



**Faculty of BRAC Business School
BRAC UNIVERSITY**

INTERNSHIP AFFILIATION REPORT ON

**“OVERVIEW OF ACCOUNTING AND FINANCIAL PROCEDURE IN BANGLADESH
PROTIBONDHI FOUNDATION”**

An Internship Report Presented to the Faculty of BRAC Business School in Partial Fulfillment of
the Requirements for the Degree "Master of Business Administration" (MBA)

Supervised By

**Md. Rezaur Razzak
Associate Professor and Director
Center for Entrepreneurship Development
BRAC Business School
BRAC University**

Submitted By

**G. M. Parvez
ID # 09364033
Major: Finance**

Date of Submission: April 16, 2014

INTERNSHIP AFFILIATION REPORT ON

**“OVERVIEW OF ACCOUNTING AND FINANCIAL PROCEDURE IN
BANGLADESH PROTIBONDHI FOUNDATION”**

Letter of Transmittal

Date: April 16, 2014

To

Md. Rezaur Razzak
Associate Professor and Director
Center for Entrepreneurship Development
BRAC Business School
BRAC University

Subject: Submission of Final Draft Affiliation Internship Report

Dear Sir:

With due respect, I would like to submit the report on **“OVERVIEW OF ACCOUNTING AND FINANCIAL PROCEDURE IN BANGLADESH PROTIBONDHI FOUNDATION”** which was the topic of my internship program. I would like to say that this report was prepared by me under the supervision of my internship supervisors.

I believe that this internship program has given me a vast opportunity to enrich both knowledge and experience. I made my best effort to fulfill the objective of the report and believe that it will meet your expectation.

In preparing this report I have tried utmost to include all the relevant information and analysis to make the report comprehensive as well as workable one.

I, therefore, hope that you will enjoy reviewing this report.

Thank you.

.....

G. M. Parvez
ID # 09364033
Major – Finance
BRAC UNIVERSITY

Letter of Endorsement

The Internship Report entitled “**OVERVIEW OF ACCOUNTING AND FINANCIAL PROCEDURE IN BANGLADESH PROTIBONDHI FOUNDATION**” has been submitted to the Office of Placement & Alumni, in partial fulfillment of the requirements for the Degree of Master of Business Administration, Major in Finance, Faculty of BRAC Business School on April 16, 2014 by **G. M. Parvez, ID # 09364033**. The report has been accepted and may be presented to the Internship Defense Committee for evaluation.

(Any opinions, suggestions made in this report are entirely that of the author of the report. The University does not condone nor reject any of these opinions or suggestions).

Md. Rezaur Razzak
Associate Professor and Director
Center for Entrepreneurship Development
BRAC Business School
BRAC University

ACKNOWLEDGEMENTS

This is high time to convey my special gratitude to honorable supervisor **Associate Professor, Md. Rezaur Razzak**, Faculty of BRAC Business School, BRAC University for his careful suggestion, guidance and support to complete this report.

I am very much grateful to **Dr. Shamim Ferdous, Executive Director of Bangladesh Protibondhi Foundation** for giving me an opportunity to do my internship. She has giving her valuable guidelines to show the path to a novice.

I gratefully acknowledge for the help and guidance of all members of **Bangladesh Protibondhi Foundation**. So cordially thanks to CEO of Department and Finance, **Mr. Sazzadur Rahman (Tushar)**. Their support gives me opportunities to use various documents during my internship period and their valuable suggestion, advice and extended helping have contributed most.

Finally, I would show my gratitude to all the individuals' honorable supervisor **Md. Rezaur Razzak**, Faculty of BRAC Business School, BRAC University, have helping me to prepare this report. As being a human being, it is nature that few names may not be mentioned forgetfully. I would like to apology my forgetfulness.

Executive Summary

Disability will always remain in Bangladeshi society, with the entire social stigma attached to it. But in the backdrop of all the problems involved, the silver lining is that the government is showing an increasing interest on persons with disabilities, and a keen interest to work hand-in-hand with the non- governmental sector. But to make real progress in this field in a developing country like Bangladesh, an all-out effort from all quarters is mandatory. The persons with disabilities themselves, their organizations, other organizations working in this field, and all the advocacy platforms need to increase their awareness campaigns for the prevention of disability and for the recognition of the rights and privileges of persons with disabilities as equal citizens of this country.

Bangladesh Protibondhi Foundation is an organization which has been providing integrated services for the marginalized children, children with disabilities which nearly covers the important categories of the rights enshrined in the CRC i.e. survival, development, protection and participation. Integrated services of Bangladesh Protibondhi Foundation helps the children to improve their functional, educational, health, nutritional, vocational and social areas.

In this report I have tried to show up the accounting procedure of BPF how it contains. Bangladesh Protibondhi Foundation cannot carry big transaction as a business organization; it deals a proper accounting procedure. Only existence of a good accounting procedure does not ensure its application to the organization. The result of a system depends on the manner in which it is applied. I hope that proper implementation of this accounting procedure will help the BPF to achieve its objectives.

TABLE OF CONTENT

Acknowledgements	I
Executive Summary	II
Chapter One - Title Of The Report	01
1.0 Title of the Report	01
Chapter Two - Introduction	02
2.1 Rational of the report	03
2.2 Background of the organization	04
2.3 Objectives	05
Chapter Three - Activities Undertaken	06
a) Works Related	07
Accounts & Finance procedure of BPF	08
3.1 Procurement	09
3.2 Cash Management	14
3.3 Internal Control System	19
3.4 Accounting & Financial Control	19
b) Organization wide	19
c) Other relevant activities	22
Chapter Four - Challenges & proposed course of Action	25
4.0 Challenges & proposed course of Action for improvement	25
4.1 Problem Identified in the organization	26
4.2 Problem in Academic Preparation	27
Chapter Five - Lessons learned from the internship program	28
5.1 Implication to Organization	29
5.2 Implication to the University Internship Program	29
Chapter Six - Conclusion & Recommendations	30
6.1 Conclusion	31
6.2 Recommendations for future strategic action	31
Chapter Seven - Suggestion for Improvement	32
7.1 Suggestion for Improvement	33
Appendices: Curricular Vitae	34
References	35

CHAPTER - 1

**TITLE: OVERVIEW OF ACCOUNTS AND FINANCIAL PROCEDURE
IN BANGLADESH PROTIBONDHI FOUNDATION**

CHAPTER 02

INTRODUCTION

- **Rationale of the Report**
- **Background**
- **Objectives**

2.0 INTRODUCTION

2.1 Rationale of the Report

I am currently student of MBA in Finance Department of BRAC UNIVERSITY. As an employee of Accounts & Finance Department, this internship course in Bangladesh Protibondhi Foundation is the best way to gain a thorough knowledge of the practical application of my course.

In today's world education is not just limited to books and classrooms. Education now a day is understanding the real world and applying knowledge and education for the betterment of the society. Internship is such a course that helps to test the knowledge and understanding of the courses and to use them in a practical field. Internship gives this opportunity to be engaged in an organization where it is possible to have an experience of the real business world and to see different practical aspects of education.

BRAC UNIVERSITY is committed to produce leaders for the society who will not only benefit the society as a whole but also make path of a better future for the next generation. Internship of BRAC UNIVERSITY is a step towards fulfilling this commitment by giving the students an opportunity to get ready for the real world before they enter into it.

This course is especially useful as I will not only gain an understanding of the application of what I am studying but I will also know how to proceed in my career, which fields to take up and so on. The certificate I will gain at the end of the internship course is valuable to me and it will allow me to gain job openings across many fields.

2.2 Background

Bangladesh Protibondhi Foundation (BPF) has been involved in developing and providing services for the children all over the country in different forms with a handful of trained multidisciplinary teams since 1984. The services have been extended to a large number of families of the disabled, even to the remotest villages. One of the main strategies of BPF is to train community, parents, caregivers and service providers to transfer skills, so that the services can reach to the un-reached.

The Bangladesh Protibondhi Foundation is registered under Voluntary Social Welfare Agencies (Registration and control) Ordinance of Peoples' Republic of Bangladesh. Registration Number is DHA 01562 dated 17.11.84. BPF is registered with NGO Affairs Bureau; Govt. of Bangladesh to receive foreign donation and the registration on is DSS/FDO/R-189. The National Board of Revenue has exempted donations to BPF from taxation under Order No.SRO 9(35)/Tax-41-590 dated 11.10.84.

The strength of the organization has been in the development of evidence-based strategies for the prevention, early identification, intervention and optimum development of CWDs, including those at-risk.

The vision of BPF is that all children and person with disability in the country will be self-reliant, independent and integrated in the society for a better life with honor and dignity.

The mission is to work for the treatment, education, rehabilitation, health, nutrition and protection of children and adults with disability through training in independent skills by developing, providing, organizing and setting up relevant services through training and facilities.

2.3 Objectives

There had been some objectives set forward in doing this report so that it can be determined what tasks to perform in the Bangladesh Protibondhi foundation. These objectives were uninfluenced by thought or feeling. These objectives are described in the following:

- To understand the accounting & Financing procedure of Bangladesh Protibondhi foundation.
- To understand the level of motivation among the employees of the Bangladesh Protibondhi foundation.
- To learn the dedication towards work, time management, responsibility, and other managerial techniques that are needed to be a successful executive in profession.
- To understand the functions those are carried out by the Bangladesh Protibondhi foundation and to understand the procedure in which these functions are carried out.
- To suggest the management with some recommendations so that the management can identify some of the faulty areas in the organization and initiate necessary steps to bring changes in those areas.
- To produce a report that will give the advisor an understanding about the work, responsibilities, and performances of the intern in different aspects of the organization during the work at Bangladesh Protibondhi foundation.

CHAPTER 03

ACTIVITIES UNDERTAKEN

a) Works-Related

- Accounts procedure of Bangladesh Protibondhi Foundation
- Procurement
- Cash Management
- Bank Reconciliation
- Internal Control System
- Accounting control
- Budget & Risk Management

b) Organization-wide

- Economic Empowerment
- Early Intervention Program
- Education
- Child Development Clinic

c) Other relevant activities

- Advocacy & networking
- Human resource development
- Trainings
- Sheltered workshop

3.0 ACTIVITIES UNDERTAKEN

a) Works-Related

I have worked under the Accounts and Finance Department of Bangladesh Protibondhi Foundation for last three years. Here I assign as a Senior Executive (Accounts & Finance). My main responsibility is to run the Save the Children project funded by IKEA and five rural branches.

Under Save the Children project, I manage nine project accounts of Bangladesh Protibondhi foundation with mother accounts. For that, I visit all of the areas once in a month. Among them, seven rural areas of Bangladesh are Dhamrai, Savar, Norshindi, Faridpur, Kishoregonj, Barisal, Brahmanbaria and in three urban centers are Mirpur and Malibagh.

In the beginning, Save the Children arranged an extensive training session for us. This was really effective for me because my knowledge about the NGO accounts was poor by the time I got joined in Bangladesh Protibondhi Foundation. After getting the proper training, I became more confident. My activities as a Senior Executive (Accounts & Finance) at Bangladesh Protibondhi foundation were as the followings:

- Work with Save the Children Project funded by IKEA.
- Prepares consolidate monthly, half yearly & yearly financial statement.
- Prepares budget for upcoming work line.
- Prepares asset, liability, and capital account entries by compiling and analyzing account information.
- Documents financial transactions by entering account information.
- Recommends financial actions by analyzing accounting options.
- Summarizes current financial status by collecting information; preparing balance sheet, profit and loss statement, and other reports.
- Substantiates financial transactions by auditing documents.

- Maintains accounting controls by preparing and recommending policies and procedures.
- Guides accounting clerical staff by coordinating activities and answering questions.
- Reconciles financial discrepancies by collecting and analyzing account information.
- Secures financial information by completing data base backups as Troyee software.
- Maintains financial security by following internal controls.
- Prepares payments by verifying documentation, and requesting disbursements.
- Accountable for accounting procedure questions by researching and interpreting accounting policy and regulations.
- Prepares special financial reports by collecting, analyzing, and summarizing account information and trends.
- Contributes to team effort by accomplishing related results as needed.

ACCOUNTS PROCEDURE OF BANGLADESH PROTIBONDHI FOUNDATION:

The accounts section of the organization is responsible for conducting accounting and financial activities. Accounts related vouchers, books and records are kept in this section. Preparation of Financial Statements is primary duty of this section. Head of Finance/Manager is the head of this section.

Accounting and financial activities are those activities, which are done for preparation of financial statements to ensure accountability, to safeguard the financial interest of the BPF, to bring out transparency and to help management in decision making.

These activities consist of the following:

- a) Recording Transactions
- b) Maintenance of books and records
- c) Maintenance of cash
- d) Maintenance of bank accounts
- e) Maintenance of stock
- f) Maintenance of fixed asset
- g) Preparation of financial statements
- h) Preparation of budget and
- i) Variance analysis

3.1.1. Procurement

Purchase shall be made only against amounts for which approval is obtained from the proper authority. Determination of needs for goods and services should be made by appropriate personnel and according to procurement policy of the BPF.

The determination of needs for goods and services like equipment, furniture fixtures, office supplies, recurring items and professional services should be made by respective personnel according to procurement policy established by BPF by considering-

- Adequate quantities
- Reasonable price
- Timely receipt
- Proper specification, and
- Desired quality

Procurement Cycle

The whole procurement cycle should comprise followings:

- a) Purchase requisition
- b) Purchase order
- c) Receipt of goods and services
- d) Processing purchase invoice
- e) Recording of transaction

3.1.2 Purchase Requisition

3.1.2.1 Assessment of Requirement

The requirements of stationery, equipment, materials, supplies, etc should carefully be ascertained and well in advance to avoid emergency purchase. Care should be taken to avoid excessive procurements.

3.1.2.2 Process of Raising and Approving Requisition

- a) The concerned employee will fill out a purchase requisition for purchase of any goods and services with the recommendation of head of concern person.
- b) Requisition for purchase should be reviewed by Head of Finance and approved by Executive Director.
- c) The requisition will be forwarded to the respective authority i.e. to purchase committee to take necessary step to procure the goods subject to availability of budget.

3.1.3. Collecting Quotations

Quotation will be collected in relevant cases as indicated the following:

- **For purchase up to Tk. 10,000/-**

Direct purchase can be made from open market or enlisted vendors.

- **For purchase Tk. 10,001 to 20,000/-**

Procurement committee will arrange procurement based on two quotations obtained from different enlisted vendors. If enlisted vendors are unavailable for a particular item, then the requested item could be procured from open market by procurement committee with proper justification.

- **For purchase Tk. 20,001 to Tk.2,00,000/-**

Procurement committee will arrange procurement based on at least three quotations obtained from different enlisted vendors. If enlisted vendors are unavailable for a particular item, then the requested item could be procured from open market by procurement committee with proper justification. In case of open market/spot quotations, the procurement committee must visit the market to obtain such quotations.

- **For purchases above Tk. 2,00,000/-**

Procurement will arrange to obtain sealed bids at least from 3 enlisted vendors which are dropped in the tender box. In case of non enlisted vendor, a small advertisement should be made in the local newspaper and a notice should be hanged in the notice board in open area. All sealed bids will be opened in presence of the bidders and also members of the Procurement Committee. A Summary of Bid Evaluation (SBE) will be prepared justifying the selection of the supplier by the Procurement Committee. Based on the decision of the Committee, a Purchase Order should be prepared and obtain signature from General Secretary.

3.1.3.1 When the Quotations Need not to Obtain

Under the following cases the procurement committee does not need to collect the required quotations:

- a) If the price is equal to or less than amount paid for the previous purchase of goods under same specification.
- b) If the vendor is sole distributor of the item required to be purchased.
- c) If the item is a brand name with worldwide reputation

3.1.4. Placing of Purchase Order

- 1) Purchase Order will be issued for all purchases exceeding Taka 10,000 for a single purchase.
- 2) Purchase department will issue the Purchase Order based on the decision of respective purchase committee.
- 3) Purchase Order shall distribute as under:
 - a) Original copy to supplier
 - b) Duplicate for Accounts section
 - c) Triplicate for store in-charge

3.1.5 Receipt of Goods and Services

- 1) At the time of receiving the goods the designated person should check the goods with the specification and other relevant things mentioned in the Purchase Order.
- 2) If the goods are as per the conditions laid down on the Purchase Order he/she will seal and sign on the challan/delivery note/invoice that the goods have been received satisfactorily and send that to the accounts department.

3.1.6 Processing Purchase Invoice

After receiving sealed and signed invoice from receiving official, account section will check the invoice with Purchase order.

3.1.7 Payment to Suppliers

Procedures laid down in the Payment Section of this manual will be followed in case of paying to a supplier.

3.1.8 Limitation of Purchase

- 1) Purchase through an imprested fund (e.g. petty cash, main cash) should be limited to emergency in small quantities and which requires a purchase within very short time period. The practice of making voluminous purchases through the imprested fund should be discouraged.
- 2) Every purchase more than Tk. 10,000 should be through purchase committee.

3.1.9 Purchase of Frequently Required Items

There are some items, which the office requires very frequent i.e. office supplies. The procurement system for those items is given below:

- a) The store in-charge will prepare a list frequently required items.
- b) The list will be distributed to at least 3 (three) enlisted suppliers requesting them to quote the price of the items, which will be valid for the next 6 months.
- c) Required items will be purchased from the selected suppliers on the basis of approved requisition by Head of Finance.

3.1.10 Procurement of Stock

- 1) The stationery and office supplies will be purchased on monthly basis
- 2) The store in-charge will prepare the material requisition sheet and sends to Head of Finance.
- 3) Any Discrepancy between stock ordered and received must be investigated and taken up with the supplier straight away.
- 4) The Accounts officer must receive a copy of the challan and a goods receiving report duly sealed & signed by the store in-charge and before posting the entry to accounts system.

3.1.11 Procurement of Fixed Assets

- 1) Purchase requisition should be raised by head of concern section for any kind of purchase of fixed assets
- 2) After taking recommendation from concern person requisition should be forwarded to Purchase committee.
- 3) Purchase committee will send the requisition to Account section for approval
- 4) After getting approval from authority approved requisition will be sent to Purchase Committee.
- 5) Purchase committee will take necessary steps to procure the requisitioned item as per policies.

3.2. Cash Management

Proper management of cash is important for smooth running of an organization. The disbursement of cash, therefore, is a regular occurrence, and a sufficient level of cash (**not more than Tk. 50,000**) should be kept available to meet these requirements. One employee must be accountable for keeping records relating to cash received and deposited to bank.

3.2.1 Central Cash

- a) One employee must be accountable for keeping records relating to cash received and deposited to bank.
- b) A cash book must be maintained by from which the cash balance in any point of time can be ascertained at any time.

3.2.2. Cross Checking of Cash Balance

The cash balance in the main cash must be counted at least once a week and agreed to the cash book by someone other than the person who controls the cash.

3.2.3 Surprise cash count

In addition to routine weekly cash counts, the Head of Finance or any person as authorized by HF should perform occasional surprise cash counts and agree the count to the cash book at that time.

3.2.4 Petty Cash

- a) Petty cash up to Tk. 10,000 will be maintained at the office of the BPF to meet daily petty expenses.
- b) Replenishment of petty cash should be processed when the balance is reduced to Tk. 2500.
- c) Proper evidence for expenses must be submitted to the petty cash custodian at the time of payment.
- d) Petty cash custodian shall prepare a Statement of petty cash at the end of each day, which will be counter signed by the HF.
- e) Petty cash custodian shall be personally responsible for safe keeping of the petty cash.

3.2.5 Advance from Petty Cash

- a) Advance may be from petty cash for an amount not exceeding Tk. 500 with the approval of the HF.
- b) The advance must be adjusted within 3 working days from the date the advance was given
- c) No advance will be given if the previous advance is not cleared.

3.2.6 Bank Account and its Signatory

- The BPF, for its financial transactions should maintain bank accounts with the branches of nationalized commercial bank or the Private commercial banks as required.
- No bank account will open without the prior approval of the Board of Trustee.
- No Fixed Deposit Receipt (FDR) will be purchased unless Board of trustee

- All bank accounts must have a minimum of two cheque signatories. The General Secretary must be one of the signatories for the every bank account. The Executive director or Trustee member should be another signatory of bank account.
- Cheques must be crossed ‘Account Payee’ unless they are cashable cheques given to employees to obtain staff advances at the bank, or similar purposes.

3.2.7 Safety and Security

- a) All instruments of transactions such as cheque book, pay order, fixed deposit receipts and other important documents should be properly filed and kept in safe custody of the HF.
- b) Key of the safe must be kept by the authorized person and the spare set can be kept by HF. If the safe holder is going away, the cash in the safe must be counted and reconciled to the cash book at the time of the handover.
- c) Unused cheques book, bank cheques should be under lock & key. The key should be with the HF.
- d) Spoilt cheques must be cancelled in ink and stapled back on the cheque stub.
- e) Blank cheques must never be signed.

3.2.8. Bank Reconciliation

Bank statement must be obtained every quarter and reconciliation must be made between cash book and bank statement and confirmed with balance and reviewed by the HF.

3.2.9 Other Issues

- a) When there is a need for cash the Accounts Executive will fill out a voucher and will pass that to the FM for review and ED for approval.
- b) After approval of voucher, AE will prepare a bearer cheque, which will be signed by the cheque signatories.

3.2.10. Cash/Cheque Receipt

- a) When cash/cheque is received, AE (Accounts Executive) shall issue appropriate money receipt which will be printed from computerized. The receipts must be signed by the person receiving the payment.
- b) Duplicates or photocopies of receipts shall not be issued.
- c) Unused receipt books will be kept in safe custody of the Accounts Executive.

3.2.11 Payment Procedures

Payment should be made only for valid transaction. The payment should be organized to ensure that no unauthorized payments are made.

3.2.12 Mode of Payment

The grantee should make payment to the vendor through Account payee check if it is equal to or more than **Tk. 20,000** /= against the above procurements of goods and services. Cash payment should be restricted as much as possible. But for a single bill, cash purchases should not be more than **Tk.15, 000**. In case of emergency the Executive Director can approve cash to be paid to the vendor.

3.2.13 Process of Payment

- a) Payment will be made against the original bills.
- b) All the supporting documents must be cancelled by each item **“PAID”** to prevent reuse.
- c) Evidence of receipt of the payment will be documented in the input form/payment voucher.
- d) All payments will be paid by cheque except emergency payment made through cash.
- e) A cheque will be issued against written claim for payment and against original documents.
- f) Payments voucher will be prepared for all sort of payment by cheque.
- g) All payments must be recorded in voucher. The original bills and receipts must be attached to the voucher.

3.2.14 Maintenance of Cheque Control Log

- 1) A separate record of cheques being processed should be maintained by using a control log. The control log should contain:
 - a) Name of the project
 - b) Name of the bank
 - c) Account Number
 - d) Date of issue
 - e) Particulars
 - f) Cheque serial number
 - g) Cheque amount
 - h) Voucher number
 - i) Signature of Accountant
 - j) Signature of ED/Trustee
 - k) Signature of GS
- 2) All cheques should be sequentially pre-numbered so that it can be established that all cheques have been accounted for.

3.2.15 Recording

- a) Journal entry should be made as soon as the services are received in full satisfaction.
- b) There should be no time gap between the receiving of the goods or services & posting to general ledger.
- c) Payments shall be recorded in the cash book and in the respective accounts on the date of payment.

3.2.16 Books/Documents to be maintained

- a) Cash book
- b) Bank book
- c) Bank Reconciliation Statement
- d) Cash Counting Form.

3.3. Internal Control System

Internal control implies control over accounting system with the aim of achieving following:

- a) Efficiency and orderly conduct of accounting transactions
- b) Safeguarding the assets on adherence to management policy
- c) Prevention and detection of fraud
- d) Prevention and detection of errors
- e) Ensuring accuracy, completeness, reliability and timely preparation of accounting data

3.4. Accounting control

In order to ensure internal check with regard to recording of transactions, accounting records, various cross checks must be introduced to ensure that the accounting records reflect reliable information.

b) Organization-wide

Economic Empowerment:

Job Placement, Australia and Bangladesh Protibondhi Protibondhi Foundation jointly disbursed funds to the family of the Disabled children to improve their financial condition and also to empower their mother and the child in the family and within the community. Funds have been given in 52 families in Norshingdi and 77 families at Kishoregonj for purchasing Cows, Rikshaw, land sewing machine etc.

Early Intervention Program:

Each center has this program where children birth to five years are enrolled and especially cerebral palsy and multiple disabilities are included. Training is provided to parents and care givers. Each center has this program where children birth to five years are enrolled and especially cerebral palsy and multiple disabilities are included. Training is provided to parents and care givers.

Education:

Kalyani Special and Inclusive Schools of BPF is widely known throughout the country for their ability to provide both formal and functional education to children with disabilities and their peers mainly focused on the poorest and disadvantaged communities. In this regard; BPF has played a pioneering role in developing the National Curriculum for Special Education and Inclusive Education for the Government assisted by UNICEF.

Special School:

BPF has started a Special School named Kalyani consisting of different units for the children with intellectual disability, cerebral palsy, autism, visual impaired and early intervention programme. Children are trained by Special Education Teachers and multidisciplinary team. According to children's functional abilities and IEP is prepared for each child. At the end of the year, children are reassessed and are referred to inclusive school of BPF and also advised for mainstreaming at the nearby school. Older children are enrolled in the prevocational classes followed by vocational training in Sheltered Workshop.

Inclusive Primary Education:

- i) Inclusive Preschool-Primary education of Children in Bangladesh usually starts from the age six. So these children are deprived of any sorts of stimulation at their early ages. When they go to school they lag behind in domain based development specially those who are at risk. With this concept BPF has Inclusive Preschool from year 2000.
- ii) Inclusive Primary School (Class I-V): Curriculum: The National Curriculum of Text Book Board (NCBT) is followed by making it flexible according to individual child's need. Children with and without disabilities appear in Terminal Examination (Shomaponi) and passed successfully and get admitted into the mainstream schools (High Schools).

Inclusive Pre-School

Primary education of children in Bangladesh usually starts from the age of six. So these children are deprived of any sorts of stimulation at the early age, when they go to school, they lag behind in the intellectual and moral development; with this concept BPF has started 4 Inclusive pre schools within the community from 2000. A total (age 3-6yrs), 120 children (Boy 68 & Girl 52) enrolled in pre-school.

Clinical Neuro Sciences Centre:

The Neuro Sciences Center was begun in 2007 with minimum cost of investigative facilities for children presenting acute and long –standing neurological conditions such as epilepsy, motor disorders, vision and hearing difficulties etc. The CNC has been piloting ‘Epilepsy Camps’ across the country to assist in the diagnosis of specific types of seizure disorders and epilepsies in remote populations. It has also, for the first time in Bangladesh, started Portable EEG investigations in Public Hospitals to assist poor families to access technologically advanced and expensive services.

The Investigations are:

- EEG-Electroencephalogram,
- EMG- Electromyogram
- BSAEP- Brainstem Auditory Evoked Potential
- ERG- Electro Retienogram

Child Development Clinic:

Before 1970’s there were little social concern for and understanding of disabilities and as no comprehensive work had been undertaken for disabled children. BPF is pioneered to identify, screening, diagnosis and rehabilitation with Multi-professional Team since 1984 in Child Development Clinic which comprised of the following units: Neurodevelopment Assessment, Psychological Assessment, Autism Diagnostic Observation Schedule - Generic, Physical Assessment, Speech and Language, Cognitive Assessment, Counseling Services.

After consensual discussion with multidisciplinary team children are referred to stimulation, schooling, DTP, home service, referral, mainstreaming etc. according to age, ability and availability of services.

c) Other relevant activities

Initiating Community Based Rehabilitation Programme (CBR)

Bangladesh Protibondhi Foundation has been providing services to the disabled children and adults through home and center based programs since 1996. It also provides door to door services to reach the unreached and disseminate services to the root level to help the disabled persons become self-reliant and improve their quality of life.

The Community Based Rehabilitation Program (CBR) of BPF is experimentally proved throughout several researches and found undoubtedly high quality and a clear example of “Development of Community for all through Disability program”. At present BPF have seven CBR programs: Savar, Dhamrai, Norshingdi, Kishoregonj, Faridpur, Barishal and Magura.

Advocacy & networking

BPF also runs Advocacy & networking, Awareness programme, psychosocial support, Home services for holistic development of the children. During the past 25 years of hard work the Foundation has gained recognition nationally as well as internationally as service providers.

Advocacy and Networking, Capacity Building and Knowledge Development:

Training Workshops, Meeting with GOVT., Social Workers, Multi-professional Team, Service Providers, Child Club, Parents.

Human resource development

BPF has been involved in human resource development, through innumerable local, regional, national and international training programs, seminars and conferences; and through the development formal and informal certificate, undergraduate and postgraduate courses through its, Institute of Special Education, registered under the National University. The main courses run by the Institute include Bachelors and Masters in Special Education in three main disciplines: Mental Retardation, Hearing Impairment and Visual Impairment. Certificate courses in Speech, Language.

Trainings:

Bangladesh Institute of Special Education offers training focuses on the specific areas:

- Orientation on Child hood Disability
- Training on Intellectual Disability
- Training on Autism Spectrum Disorder
- Training on Speech and Communication
- Training on Deaf- Blindness
- Training on Inclusive Education
- Training on Cerebral Palsy
- Distance Training Program (DTP)
- Training on Counseling

List of Courses offered by Bangladesh Protibondhi Foundation

No	Courses	Duration
1	Bachelor in Special Education(Affiliated by National University)	One Academic Year
2	Masters in Special Education(Affiliated by National University)	One Academic Year
3	Training on Communication, Speech and language	Short Course:5 days
4	Early Intervention	5-10 days
5	Functional Curriculum	3-5 days
6	Pre-vocational/Vocational	Days
7	Inclusive Education	7/10/15 days
8	Introduction to Disability	7 days
9	Training on Autism	3/5/10/15 days
10	Training on Intellectual Disability	5/10 days
11	Basic Skills on Counseling	3 days
12	Stress Management	3 days
13	Training on Cerebral Palsy/ Management of physical Disabilities	10/15 days
14	Child Protection	3 days
15	Community Based Rehabilitation Program(CBR)	3/5 days
16	Distance Training Package program(DTP)	5 days
17	Screening: Ten Question Plus(TQP), DSQ(Developmental Screening Questionnaire)	5 days
18	Teaching Aids	2 days

Sheltered workshop:

Students after graduating from the school at the age of seventeen years are transferred to the sheltered workshop as a sense of independence and meaningful living and prepared them to work in different situation in the corporate sectors. During the training period they are paid monthly wages. In this regard BPF has made job arrangements of two adults with intellectual disability in Desh TV and in solar energy producing company.

Recently BPF has started” Job Placement” program in order to rehabilitate them BPF also appreciate corporate sectors to come forward to rehabilitate the persons with disabilities to empower them in the family and society.

BPF developed the Distance Training Programme (DTP)

(Program for the outreach children with disability)

It is a Home-Center based Training programs for the parents / care givers of the children with Disabilities residing in remote areas of all over the counter. Brief training is given to the parents / care givers along with the training package of pictorial guides to continue at training at home.

These packages have developed and adapted by BPF and been provided in the following areas:

- Motor
- Speech and Language
- Cognitive
- Social and self help skill, daily living activities
- Package for the children with Autism Spectrum Disorder
- Counseling

CHAPTER 04

CHALLENGES AND PROPOSED COURSE OF ACTION FOR IMPROVEMENT

- **Problems Identified In the Organization**
- **Problems in Academic Preparation**

4.0 CHALLENGES AND PROPOSED COURSE OF ACTION FOR IMPROVEMENT

Every research work has to face some limitations and challenges while conducting various research activities in various extents. There was no exception in the case of mine while I was pursuing my job. I had to come across many challenges to acquire the exact outcome from my activities. Basically the challenges I faced could be categorized is two types

- Problems identified in the organization.
- Problems in academic preparation

4.1 Problems Identified In the Organization

While working in the BPF, sometimes this place seemed to me as very challenging place to work for me. I experienced the reality of current challenge of the present job market which moves on more intensely due to the increasing competition. This part of the report emphasizes on the factors of challenges faced in the organization.

- Regular interaction with the officials was the pre-condition of getting professionalism. As the officials were busy in their own role, it was difficult to discuss with them about important things what I have done.
- Bangladesh Protibondhi Foundation is a donor based Non Government Organization. Always keep in mind for donor accountability which split work independency.
- Employee's satisfaction is one of the most crucial factors in an organization. However, it has been observed that the salary was not to satisfactory level after interviewing some staffs.
- In Bangladesh Protibondhi Foundation experience personal disconnects with department, therefore it becomes non-functional. As an accountant it has difficult to maintain the overall communication among various department like finance, clinic, school, institution, and special education section.

4.2 Problems in Academic Preparation

The main objective of an internship program is to make the bridge between the theoretical knowledge and implication of it in the practical professional life. There are number of courses have been undertaken during my MBA program in BRAC UNIVERSITY and I have chosen Finance as major because of great importance of this field in the current professional life. Nevertheless, all the courses I have undertaken might not match precisely in the practical field and I have come across a numbers of relevance and mismatches during pursuing my internship program.

CHAPTER 05

LESSONS LEARNED FROM THE INTERNSHIP PROGRAM

- **Implications to Organization**
- **Implications to University's Internship Program**

LESSONS LEARNED FROM THE INTERNSHIP PROGRAM

5.1 Implications to Organization

This enhanced my knowledge, skill and the power of implementing of my academic knowledge in a workplace. I believe this is much quite important and also the whole program made me ready for starting my professional career in the same environment. Mixing with the culture of the organization and coping up with the people from different background really equipped me with knowledge of workplace diversity.

Besides doing my program, Bangladesh Protibondhi Foundation provided me some compensational benefits and I felt more courage for performing my study. I found that this is an effective way adopted by the organization to motivate its people whether they could be the intern or the staff of this organization.

5.2 Implications to University's Internship Program

This internship is a part of our MBA program. BRAC UNIVERSITY has given us this opportunity to have a practical job experience before getting into a permanent job as a full time employee. Definitely this internship program will help us a lot in job sectors. Internship helps us to learn lots of things which will be very effective for the near future.

CHAPTER 06

- **Conclusion**
- **Recommendations for Future Strategic Actions**

6.1 CONCLUSION

Bangladesh Protibondhi Foundation was rewarding. 'Protibondhi' is the Bangla word for a person with disability. It filled my heart with hope to see BPF's work for disable (*protibondhi*) children. It was encouraging to see the small number of students per class who are receiving carefully planned lessons and training from not one but two teachers at a time. Also, in some classes participation of the mothers I believe took the whole process to another level. The teachers seemed affectionate and patient, they were explaining with much enthusiasm their teaching methods and progress of the children. It's good to see the high quality of services provided by organizations like BPF in a developing country such as ours. The other visitors from Australia and USA also looked pleased with the system.

After my knock observation, the whole Accounts & Finance procedure of Bangladesh Protibondhi foundation addressing excellence although it mainly focuses receipt and payment.

BPF has several donors as Save the Children, Regatta Foundation, Job Placement, Perking International, Women's Guild, and Government welfare. As per donor requirement BPF accounting and finance department do audit session properly.

6.2 RECOMMENDATIONS FOR FUTURE STRATEGIC ACTIONS

The BRAC UNIVERSITY Authority should have MOU with most of the reputed organizations to facilitate their students with internship and job. Special training program for Accounting & Financial software's, and other relevant programs should be increased.

- **Suggestions for Improvement**

7.1 SUGGESTIONS FOR IMPROVEMENT

After all the study on Bangladesh Protibondhi Foundation, I realize some key factors like:

- A database can be established & update regularly to identify disabled people.
- Without the presence of appropriate data, developing and implementing comprehensive legislations difficult.
- Plus it make site extremely difficult to access whether actions and programmers' are relevant and has had impaction equity to services.
- Allocation of necessary fund in the national budget.
- Uniform Curriculum of special education.
- Promote inclusive education of children excluded from the mainstreaming education.
- Adequate number of special education institutes
- Adequate number of special education institutes special Education Services need to be provided through the regular educational institutions, like Primary schools, High schools and other educational institutions.
- Teachers of the general educational institutions need to be trained through the special education teachers training institutes. Teachers training programmers could incorporate special education subjects related to the disability in their existing courses.
- More Medical Persons could be trained on disability issues and posted regional hospitals