

Report On

Entanglement with the new territory: procuring new perspectives of Learning and Leadership Development of BRAC

By

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18204084**

**An internship report submitted to Brac Business School in partial
fulfillment of the requirements for the degree of
Bachelor in Business Administration**

**Brac Business School
Brac University
July 2022**

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A Report on Entanglement with the new territory:
procuring new perspectives of Learning and Leadership
Development of BRAC

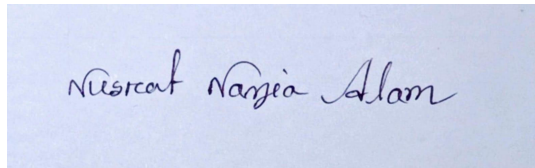


Declaration

The following is declared:

1. The internship report I provided is my original work from when I was studying at Brac University for my bachelor's degree.
2. The report does not include anything that has been previously published or authored by a third party unless it is properly cited with complete and correct referencing.
3. The report does not contain any content that has been accepted or submitted for any other university or other institution's degree or diploma.
4. I've acknowledged all major sources of assistance.

Student's Full Name & Signature:

A rectangular box containing a handwritten signature in blue ink that reads "Nusrat Nazia Alam".

Nusrat Nazia Alam
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Supervisor's Full Name & Signature:

Riyashad Ahmed
Assistant Professor of Finance,
Director of Programs (MBA & EMBA) &
Director of Research, Brac Business School

Letter of Transmittal

1st July 2022

To

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Assistant Professor of Finance
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BRAC University
66 Mohakhali, Dhaka-1212

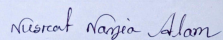
Subject: Submission of Internship Report on “Entanglement with the new territory: procuring new perspectives of Learning and Leadership Development of BRAC”

Dear Sir,

This report is based on my experience as a marketing intern for BRAC's learning and leadership development program, where I worked with the learning and leadership team.

This report is the outcome of my experiences throughout my term, and I hope that I was able to make it useful and analytical enough for the readers to benefit from it.

Sincerely yours,



Nusrat Nazia Alam
18204084
BRAC Business School
BRAC University

Acknowledgment

Knowledge builds up over time, and I'm confident that my current abilities represent all of my professors' hard work, love, and blessings. First and foremost, I want to express my gratitude to all of my professors, to whom I will be eternally grateful. Thank you for all of your support and for being so considerate with my application, Mr. Riyashad Ahmed, my internship advisor.

From BRAC, I'd like to express my gratitude to Mr. Ahnaf Tahmid, my supervisor, for his guidance and support, as well as for entrusting me with the opportunity to contribute to the project; Ms. Nawrin Nujhat, who was also my supervisor, for assisting me in learning and showing me how to improve myself. My supervisors have always been very courteous to me and constructive with their criticism, allowing me to improve my talents and making my work experience quite enjoyable. I have also had the opportunity to work with Mr. Muhammad Abdul Momin and Ms. Nawshil Nawal, both of whom have taught me about the intricacies of leadership and given me insight into how the organisation operates.

My time at BRAC was also enhanced by my fellow interns, particularly my floor colleagues, who have assisted and counselled me during my stay. I'm delighted that, in addition to professional development, I've made some incredible friends who have made my first professional step so much more thrilling.

Thank you, my parents, to whom I owe my life. I am grateful to the Almighty, who is the most gracious and merciful, for every opportunity he has provided for me. All glory and honour belong to him.

Executive Summary

BRAC is the largest and most powerful non-governmental organisation and with good reason. When it comes to developing leaders, the organisation is the best with a compassionate environment. BRAC works with some of the most well-known organisations in the world on a massive scale of global development projects. During my internship with this company, I was able to learn about the first phase in the process of developing leaders, which is the development of the young leaders, as well as the issues that exist in the existing system. To address these concerns and go forward with digitalization, a pilot project was planned to train young leaders and engage youngsters in problem-solving activities. As an intern, I was largely responsible for facilitating that project's success. This work also allowed me to gain project management experience. As a result, the report reflects my learning over the last three months, as well as my analysis and perspective on a topic dealing with the transformation of one of the most essential aspects of one of the world's greatest corporations.

Keywords: BRAC; Learning and Leadership Development; Creating Leader; Entanglement; process flow; project management.

Table of content

Chapter 1: Internship Overview	12
1.1 Student Information	12
1.2 Internship Information	12
1.2.1 Period of the internship	
1.2.2 Supervisor Info	12
1.2.3 Job Description	12
1.3 Internship Outcome	13
1.3.1 The benefit to the organisation:	13
1.3.2 The benefit of the student:	13
1.3.3 Challenges:	13
Chapter 2: Company Profile	15
2.1 Introduction	15
2.2 BRAC	16
2.2 Services	16
2.2.1 Eliminating extreme poverty	16
2.2.2 Expanding Financial Choices	18
2.2.3 Employable skills for decent work	19
2.2.4 Climate change and emergencies	21
2.2.5 Gender Equality	22
2.2.6 Universal access to health care	24
2.2.7 Pro-poor urban development	26
2.2.8 Investing in the next generation	26
2.3 Social Enterprises	27
2.3.1 Aarong	27
2.3.2 BRAC Sanitary Napkin and Delivery Kit	28
2.3.3 BRAC Dairy	28
2.4 Investments:	29
2.4.1 BRAC Bank	29
2.4.2 Delta BRAC Housing (DBH) Finance Corporation Limited	30
2.4.3 BRAC Net	30
2.4.3 University	30
2.5 Key Departments	31
2.5.1 Learning and leadership Development Department	31

Figure: 19	32
2.5.2 Communications	32
2.5.3 Human Resources	32
2.6 Finance & Accounts	33
2.6.1 Ratio Analysis of BRAC	33
2.6.2 Liquidity Ratio	33
2.6.3 Probability Ratio	34
2.6.4 Debt Management Ratio	38
2.6.5 Asset Management Ratio	39
2.6.6 DU point equation	43
2.7 Industry Analysis	44
2.8 Competitor Analysis	48
2.8.1 Action Aid	48
2.8.2 Association for Social Advancement (ASA)	48
2.8.3 Bangladesh Association for Social Advancement (BASA)	49
2.9 Porter's Five Forces:	49
Chapter 3: Project Overview	52
3.1 Project brief	52
3.2 Objective	52
3.2.1 Broad Objective	52
3.2.2 Specific Objective	52
3.3 Methodology	53
3.4 Project scope	53
3.5 Timeline	54
3.6 Resources	54
3.7 Marketing Strategy	57
3.8 Challenges and Solutions	59
3.9 Conclusion	60
3.10 Recommendations	61
Reference	63

List of Figures

Figure: 01.....	18
Figure: 02.....	19
Figure: 03.....	20
Figure: 04.....	21
Figure: 05.....	21
Figure: 06.....	22
Figure: 07.....	23
Figure: 08.....	24
Figure: 09.....	24
Figure: 10.....	24
Figure: 11.....	25
Figure: 12.....	26
Figure: 13.....	27
Figure: 14.....	28
Figure: 15.....	29
Figure: 16.....	29
Figure: 17.....	30
Figure: 18.....	31

Figure: 19.....	32
Figure: 20.....	34
Figure: 21.....	35
Figure: 22.....	36
Figure: 23.....	36
Figure: 24.....	37
Figure: 25.....	38
Figure: 26.....	38
Figure: 27.....	39
Figure: 28.....	40
Figure: 29.....	40
Figure: 30.....	41
Figure: 31.....	42
Figure: 32.....	42
Figure: 33.....	43
Figure: 34.....	44
Figure: 35.....	44
Figure: 36.....	45
Figure: 37.....	46
Figure: 38.....	50
Figure: 39.....	54

Figure: 40..... 55
Figure: 41.....57

Acronyms

ASA	Association for Social Advancement
ATL	Above-the-line marketing
BASA	Bangladesh Association for Social Advancement
BDP	BRAC Development Prodigy
BTL	Below-the-line marketing
LLD	Learning and Leadership Development
NGO	Non-governmental Organisation
TTL	Through the Line
UPG	Ultra Pro Graduation

Chapter 1: Internship Overview

1.1 Student Information

Name: Nusrat Nazia Alam

ID: 18204084

Program: Bachelor of Business Administration

Major: Marketing and Finance

1.2 Internship Information

1.2.1 Period of the internship : 6 Months (From 27th January,2022 to the 26th July 2022)

Organisation Name: BRAC

Department: BRAC Learning and Leadership Development Department.

Address of the Organisation: 75 Mohakhali, BRAC Centre, Dhaka-1212

1.2.2 Supervisor Info: Ahnaf Tahmid (Senior Manager, BRAC Learning and Leadership Academy)

1.2.3 Job Description

As an intern, it was my responsibility to get involved in all team activities, support the team in setting up daily duties, and occasionally update various information. Assist the team in planning and organising various training sessions for the employees' learning. Also I help my supervisor to analyse the training journey of the employee along with their performance. Moreover, constructing the project's context and scratch writing of the microsite for BRAC Development

Prodigy. It was also part of my responsibility to support the team by efficiently and decisively writing up meeting minutes for all significant meetings. This profoundly influenced my understanding of corporate formalities within an organisation and helped me to develop them.

1.3 Internship Outcome

1.3.1 The benefit to the organisation:

The BRAC culture has been deeply ingrained in my work ethic. I believe that through the experiences I've gained over the last six months —thanks to all the thrilling and energising fieldwork I had to complete for my undergraduate major courses, along with the necessary digitization knowledge I'd learned—I actively worked to promote, protect, and enhance BRAC's reputation through strategic communication. This was made possible by the countless hours of teamwork that I spent working on projects together. The organisation gained a full-time effort from me at the cost of having me work part-time.

1.3.2 The benefit of the student:

- Oriented to company culture
- Become a part of the planning and execution team of large-scale project planning.
- Acquired in-depth understanding of talent acquisition
- Acquired a lot of insight into all the departments' activities.
- Get the chance to interact with some of Bangladesh's brightest minds both inside and outside of the organisation.

1.3.3 Challenges:

I was quite fortunate because my team was so kind and considerate. They never gave me the impression that I was an intern; instead, they made me feel like one of them. As this is my first experience with the professional world, adjusting is difficult for me. I began my journey during lock down, so I missed the beginning, but that was also a unique period with a lot of learning

opportunities. As a result, at that time, appropriate communication was difficult and it was difficult to identify who was doing what because every intern was new and experiencing a fresh circumstance in the middle of COVID-19.

Chapter 2: Company Profile

2.1 Introduction

In the 1980s, the war-conflict period in the history of Bangladesh, in dire need of help to address this BRAC was proactively constructed as one of Bangladesh's best and most sustainable social enterprise privatisation models. BRAC has rapidly gained a nationwide leadership position in service economy domains such as Education, Microfinance, Healthcare, Dairy and Livestock Industry, Crafts (Aarong), Agricultural, Poultry, and so on, designed particularly in a continuous relevance to its operations of empowering individuals and communities in situations of poverty, illiteracy, disease, and inequity over the course of its third-century journey. The interventions seek to make large-scale, positive progress by implementing socio-economic programs that empower individuals to reach their full potential.

With the emergence of a new Bangladesh following the rehabilitation of the war-torn land, BRAC began to diversify their efforts to grow gracefully into the emerging nation and began to receive high participation from poverty-stricken communities whose lives were greatly improved thanks to BRAC's efforts at establishing the required basic knowledge impartation on microfinance, microcredit, milk, and cattle business facilitation and large-scale efforts on empowerment. BRAC is now effectively working and engaging in addressing more contemporary concerns that have arisen in the urban context, such as rapid migration and the ever-increasing issues of overcrowding. The communications department is always developing campaigns to address the most pressing concerns that the underprivileged community is now facing.

As sir Fazle Hasan Abed quotes "There is no more powerful tool than education and no greater catalyst to bring about positive change", Brac recently focuses on creating young leaders for the future. The Program's initial name is "BRAC Development Prodigy". In this report, I would like

to highlight how BRAC is planning and executing their continuous efforts of maximizing their visions to create young leaders to lead the future.

2.2 BRAC

Brac is a leading global NGO with operations in 11 countries, making it one of the world's largest NGOs. Their major goal is to "create opportunities for people to realise potential". BRAC believes that people regardless of their socio-economic condition have the potential to build a sustainable future for themselves. All they require is an opportunity. BRAC not only supports people but also empowers by educating them with knowledge and skills so that they do not fall back into the same trap again. Their simple yet robust planning framework includes various aspects of socio-economic scenarios which helps their target audience catch up with the tide in this fast-paced world. Brac celebrates its fiftieth birthday this year. Brac spends the majority of his fifty-year journey focusing on extreme poverty, women's empowerment, societal issues, education gender, inequality, malnutrition, awareness, and other issues. At present, BRAC has 17 social development programmes working on to build sustainable living conditions for living in inequality.

2.2 Services

BRAC works to ensure that the entire system is in place to realise their aspirations of a society free of all forms of oppression and exclusion, which they do through a variety of social integration journeys and substantial campaigns. In order to achieve this goal, BRAC has segmented its services into eight primary categories.

2.2.1 Eliminating extreme poverty

This category of service entails the two significant programmes of BRAC, Ultra-poor graduation programme and the Integrated development programme. These programmes have numerous interventions to aid and assist the people living in poverty.

- **Ultra-poor graduation programme(UPG):** This programme follows proven and evidence based approaches. Their robust set of strategies are research backed and proven to help individuals elevate themselves out of extreme poverty. The strategies enable the households with the lowest incomes and who are in the most dire conditions to advance along a pathway to sustainable livelihoods and socioeconomic resilience by using an integrated, time-bound, and sequential set of interventions. UPG is one of the most important and successful programmes of BRAC, serving people for almost 20 years.



Figure: 01

- **Integrated development programme (IDP):** Similar to the BRAC ultra-poor graduation programme, IPD also works on assisting the people living in extreme poverty. However, their framework of strategies and interventions are more focused on the people that do not fall under the mainstream. For instance: people living in haors (wetlands), chars (riverine islands), and indigenous people living in plainlands. It is hard to reach people in these areas. Therefore the poverty and inequality reduction solution structured for the mainstream does not perfectly align with the people residing in these remote areas. Their interventions include- women empowerment, ensuring proper access to services, building sustainable livelihoods, and advocating for strengthening and proper distribution of services.



Figure: 02

2.2.2 Expanding Financial Choices

This segment helps the underprivileged as a means of helping them to be self-reliant by educating and creating ways for them to invest in small businesses that can be developed with low-interest and simple loans.

- **BRAC Microfinance (MF):**

BRAC believes that it is not enough to just provide assets to people deprived from traditional services. They need proper assistance, knowledge, and skills to use assets to build and ensure better living conditions. BRAC says people living in poverty are inordinately exempted from the financial services system around the world. Hence, they must rely on informal ways to manage their daily expenses, savings, and withdrawal, which is unsafe, uncertain, and costly. Microfinance interventions include- small enterprise loans, women loans, agriculture loans, savings, and many more.



Figure: 03

2.2.3 Employable skills for decent work

This organisation has gone to lengths when it comes to the skill development of women and youths. Currently, there are two programmes that are addressing this social issue. One is BRAC's Skill development programme and the other is the Migration programme.

- **Skill development programme (SDP):** Bangladesh, is one of the fastest-growing economies, in spite of that, youths and women of this country suffer from the possibility of an uncertain future. A majority of the youths are unemployed whereas business organisations complain about the scarcity of workers indicating that a big chunk of these people lack proper skill and knowledge. BRAC's skill development programme provides hands-on skills training, supports entrepreneurs, and provides consultancy services for developing businesses.



Figure: 04

- **Migration:** Migrants face a significant obstacle due to the high expense of migration and the poor earnings provided to Bangladeshi migrant labour. Potential migrants seek assistance through unofficial routes due to a lack of information about immigration prospects, thus raising their risk of being trafficked, deceived, or mistreated. BRAC ensures that migrant employees are aware of their rights and also how to execute them during every stage of the migration process. The organisation offers financial assistance, training in skill development to enable employment for prospective migrant workers, and assistance with their reconciliation after returning.



Figure: 05

2.2.4 Climate change and emergencies

- **Climate Change:**

In Bangladesh, those who live in poverty are subject to some of the most severe effects of climate change. The intensity and frequency of heat waves, salinity, floods, droughts, and cyclones are all rising. This has an impact on livelihoods, nutrition, health, and the availability of water, which ultimately leads to a sharp increase in poverty and eviction. By using natural solutions to combat climate change, BRAC's integrated strategy encourages adaptation and mitigation actions.



Figure: 06

- **Disaster Risk Management:**

Rivers largely encircle Bangladesh. Natural disasters including floods, earthquakes, and droughts consequently occur frequently depending on the environment. Due to its geographical structure, 80 percent of Bangladeshis could be at risk for floods and other natural disasters. Initiating with humanitarian aid, BRAC set off on its quest. The BRAC Disaster Risk Management Programme now aims to help those most impacted by disasters and strengthen communities in the most precarious situations. Anywhere throughout the nation, the programme responds within 72 hours after a calamity strikes.



Figure:07

2.2.5 Gender Equality

BRAC is proud of its gender justice and diversity initiatives, which it has been promoting among the country's minority communities from its inception.

- **Gender justice and diversity:**

With the active participation of men and boys, BRAC's comprehensive gender transformational strategy improves the voice, space, and options available to women and girls in order to end all forms of gender discrimination and combat violence. Through gender mainstreaming, BRAC aims to promote gender equality and gender justice at all levels while also reforming socio-cultural gender norms, enhancing the skills of staff and stakeholders, and establishing a positive work environment.



Figure: 08



Figure:09

- **Community empowerment:**

This programme primarily provides for women who are living in poverty. The community empowerment programme helps them with the resources they need to assert their rights, grow as leaders, and engage in collective action through community organisations. Concurrently, expanding access to information and services, empowering local governments to be more transparent and responsive, and eradicating violence against women by helping them reach their full potential.



Figure: 10

- **Human rights and legal aid:**

In order to ensure easy access to justice, it is important to maintain the quality of justice services through legal assistance and legal awareness, build the capacity of civil society, apply the law equally and fairly, encourage judicial transparency, and sustain professionalism in service delivery. Human rights and legal aid ensure positivity and awareness among the people to build a better Bangladesh.

- **Strengthening Bangladesh's RMG Sector :**

BRAC constantly works for and with the people. One of the largest economic sectors in Bangladesh is the RMG industry. Most of the workers in this industry are women. Despite the fact that women make up the majority of the workforce, discrimination still exists. BRAC provides health insurance, nutrition, health services, and financial support to foster gender equality.

2.2.6 Universal access to health care

- **Health, nutrition, and population:**

Bangladesh's access to resources is insufficient to support the healthcare industry. BRAC keeps a close eye on this area and works to assist and connect with those who are unable to receive good care due to their financial situation. Recently, BRAC established the "BRAC quick response team." In order to support Bangladeshi women in becoming financially independent, all healthcare personnel are female in addition to this.



Figure: 11

- **Water, sanitation, and hygiene:**

BRAC provides services to those living in difficult-to-reach and underserved metropolitan areas, including secondary schools, with the objective to guarantee that everyone, everywhere, has access to safe drinking water, a hygienic toilet, and practices good hygiene.



Figure: 12

2.2.7 Pro-poor urban development

- **Urban development:**

The capital of Bangladesh, Dhaka, is the fastest-growing megacity in the world, receiving up to 2,000 new residents every day. Since they lack access to essential amenities like housing, infrastructure, clean water to drink, sanitary facilities, healthcare, and education, many of these individuals wind up living in unofficial communities. People living in marginalised circumstances in cities can receive basic services and possibilities for employment because of BRAC's community-led model of development. To promote inclusive, gender-responsive, and resilient urban development, BRAC works with local government officials.

2.2.8 Investing in the next generation



Figure: 13

- **Education:**

As only half of the countries achieve universal primary enrollment, only a third of the world has attained the aim of education for all. BRAC is the largest provider of private

secular education in the world, offering affordable, high-quality education. Governments and BRAC Education collaborate to assist each other's efforts to reach the unreached and bring about systemic change on a national scale.



Figure: 14

- **Youth platform:**

The goal of the BRAC youth platform is to create pathways for children and teenagers to become tomorrow's leaders. In order to give young people in Bangladesh options at key transitional junctures in their life, BRAC is developing an ecosystem of routes. As a result, they are preparing children, teenagers, and young adults for the constantly evolving nature of life, citizenship, and employment in the twenty-first century.

2.3 Social Enterprises

Social enterprises are businesses that have a positive social impact by providing long-term solutions to societal problems and reinvesting profits to maintain and grow their influence.

BRAC has a large network of social enterprises, and I've listed some of the most well-known here.

2.3.1 Aarong

The word Aarong comes from "village fair". Aarong started its journey in 1978. The core purpose of aarong is to help rural craftspeople so that they can get out of poverty. Now it is one of the most popular retail businesses in Bangladesh. It has 25 retail outlets all over the country

which supports 65,500 craftspeople with fair trade terms. it has over 100 fashion and product lines which never fails to amaze its customers both in their home country and abroad. Aarong stands for quality and artistry.



Figure: 15



Figure:16

2.3.2 BRAC Sanitary Napkin and Delivery Kit

In the underprivileged area, BRAC provides safe and hygienic-sanitary health. They deliver kits for safe childbirth, and first aid and target the people who can not afford the hospital or clinic expenses.

2.3.3 BRAC Dairy

BRAC dairy is the largest milk producer in Bangladesh. They hold 24% of the national market share. BRAC dairy offers fair rates for almost 50000 dairy farmers who are dedicated to offering a wide range of high-quality dairy products through their large operations. They introduce a variety of items to meet the demands of consumers for high-quality, fresh produce.

2.4 Investments:

The seven investments enable BRAC to achieve its goal of developing empowerment among people, allowing them to fulfill their full potential in communities that are suffering from poverty, sickness, illiteracy, and overall injustice.

2.4.1 BRAC Bank

BRAC Bank is Bangladesh's largest Small and Medium Enterprises (SME). They have disbursed roughly BDT 220,140 million in loans to enable hundreds of thousands of people to realize their potential. They also launched Bkash, the country's first electronic money transfer service. Furthermore, Bkash ensures secure electronic money transactions throughout Bangladesh. They also launch the country's first mobile banking service, which gives underprivileged individuals the opportunity to open their own bank accounts and save money.

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অথবা ভিজিট করুন: www.bracbank.com

Figure:17

2.4.2 Delta BRAC Housing (DBH) Finance Corporation Limited

DBH or Delta BRAC Housing, the largest organisation in terms of real estate financing, is a pioneer and market leader in the housing finance sector, providing financial solidarity to homeowners through highly personalised and flexible lending schemes.

2.4.3 BRAC Net

BRAC Net provides a secure network for smooth networking both inside and outside of organisations. The company works across the country to maintain continuous connectivity via wireless networks, allowing employees to access the internet at a low cost.

2.4.4 University

BRAC University is regarded as one of Bangladesh's finest universities. The vision of BRAC University is to establish the university's global reputation and provide great service to students in order to develop future leaders in all aspects of life and contribute to global development.



Figure:18

2.5 Key Departments

2.5.1 Learning and leadership Development Department

Brac being the largest NGO in the world. For which there are some great minds who are working day and night for this organisation and the county. Brac always values leadership and potentiality. As Sir Fazle Hasan Abed quoted and the motto of brac is “A world free from all forms of exploitation and discrimination where everyone has the opportunity to realize their potential”. With the learning of Sir Fazle Hasan Abed and the vision of Brac, this department always focuses on creating, nurturing, and giving necessary training to their future successor. Brac Learning and Leadership Development Department mainly focuses on employees' necessary training and creating successors. To support this great vision, there are some sub-units. Such as a soft skill unit, onboarding unit, etc which as a whole is called leadership academy. Learning academy, till now just only just responsible for the creating learning module within the organisation. But most recently they decided to focus on creating young leaders outside of the organisation and give the young minds the opportunity to realise their potential along with giving them real-life exposure.

I have done my internship journey under the team of learning academy who are responsible for creating the learning modules, arranging necessary training for the employee and having the necessary feedback of those training sessions, and tracking the impact of those training and workshop sessions on the organisation's culture and progress.



Figure: 19

2.5.2 Communications

The BRAC Communications Department plays a significant role in upholding public relations operations and reflecting the brand image. The department aids in forming consistent communications across programmes and social enterprises with a strategic approach while ensuring capacity development. It is composed of roughly seven teams that collaborate to promote the core message of BRAC across all global communication channels. This department comprises the Media Unit, Programme Communications unit, Audiovisual team, Branding and network team, Design team, material development unit, Channel team, and Internal Communications unit. All of these teams continuously collaborate to deliver strategically planned and built communication tools helping to represent the value of the organisation. Marketing is the responsibility of BRAC's communication department. Typically, they employ three different kinds of marketing tactics. They are through-the-line marketing, marketing above the line, and marketing below the line.

2.5.3 Human Resources

The BRAC Human Resources Division is a vibrant place with a systemic review of its employees. They serve as the main department in the high-tech Electronic Document

Management System's implementation (EDMS). The center of this department is In-depth research and development activities. Therefore, it's crucial to keep that all personnel levels have the same goals and objectives. The HRD (Human Resource Department) ensures there is a secure connection between the goals of the employees and the organisational goals. This is also in charge of developing the organisation's untapped potential and creating its successor.

2.6 Finance & Accounts

Finance and Accounts carry the responsibility for strategic financial planning and record-keeping, cost, asset, and liability management, investment financing, cash flow analysis, profitability monitoring, bi-annual budget preparation, and financial program framework building. Additionally, this department is the main department responsible for approving all budgets and funding requests. The subsequent financial calculations include the data found in the annual reports of 2018, 2019, and 2020 respectively.

2.6.1 Ratio Analysis of BRAC

2.6.2 Liquidity Ratio

Current Ratio

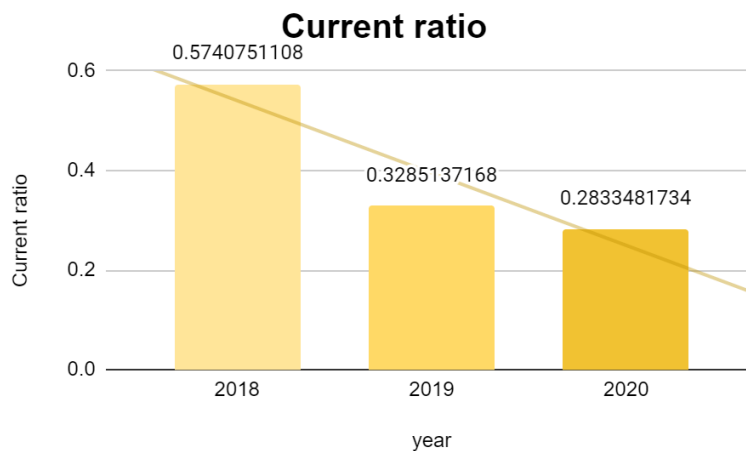


Figure:20

We can see that the current ratio of BRAC in 2020 is 0.28 which means for every BDT 1 of liability, BRAC has BDT 0.28 of current assets. The current ratio of BRAC is seen to be following a decreasing trend from 2018 with a fluctuation in the year 2020. The ratio is below the industry average and it indicates that the company is in a position to pay off its current liabilities but the current ratio of the organisation is not good in terms of liquidity.

Quick Ratio

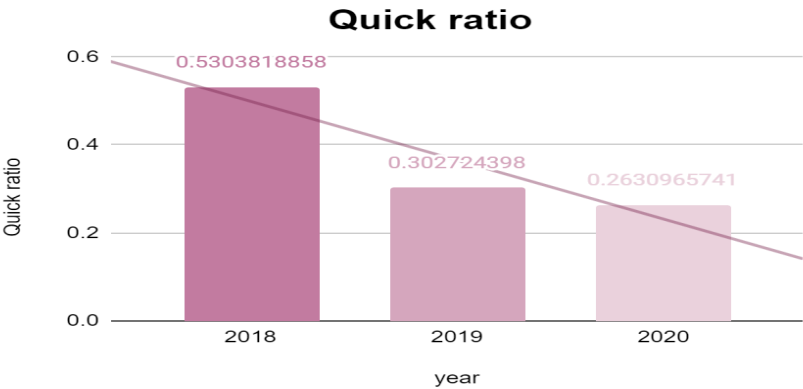


Figure:21

In 2020, the organisation’s current assets less inventories were 0.26 times its current liabilities. The quick ratio was not stable and had fluctuations in the last 2 years. It is below the industry average. So, the quick ratio of the company is not good.

2.6.3 Probability Ratio

Operating margin

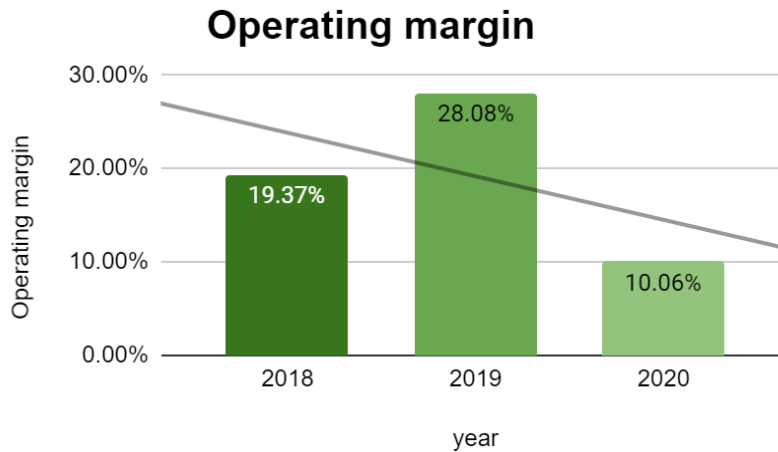


Figure:22

We can see that in 2020 the operating margin of BRAC is 10.06% that means for every BDT100 of sales the company generated BDT 10.06 of operating profit. In between 2018-2019 operating profit margin had an increasing trend which is very satisfactory. Now it is significantly above the industry average that shows great potential. So, we can say that BRAC is doing great after paying all the expenses except tax and interest.

Net Profit Margin

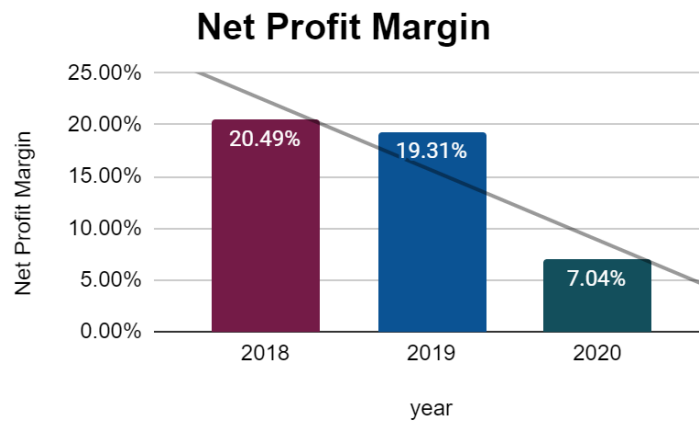


Figure:23

We can see that in 2020 the net profit margin of BRAC is 15%% which means for every BDT100 of sales company generated BDT 15of net profit. In between 2018-2019 net profit margin fluctuated, and it increased in 2018. At present net profit margin of BRAC is above the industry average which is well satisfactory..

Return on asset

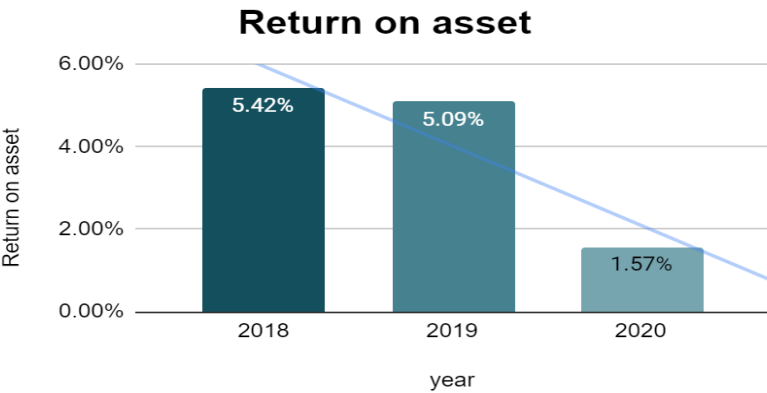


Figure:24

We can see that in 2020 the return on assets of BRAC is 1.57%, that means for every BDT100 of total assets, the company generated BDT 1.57 of net profit. Between 2018-2019 ROA of BRAC fluctuated and at present, it is below the industry average reflecting poor performance in ROA. It indicates that for the investors it is not a good opportunity to invest.

Basic Earning Power

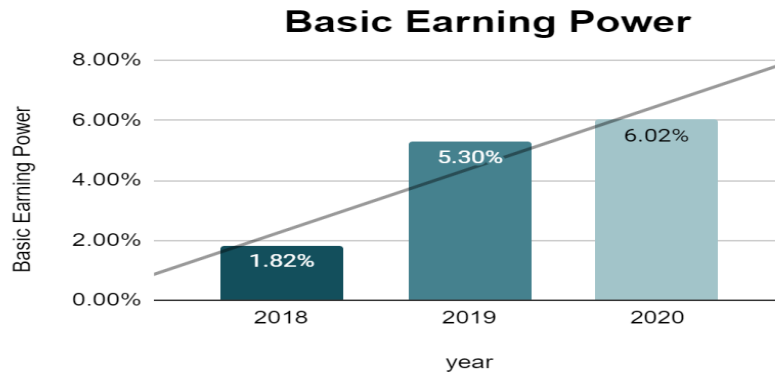


Figure:25

In 2020, basic earning power is 6.02%. That means every 100-taka invested on assets during the year produced an operating income of 6.02. It has been increasing for the last 3 years. It is less than the industry average. So, the company is not in satisfactory condition.

Return on Common Equity

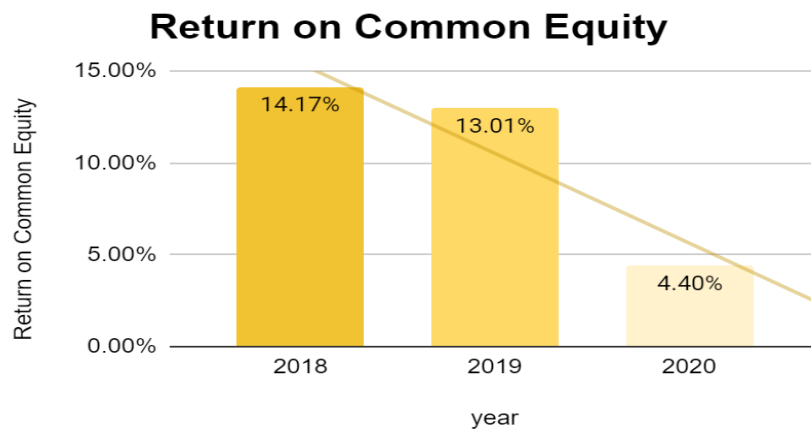


Figure:26

We can see that in 2020 the ROE of BRAC is 4.40%, which means the common shareholders have earned BDT 4.40 net profit for every BDT100 of investment into BRAC. In between 2018-2019 it decreased. At present, it is below the industry average that shows not a good performance in ROE. So, we can say that for the common shareholders it will not be a wise decision to invest. However, 2020 is the year of pandemic, the market can change anytime.

Return on Investment

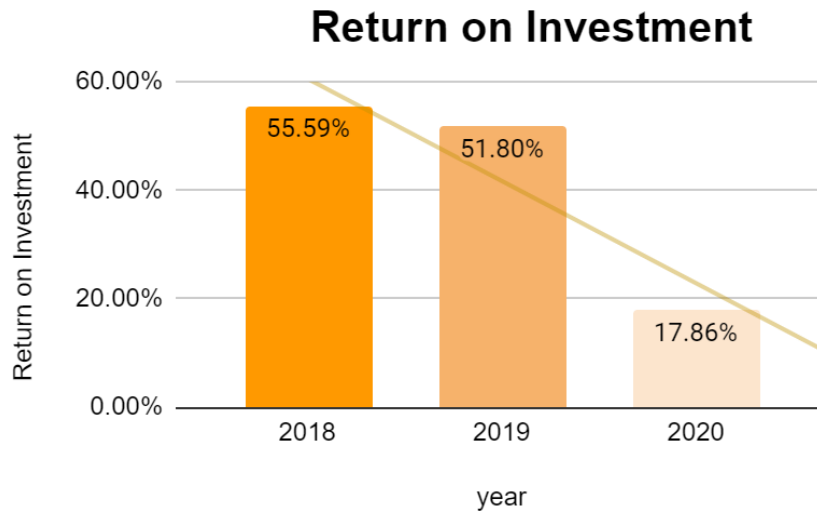


Figure:27

We can see that in 2020 the ROI is 17.86% which implies the company has earned BDT 17.86 for every BDT100 of investment. In between 2018-2019, ROI of BRAC was fluctuating and it is above industry average that reflects its performance is good. It indicates BRAC is generating as much profit.

2.6.4 Debt Management Ratio

Debt Ratio

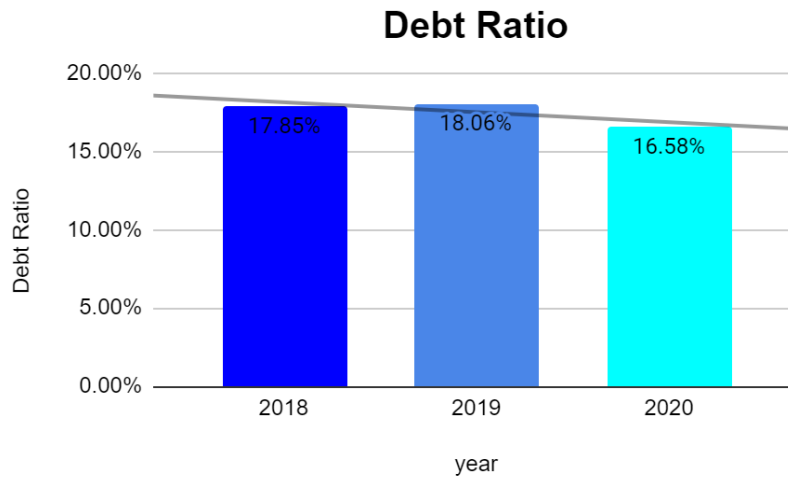


Figure:28

We can see that the debt ratio of BRAC is 16.58% in 2020. It means 16.58% of the total assets were financed by debt. The debt ratio has seen an increasing trend from 2018 to 2019 and increased in 2020. The ratio is above the industrial average and it is ok for the organisation to take more loans but the organisation should keep in mind not to take too many loans so that they might not be able to repay them back.

2.6.5 Asset Management Ratio

Inventory Turnover Ratio(times)

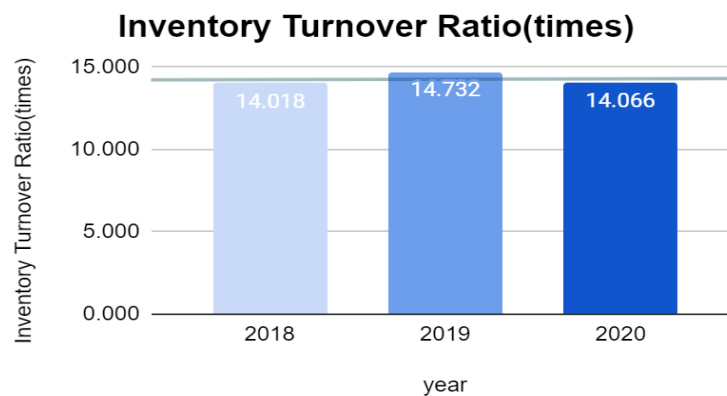


Figure:29

We can see that in 2020 the inventory turnover of BRAC is 14.07 times, which indicates that the company has sold its entire inventory around 14.07 times over the year. The inventory turnover of BRAC has seen a steady trend from 2018 to 2020. In addition, the inventory turnover of BRAC in 2020 is greater than the industry average which indicates BRAC experiencing strong sales. So, the inventory turnover ratio is satisfactory.

Days Sales outstanding(days)

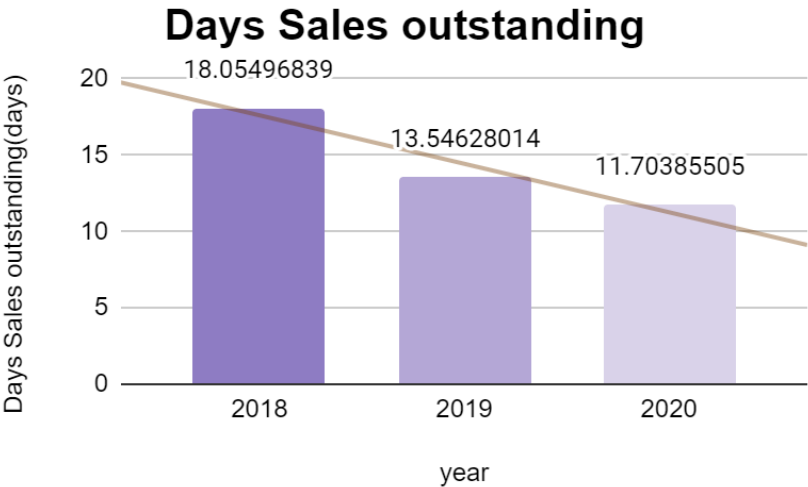


Figure:30

In 2020, on average, it took 11.70 days to collect the receivables from the customers. The collection period has decreased over the last 3 years. But compared with the industry average the organisation is in a satisfactory condition.

Average Payment Period(days)

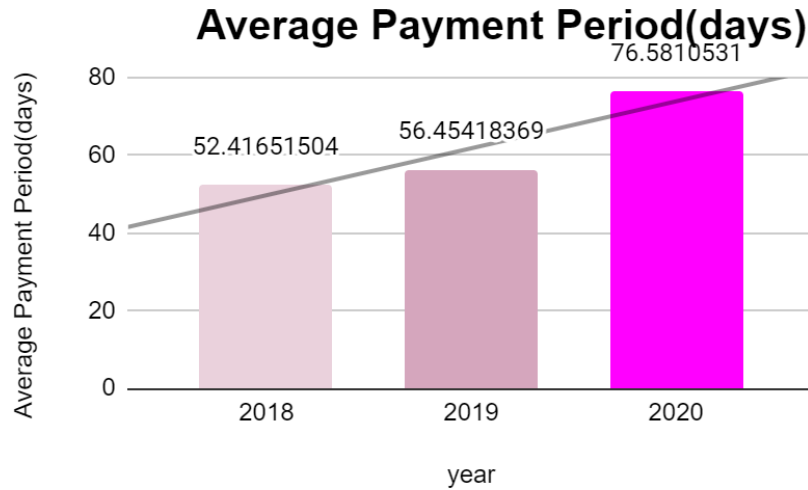


Figure:31

In 2020, on average, it took 76.58 days for the organisation to make the payment to the suppliers. If we compare the average payment period with the average collection period, then we do not find a favourable situation here. Eventually, it is higher than the industry average as well which is a good term for the organisation.

Fixed Asset Turnover Ratio(times)

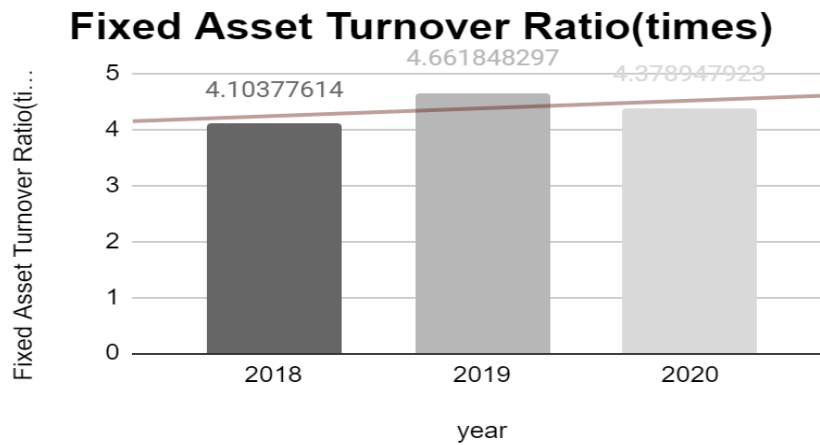


Figure:32

In 2020, every BDT 1 worth of fixed assets generated BDT 4.37 worth of sales. The fixed asset turnover ratio has seen an increasing trend in the last 3 years. As a result, compared with the industry average the organisation is in a favourable position.

Total Asset Turnover Ratio(times)

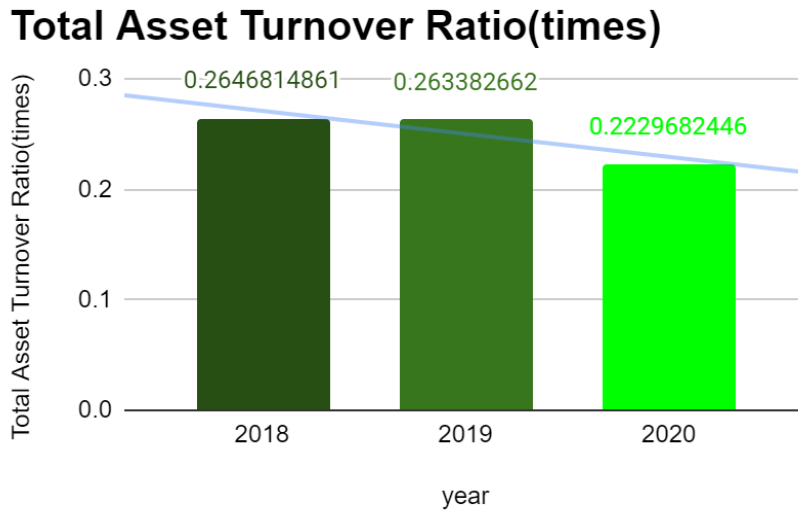


Figure:33

It can be seen that the total asset turnover of BRAC is 0.22 times. It implies that for every BDT1 of assets, the company generates 0.22 BDT sales. The organisation has seen this ratio to be decreasing over the years from 2018 to 2020. In addition, the total asset turnover of BRAC is lower than the industry average indicating that it generates less money from its assets. So, their asset turnover ratio is not favourable.

2.6.6 DU point equation

Return on equity

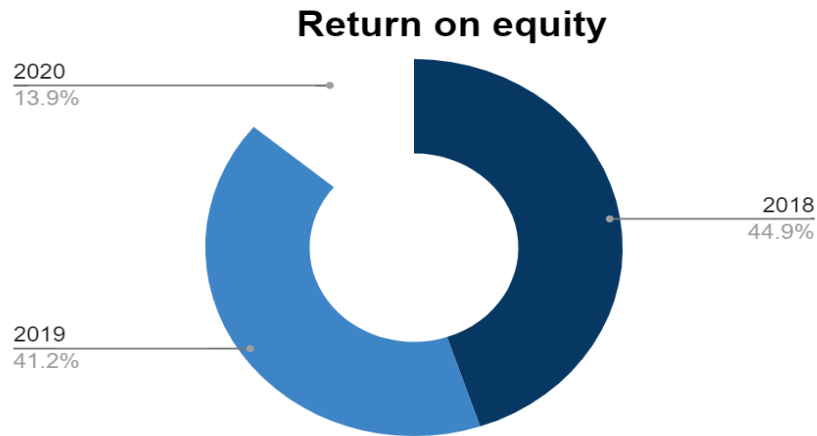


Figure:34

We can see that in 2020 the ROE of BRAC is 13.9%, which means the common shareholders have earned BDT 13.9 net profit for every BDT100 of investment into BRAC. In between 2018-2019 it decreased. At present, it is almost similar to the industry average that shows a moderate performance in ROE. So, we can say that for the common shareholders it will be a wise decision to invest. However, 2020 is the year of pandemic, the market can change anytime.

Equity multiplier

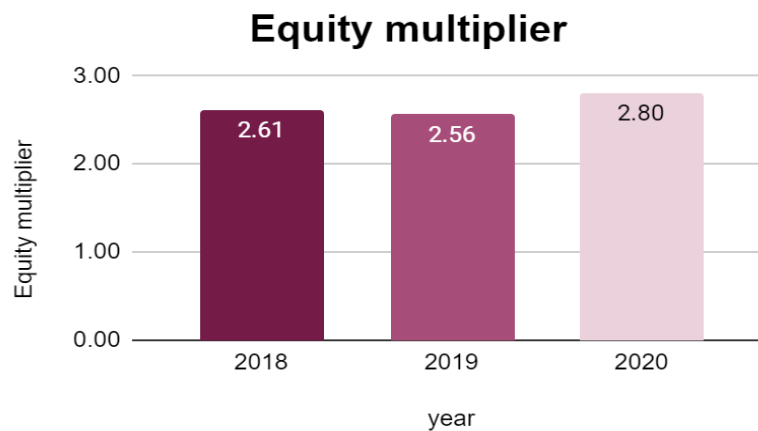


Figure:35

An equity multiplier of 2.80 indicates that debt accounts for 50% of the company's assets and equity for the remaining 50%.

Programme Expense Ratio

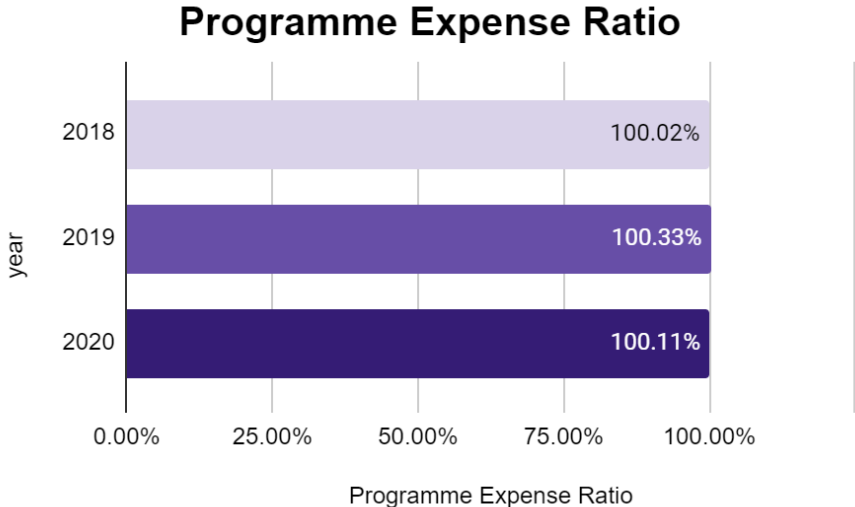


Figure:36

A programme expense ratio of 2020 is 100.11% which is higher than the industry average. From 2018 to 2020 the percentage is consistent. This indicates that BRAC has maintained a good programme expense ratio over the years.

2.7 Industry Analysis

This development sector in our country is flourishing due to the quick socioeconomic advancement of the populace over the past ten years and many additional NGO sector factors, such as the target audience's confidence, ongoing political stability, and the ability to help the extremely poor find employment that matches their skill set. The poor population has started to restructure their status as a result of the nation's increasing digitalization by becoming better, more creative with their money management, and working harder. The development organisations have been crucial in helping people recognize their potential and comprehend that

the talents they gain will be well-compensated. The development sector is the focus of numerous organisations, including BRAC, Jaago, BASA, and Red Crescent.

SWOT Analysis

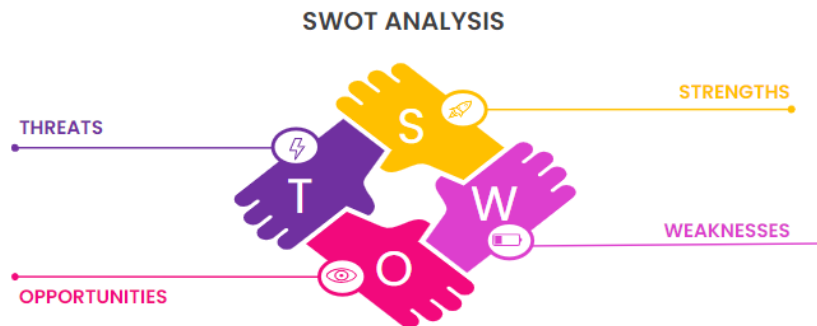


Figure:37

BRAC, an international organisation operating in almost 11 countries has a huge customer base and numerous strong supporters. The brand works for the underprivileged and is renowned for their robust strategies. Currently, BRAC stands its ground as one of the leading NGOs offering the best to their audience.

Strengths:

- **Solutions from local to global:**

Over time with their expertise and research, they have developed strong strategic plans to serve the people in dire need. BRAC activities were so unique and effective that a large number of individuals and households benefited. Later while operating globally their strategic plans were proven to be effective in serving the international audience as well.

- **Operating globally:**

BRAC currently employs over 110,000 people all over the world.

- **Tax Policy:**

Being an NGO, paying taxes is not a requirement on their part.

- **International experience:**

Their success rate in addressing solutions for improving the condition of marginalised people was really high. After a while, they began operations on an international level and marked their territory which helped them to gain more international funding.

- **Vast manpower:**

Working with people of almost all social statuses has helped to achieve a vast level of manpower.

- **Connection with the grassroots:**

BRAC was able to serve the grassroot people who were often ignored and could not access the aids provided by the government.

Weakness:

- **Attracting benefactors and funds:**

Being a non-profit organisation, it depends on external financing which can sometimes get difficult to collect.

- **Insufficient Compensation:**

A professional NGO employee makes less money than the average worker.

- **Lagging behind the pace of time:**

The largest NGO in the world is BRAC. Despite being the largest organisation in the world and working for health and safety, they are having trouble with the current covid crisis. To stay current, they must increase their technical capabilities, which will also help the organisation run more efficiently.

- **Government Rules and Regulations:**

Nothing can be accomplished without government oversight and approval. On the basis of the means of access of a proposed law on foreign grants, non-governmental organisations will need permission from Bangladesh's NGO Affairs Bureau before beginning any project and putting it into practice with foreign donations in order to ensure transparency, accountability, and appropriate use of foreign resources. The registration application for an organisation must also include a detailed description of its funding sources and major expense categories.

Opportunity:

- **Collaborating with the different organisation:**

In order to adopt organisational positive cultures, many organisations are eager to work together in many business organisations. To provide their workers a clearer understanding of financial terms, for instance, BRAC recently collaborated with the IBA at Dhaka University. As a result, many other commercial organisations are ready to assist and work with BRAC, or vice versa.

- **Developing link with the business community:**

Establishing business connections would be extremely beneficial for NGOs. It would be beneficial in a variety of situations, including fundraising, technology support, branding, and legal matters.

- **Quick response team:**

In any kind of natural calamity and disaster or pandemic is an opportunity for every NGO to fulfil their sole purpose. The necessity for a swift reaction team to communicate with and assist the victims is greater in these circumstances.

Threats:

- **New organisation entry:**

Various foreign NGOs are starting campaigns and projects here to aid the communities that BRAC serves as well because of the improvement in socioeconomic conditions in many countries. Additionally, an increasing number of multinational corporations are developing robust and motivated CSR projects and investing extensively in development initiatives.

- **Complex target clientele:**

Day by day, Bangladesh's socioeconomic situation is improving. The lifestyle of many people is changing so regularly as a result of this. This would lead to a new crisis and new Challenges.

2.8 Competitor Analysis

BRAC has maintained its top spot in the top 200 worlds for the scope of its development plans and the influence brought about by the numerous cross-border programmes and activities that it has undertaken. The three main pillars of enthusiasm-innovation, impact, and sustainability—were all covered by BRAC by 2021, according to NGO Advisor's ranking perspective of 185 criteria. In addition to checking all these boxes, their strategic vision for the next five years was clear and concise, and they were willing to reach across international borders. There is substantial, if not severe, competition despite BRAC being ranked first in several rankings of the development industry.

2.8.1 Action Aid

Action Aid is an international non-governmental organisation that works in 11 districts around Bangladesh to ensure development issues, as well as to combat poverty and uphold human rights, by collaborating with local communities. Children's literacy is another goal, in addition to eradicating poverty and assisting the underprivileged. As a result, this is a strong organisation in Bangladesh and competes with BRAC. Bangladesh Red Crescent Society It was founded in 1973 and established its headquarters in Moghbazar, Dhaka, Bangladesh. It is a global humanitarian NGO that was originally a part of the Red Cross and Red Crescent Movement. The BDRCS's primary purpose is to provide relief and assistance for victims of natural disasters, which frequently affect Bangladesh. An intergovernmental organisation called the Center on Integrated Rural Development for Asia and the Pacific, or CIRDAP, has as its main goals the reduction of poverty and rural development.

2.8.2 Association for Social Advancement (ASA)

In Bangladesh, ASA is a well-known, well-established nonprofit microfinance institution. They became well-known around the globe as the microfinance organisation with the best track record (MFI). They began their journey in Bangladesh in 1978 with the goals of improving the lives of

the underprivileged and establishing a nation free from poverty. People in Bangladesh who are at the bottom of the socioeconomic pyramid make up a sizable portion of the population. In order to overcome this economic imbalance, a non-profit organisation is doing its part.

2.8.3 Bangladesh Association for Social Advancement (BASA)

BASA is a non-profit and non-governmental with the mission of empowering both men and women, including the most vulnerable members of society, in order to raise their level of living. By offering in-depth instruction and regular training, they carry out their mission of enhancing capacity. In addition, they promote food security, ensure access to clean, safe water, and promote cleanliness, all while addressing the issue of poverty. They also offer microcredit opportunities to those who qualify.

2.9 Porter's Five Forces:



Figure: 38

The threat of new entrants:

Since NGOs are often non-profit organisations, funding is necessary for them to operate. The majority of the job is actually done using funding money. NGOs must have significant brand value and networking for this. BRAC is one of the most well-known and significant NGO in this

sector worldwide. In comparison to other NGOs in Bangladesh, their brand value is quite high both domestically and internationally. Since it is difficult to create such brand value for the newcomers, therefore, the threat of new entrants is low.

Bargaining power of suppliers:

In order to serve their client, they therefore substantially rely on their supplier. Their primary source of services is the donors. Being the largest organisation, BRAC has a significant global supplier or donor base. Because of this, they are held significantly responsible for their actions when working on any project by their donor. Therefore bargain power of suppliers is medium to high for BRAC depending on different aspects.

Bargaining power of buyers/ customers:

BRAC being a NGO the people they serve are their clients. So the people they are providing support, assets, and assistance to are their customers. Being a NGO, BARC's only purpose is to build a sustainable living solution for the marginalised people. So, the bargaining power of customers for BRAC is medium to high.

The threat of substitution:

Presently, both domestically and internationally, a large number of NGOs are working with BRAC. Instead of brand identity, customers are looking for more profitable organisations. There are a significant number of NGOs in Bangladesh that are regarded as Brac substitutes. BRAC is the sole organisation in Bangladesh that reaches out to the country's grassroots residents, despite the fact that there are several substitute NGOs for it. Additionally, the level of service helps BRAC stand out from other organisations. So, the threat of substitutes for BRAC is medium to high.

Rivalry among competitors:

Currently, 26,000 NGOs are officially registered in Bangladesh, according to the Asian Development Bank. BRAC is one of them. Some non-governmental organisations (NGOs),

including Action Aid, ASA, BASA, Caritas Bangladesh, and others, are BRAC's most direct rivals. So, rivalry among competitors in the domestic perspective is medium. However, there are some well-known NGOs that directly compete with BRAC, like ActionAid International, Grameen Foundation, Oxfam America, and others. As a result, BRAC faces intense competition on a global scale.

Chapter 3: Project Overview

3.1 Project brief

To commemorate BRAC's 50th anniversary, the world's largest NGO is launching the first development case-solving competition, BRAC Development Prodigy 2022 (BDP2022). BRAC developed the program to provide students a better understanding of how development works and to assist them in making educated career decisions. The BRAC Development Prodigy 2022 initiative intends to develop future leaders and encourage young people to offer their ingenuity to society.

This initiative is for all undergraduate students who have not yet started a professional career. The Development Case Solving Competition is a method of identifying the finest of the best young leaders from all throughout Bangladesh. As a result, they will be exposed to real-life situations as well as other social issues. This initiative is primarily promoted to contribute to Sir Abed's mission of service to others. The next generation is the country's future. This project will summarise BRAC's achievements and contributions to society. They will also learn how to solve problems in real life and how BRAC works for and with people.

3.2 Objective

3.2.1 Broad Objective

The broad objective of this paper is to offer a clear and realistic image of the current state of BRAC and one of its most important procedures, as well as how that process is being executed in accordance with current trends. As my responsibilities include project facilitation, this report also looks at project management and the issues, solutions, and outcomes.

3.2.2 Specific Objective

In this paper, I'll try to concentrate on Brac's current status in terms of developing future leaders. Also, pay attention to Bangladesh's educational situation, challenges, and potential. In addition,

I'd like to emphasise how the BRAC Learning and Leadership Development department is executing this project of developing young leaders.

3.3 Methodology

This report was created using information from pertinent papers and journals, as well as my internship experiences and learning. As a result, primary and secondary sources are used in the report.

Primary Sources:

- The current members of the BRAC Learning and Leadership Development team.
- The present BRAC employee.
- On-site supervisor's assistance.
- My own professional experience and insight.

Secondary Sources:

- The official website of BRAC.
- Annual Report (2020,2019,2018)
- Some other internet source
- Journals

3.4 Project scope

The majority of today's youth prefer to work for MNCs over any type of development organisation. The decline of morality among the younger generation is the cause of this. They develop stronger materialism. As a development organisation, BRAC tries to assist people in realising the chance they have in this industry. Because of this, BRAC Development Prodigy will have a greater and longer-lasting impact on the young generations. The young generation will benefit from and be connected to the current issues in the nation through this case competition. So they set about finding a solution for that as well as some fresh ones.

3.5 Timeline

Any project's success hinges on its ability to stay on schedule. The project's timetable is dependent on a number of variables because it is a pilot project. This rough schedule breaks down all of the procedures and functions that go into making the BRAC Development Prodigy project a reality. This can be used as a model for other initiatives of similar size and scope.

Program Schedule:

Phase	Stakeholders	Task	Date
Internal Stakeholder Alignment	HR COMMS SDP	Scale of Program Timeline of Program Budget of Program	21-Mar
External Stakeholder Alignment	HR COMMS SDP	Official onboarding of Campus Ambassadors Training of C.A Road Shows in Universities	15-Apr
Judge Panel Formation	HR COMMS SDP	Competition Applications preview	15-sept

Figure:39

3.6 Resources

Project management is an essential component of operations, and as the cost of switching to a new process depends heavily on the project's cost, it is crucial to ensure that the project is carried out effectively to ensure that it is finished on time and according to protocol. The appropriate resources must be acquired and maintained for that objective. Based on this effort, a list has been supplied below for guidance.

- **Core team:**

The HR, Communications, and Programmes departments as well as BRAC Learning and Leadership Development are in charge of the initiative. These departments will handle everything from stakeholder meetings to dealing with vendors and other important steps

pertaining to this project. In order to ensure that the project is effective and fulfils its goal of developing young leaders, this is necessary.

- **Vendor:**

BRAC intends to create a microsite in order to launch the project successfully. Which makes it simple for students and those who are just curious to log in and learn. Additionally, this microsite will make it simple for its users and for them to communicate with all the participants at once. A number of actions need to be completed before the vendor may be finalised. The first step is to contact a few service providers via a circular or internal recommendation and set up meetings. A project overview and details about the vendor company are presented during the first meeting. The vendors send the core team a soft proposal and quotation based on it. The team then conducts an analysis to choose the best option, followed by a discussion to go over the specifics of the proposal and quotation. The project is handed off after a final meeting with the chosen company.

- **Budget**

This is an essential component of any decision-making process because the budget for operations dictates their scope, timing, and even quality. Since quality must never be compromised, adjustments must be made if the budget for an operation is insufficient to ensure the proper level of service for the scale and time frame specified. Quality compromises can result in issues that get worse over time. There are three main budget categories that must be taken into account by the authority for this project to be completed. which include content creation, media engagement, and events and activations. In addition to that, the authority also takes into account expenses like transportation costs and the winning team's prize money. The authority has selected the following as its preliminary budgetary assumption.

BUDGET ESTIMATE

<u>Event and activations</u>	<u>Content development</u>	<u>Media engagement</u>
University 15X40,000=6,00,000	AV - 15X100,000= 15,00,000	
Promo items 200 x 250= 50,000	Static - 40X2500=1,00,000	Media & PR= 1.080,000
Crest= 50,000	Live - 4X45,000= 1,80,000	
First round= 1170,000	Writeups 15X12,000= 1,80,000	
Second round =570,000	Photography 18X12,000= 2,16,000	
Third round= 470,000		
Subtotal = BDT 2,910,000	Subtotal = BDT 2,176,000	Subtotal = BDT 1,080,000
		Total
		BDT 6,166,000

Figure:40

- **Facilitation Support:**

To ensure that the project is finished effectively and on schedule, coordination of the process is crucial. This can be accomplished by hiring or assigning that duty to a dedicated person who manages meetings, and documentation creates reports as needed and keeps an eye on the project's status using specialised software or more conventional methods like Gantt charts. The facilitation support is primarily the responsibility of BRAC Learning and Leadership Development. To ensure a successful launch, the entire unit is operating it.

Task ID	Task Name	Start Date	End Date	Progress	Responsible person	1/27/2022			4/17/2022			2/10/2022			2/10/2022			
						START DATE	END DATE											
1	Joining of new interns for BDP	01/27/2022	#####	Complete		#####												
2	Campus Representatives Recruitments	#####	#####	Work in progress		#####												
2.1	Developing Application form for CR	01/28/2022	#####	Complete		#####												
2.2	Start Distribution of CR Application form	01/28/2022	#####	Complete		#####												
2.3	Sorting received CVs of CR and interviews for shortlisted c	02/01/2022	#####	Work in progress		#####												
2.4	Visual Session with CRs	02/08/2022	#####	Incomplete		#####												
2.5	Onboarding CRs	02/10/2022	#####			#####												
3	Round 01 Registration Process & Communic	#####	#####	Work in progress		#####												
3.1	LOGO Draft submission to COMS	01/21/2022	01/31/2022	Complete		#####												
3.2	Developed team registration form for BDP	01/27/2022	01/31/2022	Complete		#####												
3.3	Releasing the team registration forms	02/01/2022	#####	Incomplete		#####												
3.4	Promotion of BDP in different social sites	02/01/2022	#####	Incomplete		#####												
3.5	Creating the event page	02/08/2022	#####	Incomplete		#####												

Figure:41

3.7 Marketing Strategy

BRAC had to gradually implement the new ideas it had planned for the underprivileged areas since the beginning of its journey in 1973 when the war-torn country was emerging from its worst nightmare. Since there was no digital marketing presence at the time, the organisation had to propagate the goals and effects of its operations by going door to door, which was a big difficulty. BRAC has tailored its marketing strategies to fit the shift from widespread industrialization to the contemporary era of digitization, and it is now more than ever heavily relying on digital presence in its marketing communications. In its current marketing strategy, BRAC systematically combines Above the Line (ATL), Below the Line (BTL), and Through the Line (TTL) marketing techniques.

- **Above-the-line marketing(ATL)**

Above-the-line marketing is the main and initial source of marketing for this project. The media arm of communication operates the majority of marketing advertisements, which are typically open-ended articles. By publishing it in the newspaper, they circulated the message to a large audience. The primary source of BRAC's above-the-line marketing initiatives is newspapers and online news portals. One of the most crucial news advertising platforms for BRAC to reach a broad audience with its campaign messaging is The Dhaka Tribune.

- **Below the line marketing(BTL)**

The BRAC Development Prodigy aims to develop young leaders around the nation. Their stated objective is to involve the young generation in development work and motivate them to support the welfare of the nation. The project is therefore preparing to launch on a larger scale, encompassing the entire nation. In order to achieve this, the BRAC needs below-the-line marketing as its marketing strategy. Campaign banners, posters, and mike announcements in rural towns were just a few examples of the pieces that made up this form of marketing for BRAC's communications department. In addition to these, BRAC

also collaborates, or teams up with companies, to portray numerous activities that address development-related challenges. They intend to go from university to university and put on a road show to successfully launch the idea. Additionally, choose a few students to serve as campus ambassadors, promoting the event to other students.

- **Through the Line(TTL)**

- **Facebook:**

BRAC is aware of a large number of users on Facebook today and the average number of hours spent on the site, so it is a fantastic opportunity to highlight the worthwhile. Additionally, to spread the message of the initiative and provide information about the project they want to do live on Facebook so that young people may interact with the brilliant minds of the organisation and learn from their experiences. Additionally, they intend to employ hashtags for this to reach mass people.

- **Instagram:**

Among young people, Instagram is regarded as the second most popular internet medium. The marketing strategy will leverage hashtags in the same way that it does on Facebook in order to reach out to a large audience on Instagram. Additionally, they intend to use some fun activities for the participants so that the project's upcoming round will benefit from a wider audience.

- **Youtube:**

The latest addition is the use of YouTube "Shorts," which promotes extremely brief videos to capture viewers' attention as very few YouTube users tend to spend more than one minute on promotional videos. BRAC heavily invests in the promotion of their campaigns on YouTube and the subsequent impact analysis. Additionally, the authority intends to release a brief teaser in order to attract young people's interest in taking part in this project.

- **Linkedin:**

The trending hashtag "#BRAC" is frequently used in posts by BRAC, which is also quite active on LinkedIn. They also intend to establish #BDP.

3.8 Challenges and Solutions

As a result, individuals will have a greater understanding of the difficulty in real life. Due to the fact that this project primarily targets undergraduate and recent graduate students who will likely begin their careers very soon. In order to develop young leaders from around the nation, BRAC is therefore planning to implement the concept on a big scale. In order to start this project, a number of challenges that may arise during the transition and implementation of the project must be addressed as quickly as possible. Below are a few typical issues and solutions to them:

- **Schedule Collisions:**

Schedule conflicts are a frequent issue when starting a new project because everyone engaged has other regular obligations. In this situation, it is preferable to schedule the project for a regular time slot once or twice a week and keep that time free of other meetings and work. All of the core members may not be able to regularly meet, but there must be clear mail communication at the very least to keep everyone informed and able to contribute to the project.

- **Budgetary restrictions:**

BRAC is a large organisation. For this, a predetermined decision will be made, and it is preferable to begin organising and coordinating the resources following a finalised assessment of the budget allocated for it. It's critical to first evaluate the financial advantages of that endeavour before deciding on that amount. Once the target for cash savings has been established, a proper backward calculation using the appropriate discount rates should then be completed. To implement the project BRAC first initially started on a small scale as this is their first new project. But later they decided to launch this project on a large scale. As a result, the tentative date of the launch has been delayed. For this reason, they have to restructure the budgeting all over again. To avoid such incidents, the best way is to have plan B.

- **Work delegation:**

BRAC, the biggest organisation in the world, celebrated its 50th anniversary this year. In order to celebrate, they plan to start a lot of new projects. One of them is Brac's development prodigy. A project needs assistance from numerous departments and programmes to launch flawlessly, which occasionally slows down the process. The department of learning and leadership development at brac, the department of human resources, the department of finance, and the department of communications and programmes all actively contribute to the project's execution. As a result, obtaining approval from all departments requires a lengthy process before any part can be synthesised. The project needs to be led by someone, and there needs to be a clear specialisation so that everyone can be held accountable. Any task that needs to be done requires honesty and commitment from everyone involved. If work demands or other obligations prevent someone from doing their part, they should be open and honest about it so that everyone else may continue.

- **Ambiguous requirements:**

To launch any big project there always occurs miscommunications between the core team and vendors. As a result, it's crucial to have a formal written record of all ideas and plans that are put out in connection with the project, regardless of whether they are suggestions or significant deliverables.

3.9 Conclusion

This paper focuses on the BRAC Development Prodigy initiative, which is part of BRAC's leadership development programme, and how it is being modified to improve the process for the organisation.

working in the Learning and Leadership Development department of BRAC. I am able to learn how to set up a project for launch and what steps should be taken to ensure a successful

lunching. In addition, I learn about several marketing strategies used by BRAC, which I attempt to explain in this paper.

Working in an organisation and in such a stimulating environment has given me a better understanding of the industry as a whole and how one process or action may contribute to the bigger picture of aiding a brand, an organisation, and an enterprise.

3.10 Recommendations

BRAC's efficient and devoted staff members have helped the organisation grow into one of the biggest non-governmental organisations in the world. Finding such an organisation's gap is quite challenging. It's challenging to find anything significant because I was only there for a very brief period of time. I can only think of a handful of ideas despite this. They are

- **Provide opportunity to recent graduates:**

In my journey with BRAC LLD, I observed there are less opportunities for the fresh graduates in this department. Only experienced candidates are preferred, and the experience listed in the job posting is given priority. because, in their opinion, training experienced candidates takes less time than training recent grads. Fresh talent must be given opportunities in order to contribute new ideas that can genuinely alter the organisation's perception.

- **Accelerating the hiring process:**

The hiring process of BRAC typically takes longer than average, which affects workloads and productivity. Onboarding a new employee typically takes two to three months. The potential candidate might be lost in the lengthy hiring procedure. The hiring procedure needs to be accelerated.

- **Proper accommodations for new interns:**

On my journey, we simultaneously joined three interns. Additionally, the team already had two interns. We had a major accommodation issue as a result of their poor

onboarding planning. Two to three interns were required to work in the conference room for at least two months. Additionally, it was highly uncomfortable for them to be without a place to sit and work whenever the conference room was in use. Therefore, in my opinion, organisations like BRAC should handle these situations more professionally since they serve as an example to other organisations.

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Appendix

Ratio Analysis of BRAC				
Year		2020	2019	2018
Liquidity Ratio				
Current ratio	Current asset/current liability	0.28	0.33	0.57
Quick ratio	(Current asset-Inventories)/Current liabilities	0.26	0.30	0.53
Profitability Ratio				
Operating margin	(Current Year Unrestricted Net Assets - Previous Year Unrestricted Net Assets)/ Unrestricted Revenue and Other Support	10.06%	28.08%	19.37%
Net Profit Margin	Net income/ sales	7.04%	19.31%	20.49%
Return on asset	Net income/ total assets	1.57%	5.09%	5.42%
Basic Earning Power	Earnings before interest and taxes(EBIT)/Total assets	1.82%	5.30%	6.02%
Return on Common Equity	Net income/ Common equity	4.40%	13.01%	14.17%
Return on Investment	Net income/ Total investment	0.18	0.52	0.56
Debt Management Ratio				
Debt Ratio	Total debt / total assets	0.1657859985	0.1805736784	0.1785017115

Time Interest Earned Ratio	Earnings before interest and taxes (EBIT)/ Interest charges			
Asset Management Ratio				
Inventory Turnover Ratio(times)	Sales/Inventories	14.07	14.73	14.02
Days Sales outstanding(days)	Receivables/(Annual Sales/365days)	11.70	13.55	18.05
Average Payment Period(days)	Account payable/(COGS/365days)	76.58	56.45	52.42
Fixed Asset Turnover Ratio(times)	Sales/Net fixed assets	4.38	4.66	4.10
Total Asset Turnover Ratio(times)	Sales/Total assets	0.22	0.26	0.26
DU point equation				
Return on equity	profit margin * total assets turnover * equity multiplier	0.04	0.13	0.14
Equity multiplier	(total assets/total common equity)	2.80	2.56	2.61
Programme Expense Ratio	Programme Expense/ Total Expense	100.11%	100.33%	100.02%

Rough				
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	2018	1846003351 8	1389756815 3		31723785 710	24032522 474	
CA	731534464 04	3126281105 4	2789346338 3	Liability	12042695 631	10720793 501	Current asset
CL	127428353 929	1288959853 87	9700603199 4		62549835 52	60990996 77	
		1348868871	694027199		28212403 42	33347457 91	
		1288959853 87	9700603199 4		86760000 0	22074308 74	
		3088636842 17	2364971227 23		33805655 505	31297956 474	
		unrestricted 1402510563 18 Revenue 7305110990 0	UA 1329037728 67 RV 7546135809 4		87515960 740	77692548 791	