

Report On
Financial and Operational Management
of
Educate the Most Disadvantaged Children (EMDC) in Bangladesh:
An Overview of BRAC's Accelerated Model funded by FCDO

By
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21264043

An internship report submitted to the BRAC Business School in partial fulfillment of the
requirements for the degree of
Master's in Business Administration

BRAC Business School
BRAC University
October 2024

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Declaration

It is hereby declared that

1. The internship report submitted is my/our own original work while completing degree at BRAC University.
2. The report does not contain material previously published or written by a third party, except where this is appropriately cited through full and accurate referencing.
3. The report does not contain material which has been accepted, or submitted, for any other degree or diploma at a university or other institution.
4. I/We have acknowledged all main sources of help.

Student's Full Name & Signature:

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21264043

Supervisor's Full Name & Signature:

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Letter of Transmittal

Dr. Suman Paul Chowdhury
Associate Professor of Accounting
BRAC Business School (BBS)
BRAC University
66 Mohakhali, Dhaka-1212

Subject: Submission of Internship Report

Dear Sir,

I am pleased to submit my internship report on “Educate the Most Disadvantaged Children (EMDC) in Bangladesh project of BRAC Education Programme funded by The British High Commission” which is the culminating of my MBA program. Completing this internship and compiling the analysis has been a rewarding experience for me. I am thankful for your guidance for allowing me to showcase my abilities in this context.

I believe this report meets your expectations and provides a comprehensive overview of my placement experience.

Sincerely yours,

Syed Tahmid Saleheen
21264043
BRAC Business School
BRAC University
Date: October 09, 2024

Executive Summary

The "Educate the Most Disadvantaged Children in Bangladesh (EMDC)" project of the BRAC Education Programme (BEP) provides expedited primary education to OoSC from disadvantaged communities. The project's accelerated Model includes a 4-month catch-up component (the Bridge course) to recover previous learning, followed by a 6-month accelerated course with grade-specific learning, following which students will transition to government or formal schools in the next grade. BRAC will work with ethnic communities, enrol children with disabilities, and accommodate all eligible "out of school" girls intending to return to school.

The intention of this report is to understand how this project is using the fund provided by the Foreign, Commonwealth and Development Offices (FCDO) of The Government of the United Kingdom to achieve a quality and inclusive education for the most disadvantaged children of Bangladesh.

Keywords: EMDC; FCDO; OoSC, BEP.

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List of Acronyms

EMDC	Educate the Most Disadvantaged Children
FCDO	Foreign, Commonwealth and Development Office
OoSC	Out of School Children
BEP	BRAC Education Programme
GOB	Government of Bangladesh
VFM	Value for Money
CoLA	Cost of Living Allowance
CTC	Cost to Company

Chapter 1 Overview of the Internship

1.1 Student Information

My name is Syed Tahmid Saleheen, student ID: 21264043 currently studying in BRAC university doing Master's in Business Administration. I have been working as Deputy Manager for BRAC Education Programme (BEP) for the past 5 years. I have a total of 7 years of working experience ranging from the trade business to the development sector. I started my career as an Accounts Executive at Rancon Motors Limited before switching over to BRAC. While doing this internship report I am employed by BRAC and will base my report on my official job description.

1.2 Internship Information

1.2.1 Period, Company Name, Department/Division, Address:

I have been working for BEP for more than 5 years now, but I am reporting my internship period for recent 4 months. BRAC Education Programme (BEP) is a programme of BRAC under which Educate the Most Disadvantaged Children (EMDC) in a project funded by Foreign, Commonwealth and Development Offices (FCDO) of the Government of United Kingdom. The address of my office is 75 Mohakhali, BRAC Center, 17th Floor.

1.2.2 Internship Company Supervisor's Information:

My current supervisor in BRAC is Mr. Kamrus Salam. He is working as the Programme Manager for the EMDC project.

1.2.3 Job Scope/ Job Description:

My job role dictates that I am working as the Finance, Grants and Monitoring focal for the EMDC project. My job description includes monthly checking budget sent by field. Working

on the quarterly and annual narrative and financial report to donor maintaining all donor compliance and strict deadlines. Working on monthly financial analysis to identify miscoding. I also work on monthly and quarterly budget forecasting as well as yearly budget revision.

1.3 Internship Outcomes

1.1 Student's contribution to the company:

While working for BRAC Education Programme I have contributed in multiple projects starting from the core finance department to the EMDC project. I have worked on various donor project budget including EAC, USAID, FCDO, UNICEF and etc. I have helped developed the standard budgeting format for donor projects which is being used as a template for financial proposal submission unless the template it provided by the donor. I have developed a dashboard for calculating the Value for Money for EMDC project.

1.2 Internship Experience in BRAC:

In my tenure in BEP, I have worked on various projects and their budgets. As of now I am currently working as the Finance, Grants and Monitoring focal for a multi-year project. I have gained hands on experience in working on budgets of Educate A Child (EAC), USAID. I have gained knowledge on fields outside of Accounts and Finance. I have learned the programmatic aspect of the finances as well the monitoring and grants management of the project. I have regularly updated the log-frame results along with the value for money calculations for the EMDC project. I checked the monthly budgets sent by field managers for VAT & TAX calculation along with proper coding according to chart of accounts. I write the quarterly narrative progress report and financial report for the project in alignment with donor compliance and within timeline. I check the monthly financial statement and follow-up for any miscoding and work on taking corrective measures.

1.3.3. limitations faced in organization

Working for EMDC project under BEP brought about a lot of limitations and challenges, which had to be worked through to get the best result. Some of the problems or difficulties included coordinating with donors regarding approval of budget. Usually donor takes a long time to get the budgets approved which hampers with the timeline of the project execution. Another problem is identifying transaction errors and miscoding from field expenses. There lies a problem when bills are submitted in field, usually those bills are processed manually and the chart of account codes are manually written which causes some human errors. The biggest challenge is finding out those errors and rectifying them through transaction analysis. This requires monthly checking of transaction data and communicating with field managers to get them corrected.

The field level staff of programme organizers are not very skilled in the technology and accounting, which brings the problem of major errors. Also, the budget constraints from donors restricts from providing them with the adequate amount of training required to overall those pitfalls. Also the timeframe which one project gets in a year to actually complete the targets causes the staff to be on constant run for implementation that gives them no time to focus of learning and personal growth.

Chapter 2 BRAC at a glance

2.1 Introduction

2.1.1 Introduction to BRAC

BRAC is the world's largest, southern-led NGO and a global leader in designing and implementing cost-effective, evidence-based programmes for people living in extreme poverty, conflict-prone, and post-disaster settings. Founded 50 years ago in Bangladesh, BRAC has been ranked the 'top NGO in the world' for five consecutive years and now reaches over 100 million people across Asia and Africa.

BRAC was founded in 1972 just after Bangladesh was reborn, with Sir Fazle Hasan Abed returning from England leaving his position as an executive in Shell Oil. BRAC was originally known as Bangladesh Rehabilitation Assistance Committee which later turned to Bangladesh Rural Advancement Committee. Lastly it was known as Building Resources Across Communities. BRAC started its operation in Salla Upazilla in the District of Sunamgonj as small-scale relief and rehabilitation project which then slowly evolved into the largest Non-Governmental Organization (NGO) in the world. BRAC has many focus areas such as working for ultra-poor graduation, education, healthcare and microfinance. BRAC always focuses on community mobilization and empowerment to attain sustainability in all the projects. BRAC has operations working of multiple countries including Afghanistan, Ghana, Kenya, Liberia, Myanmar, Philippines, Rwanda, Sierra Leone, South Sudan, Tanzania and Uganda.

2.1.2 Introduction to BRAC Education Programme

The flagship BRAC Education Programme (BEP) has over 38 years of global experience working with governments and successfully running schools focusing on children living in situations of poverty and inequality. In Bangladesh, BEP has graduated 8.10 million children

from pre-primary (56.81% girls; 212,275 children with disabilities; 91,424 ethnic children) and 6.31 million out of school children from primary level (64.57% girls; 69,502 children with disabilities; and 145,875 ethnic children) since its inception in 1985. In addition, BRAC has previously worked on Life Skills Based Education (LSBE) with 1.08 million adolescent members (69% girls) through Adolescent Development Programme (ADP) centers.

BRAC Education Programme (BEP) started its journey in 1985 with the introduction of non-formal education to address the need to the lack of schooling options for the children born into poverty. At the very beginning BEP started with 22 schools in Manikganj, Mirzapur, and Dhamrai for children aged 8-10 years who has never enrolled to schooling or dropped out early. This increased to a number of 223 non-formal primary school in just 2 years in 1987, which gave children aged 11-14 years a second chance in educations. This initially started as a two-year cycle which later turned to three-year cycle, which then famously got known as the “one room, one teacher” model.

In 1997 BEP first piloted with 40 pre-primary schools for children aged between 5-6 years to prepare them for primary schooling. In 1999 BEP first moved towards opening its own formal primary school. Throughout this journey BEP has always focused on disability inclusion and girls’ education and working with various local and international NGOs. In 2011-2012 BEP first introduced its unique Boat School, to access the wetlands of the north-eastern part of Bangladesh. At one point there were even more than 500 boat schools in operation and it was even named as one of the 100 most innovative education projects across the world by the global education non-profit organization, HunderED.

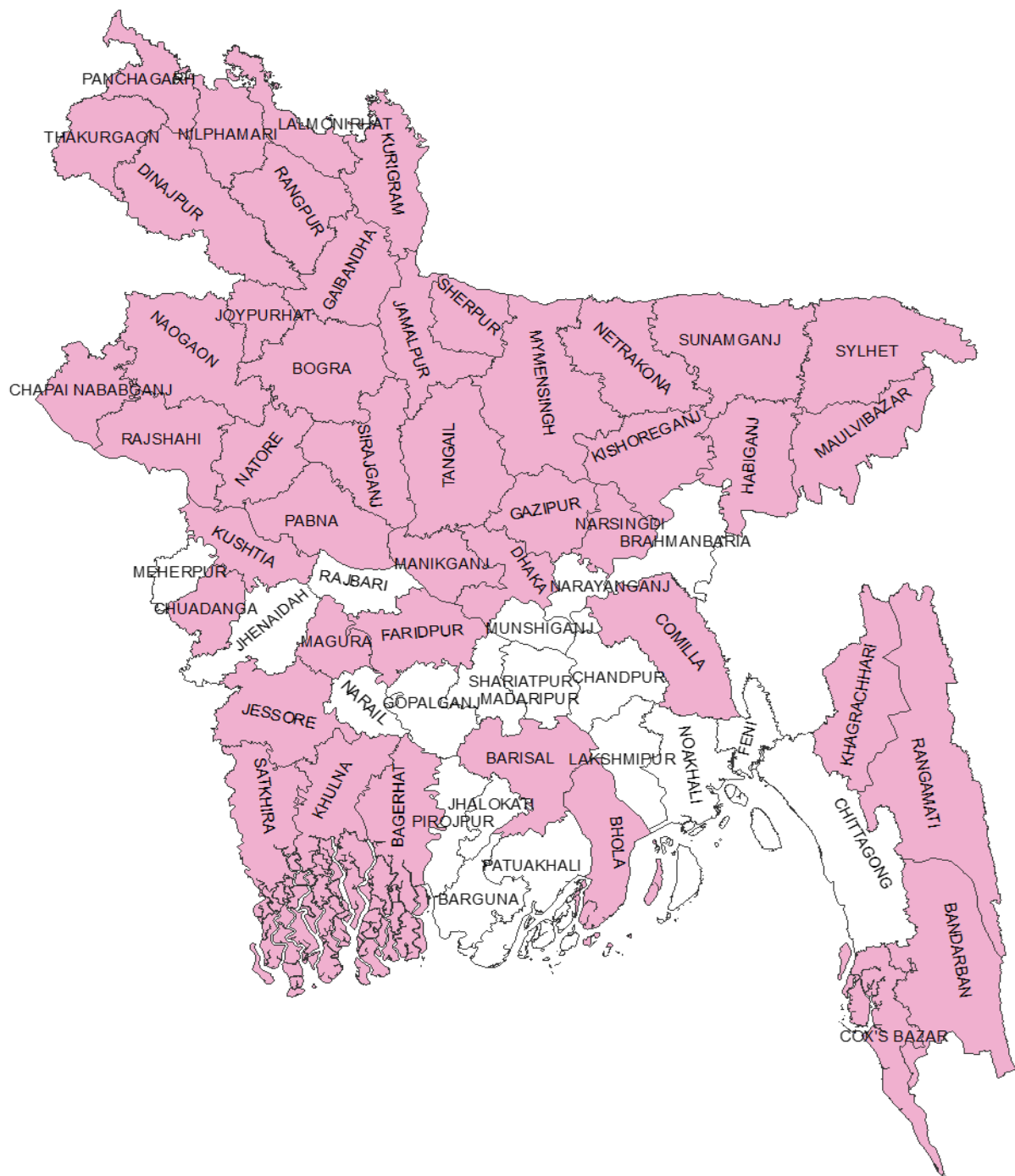


Figure 1 BEP operational areas in 2024

2.1.3 Introduction to Accelerated Model School

The pandemic induced school closures brought traditional classroom education in Bangladesh to a halt for almost 18 months at a stretch. It is feared that this may have led to a greater number of children being added to the already large population of OoSC, particularly primary children from marginalized communities who generally face greater barriers to education.

To respond to this situation, BRAC has developed an “Accelerated Model” to bring primary level OoSC back to school and retrieve the learning loss through an accelerated learning model. These accelerated schools will strive to reintegrate OoSC into government/formal schools having rebuilt their knowledge base and capacity to learn.

BRAC’s accelerated schools aim to:

- Reach marginalized children who have dropped out of primary school (aged 7 to 14 years) and who are facing barriers to accessing formal education;
- Provide a 10-month intervention to reduce the learning loss through a 4-month catch up and 6-month accelerated course;
- Offer grade-specific learning in order to achieve a seamless transition of OoSC to government/formal schools;
- Support national efforts to increase primary completion rates;
- Supplement the government's interventions for educating OoSC.

The Educate the Most Disadvantaged Children (EMDC) project funded by FCDO aims to bring out of school children (OoSC) living in the most marginalised communities back to school and retrieve their academic losses through alternate delivery models. The project focuses on children aged between 7 to 16 years, who have dropped out of school, and are facing barriers to accessing formal education. Over the life of the project, BRAC aims to enrol 147,500

disadvantaged OoSC into BRAC schools in Bhola, Gaibandha, Kurigram, Sherpur, Jamalpur and Sylhet and transition over 90% of them into mainstream education, by providing them with foundational and accelerated learning courses. Under this collaborative partnership, there are currently 800 accelerated model schools in operation, serving a total of 19,998 students.

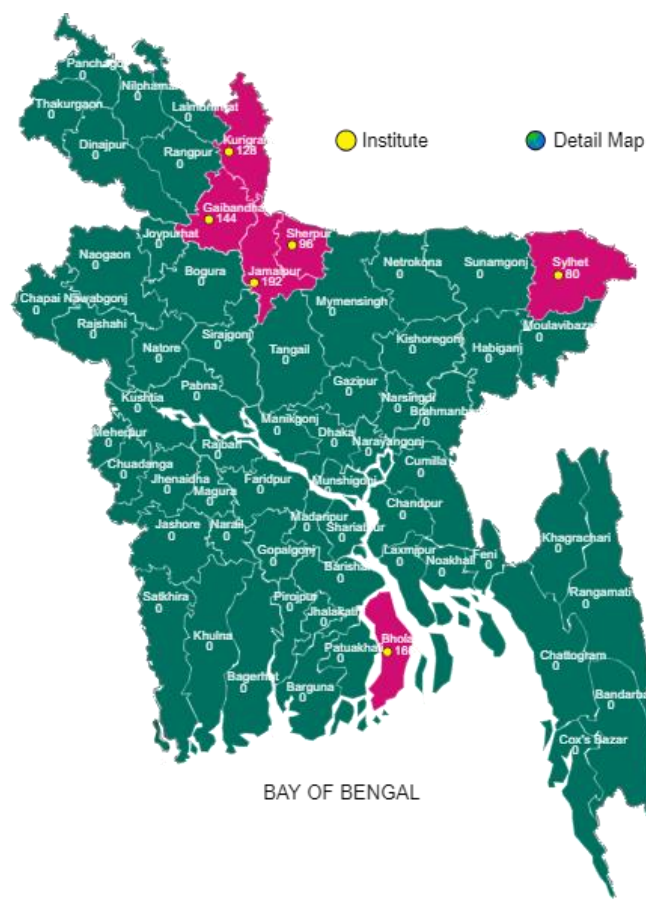


Figure 2 EMDC operational areas in 2024

2.2 Management Practices

BRAC focuses on decentralized management practices which promotes innovation and community-centered approach. With decentralized structure, each programme of BRAC has its own directors and with those programmes each project has its own project / programme managers. BRAC empowers the local field offices to make its own decision to some extents to ensure accountability, flexibility and responsive to that divisional needs. BRAC is a very data

driven organization and puts strong emphasis on its monitoring and evaluation system to assess each program's effectiveness and value for money achievement. BRAC constantly works on achieving sustainability through its social enterprise model, reinvesting the profits to its development projects.

BRAC is a very employee-centric organization where it motivates each of its staff to assume a leadership position. BRAC emphasizes strong focus on building the capacity development of its staff, promoting a culture of continuous learning and adaptability, ensuring a long-term plan and increasing self-reliance.

The EMDC project is run by one programme manager who reports to the programme head or the director of BRAC Education Programme. Under that one manager, there are multiple roles such as one Manager for communication and grants management, one manager for curriculum, quality and capacity development, one deputy manager for safeguarding, inclusiveness and curriculum development, one deputy manager for finance, audit, admin and monitoring, one deputy manager for field operations and two divisional managers to run the project in the field. Each of the divisional managers have five branch / upazilla managers and 25 programme organizers or foot soldiers.

2.3 Financial Management of EMDC

The Educate the Most Disadvantaged Children in Bangladesh (EMDC) project funded by FCDO is one of the flagship projects of BEP. This is a 7-year project valued at GBP 9.5 million, with aim to reach 147,500 out of school children from the most marginalized communities in Bangladesh and bring them back to formal schooling. This project is run on reimbursement method where BRAC initially spend for the project expenditure through its own fund which is later claimed to FCDO. EMDC project is currently running on its 3rd year with already 1,150

schools being opened in the first two years and 28,750 out of school children reached and transitioned back to formal school.

Initially a budget is sent to the donor before the start of the year indicating the detailed breakdown of the expenditures according to the chart of accounts. Once the budget is approved the process of school room renting, students survey and teachers recruitment starts. Then the procurement process for students, classroom and teachers' materials starts along with the teachers basic training. All of these need to be completed before the start of the school, and paid for by BRAC from its own fund. BRAC send quarterly report to FCDO in June, August, November and February, during this time a narrative report and a financial report is sent, along with a payment report form. Based on that form FCDO send the fund to BRAC.

BRAC focuses on attaining Value for Money for all its project, which is calculated based on the following indicators of Economy, Efficiency, Effectiveness and Equity. To calculate analyze the financial management of the project BRAC focuses on a portion of the economy and the efficiency part of the of the VFM.

Table 1 Value for Money

BRAC EMDC Value for Money Framework		
VFM Pillars	Indicators	Methodology Note
Economy	Learners' cost	% spent on teaching learning materials and activities of total school expenditure
	Teachers cost	% spent on teachers for salary & benefits and their professional capacity development of total school expenditure.
	Infrastructure cost	% spent on school rent, maintenance, and decoration of total school expenditure.
	Supervision and monitoring	% spent on salary and benefits of staff for direct

		school supervision and monitoring
Efficiency	Per child cost	Amount spent per child per year.
	Teacher development cost	% spent on teacher's capacity development of total teachers cost.

2.4 Operations Management of EMDC

The BRAC Education Programme (BEP) intends to assure conformity with the standard operating procedure from the headquarters to the field stations. Every member of this project contributes to the project's comprehensive execution and achievement. Under the leadership of the Programme Head, the Programme Manager plans, organises coordinates, and maintains the overall management of the project's operation. The capacity development unit coordinates with trainers and provides training to project staff, as enhancing the capacity of teams and teachers is one of the pivotal concerns for sustaining school quality. The finance unit coordinates with the central finance team to implement effective internal controls. Through consistent monitoring at the school and branch levels and timely suggestions, the monitoring team assists the project team in improving the project's quality and efficacy. The Monitoring Officers track any deviation determined by the project management at the field level in order for the project team to mitigate these expeditiously.

Field offices manage school operations, with two (2) Divisional Managers and one Deputy Manager collaborating with a group of Upazila Managers and Programme Organisers.

The project team meets once a week, while the field team meets once a month to discuss updates, work plans, challenges, strategies for overcoming them, and the deliverables. The Director and Programme Head hold a monthly project update meeting with the other unit heads,

i.e. Finance, Administration, MEAL, MIS, Safeguarding and Inclusiveness, and ICT. These help the project identify the most significant obstacles and solutions.

The field offices decide on daily operations under the direct supervision of the Programme Manager; if a significant modification is required, it escalates the matter to the Programme Head or the Director for necessary decisions.

Chapter 3 Financial and Operations Management of EMDC Project

During my time in BRAC Education Programme, I played a key role in financial management and analysis, grants management, and monitoring and evaluation of the EMDC project

3.1 Objective of the Study

The objective of the study is to have a better understanding of the financial and operational management of a donor funded development project. Through this report we will gain the deeper understanding of the financial management, grants management and the monitoring aspect of the EMDC project.

3.2 Methodology

This is a working report based on my personal experience working for BRAC Education Programme as a finance and grants focal for EMDC project. This report reflects my daily activities along with job responsibilities in managing the financial and the grants of EMDC.

3.3 Financial Management and Analysis

3.3.1 Field budget checking and approval process

The initial step of financial management is checking the monthly budget sent by field managers regarding procurement of materials. Once the number of schools and students are finalized an inventory of materials is taken from field managers to identify to what extent materials are already available in store from prior year. Checking that a list is prepared to the necessary items needed for school operation, that budget is broken down into three segments of student supplies, classroom supplies and teacher supplies.

Table 2: Sample material list

Student Supplies	Student Learning materials (Pen, pencil, exercise khata, eraser, sharpner , books etc.)
Classroom Supplies	School/classroom materials (blackboard, chalk, duster, lock, mat, fan, light, signboard, trunk, registers, drinking water accessories, decoration materials etc.)
Teachers' Supplies	Teachers accessories/ materials (Bag, Pen, Notebook, file, guidebook etc.)

The field offices then collect three different quotations for each of the materials from three different vendors and selecting the lowest bidder. Once the budget is made it is then approved by the regional accountant and the programme divisional manager. Upon all the approvals in the field level the budgets are then sent to head office for checking and final approval.

It is the responsibility of the finance focal to check the budget for proper VAT and Tax calculation, writing of correct booking code and if all the procurement processes are properly met. After checking the budgets are then forwarded to the Programme Manager for his final approval. There is a limit boundary of how much the Programme Manager can approve up to, for amounts exceeding that the budget is forwarded to the director. Once the budgets are approved, they are then couriered back to field offices for implementation.

This whole process needs to be done in a very time crunch moment as any delay would lead to not meeting the timeline of the school operation.

3.3.2 Transaction tracking and review

I maintained a detailed transaction log on Google Sheets to track expenditures and ensure accurate bill booking for 10 branch managers overseeing 26 branch offices. This system tracked expenditures by maintaining a proper chart of accounts code, facilitating easy review and accountability. I also conducted weekly reviews with all the branch managers along with 2 divisional managers and relevant staff members to ensure transparency and accuracy.

I also reviewed monthly transaction summaries provided by the central finance team to closely monitor the budget burn rate for the project. This analysis ensured that funds were being utilized efficiently within the limits set by the donor and in line with grant agreements.

3.3.3 Coordination with central finance

I closely monitored and coordinated any modifications to Head Office (HO) expenditures by working with central finance from the same documents. This ensured that all financial adjustments were accurately reflected and aligned with project requirements.

3.3.4 Event specific budget development

I developed and managed budgets for several key events and visits, including donor visits, such as the British High Commissioner's visit to Sylhet, learning sharing event with key local government in Gaibandha and Jamalpur, capacity development workshop in Bogura and Cox's Bazar. I worked with both local and international stakeholders to ensure proper financial planning and documentation for these events.

3.3.5 Internal and External Audit coordination

I coordinated with FCDO and BRAC central finance teams on maintaining financial accounts, invoices, procurement requisitions, and other necessary documents. I was actively involved in preparing for and facilitating all internal audits and one external audit led by Mahfel Huq & Co., ensuring that all records were properly organized and accessible.

3.3.6 Training on Financial Management

I monitored all transactions to ensure they were booked in accordance with the project's chart of accounts. I also conducted training sessions through various activities and question-answer sessions for staff members, on financial management and explaining the chart of accounts in detail and how to correctly book expenses using the appropriate codes. I also worked as master of ceremony for a cultural night of the capacity development workshop in Cox's Bazar.

3.3.7 Field visit and Capacity Development

I conducted bi-monthly field visits to Gaibandha or Jamalpur or Sylhet or Sherpur, where I reviewed financial documentation and provided capacity-building training to staff on how to use the chart of accounts. These visits were crucial for improving financial literacy and ensuring accurate accounting and record keeping in the field offices. I also checked the schools for proper distribution of school materials and saw if they were being used properly.

3.4 Grants Management

The role of grants management consists of two parts:

3.4.1 Project budget preparation and revision

The EMDC project is a 7-year project targeted to reach 147,500 out of school children providing them with accelerated education and transition them back to formal schooling. Below is synopsis of the project budget

Table 3: Project Budget of EMDC

Descriptions	Inception period (Oct'21 - Mar'22)	FY22/23 (April'22 - Mar'23)	FY23/24 (April'23 - Mar'24)	FY24/25 (April'24 - Mar'25)	FY25/26 (April'25 - Mar'26)	FY26/27 (April'26 - Mar'27)	FY27/28 (Apr'27 - Jan'28)	Total
Number of school		650	500	1,200	1,200	1,200	1,150	5,900
Number student		16,250	12,500	30,000	30,000	30,000	28,750	147,500
Grand Total in GBP	445,013	849,181	848,032	2,015,816	2,007,963	2,052,002	1,889,745	10,107,752
Per Child Cost in GBP		80	68	67	67	68	66	69
Per Child Cost in BDT		9,159	7,802	7,727	7,697	7,866	7,559	7,881

This is a jointly signed agreed budget between BRAC and FCDO, which is visited before the start of every year and revised according to donor requirements. The budget revision process starts by having a meeting between BEP and FCDO where FCDO shares if they have any information and instructions from their head office in the UK. Based on the discussion of that

meeting the EMDC team starts working on the budget revision. Since the current inflation rate in Bangladesh is quite high which is causing the price of all the materials to rise up. The revision of the budget focuses on adjusting those market rates and also incorporating the updated Cost of Living Allowance (CoLA) in the current CTC.

Once the budget is finalized from the EMDC end it is provided to the director to BEP and Programme head for review and if they have any feedback it is sent back and those are incorporated in the budget. Upon finalizing from BEP, another meeting is set up with the donor where the budget is presented along with the justifications of the changes. Then the budget file is sent over to the donor for their review, and if they have any feedback upon checking they send the file back with their own set of queries.

From BEP EMDC team those queries are then answered and budget needs to be updated accordingly, and it is sent back to the donor with the final version and the response to the queries. If the responses to the queries are as per their satisfactory level, they send a written approval email. This email becomes the document based on which the school opening preparatory work begins.

3.4.2 Quarterly and Annual Financial report for donor

As a part of grants management, it was my duty to assist in preparing the quarterly and annual narrative report and full financial report. The EMDC project has a specified reporting schedule which it needs to follow very strictly. According to the grant's agreement signed between BRAC and FCDO, EMDC project has to submit four quarterly reports and one annual report. I coordinated with central finance to prepare the financial report for the quarter, after finalizing the report I had to write the narration for that report. Also, for each quarter I had to prepare a budget forecast for the next quarter which went with the quarterly reports. Also, annually we

had to submit one annual report, I had to write the narration for the financial report of the annual report.

3.4.3 Donor's coordination meeting

I had to be in constant communication with donors regarding setting up donor's / partners' coordination meetings which took place quarterly. I had to ensure timely venue booking, food and logistics ordering, and that transport was on time. Along with that, I presented to donors regarding project updates on various occasions and assisted in writing the minutes of the meeting.

3.4.4 Management Update

BEP prints out a quarterly newsletter which includes major updates and stories of the education programme done in the quarter. It is then circulated throughout BRAC. I assisted in writing the stories and updates of EMDC project for the newsletter. Another report is sent to the Executive Director's office on a bimonthly basis called the "ED Office Update". I worked with my team to collect the data from field offices prepare the update of the EMDC project.

3.4.5 Project Update Meeting

Once a month a project update meeting takes place, it usually takes place at the end of the month. I prepared the presentation for the meeting working with divisional managers and taking the updates of fields for the month. In the meeting, I presented the project update of EMDC which is chaired by the Director and Senior Advisor.

3.5 Monitoring and Evaluation Management

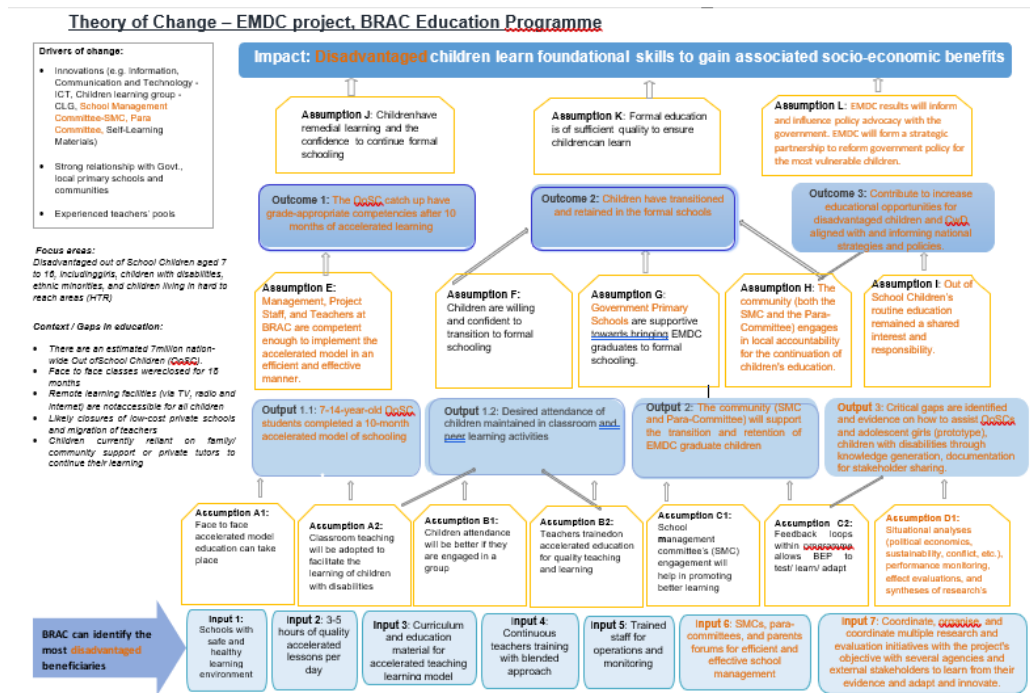
3.5.1 Value for Money calculation

As a part of monitoring and evaluation, it was my duty to update the value for money for the quarterly donor reporting. The value for money is calculated by the indicators Economy, Efficiency and Equity. The economy indicator is calculated by learning cost as a percentage of total cost, teacher's cost as a percentage of total cost, infrastructure cost as a percentage of total cost and supervision and monitoring as a percentage of total cost. The efficiency indicator is calculated by teacher development cost as a percentage of total teachers cost and attendance rate of students. The equity indicator is calculated by the percentage of teachers who are female, the percentage of students who are girls, the percentage of students with disabilities and the percentage of children who are from ethnic and tea gardens. After calculating these I have to write a narrative of the indicators for the narrative report as a part of monitoring and evaluation management.

3.5.2 Log-frame results update

Another part of the monitoring and evaluation duty which was done by me was updating the log-frame results of the project. The success of a development project is determined by fulfilling a range predetermined results which is called the log-frame result. The log frame results consist of three indicators, the output indicators, the outcome indicators, and the impact indicators. Usually the output indicators are calculated based on the regular activities, such as the number of students enrolled, the attendance rate of the students, the number of teachers trained and etc. Then comes the outcome indicators which is basically the results achieved through the output indicators. They are the percentage of students who have passed the EMDC schools, the percentage of students who have been transitioned back to formal schooling and the percentage of students who have been retained in formal schooling for one calendar year. This is also known as the theory of change. I kept track of the results and updated them in the narrative report as a part of my monitoring and evaluation duties. The diagram of the theory of change is given below.

Figure 3: Theory of Change of EMDC



Recommendation

During my tenure in BRAC, it has become my understanding that during the proposal submission time, the organization focuses mostly on the project targets and their implementation, but not give enough thought about the pre-work which needs to be done. For example, to run a school the teachers need basic training on the subject matter along with the teaching pedagogy. This training needs to be done before the start of the school year. So, every year there should be kept a period in between the closing of the school and the start of the school to provide those training for the teachers. Also, in the budget the provision is kept for training of teachers only, there should be specific training kept for staff before the start of the project or school year, on BRAC accounting policy, field management, reporting of information, and technology with use of Excel and PowerPoint.

Conclusion

My experience in BRAC was very eye-opening, as it was my first time being exposed to the development world. I got to learn first hand how the development world operates from proposal preparation phase to the implementation phase. I got to work with multiple donors and had exposure to various international delegates. It always gives a great pleasure to work for the betterment of the society and to be able to work for the most disadvantaged and underprivileged community of the country was riveting experience.

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