs set up a consultative group, with BMP being one of its members. BMP consulted its district branches in the process of drafting the bill, hence drawing on the experiences of its members.

BMP has advocated for the adoption of the Sexual Harassment Act. A draft law has been submitted to the Ministry of Women and Children Affairs, but the government

has not yet taken initiatives to adopt the law. In the meantime, BMP has collaborated with the University Grants Commission and with the Ministry of Education to stop sexual harassment in educational institutions. The Ministry of Education, with the direction of the High Court, has asked education institutions to set up complaints committees. BMP is a member of the complaint body of the University Grants Commission. In the view of the Human Rights Commission this intervention and the specific complaints mechanism has been an effective intervention. Complaint committees have also been set up in hospitals. The draft law foresees the establishment of complaint committees in all government and private institutions. BMP organizers are actively working to make sure that educational institutions are informed about the new regulation. At the suggestion of the government, BMP has begun to involve other organisations in this work.

BMP functions as a regular legal office in cases of VAW. Some VAW cases are filed in court and BMP prioritizes high profile – sensational – cases. BMP's target is to file twenty five new such cases each year and these cases involve child repression, dowry, rape, murder for dowry, trafficking etc.

Other family cases are handled through mediation and /or counseling whereby the parties involved agree to work towards finding a settlement.

Moreover, the head office supports *district branches* in their legal aid work. Each district branch is given Tk. 10000 per month for investigating, trying, mediating and counseling cases of VAW. In addition to the mediation and counseling services offered by the district volunteers themselves, BMP has also enlisted a number of panel lawyers to file cases in court. The panel lawyers are hired on a case by case basis, and are paid a minimal amount for their services. The large majority of the panel lawyers enlisted by BMP are men. The panel lawyers are used by BMP as resource persons for legislation and policies on VAW.

The legal aid section provides *training* for one day during the three day training course for ToTs. They give training for young organizers in Dhaka and the section organizes district level training for local watch committees, with five districts receiving such training each year. Since 2010 when training for the watch teams became formally included in the training programme of the section, they have held 14 district level training sessions for local watch committees. The village watch committees are, in cooperation with the BMP organizer, responsible for taking action on issues related to VAW in communities. One frequent response is to form a human chain. Paralegal training is given to 16 district branches annually, so as to cover all districts during the four year project period. This is a one day training course. When new laws become implemented, training is offered.

Awareness-raising on new laws at grassroots level for civil society, civil servants, and schools is an important outreach activity. Since 2010, the target has been that head office staff should participate in seven to eight awareness programmes each year. For the district staff the target that has been to organize two sharing meetings each month in the district.

BMP also offers services to victims of violence. They run a safe shelter, Rokeya. They helped establish the government's victim support centre in 2009. Moreover, they work on rehabilitation programmes for victims of violence, for example rape victims and victims of trafficking.

BMP has been in the forefront of the work in Bangladesh to secure women's rights. This work has required long term efforts, expert inputs from head office, and mobilization of external experts, civil society as well as the government. The relatively high number of staff at the head office, signals the critical importance of the VAW work to BMP. The section takes a holistic view of its work and offers many forms of support; legal, psycho-social, and medical, either directly or by referral for example to hospitals through BMP's own network.

Despite its achievements, the legal section observed that mobilization of qualified volunteers at the district level represents its most serious constraint, and they suggested employing one staff lawyer at the district level to compensate.

3.2 Political mobilization and representation

Work on political mobilization and representation is handled by the social movement sub-committee. The most important objective for BMP in this area is to achieve direct election of women to one third of the seats in Parliament. Together with other civil society organizations, BMP campaigned before the last election, and presented a draft bill. Since the elections little progress has been made by the government. Nevertheless, in BMP's view the principle of 'one third' has become broadly accepted by political parties. Although an alliance was formed to campaign for women's direct representation, no agreement was reached on the details of the new legislation. Some see this as the reason for the lack of long term impact. Under the present system, women MPs are appointed to Parliament by their respective parties. In 2012 BMP organized two meetings on this issue, one in February and one in October with participation from MPs and civil society organizations. On the 28th of December 2012, a mass gathering of 10000 women is planned to demand direct elections to Parliament. As part of the campaign, letters will be sent to all MPs. District level branches are also involved in advocacy work for reserved seats.

In addition to its national level work, BMP has worked on an innovative project to encourage their grass root women leaders to stand for election to the UPs. Before the local elections in 2011, BMP supported 87 candidates, 43 of whom were elected. Ahead of the municipal elections, BMP supported 15 candidates and 8 were elected. BMP offered moral support to candidates, district level awareness building workshops, and also material help in the form of assistance with posters and leaflets. BMP emphasized the need for candidates to be accountable to their communities. Elections to local bodies in Bangladesh are contested by independent candidates; not by political parties. Elections are held at different times throughout the country and BMP's support for their civil society leaders to stand for elections takes place before elections, and is hence of a more ad hoc nature compared to many of its other

activities. The movement sub-committee is in the process of analyzing survey data from a survey carried out among 280 representatives at the district level.

In our field visit we heard a unanimous call for more training and support to women members of the UPs. Women elected leaders faced numerous problems, such as withholding of government documents (UP manual) and agendas for UP meetings, withholding of financial resources (allowances and financial resources for their constituencies), non-collaboration by male members, and inability to use their executive powers. They called for support to ensure meaningful and effective participation and requested more training on rights, responsibilities, and the governance system. They also suggested regular informal meetings with BMP and logistical support from BMP. Women held hopes that if they reached a critical mass, they would be able to exert effective influence. To be effective, women also pointed out that having the support of the UP chairman was essential.

Gender responsive budgeting

BMP has contributed to an increase in the adoption of gender responsive budgeting by government ministries, and currently 24 ministries have adopted gender sensitive budgeting (an increase from 4 to 24 in the period 2008 to 2012). BMP organizes budget meetings before and after budgets are presented in Parliament. For the pre-budget meetings, BMP consults with women from the districts as well as at the central level, and formulate suggestions to the Ministry of Finance. After the budget has been presented, BMP organizes another meeting to assess the impact of its work. For these meetings, prominent economists are invited to write and present papers as comments to the budget process. There is a lack of in-house expertise in this area, which is very technical.

3.3 Health: maternal, reproductive and adolescent health

BMP works to promote a gender perspective on health issues. BMP's sub-committee on health has close collaboration with the Obstetrics and Gynecological Society, Bangladesh Medical Association, UNFPA, BRAC etc. This enables BMP to bring its gender perspective into the mainstream of Bangladesh's health sector. Like the legal section, the health sub-committee has a strong focus on national level advocacy. Members of the sub-committee meet several times a year with the Ministry of Health to address issues related to maternal, adolescent, sexual and reproductive health, with a view to promoting the achievement of the Millennium Development Goals in this area. Of late, BMP has addressed ante-natal care and institution based delivery in particular. Moreover, BMP has worked for a gender responsive health budget to ensure that women benefit from government budgets.

Specific BMP initiatives have focused on raising awareness on adolescent health issues and it argues it has played a pioneering role, such as through the campaign 'Don't marry before 18'. BMP has consistently advocated for a national women's health policy. Moreover, it has been vocal on the need for community health clinics, and the current project director for primary health clinics is also a Vice President of the BMP. BMP also advocated for the extension of maternity health leave from three

to six months, and has also been active in campaigning for breast feeding, in particular for women working in the garment sector. Another campaign issue for BMP has been women friendly hospitals making sure women have equal access to hospitals as there are much fewer hospital beds available for women than for men.

Moreover, BMP has worked to promote forensic laboratories at hospitals, one stop crisis centers, as well as burn and acid units in hospitals. As part of this work to address VAW they have taken part in public protests (human chains).

The health sub-committee also works to raise awareness in schools on adolescent health issues and has a target of six programmes each year for schools, with a focus on adolescent health issues. The district committees (there are 54 district health sub-committees) also organize this type of outreach programmes.

BMP associated doctors have expert status in relation to the media and are interviewed regularly by the media.

In the view of the health sub-committee, there is scope for a lot more focused approach on the larger issues of women's health, and to build on BMP's particular strength in awareness-raising and training. They see BMP's network within the health sector as effective, reliable, and consistent, while being able to work with the people as well as with policy makers. However, there is a very limited budget and no paid staff for the health sub-committee. In view of the large number of events already taking place and the workload involved, scaling up awareness programmes and taking up the larger issues of women's health, would require more funding and paid staff at the head office.

3.4 Cross-cutting activities

3.4.1 Advocacy; achieving policy influence at the national level

BMP has played an important role in agenda setting and in influencing policy processes as suggested above. At the national level, ministries have set up a number of consultative mechanisms for dialogue with civil society organizations, and BMP has been an active participant in several of these mechanisms. BMP also holds bilateral meetings with government ministries to raise issues of importance to gender and human rights, for example with the Health Ministry, Education Ministry, Ministry of Home Affairs etc. Government representatives are invited for discussion meetings to move the agenda on human rights issues. At the district level, advocacy work also takes place in a more practical manner especially to address cases of VAW. For example in Belabo, the chairman of the jury board for family mediation cases was also the chair of the UP, another jury board members was an ex-UP member. BMP aims to hold the government accountable for implementation of laws and regulations, and also trains government staff in new laws. The Minister for Women and Child Affairs, Dr. Shirin Sharmin Chowdhury, mentioned the National Women's Development Policy and the law on domestic violence as examples of BMP's

contribution. The Minister identified VAW campaigns as a good area for partnership between the government and BMP.

BMP initiated the submission of alternative reports to UNCEDAW on the implementation of CEDAW. To start with, BMP wrote the reports themselves, later several other organisations joined so that reporting responsibilities are shared among the organisations. There is a civil society sharing meeting with the Minister before and after the meeting in Geneva. Full implementation of CEDAW remains an outstanding issue in Bangladesh, with articles 2 and 16.1.c not yet being adopted by the government. There is extensive civil society mobilization around reporting on CEDAW.

BMP was the first initiator and organizer of a united movement on certain issues. BMP took the initiative in 2002 to form a broad platform addressing various types of VAW, violation of women's human rights, and rights of minorities. The SAC was formed in 2001 as the continuation of BMP's efforts to build a united women's movement. BMP was the initiator and played a pivotal role in organizing and running this platform, and functions as its secretariat. On behalf of BMP, its President Ayesha Khanam is working as convener. The SAC organizes joint advocacy action and campaigns on the formulation, declaration and implementation of National Women's Development Policy, resisting VAW, promotion of political empowerment, human rights and minority rights issues. The SAC also organizes celebrations of the international women's day in close relation with government.

3.4.2 Dialogue and discussion events: roundtables, workshops, seminars

BMP organizes many events throughout the year, with participation from key stakeholders in the policy process. These events are organized to place issues on the agenda, to strengthen networks of likeminded actors, and to produce new information of value to policy makers. BMP uses these events strategically as part of its advocacy work, and take care to invite influential stakeholders. Experts, politicians, and civil society members are invited. Papers may be produced to enhance information production. Media plays a critical role in disseminating information from these events. Meetings in 2012 have been on the role of women MP's in promoting women's political participation, gender budgeting, and a number of meetings were organized as part of the two week fortnight in November/December to resist violence against women. Recommendations from the meetings are submitted to relevant authorities.

3.4.3 Activism: spontaneous and planned

BMP takes part in or organizes a number of protests against violations of individual and minority rights. Some are spontaneous such as human chains and others are planned for UN designated days. When an incident happens, BMP volunteers visit the site, and inform the authorities, such as the Inspector General of Police and the

Prime Minister. There were four spontaneous demonstrations supported by the social movement sub-committee in 2012.

Based on information available in newspapers BMP identifies incidents and respond by memoranda to relevant government ministries, frequently the Home Ministry, or to the Inspector General of Police, and political leaders. Action is taken in relation to local politicians, local administration and local police. For example in August 2012, action was taken on the issue of migrant women in Jordan and a memorandum sent to the Ministries of Foreign Affairs, Labour and Employment, and to all the newspapers. In most cases the impact of sending these memoranda is unknown to BMP. In some cases, however, they find that action is taken, for example in the case of a university teacher from Sylhet whose joining letter was not accepted and the University Grants Commission intervened. Alongside the memoranda, statements are sent to the newspapers.

3.4.4 Documentation and research

Since 2010, BMP has worked to strengthen its documentation and research capacity. BMP's reference library has many users. Research is disseminated through the SAC, to departments at universities, such as the gender studies and sociology department at the University of Dhaka, and to national newspapers. All research reports are sent to the women affairs editor of national newspapers. Research findings are also used in programme development, as for example when a study found that young people are especially affected by violence and the legal department subsequently began to more systematically work with young people. Data collected through the regular work of BMP is also used for research purposes, for example the study on dowry used data collected through the work of the legal department. In the case of the dowry study, this topic was selected due to dowry being a prime cause of domestic violence.

3.4.5 Media outreach

Over the last few years there has been a strong increase in the number of female journalists, estimated to have increased from 2-3% to 20% in the last ten years. Women journalists have become more accepted in all fields of journalism. BMP has been a part of this development and has prioritized strengthening its work with the media. BMP works systematically with the media, they routinely send media information about their various events, and journalists attend seminars and workshops organised by BMP. The legal section of BMP documents violence against women, including in the form of systematic newspaper clippings on VAW. BMP leaders are profiled through newspapers, TV debates and BMP's campaigns are promoted through TV spots. BMP is perceived by the media as an authoritative source on issues of VAW and is often used for commentary.

BMP has not only worked on its own media relations but has tried to encourage newspapers to adopt women friendly, or gender sensitive policies, and some of them have taken up the challenge.

BMP's work with the media is not merely a way of making the work of BMP known to the public at large, but it also places gender on the public agenda and increases awareness. The work of BMP and other civil society organizations contributes to changing the discourse on gender in Bangladesh and to challenge the dominant ideology of patriarchy. Towards this objective, progress has been made in how women are portrayed in media.

As for improvements in this area, it was suggested by members of the sub-committee that BMP could benefit from utilizing volunteers better for specific tasks, such as helping with films, TV spots, and small studies or surveys.

3.5 Outcomes Sunamganj

Violations of women's rights in the area are the payment of dowry, early marriage, abandonment of first wives, and VAW, including sexual harassment. Constraints on BMP's work are due to the remoteness of many areas and difficulties of access due to poor communication. Gender imbalances in education are also seen to be the result or remoteness and poor transport facilities that restrict the mobility of women. Despite these difficulties, volunteers strive to reach the remotest areas of the district. They refer to the lack of resources for travel as a constraint. Women organizers felt they were given respect by other members, for example they had become known by their own names rather than by those of their male family members.

The local branch ran primary committees, arranged mediation in family matters, and organized spontaneous protests (human chains) against violations of women's rights. Due to the increase in the transport allowance, they were better positioned to respond quickly to incidences throughout the district. The local branch collaborated with the local authorities, and mobilized them to support their work to combat VAW, and other family related problems. BMP had been particularly active in relation to local law enforcement agencies and had applied pressure on them to act on instances of VAW.

Moreover, they collaborated with UP members. Most UP members had little education so BMP had discussions with them to strengthen awareness on their role (government manuals were outdated). Before the elections in 2009, BMP had supported and campaigned for women candidates, including providing them with financial support. The UP had a standing committee on women and children and cases on VAW were referred to the BMP. Most of the cases referred were related to dowry, although reported cases had come down. Women members of the UP were also discovering their power and their ability to strategize and to achieve objectives through mobilization of their communities, and for example they referred to their success in having a road constructed to link a village to the main road.

Several of the stakeholder groups agreed that changes had taken place in the communities as a result of BMP's work. Individual awareness had increased, although illiteracy was widespread making awareness-raising very challenging.

Awareness had been raised regarding women's rights to vote independently of the men in the family, girls' right to education, and resisting sexual harassment. Girls had become more self-confident. The visibility of the issue of VAW had increased in the community, whereas earlier nobody had talked about VAW. As a result there had been an increase in cases reported. They also felt that there was broad acceptance of the 'one third' demand for direct representation to Parliament. VAW had become recognized as a crime by many, and their mediation efforts had improved family relations. Moreover, women's mobility and security had increased.

They identified the following organisational changes as a result of the increase in Norwegian funding:

- 1) The number of grass roots branches had increased from 25 to 33
- 2) Their membership had increased from 6000 to 9000 members
- 3) The office had become more regularized and they had been able to mobilize legal aid activities on a more regular basis
- 4) They had been able to expand their activities to new geographical areas
- 5) The sub-committee had mobilized a training secretary (2010)
- 6) They had mobilized new organizers who had become involved in BMP activities
- 7) Their number of cases that had been filed had increased
- 8) They had become better at including men and youth in their work
- 9) Increased legitimacy of the organization in the community

The office had a paid office secretary since 2006 and had also received an extra allocation from the head office of Tk. 10000 due to its successful performance. The increase in funding had allowed them to refer more cases to their panel lawyers.

Despite their achievements, they identified a number of challenges:

- 1) Financial constraints. They needed more funds especially for transport to attend meetings, and they needed more funding for training.
- 2) They also found it hard to recruit educated volunteers, while it was relatively easy to recruit less educated volunteers. Whereas educated people did not see the need to join to further their own interests, people with less education displayed a keener interest in joining to learn about their rights and to become empowered.

3.6 Outcomes Belabo

Activities that had been carried out included court yard meetings for awareness raising and training. Important issues for resistance in the community were dowry, child marriages, and abandonment of the first wife as a result of the husband marrying a second wife. The branch focused consistently on motivation and training and had recruited 200 new members in 2012. In 2012, they received training from head office for young members, ToT for older as well as newer members, and also

training from the legal sub-committee. Training was received by executive committee members and by leaders of the primary committees, and included how to approach potential members, finance, paralegal work; how to conduct mediation, and leadership strengthening. They found the training modules to be well adapted to local issues and context.

As for impacts of the work of BMP, a reduction in domestic violence, child marriage, dowry and sexual harassment, higher mobility for girls and women, consciousness about girls' right to education and about the right to inheritance were highlighted by the community stakeholders. Due to the mediation efforts of BMP families were given an alternative to costly court cases as disputes were resolved through BMP facilitated mediation. Moreover, while the boy's/men's family appreciate that the settlement is reasonable in monetary terms, the girl's/women's family values the speediness of the settlement. The return of dowry money was seen as an indicator of the success of BMP mediation efforts. In Belabo it was said that also religious and traditional families came for settlement of disputes as BMP mediation was considered neutral. Local stakeholders suggested that BMP should take up the issue of false birth certificates being issued by local authorities and used to illegally marry children below the official age.

4 Capacity building and organizational strengthening

4.1 Planning, budgeting, implementation, monitoring and learning

The current project document was the result of a long and participatory process involving members as well as external consultants. 200 members of BMP took part in a two day workshop in Dhaka on October 24-25, 2008. The programme components, the assigning of implementation to specific sub-committees, and the budget were described in the programme document. Each component was treated as separate for budget purposes and there have not been any transfer of funds between components, but funds have been carried forward within components. There will be unspent funds at the end of the project period because the start of the project was delayed until September 2012 due to delays in programme approval.

Annual planning involves detailed planning by each sub-committee of the activities to be carried out throughout the year. Plans are subsequently placed before the central committee who makes final decisions. Planning at the national and district level should take place in parallel. Numerical targets are set for the regular programme activities for the sub-committees, such as training programmes. In addition, on a regular basis BMP organises various events such as seminars, roundtables, discussions, and demonstrations during UN designated days. Events are designed to have an impact on the advocacy work carried out by BMP. Annual plans are broken into monthly plans that are worked out by the sub-committees and reviewed by the central committee at its monthly meetings. Annual plans for the branches are made in December/January and quarterly review meetings are held throughout the year.

All sub-committees *monitor* their programmes at the national and district level. *Reports* should be sent every month from the districts to the head office and consolidated reports are prepared for the central committee every month. Action points emerging from these reports should be discussed at the monthly central committee meetings and feed-back be given to the districts. During the annual council meeting there is a review of all districts. In practice reports from districts may be delayed for various reasons. As for the training programmes, there are quarterly review meetings of progress at the sub-committee level and reports are submitted to the central committee.

In summary, planning and decision-making at BMP is done collectively by the national conference, national council, central committee, and the sub-committees

through a structured process characterized by checks and balances where participation, transparency and accountability are important values. Programme implementation is the responsibility of the sub-committees and the district executive committees. Coordination between the two levels is ensured through participation by district executive members in the central committee and through visits by central committee staff to the districts. Monitoring is an integral part of a continuous discussion among the secretaries of the organization, visits by the central committee to the districts, as well as a more formalized process of bottom-up reporting on implementation of planned activities.

4.2 Specific measures implemented since 2010 to strengthen the organization

The following measures were introduced during the current phase of the project:

- 1) Following the increase in Norwegian funding in late 2010, 26 new staff were recruited in 2011. 20 staff were recruited to the head office, of these 14 were professional staff appointed to support the work of the sub-committees, and three were administrative staff. Seven staff were recruited to the districts. There are currently 59 paid staff at the head office. Roughly half are professional staff with responsibilities directly related to the implementation of the Norwegian project. The largest group of professionals is lawyers who are employed under the legal sub-committee. The other half of the staff at headquarters performs support functions such as administration and finance (15), logistics, and office maintenance. This means that the number of professional staff available to support the volunteers is still relatively few with the exception of lawyers.
- 2) For the Danish project, 12 staff will be assigned. Four programme officers and one project coordinator have been employed and three administrative positions have been established.
- 3) Several measures have been introduced to ensure effective office management at head office.
 - a. As a result of the hiring of new staff and with the intention of better integration between paid and voluntary staff, paid staff has been included in the sub-committees.
 - b. A group of seven (four volunteers and three staff) was set up to oversee office management on a daily basis (2010). This group is responsible for overseeing office activities, recruitment and to ensure efficient utilization of resources.
 - c. There are monthly meetings for administrative staff to review issues.
 - d. There are monthly staff meetings to monitor attendance, review programmes and share problems.
 - e. Six monthly review meetings are held for coordination between head office and district staff.

- f. There is an annual staff evaluation based on a set format in accordance with the service rule of BMP.
 - g. Finally, staff has the opportunity to take part in the three month certificate course on gender, empowerment and development organized by BMP at BMP premises.
- 4) The main difference compared with the previous phase, has been the increase in paid staff at the district level. Staff has been hired in 28 districts of a total of 60 districts in Bangladesh. Since they have been employed without having formal qualifications, they have subsequently been trained in the use of computers, financial management (accounting), and office management.
 - 5) Participatory planning with districts has become more frequent as BMP introduced two yearly planning and implementation meetings with participation from the district committees.
 - 6) Divisional leadership has been established to manage contact with several districts. Each division works with five districts for training purposes in particular. Leadership training has been organized specifically for the divisional level leadership.
 - 7) Due to the increase in transport funds both at central and district level, the mobility of BMP volunteers and staff have increased, and facilitated higher work efficiency.

4.3 Capacity at the branch level

In the same way that the head office relies on volunteers, the branches do to. Of BMPs branches, 28 have one paid staff with access to one or two computers. The pay at the branch level is, according to the BMP administration, not sufficient to attract qualified people. The pay level for a graduate with computer skills is around Tk. 18000 per month, whereas BMP staff is paid Tk. 12000.

Baseline surveys were carried out in 2004 and 2008 of district capacities. In the survey a distinction is made between capacities for office, financial and programme management. Based on the survey information districts are placed into three categories: A, B or C. According to BMP, capacities had increased during the period of the survey. No recent survey data exists on the performance of the districts.

The constraints that were identified by BMP staff were:

- 1) Constraints on the capacity of panel lawyers
- 2) Lack of educated volunteers
- 3) Lack of management/financial capacity in branches that does not have paid staff

4.4 Training

Training is a cross-cutting issue at BMP and an integrated part of the methodology of BMP and is carried out by several departments depending on the area of expertise required. However, training is their main responsibility of the training sub-committee and the organizational sub-committee.

Training broadly falls into the following categories:

- 1) Training in human rights and gender issues by the training department
- 2) Training on organizational issues and how to build a movement, by the organizational sub-committee. Awareness-raising is one of the highly focused issues of organizational sub-committee.
- 3) Training and outreach by the legal, health, and social movement sub-committees
- 4) Management and finance

In the current phase of the project support from Norway, more districts were added to the training programme. The central committee members often take part at the sub-national level, in addition to ToTs and volunteers in the districts.

4.4.1 Training on human rights and gender

Training is divided into several categories depending on the target group. Training of trainers (ToT) is targeted at the main leaders of the district committees. Every three years programmes are organized for newly elected main leaders of the district committees. In June 2012, 200 leaders participated in this three day training programme. The year before a three day refreshers training programme were held for 150 leaders. The ToT training is given by resource persons such as academics, researchers, experts in various fields, and central committee members. After having received the ToT training, the trainers teach others at the national, district, and grassroots level.

The second tier leaders of the district committees are given training at training sessions at the divisional level. Training at the divisional level is also given by resource persons such as central committee leaders, academics, researchers and other experts. One third of the divisions are covered every year on a rotational basis from 2011 to 2013.

Training for ordinary members of the district committees, and for upazilla and thana members are given by those resource persons who received ToT and divisional training.

The target groups for grassroots training are the members of the primary committees and the grass root level members. At the grassroots training takes the form of discussion meetings mostly, but the preferred mode is in a school with a board. The resource persons are those who received district level training (district committee ordinary members). Sometimes, those who got ToT training or divisional training function as resource persons.

Moreover, young district organizers have been specifically targeted and are trained through joint training at the divisional level. Resource persons, academics, researchers, experts and central committee leaders train the young organizers. Training for young organizers is carried out every second year and in 2011, 93 participants took part in divisional level training.

BMP also organizes

- 1) Study circles for colleges and universities. One such event is organized monthly in the office and in addition BMP has a programme for outreach to schools and universities in many districts (39). Study circles are also an avenue for recruitment of new members.
- 2) A course for professionals, such as journalists and lawyers. This course draws on resource people from academia, experts, as well as central committee members.
- 3) Finally, BMP holds a certificate course over three months. The teachers are from academia, and most applicants are from NGOs or they are academics.

Every year each district must do one formal training class, one for the grassroots and one for the city. The ToT and district leader course focuses on relations between the genders and all aspects of society; the political, economic and historical. Training tools are multi-media, reading of materials and group discussions. The second tier of district leaders focus on fewer topics, with an emphasis on gender and empowerment, including how to do advocacy and lobby work: who are the target group, how to tailor advocacy to different groups, and why advocacy is necessary. .

4.4.2 Training on organizational issues

The basic idea of the training carried out under the supervision of the organization sub-committee, is to impart knowledge about BMP itself, its constitution, and the tasks and responsibilities involved in being an elected member of BMP. The training is given to district executive committee members by the organizational sub-committee in collaboration with the divisional organizers, or only by the divisional organizers. All district executive committee members should be covered once or twice during the project period.

The organization sub-committee also conducts leadership training for district committee leaders, including for young leaders. Leadership training is done by central committee members. During the four year project period, all six divisions should be covered by leadership training. Progress is on schedule, and four divisions have been covered so far.

Every year, BMP designates one month as an 'organizational month' when they focus on different topics related to strengthening their organizational base. In 2011, the focus was on involving young women. In 2012, the target was women involved in farming and their particular challenges, especially ownership to land.

4.4.3 Training in management and finance

A number of short training courses on management and finance have been held. They include training in computer skills, financial management, and English. The main constraint on implementation of training programmes appears to be the heavy work schedule of the potential participants. Every month training needs are reviewed by the administration. Skills that have been given priority in 2012 are report writing, computer skills, office management, and English language skills. The sub-committee secretaries decide on who should receive training each year and training needs are discussed in evaluations at the end of each year.

District branch staff is given *financial* training in Dhaka once a year, at the divisional level, and through visits by head office staff to the branch offices. On top of the regular training programmes, training is also provided on a needs basis. *Computer* training has been given to branch staff in the form of a three day training programme. Training has been outsourced and tailored to staff needs.

4.5 Recruitment of organizers, volunteers and workers

Responsibility for recruitment rests with the organizational sub-committee. Recruitment is done by organizers at the district level who often work with their home communities. When recruiting new members, BMP explains that membership involves learning about rights and becoming aware of rights, and that BMP is committed to support members in the long term. When 25 women have been recruited, they form a primary committee, a *para-committee*. Primary committees when set up receive training on organizational issues from the district committee. The primary activity of the para-committees is to organize discussions on issues of relevance to human rights and gender. This may include discussions on empowerment of women, resistance to dowry and child marriage, and what it means to be a BMP member.

In Belabo, one district committee member relayed how she targeted two families whom she knew would need assistance from BMP due to their specific problems, and she devised a strategy to persuade them to join. Mobilizers said barriers to recruitment were time constraint faced by women, as well as the lack of direct, material benefits on offer.

In their self-assessment members/staff found that BMP had higher mobilization capacity than before. Measures had also been taken to include young people; for example by giving special emphasis to this aspect in training programs and also by way of their inclusion in study circles.

4.6 Assessment of capacity- and institution-building

In the assessment of a social movement like BMP, it is particularly important to take a broader view of capacity. In the following discussion a distinction is made between three forms of capacity.

1) *Knowledge capacity* refers to i) *facts and “how to go about things”*, ii) analytical or moral assumptions, and to iii) ‘deeply embedded frames of reference’. In BMP’s own assessment, ‘how to go about things’ or implementation capacity has been strengthened at head office level, there is increased ownership by paid staff at central level which means that paid staff and volunteers are better coordinated, leadership has been strengthened at the sub-national level, and administrative capacity has also improved at the sub-national level. These are important steps forward that have been facilitated by Norwegian funding.

With regard to knowledge about *analytical and moral assumptions*, this is an important capacity that BMP is striving to impart to its members. This component of knowledge capacity links with awareness-raising and enables women to analyze and understand their own situation. The strong emphasis that BMP places on outreach and training by all sub-committees demonstrate their commitment to helping women make explicit hidden assumptions that underpin gender discrimination. This type of awareness building is a preparatory step for action.

The third type of knowledge in society that BMP tries to change relates to ‘*deeply embedded frames of reference*’ relating to patriarchy and the dominance of men over women in Bangladeshi society. BMP intends to produce new knowledge that offers an alternative view of society based on equality among men and women. In addition to awareness creation, BMPs work with the media to change the discourse on women is a way of reshaping deeply embedded understandings of social relations.

2) *Mobilization capacity* is the capacity to change established ways of doing things, or the practices of governance regimes. BMP does this work through a combination of expertise-based pressure and pressure due to its sheer numbers and national outreach. For example, draft laws are formulated based on consultations with members and volunteers at the district level to ensure that laws adequately address real problems in women’s lives. This combination of expertise, experience and outreach is a unique strength of BMP.

3) *Relational capacity* refers to patterns of interactions and relationships. In addition to its professional networks that are part and parcel of the methodology of BMP, BMP has working relations with the government, civil society organizations, and political parties.

- 1) BMP has played an important role as an initiator and as a source of legitimacy for CSOs networks on women’s rights. BMP is the coordination secretariat for the SAC who coordinates joint action and campaigns for women’s rights.
- 2) BMP had good relations with the government at district level in the two districts the team visited, and at the national level. The space available for collaboration with the government depends on the outlook of the

government in power, and the current government is seen to be positively inclined towards women's rights.

- 3) Relations with political parties are a sensitive area. Advocacy for women's political rights involves strategic decisions on how best to secure women's political rights, such as reserved seats versus party nominations, and direct versus indirect elections. Advocacy on specific issues relating to intra-household gender relations is probably even more sensitive. Relations between civil society and political parties are full of dilemmas. While close relations with political parties are often necessary to exert political influence, civil society organizations are weary of the values that political parties represent and of being unduly influenced by them. Nevertheless, strategic decisions need to be made about which parties to work with, and how to work with them.

4.7 Alignment of the Norwegian and Danish funding

The DANIDA funded project focuses on democracy, good governance and women's human rights through advocacy with stakeholders at the grass-root level and empowerment of grass-root women, holding elected women members accountable to their constituency. The Danish funding will be used for awareness-raising on women's rights locally, targeted at grass roots women, political leaders, local line ministry officials, the local media, and other stakeholders. The project will also strengthen the capacity building of elected women representatives through training programmes. The project will be started as a pilot project in 10 districts. Head office had carried out a survey in advance of the start up to identify relevant issues to be addressed through the project. The Local Government (Union Parishad) Second Amendment Act 1997 provided direct elections to reserved seats for women in local elections.

The Danish funded part of the programme on political empowerment differs from the Norwegian funded programme. The Norwegian project focused on achieving the participation of a critical mass of women in the national parliament and also had a component for providing support for members and supporters of BMP to run for election in the local government.

4.8 Recommendations from previous reviews

The ToR asks for an assessment of the extent to which recommendations from earlier reviews have been taken into account and how the organization learns from its work. The recommendations from the 2009 review were discussed thoroughly within BMP, and by BMP and the Embassy (Aminuzzaman and Kasem 2009). This review also served as an appraisal of the current phase of the project. The key *management and financial* recommendations were the following:

- 1) Strengthen monitoring: *Monitoring happens through the monthly reporting from the districts, which has been strengthened through recruitment of staff at the district level.*
- 2) Develop strategy to balance volunteerism and professionalism: *More paid staff has been recruited to secure a better balance. Training and capacity building programmes have been introduced and are going on.*
- 3) Increase the number of professional staff in operational management and monitoring: *This has been done as discussed above.*
- 4) Review of compensation package for full-time staff: *BMP pay is at the low end of the NGO-scale.*
- 5) Improve the capacity for accounts and record keeping at the branch level: *This is a continuous process, and training courses have been carried out, as referred to above. Monitoring takes place on a regular basis.*
- 6) Leadership and succession planning by decentralization – build leadership skills at the local level: *Special leadership training is held for younger volunteers.*

The main programme recommendations were:

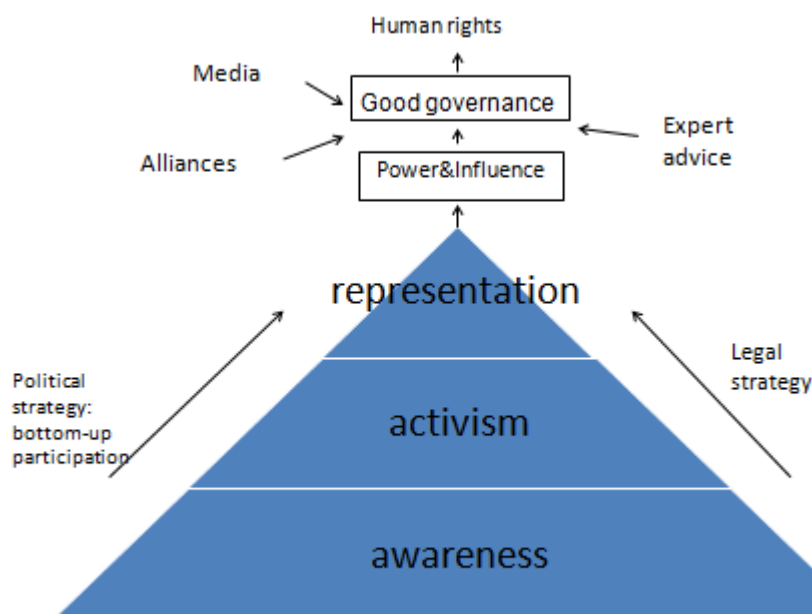
- 1) Expand programme activities: *Programme activities have expanded to more remote areas in national level.*
- 2) Assist victims in becoming self-reliant (education and jobs). *Assistance to the victims of VAW has continued and more staff has been employed.*
- 3) Expand alliance building: *alliance building with professionals and civil society has continued, but perhaps not expanded.*
- 4) Expand lobbying and other activities at the local level. *Activities at the local level will be expanded with the Danish funding.*
- 5) Develop research capacity. *More staff has been appointed.*

5 Discussion and conclusion

BMP frames its struggle for women's human rights as a fight against patriarchy. In BMP's strategy, changing patriarchy implies changing mindsets by creating individual and social awareness based on an alternative vision of society built on gender equality, humanity and human rights. In addition to changing awareness BMP strives to increase women's influence and power through *changing laws and practices* in the area of women's rights, and increasing *women's representation in politics*, and in the administration. These are the two main routes used by BMP towards achieving women's human rights and the legal route has been the broadest, and BMP has allocated the most personnel and financial resources in this area. BMP combines mobilization nation-wide with expert based advocacy. This is a combination that is difficult to achieve, and it is powerful when successful. Most donor-funded civil society organizations are either based in rural areas, or in the capital city. Alternatively, they may strive to achieve a rural as well as an urban presence through an umbrella model, but links between the local and the national level often are weak. In the case of BMP, the organization has been able to build these important links.

Due to the complexity of its change theory, BMP is also a complex organization. It is a social movement intent on mobilizing for social change, and as a social movement it needs to respond to its members' needs, and to those of the communities in which it works. At the same time it responds to the government's requests for expert advice both in policy-making and in policy-implementation. Being a rights-based organization, BMP intends to build awareness and capacity of right holders to claim their rights, and to strengthen the accountability of duty bearers. Rights-based organizations have no, or limited, involvement in service-delivery, but focuses on enabling their target groups to access government services or entitlements, as well as facilitating access to the services of other organizations. Thirdly, BMP does political mobilization and political accountability work at the local and national level in order to encourage civil society leaders to step into politics, and also to broaden women's political representation. In this regard, it has similarities to political campaign organizations. Finally, BMP is also a donor funded organization with paid staff, which binds it to a set of formal reporting requirements, and exposes it to changes in donor policies and priorities.

BMP's strategy has been adapted to its complex mission. Its approach is holistic in that it works in many aspects of women's rights; its commitment to women's rights is long term, and it takes a step by step approach to sensitive issues.

Figure 5.1 *BMP's theory of change*

5.1 Strategic issues

1) *Process versus project orientation.* BMP is a process oriented rather than a project oriented organization. BMP engages with and wants to influence processes of change in Bangladesh: legislative and policy processes, as well as social mechanisms and processes associated with patriarchy. Its process orientation makes it particularly exposed to factors that restrict civil society space, such as changes in government, emergence of groups that represent opposing values etc. A process orientation is a lot more challenging, and potentially a lot more successful, than a project oriented approach. Yet, it requires careful strategizing and continuous adaptation to changes in the context. The Bangladeshi context remains challenging: central government controls local government, there is a lack of political will to implement laws and policies, property rights is a highly sensitive issue, impunity reigns, there are serious weaknesses in the governance system, and fundamentalism and patriarchy remain.

2) *Holistic versus focused approach.* BMP has adopted a holistic approach to addressing women's human rights issues and works on several aspects of women's human rights, with a particular focus on VAW; legal issues, health, education, and political representation. Its work on women's political representation at the local level has been strengthened with the addition of the Danish funding. In all these areas BMP applies the methodology of advocacy, activism, awareness raising, documentation/research, and participation.

Through its work over four decades for women's human rights, BMP has built social capital within the organization as well as between the organization and other stakeholders in the human rights field. Moreover, BMP's legitimacy as an institution is high both at the grass roots level and the national level. Does BMP utilize its social capital and legitimacy in the most effective manner? BMP has gained significant victories in the legal field as a pioneering organization pushing for the introduction of new laws. In this field BMP has directed its legal expertise and practical experience towards sustained advocacy. Advocacy in the political area - for direct representation of women - and for changing social awareness, take place within less well defined, sometimes even hostile, arenas. This difficult environment makes strategy formulation even more challenging and alliance-building with other civil society organizations and political parties even more important. BMP could consider being even more focused and strategic in its advocacy work on political representation and awareness-raising on gender issues, for example by selecting one campaign issue for social awareness raising, or BMP by considering taking the lead in a coordinated and sustained campaign for direct representation for women. The selection of one campaign issue would increase the visibility of BMP. BMP could perhaps gain by focusing more on advocacy and less on activism.

3) *Organisational identity.* BMP needs to strike a balance between its legal work and its advocacy for political representation of women, and at the same time to balance its increasing donor funds with its tradition of voluntarism. Currently, BMP's identity is tied to its legal strategy of fighting for women's rights. With the introduction of the Danish project, BMP's profile at the local level will shift from that of a legal organization, to also include a focus on women's political representation and accountability issues. BMP is known in the communities where it works for its mediation and legal work and it has a clear profile as an advocate and practitioner in this field. The shift towards local governance work needs to be accompanied by capacity-building of district level volunteers and a clear message to its members and supporters about why governance is important.

4) *Recruitment of volunteers among professionals.* The issue of how to sustain the voluntary nature of BMP has been on the agenda for some time, and was also raised in the 2009 review. Many seem to agree that Bangladesh is going through a social transition where life styles change and new demands are placed on professional women and as a result volunteerism is put under pressure. Voluntarism is a core component of BMP's identity, at the national, and not least at the local level. Ahead of the current funding phase BMP made a policy decision that it wanted to balance voluntarism with paid staff. The difficulties encountered in involving new volunteers need to be deconstructed and understood in more detail. BMP finds it increasingly challenging to involve volunteers with teacher's training, medical, legal, academic and other professional backgrounds. This applies to Dhaka as well as to rural areas. In the rural areas, it is a lot easier to recruit volunteers who are less educated.

5) *Mobilization and strengthening of the membership base.*

BMP's membership base is a strong asset and development of the membership base is an important strategic issue. The issue of what BMP delivers for its members is critical. At present, BMP resolves problems locally through its VAW, and support for women who enter politics. At the national level, BMP delivers legal change that is

less visible to the grass roots. In essence, what BMP delivers to all its members is a support network for women who encounter gender discrimination. BMP has an ambition to include women from all walks of lives, and do not single out any particular target groups. However, the question of whether and how to include young men in awareness raising meetings at the local level should be considered. These meetings are attended largely by women.

The intensity of the training given to primary committees is relatively low. Nevertheless, for those who have ambitions and want to become active on women's rights, the primary committees offer a platform to speak out. The training for these potential grass roots leaders has been strengthened, but the need is large.

The membership base also offers an income potential for BMP and from a sustainability perspective, the option of increased membership fees could be explored, and this is discussed in more detail later in this report. At the moment membership information is not computerized. Computerization of this information seems a logical step while keeping in mind that the development of a system for efficient membership information management needs to be balanced against costs.

5.2 Organizational issues

1) The *core competencies* of BMP lie with its sub-committees. There is much overlap in the work done by the sub-committees, in part due to cross-cutting issues, but also due to the broadness of BMP's objectives. The diversity of objectives was most notable in relation to the movement sub-committee. This sub-committee works on advocacy as well as political representation. The work done by this committee is also closely related with that undertaken by the Danish project. There seems to be a need to analyze how BMP's work on national level politics and governance should be organized, in view of its high priority within BMP and the start up of the Danish project. Similarly, the advocacy work of BMP may need a more explicit strategy and organizational focus, and a demarcation in relation to activism.

Currently, BMP objectives are translated into *activities* in the annual plans of the sub-committees. Perhaps the broad programme objectives could be broken down into *sub-goals* in the annual work plans, and subsequently activities could be linked to these sub-goals. This would involve identifying the steps that need to be taken to achieve the overall programme goals, and an identification of the actors that must be involved to achieve the changes envisaged. This exercise may be helpful in dividing up project components among sub-committees.

There was a request for more staff by several of the sub-committees. The legal sub-committee needed a senior lawyer to oversee the districts and the movement sub-committee also needed staff to oversee work of the districts. Perhaps most urgently the medical sub-committee needed support staff to expand and sustain its programme. The legal department also suggested that one staff lawyer at the district level would be a good option to strengthen their sub-national legal work.

2) *Support functions.* BMP's culture of volunteerism extends to the administration, where paid staff also does multi-tasking, specifically in relation to large events. Given the large number of events organized by BMP, and the importance attached to events as part of BMP's advocacy strategy, much time and energy is spent in this area. This area may need stricter prioritization and to be more clearly anchored in the organization.

With a paid staff of 87, one person is responsible for human resource management at BMP. The administration sees the need for an assistant human resource manager. A consistent challenge for many NGOs is to retain highly qualified staff at the salary level that NGOs pay. BMP has had three project coordinators since 2010, as their skills are being upgraded are offered better pay elsewhere, and leave.

Progress monitoring and evaluation at BMP is integrated into its organizational structure in the sense that reports of progress are made to the policy-making bodies on a regular basis, these reports contain quantitative as well as qualitative information. Nevertheless, donors require additional monitoring and reporting. Reporting and monitoring is the Achilles heel of most organizations, and especially for process oriented organizations, where two steps forward, may be followed by one step backward, finding good indicators is a challenge. Logical frameworks are therefore often less useful to process oriented organizations. Carothers alludes to this when he says that '...the various assumed components of [democratic] consolidation – political party development, civil society strengthening, judicial reform, and media development – almost never conform to the technocratic ideal of rational sequences on which the indicator frameworks and strategic objectives of democracy promoters are built. Instead they are chaotic processes of change that go backwards and sideways as much as forward, and do not do so in a regular manner' (Carothers 2002). On this background, the ambitions for monitoring and evaluation set out in the project document seem unrealistic, and BMP should rather work out a simple system that is adapted to its learning needs, and that also meet the requirements of its donors.

5.3 Recommendations

- 1) BMP should maintain a process focus. It should continue to capture new spaces and opportunities through innovation and outreach to new groups and by framing relevant issues, especially issues that appeal to the younger generation.
- 1) BMP should review its advocacy work, with a view to making it more focused thematically and organizationally, and how to capitalize on its networks and membership base.
- 2) BMP should review the division of work between its sub-committees, especially its governance/political work in light of the Danish project, and how to more effectively organize its work on cross-cutting issues.

- 3) BMP should carry out a study on volunteerism to find out more about the incentive structures that motivate volunteers; why people join and what it takes to retain them. BMP should consider reimbursing volunteers for expenses, e.i. transport costs, in a more systematic manner. BMP could also review the work load of their volunteers with a view to reducing their workloads, either by sharing with new recruits, or by shifting some of the work to paid staff.
- 4) BMP should consider if other organizations have the technical expertise to carry on BMP's work on gender budgeting
- 5) BMP should assess if the broad objectives of the Norwegian programme, whilst important as overall programme goals, could be broken down into yearly sub-goals that form a step-by-step strategy towards the broader, long-term objectives.
- 6) BMP should review its staffing needs, and assess how new staff could be accommodated within the existing budget, especially as BMP will be unable to spend its budget by the end date. This applies to the legal, health, social movement and administrative sub-committees.
- 7) BMP should assess the need for an events management unit within the administration.
- 8) There is a high demand for training on gender and human rights, and BMP should assess how it could increase its capacity through the ToT mechanism.
- 9) There appears to be a high demand for transport to increase mobility, and an increase should be considered.
- 10) BMP should focus on strengthening the capacity of the district level to work on political representation and accountability issues.
- 11) BMP should consider developing a simplified monitoring and reporting system adapted to its learning needs, in consultations with its donors.
- 12) Due to the late start up of the project, a no cost extension of the project is recommended.

6 Review of Project Financial Management

We have reviewed the project “Promotion and Protection of Women’s Human Rights in Bangladesh” for the period June 2010 to September 2012. This part of the report focuses primarily on the financial management aspects of the project with particular emphasis on internal control policies and procedures, appropriateness of fund utilization including project procurement, transparent utilization of fund, cost effectiveness and implementation of past audit and review recommendations.

In the process of this review, we have not audited financial statements of the project and therefore do not express an opinion on them, which are representations of the management. Primarily reliance in preparation of this section of the report has been made on the documents reviewed, interviews of key personnel involved in financial management, visit of a branch office, discussion with stakeholders and analytical procedures applied to financial data.

Comments included in this report are not criticisms but are meant to be constructive observations. Correspondingly, recommendations are not requirements and management should evaluate each recommendation for its applicability to the organization and its goals. The mission recognizes that some of the recommendations may have already been initiated during the course of this engagement.

6.1 Internal Control Policies and Procedures

Basic elements of an organization’s internal control comprises of its control environment, accounting system and control procedures. Our discussion on BMP’s internal control structure in light of these areas is as follows:

6.1.1 Control environment

It has been observed from examination of different documents, records and interviews of staff members at different levels that overall attitude, awareness and enforcement of control by the management is in favor of strong control environment for the organization. It patronizes transparency at every level and in

general terms, control environment is conducive to proper financial management. BMP's Executive Committee takes keen interest in its financial affairs.

Our observations on different elements on BMP's control environment are as follows:

Capacity of BMP Finance Team

Finance Team of BMP is headed by Directors Finance. He is assisted by the Chief Accountant and two other accountants. A portion of book-keeping work is also done by the executives at branch office level, where they keep track of expenses incurred through the branches.

Director finance has years of experience in the field of financial management and accounting. He joined BMP after retiring from public service in 2008. Despite his age, we found him quite agile in responding to queries and reporting requests at the time of this review. His deputy, the Chief Accountant joined BMP recently and is gradually getting involved in the financial management and accounting functions. The two other accountants have their designated job responsibilities and are primarily engaged in computerized book-keeping and financial reporting. One of the accountants has experience working for an accounting firm and has completed practical training experience requirement of the ICAB (Institute of Chartered Accountants of Bangladesh). In general terms the financial management department at Head Office of BMP is well staffed and managed efficiently.

At branch offices, no professional or designated accountant is employed. Branch Executive in addition to his/her administrative responsibilities performs accounting/book-keeping function. Branch Executives receive training (both theoretical and practical) from Head Office on financial management, accounting and other administrative matters. Based on our evaluation of Sunamganj branch office, we are of the opinion that despite limited technical knowledge and experience, Branch Executives are doing a commendable job in general book-keeping and financial reporting.

Our findings on the capacity of financial management team are as follows:

- 1) Finance Director has limited computer skill and exposure in computerized accounting system. He is fully dependent on junior accountants for financial reporting and software handling;
- 2) Although BMP head office has been working on enhancing capacity of its field staff, much has not been done for capacity building of head office staff;
- 3) BMP management informed us that they are facing difficulty in hiring and retaining professional accountants at its current salary structure.

Recommendation

- 1) Capacity of Finance Director should be enhanced by providing training in accounting software and financial reporting.
- 2) Members of finance team should be assessed individually and their capacity should be enhanced by providing necessary training in the areas of weakness.
- 3) Salary structure of BMP should be upgraded to be able to hire and retain experienced accountants; and
- 4) Management of BMP should always have a succession plan so that its normal operation is not interrupted due to turnover of employees.

Internal Audit Department

BMP's internal audit team comprise of one person. During our review, we have checked some of the internal audit reports, where the auditor made comments on different branch offices. Internal audit function is limited to audit of the branch offices, although volume of transaction at branch office level is not significant (Tk. 17000.00 per month per District level branch office). Internal audit reports are submitted to the finance sub-committee for discussion but no follow-up is documented in the minutes of these meetings. In most cases, internal audit focuses on voucher checking and findings are often on clerical errors.

Recommendation

- 1) Formal training should be provided to the internal auditor so that he could enhance his capacity in performing the job more methodically and efficiently. A short course on internal audit and/or a manual/procedural guideline on internal audit would be very useful.
- 2) Scope of work of internal audit should be extended to Head Office also. In this connection, an annual work plan should be developed based on risk assessment of the field offices and different departments of the Head Office. Internal auditor would implement the audit program throughout the year. Areas more sensitive like procurement and project expenses implemented by head office should be given priority. Also audit of process rather than the vouchers should be focused.
- 3) Internal audit reports should be submitted at appropriate level of management and not to those involved in execution so that the reports get their due attention and add value to the project. Management of BMP should regularly discuss these reports at the appropriate forum and document in detail the actions taken and follow-up of previous findings. It would be ideal to have an audit sub-committee comprising of senior members of the organization to look in to the audit observations, recommendations and their implementation.

6.1.2 Accounting System

The accounting system of BMP consists of the methods and records established to identify, assemble, analyze, classify, record and report its transaction and to maintain accountability for the related assets and liabilities.

Transactions are usually initiated by raising requisition from the concerned department, which is checked with budgetary provision by department head and respective accounts in charge at the Accounting department and forwarded to the appropriate authority (as per Table of Authority) for approval. Once the transaction is approved, BMP Administration takes initiative to process the transaction as per the guidelines in the procurement policy. Once the goods or services are delivered, quality is assured and invoice is forwarded to Accounts for payments. The accounting department checks all relevant documents and prepare voucher for approval by the appropriate authority. Once the voucher is approved, payment requisition is given and check is prepared for signature. Voucher along with the check is forwarded to cashier for disbursement. At this stage entry is made in the cash/bank book and ledger.

In connection with project related expenses, once the requisition is approved, payment is made in cash to the respective program employee and booked as advance. As per financial manual of BMP, advance will be adjusted within 15 days from the date of returning from the field. After the program is implemented, respective employee submits expense summary statement. A voucher is prepared to book the expense in the respective program head and advance is adjusted.

Petty cash is kept together with general cash. Gain on foreign currency is not transferred to the project bank account but kept in BMP Mother Account. Interest income throughout project period and gain from foreign exchange is adjusted with final year budget.

Books of accounts are maintained in *Tally* accounting software. This is a single user version software and all entries are made through journal entries instead of the modules.

Areas requiring improvement are as follows:

Advance Paid to the Branches

During our review, we have observed that BMP Head Office pays advance to its branches and book them as expense. At branch level, funds received from head office are not fully expensed and remains unutilized in hand or at bank. This unutilized fund is not accounted for at HO and thereby gets reported as expense.

BMP informed us that liquidation reports are checked and placed to the subcommittees prior to sending further funds to branches. The sub-committee checks performance of branches before releasing funds. From documents available at the time of review we however could not confirm this procedure but observed that in some cases fund is released despite branches having adequate fund on the day of transfer.

Recommendation

Fund transferred to branches should be booked as an advance. Branch office will continue to maintain cash book and ledger. Every quarter it will send its usual statement to Head Office. Head Office accounts will book expenses based on reports from branches and adjust advance to branch. As expenses are booked on the basis of branch reports, financial statements would be more accurate and reflect true expenses of the project. Head office will also be able to monitor advance with branches and keep only enough money in the bank to continue activities for a given period.

Cash Basis of Accounting instead of Accrual Basis

It has been observed that when a transaction takes place, it is not recorded in the books of accounts until the payment for transaction is processed. In other words, books of accounts are updated on cash receipts and payments basis rather than on accrual basis. Accrual basis requires that a transaction is recorded on an ongoing basis. For example, when procurement takes place and the item procured is received and all conditions regarding quality of the item is fulfilled, the organization must recognize its obligation to pay and book the amount payable as liability. Similarly, accounts receivable or assets procured would also be recognized as soon as the right on the assets has been established. Without accrual basis, financial statements do not represent fairly all assets and liabilities of an organization at a given date. At BMP, accruals are made only on annual basis at the time of annual audit. This is also referred to as periodic accrual. Periodic accruals recognize assets and liabilities at the end of a period. It does not help management to make important financial decision on an ongoing basis.

Recommendation

In our opinion, BMP should operate on full accrual basis and book all expenses and liabilities as soon as the transactions take place. Similarly, income and receivable should also be booked when an amount becomes due from another person or body. Full accrual basis of accounting will allow BMP to generate a financial statement at any given time, which is true, fair and reflect all assets, liabilities, income and expenditure of the organization.

One of the arguments in favor of cash basis is, reporting requirement of NGOAB. One must understand that even if accrual method is followed for general book-keeping functions, it is quite simple to report expenses in cash basis.

6.1.3 Control Procedure

We have examined different control procedures of BMP and found specific guidelines for financial authority and responsibility. There is adequate segregation of responsibility between recording, authorizing, custody and execution of transactions. BMP ensures safeguards over access to assets and records, independent evaluation on performance and adequate documents and records. BMP's financial management manual and HR policy was developed by external consultants in 2007. BMP is

regularly audited by a “Category A” audit firm appointed in the annual general meeting for a period of one year and auditor is usually changed every three years. Besides statutory auditors, donor appointed review team also reviewed financial activities of BMP every 3 year. In most cases auditors issue a supplementary report for management to highlight areas requiring its attention and future improvement.

Our observation on control procedures of BMP are as follows:

Financial Management Manual

The approved financial management manual of BMP was introduced in 2007, and has not been updated since. The manual covers 11 topics, which include a brief introduction on the importance of financial governance, procurement policy, fixed asset management, store control, advance, payroll, travel, control over cash, Branch control monitoring, branch reporting and budgetary control. Topics covered in the manual are detailed and gives lots of flexibility in view of ground reality in Bangladesh. The manual however has not provided any guideline on some of the key topics of financial management like internal control, employees’ basic code of conduct, conflict of interest, related party transactions, allocation of common costs, basis of accounting and reporting, statutory compliance related issues like tax, VAT, Stamp Act etc. Also some of the thresholds and procedures suggested in the manual have fallen behind time and needs upgrading. In some cases policies and procedures suggested for branch offices are also quite stringent and difficult to follow in the rural areas.

Recommendation

BMP should take initiative for upgrading its financial manual. Particular emphasis should be given to topics mentioned above. There should be significant structural change to make it more users friendly. Policies of the organization on each of the topics should be discussed separately before procedures are given. Also to make it more understandable and easy to implement, dataflow diagrams, table of authority, rate charts, up-graded matrix on tax and VAT withholding, different checklists for internal control, formats on reconciliation etc should be added. Necessary flexibility should be given in the manual for branch offices so that it does not encourage fabrication of documents if documentation is unavailable.

6.1.4 Procurement

During our review, we have checked procurement policy and procedures of BMP. As per procurement policy, *“all purchase or procurement in excess of Tk. 300,000.00 shall be made through tender process.”*

- *The tender notice shall be advertised in a national daily newspaper;*
- *It is not permissible to split the purchase into more than one to avoid the rule of tender process;”*

The General Secretary may request Executive Committee to dispense with tender procedure where it involves purchase of

- office equipment of specialized nature;
- prices are fixed by tradition or cartel agreement;
- product can only be made in supplier's own plant; or
- Responses received against tender are not satisfactory.

During our review, we have observed that in some cases, procurements were not done following the above rules.

Recommendation

- 1) BMP management should give particular emphasis on implementation of procurement policies and procedures as per financial manual;
- 2) If policies and procedures in the manual require amendment, necessary steps should be taken to amend them;
- 3) Procurement committee should be reconstituted. Senior management should not be a part of procurement committee although they will be monitoring it very closely. If a contractor is awarded contract all the time, they should also question why this is happening and if the document submitted are genuine.
- 4) Under no circumstances, vendors should be asked to arrange quotations.
- 5) Management of BMP must remain cautious about donor's zero tolerance policy on corruption;
- 6) If single sourcing is preferred due to some valid reasons, necessary provision could be made in the procurement policy. BMP may also want to have long term service agreement with some vendors to get benefit from the economies of scale and saving time.
- 7) In order to speed up the process, threshold for tendering could be raised and initiative could be taken to enlist vendors.

Allocation of Joint/Common Costs

BMP had only one foreign donor for many years. Recently Danida also started funding BMP and therefore allocation of joint cost among these two projects has become relevant. Allocation of joint cost is applicable for Rent and Overhead of Head Office, Salary of some of the key positions (e.g. Directors Finance, Chief Accountant) and usage of common facilities like vehicle and others.

Recommendation

BMP should adopt one of the generally accepted methods for allocating joint costs. In this connection, different methods of allocation of joint cost should be included in the financial manual of BMP. BMP must apply one of these methods consistently for all the projects and document allocation process thoroughly.

6.2 Efficiency and Cost Effectiveness

During the field visit, we observed spontaneous participation of group members of BMP at district, upazila, union, village and para level. These members are organizing people in the community without any remuneration. BMP has over 2400 branches all over the country. Out of these branches, only 60 district branches receive financial support from the project in the amount of Tk. 17000 per month for meeting recurring expenses. Other branches receive no financial contribution from the project. It is the grass root people who are contributing whatever little they can to keep the movement rolling. In the project financial statements, we do not see reflection of those hours put by the volunteers or the resources pulled together by the members - from a place to hold weekly meetings to entertaining a visitor. If the project had to be implemented without contribution of the members, it would definitely cost significantly higher to get impact of this level.

In addition to the above, we have checked salary scale of BMP staff and other costs both program and administration. In our opinion the program is running cost effectively and economically.

Recommendation

It is true that in a member based organization it is difficult to account for every little contribution made by the members. It is however important that hours put by the volunteers are recognized and accounted for. It would therefore be advisable that BMP introduces registers for keeping track of volunteers and hours contributed by them so that a tentative cost of the project could be ascertained if needed.

6.3 Planning and Monitoring in Budget Utilization

BMP informed us that it monitors budget utilization on transaction to transaction basis. No expenditure can be incurred without budget and expenditures are checked with budgetary provision at requisition stage. A budget variance analysis is done on monthly basis. Half yearly monitoring is also done based on which actions are taken to speed up budget utilization.

At the time of review, we however observed that budget monitoring and efforts to implement budget is inadequate. Budget for 2010 and 2011 had to be revised due to non-utilization. In 2012, a significant portion of the budget from previous years has been rolled over. As of September 2012, total utilization is Tk. 37,282,125 out of total budget for the year of Tk. 88,306,100 or 42%. During Oct-Dec 2012 period BMP has to spend Tk. 51,023,975 or 58% of the budget in one fourth of the year. It will be quite challenging for BMP to achieve this target in such short time if it intends to follow all procedures for procurement and project implementation.

Recommendation

- There should be strict monitoring on budget implementation. Efforts should be made to implement all programs as per log frame and annual work plan. If an

event falls behind, it should be rolled over and implemented by next month. The entire project should be well balanced between the seasons and areas with poor communication should be focused during dry season.

- There should be reconciliation between work plan and budget and their implementation on month to month basis;

6.4 Financial Sustainability

In the year 2011, BMP had a total Turnover of Tk.69.98 million out of which Tk. 56.64 million or 81% was in foreign donation and the balance of Tk. 13.34 million was received from local sources, which included a single personal donation of Tk. 7.4 million. Subscription from the members was only Tk. 150,786.00. It is obvious that without foreign grants program activities of BMP cannot be continued.

Historically however BMP has always been a member based organization. As mentioned in the *Impact Assessment Report of 2009*, “For many years since inception, BMP sustained only on funds received from donations, subscriptions, small income generating activities etc.” Over the last decade, due to the influx of foreign fund, it is most likely that the urge for self reliance has diminished and members are also not contributing as before. It is important to note here that with financial contribution - ownership of the members will be strengthened, which is visible among the elderly members. If senior members of BMP want the organization to sustain and transfer the sense of ownership to the next generation of members, they have to bring back the old culture and ask the youth to contribute for the cause that they uphold together.

Our recommendations for financial sustainability of BMP are as follows:

BMP has over 100,000 members all over the country and members at some level do contribute in the form of subscription. The amount of membership subscription at present though quite negligible could be significantly improved, which management of BMP has to explore. BMP has guaranteed financial commitment from the donors for another 3-4 years under RNE and Danida funding. Management of BMP should make best use of this period for reaching to a point of financial independence by mobilizing its vast network of members and activists. Some of the ways it could be done is as follows:

- 1) BMP should motivate its members to make financial contribution on monthly basis. If 100,000.00 members contribute Tk. 10 per month, over the next 5 years, BMP will have a reserve in excess of Tk. 60 million. It is true that collecting and keeping track of this amount could be difficult but the amount could be collected through SMS if collaboration agreement could be signed with different mobile phone operators. Management of BMP should explore this option;
- 2) BMP should make effort to enhancing its membership network beyond its current criteria and explore possible intervention with school going adolescent women who are primary victims of sexual harassment in the form of eve-teasing.

These women should be encouraged to obtain BMP membership card to get support of the organization. This will not only have more lasting impact on the society but also provide financial sustainability to BMP in the long run;

- 3) BMP should continue to mobilize its resources to collect funding from private donors. In this connection obtaining approval from the National Board of Revenue as an authorized charitable organization (eligible to collect private fund where a tax payer can claim rebate on the charitable contribution) would be quite useful;
- 4) It should also communicate with different corporate houses like banks and insurance companies to secure funds under Corporate Social Responsibility (CSR) scheme. In this connection designing projects to meet CSR criteria and submitting proposal to large private sector enterprises could be the first step.
- 5) BMP management should have a Strategic Multi Year Planning (SMAP) for attaining financial sustainability over a period of time. In this connection a separate cell should be formed with professionals capable of designing, promoting, branding and negotiating different initiatives with stakeholders, beneficiaries and the government. With guaranteed financial commitment for the next 3-4 years from the RNE and Danida, BMP has to exploit the nook of the moment and act NOW!

6.5 Follow-up on previous Recommendations

During this exercise, we have checked auditor's reports for the last three years and review report of 2009. In all cases, auditors issued unqualified opinion on the financial statements of BMP and its donor funded projects. Issues raised in the management letter are also found to have been followed up regularly and addressed by the management. A brief discussion on these findings and their follow-up has been summarized in the annex of this report.

References

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Carothers, T. (2002). "The end of the transition paradigm." Journal of Democracy **13**(1).

Appendix 1 Executive committee workshop

The workshop with BMP district level members on outcomes listed a number of individual and organization level outcomes.

Individual level outcomes	Organizational level outcomes
Increased awareness	Increase in the number of members
Improved analytical capacities	Improved capacity
Improved job- and professional opportunities	Higher legitimacy
Resolution of family disputes	Higher media sensitivity
VAW is seen as a crime	Use of IT, PCs has improved
Victims of VAW are rehabilitated	Office management has improved
	BMP's capacity building services used by government
	Young people participate at district level

Appendix 2 Follow-up on previous audit and review recommendations

Sl.	Recommendation - Review 2009	Status
1	The shortfall in BMP's counterpart contribution should not be considered as a major non-compliance, considering the fact that BMP has no substantial source of income of its won, and a vast amount of quality time and input is provided by the volunteer members which is not quantified and recognized as a counterpart contribution	BMP is yet to keep track of volunteer hours
2	BMP does not appear to have considered the unutilized surplus of the previous years while revising the budget of the final year. However, since the project is in its final quarter, no further budget revision is recommended.	Budget revision has been done
3	<p>We understand the BMP has already proposed to increase the allocations to the branches in the next phase.</p> <p>We further propose that there should be a budget for investigation and spot visit at branch level.</p> <p>BMP should updated their ranking of the branches, and better performing branches should be acknowledged by a discretionary allocation of additional budget.</p>	<p>Implemented</p> <p>No such measure have been initiated</p> <p>No such measure have been initiated</p>
4	<p>Except for the first item "Conduct Computer Course", the expense items of line item 5.2 are more appropriate for charging to Establishment and Administrative Costs.</p> <p>Line item 5.6, Publication and Documentation, is also more appropriately chargeable to the programme components, based on their contents nature and purpose.</p> <p>The line item 5.8 Personnel Cost also includes salary of certain staff who are not directly related to Capacity Building. Their salaries should be directly charged to the components they serve. The salary of</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>

	Branch Programme Executives may be divided into two or more programme components at a reasonable proportion.	
5	Please refer to the comments above. Certain components of Administrative Cost have been budgeted under Capacity Building line item.	Not Implemented
6	BMP should exercise better judgment in utilizing the line item of Overhead. Items of administrative nature should be charged to the appropriate head. BMP should also reduce dependence on external consultants for preparation of annual reports. Consultants for special assignments should be hired through a transparent process.	Implemented Implemented Implemented
Sl.	Recommendation - Review 2009	Status
7	BMP should address the issue of sustainability in the next phase of the project.	Implemented
8	BMP should include the Auditors' ToR with the appointment letter. Branch office reports should be prepared by the computer in excel format.	Implemented Implemented
9	Considering the fact the BMP is planning to implement a project of much larger size in the next phase, there is an acute need of developing internal capacity. Especially, capacity building is required in the areas of preparing annual and semi-annual reports, appraisal reports, planning and budgeting, use of software for accounting, reporting and data analysis, monitoring, evaluation etc.	Implemented
10	BMP should undertake capacity building initiatives for its personnel in the next phase, to reduce dependence (for routine work) on the volunteer members as well as external consultants.	Implemented

Sl.	Recommendation - Audit 2010	Status
1	The Management should request necessary approval from NGO Affairs Bureau.	Steps taken to resolve the issue
2	BMP should submit income tax return to the concerned DCT in order to comply with the Income Tax Ordinance 1984 and Income Tax Rules 1984.	Management has taken action in this regard.
3	We recommend maintaining the daily cash balance within the prescribed limit, and segregation of duties of accountant and cashier, to ensure sound internal	Management has not taken action in this regard.

	control over cash management. Since it may be necessary to withdraw large amounts of cash from time to time for program purposes, we recommend that "Program Cash" should be segregated from "Petty Cash" by a separate account code. We further recommend that BMP may consider to procure a Cash in Safe insurance to safeguard the cash kept in the office.	
4	We recommend that the budget should be realistic as much as possible and budget variance should be within the range of 5%-10%.	Management has taken action in this regard.
5	Payment should be made with proper recipient acknowledgement.	Management has taken action in this regard.
6	The management should review and if necessary, revise the minimum threshold for quotation collection. Afterwards, they should ensure compliance with the applicable policy with regards to purchase requisition and collection of quotations.	Management has taken action in this regard.
7	We recommend that the asset items should be tagged with project phase-wise identification numbers, and the change in their locations, if any, should be updated in the fixed assets register.	Management has taken action in this regard.

Sl.	Recommendation - Audit 2011	Status
1	The management should request necessary approval from NGO Affairs Bureau.	Steps taken to resolve the issue
2	We recommend maintaining the daily cash balance within the prescribed limit, and segregation of duties of accountant and cashier, to ensure sound internal control over cash management. Since it may be necessary to withdraw large amounts of cash from time to time for program purposes we recommend that "Program Cash" should be segregated from "Petty Cash" by a separate account code. We further recommend that BMP may consider to procure a Cash in Safe insurance to safeguard the cash kept in the office.	Management has not taken action in this regard.
3	BMP management should take initiative for monitoring the advance adjustment.	Not Implemented
4	The management should ensure compliance with the applicable policy with regards to issuing work order.	Implemented

Appendix 3

Statement of budget variance

Head of Expenditure	2010				2011				Up To September 30, 2012			
	Budgeted Amount	Actual Expenditure	Variance	% of Utilization	Budgeted Amount	Actual Expenditure	Variance	% of Utilization	Budgeted Amount	Actual Expenditure	Variance	% of Utilization
A. Component Wise:												
Violence Against Women is Resisted	10 847 633	10 847 633	-	100 %	13 764 475	13 713 625	50 850	100 %	20 562 400	9 203 281	11 359 119	45 %
Women's Participation in Electoral Process and in Decision Making	873 188	873 188	-	100 %	1 822 685	1 822 685	-	100 %	2 875 600	1 392 080	1 483 520	48 %
Increased Participation of Social Forces in Women's Human Rights Movements.	1 051 226	1 051 226	-	100 %	1 387 170	1 387 170	-	100 %	2 251 600	835 319	1 416 281	37 %
BMP is Effectively Functioning as a Lobby and Advocacy Agent	2 647 323	2 647 323	-	100 %	661 7354	661 7354	-	100 %	9 987 800	3 144 289	6 843 511	31 %
BMP is further Strengthened and Developed through Capacity Building Towards Sustainability and Institutionalization	10 304 842	10 304 842	-	100 %	16 863 700	16 973 700	(110 000)	101 %	34 610 400	14 697 287	19 913 113	42 %
Sub Total (A):	25 724 212	25 724 212	-	100 %	40 455 384	40 514 534	(59 150)	100 %	70 287 800	29 272 256	41 015 544	42 %
B. Administrative and Management Cost												
Human Resource (Personnel Cost)	3 920 048	3 920 048	-	100 %	4 430 968	4 430 968	-	100 %	5 701 800	3 588 177	2 113 623	63 %
Operational Cost/Establishment Cost	8 034 089	4 017 490	4 016 599	50 %	7 443 406	6 087 716	1 355 690	82 %	9 316 500	3 962 805	5 353 695	43 %
Overhead	716 661	716 661	-	100 %	695 822	706 522	(10 700)	102 %	3 000 000	458 887	2 541 113	15 %
Sub Total (B):	12 670 798	8 654 199	4 016 599	68 %	12 570 196	11 225 206	1 344 990	89 %	18 018 300	8 009 869	10 008 431	44 %
Grand Total (A+B):	38 395 010	34 378 411	4 016 599	90 %	53 025 580	51 739 740	1 285 840	98 %	88 306 100	37 282 125	51 023 975	42 %

Appendix 4 Key informant interviews

Dr. Shirin Sharmin Chowdhury, State Minister, Ministry of Women and Children Affairs (MoWCA)

Advocate Sultana Kamal, Executive Director, Ain o Shalish Kendra

Ms. Sanjida Kasem FCA, BMP's External Auditor (A. Qasem & Co. Chartered Accountants)

Professor M. Rahman, Chairman National Human Rights Commission

Professor Rehman Sobhan, Eminent Economist, Chairperson, Center for Policy Dialogue (CPD)

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