



Gender Equity, Human Rights, Democracy and Social Justice in Bangladesh

Evaluation and appraisal
of ASK's core projects



Photo: G.M.B. Akash

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Responsibility for the contents and presentation of findings and recommendations rests with the study team.
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Evaluation and Appraisal

Core project of Ain o Salish Kendra (ASK) Bangladesh
2012

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**Evaluation of the Project “Promoting Gender Equity, Human Rights,
Democracy and Social Justice” (2007-2011)
And
Appraisal of the proposed project "Strengthening Activism Towards Human
Rights Culture in Bangladesh" (2012-2016)**

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We want to extend our special thanks to the staff of Ain o Salish Kendra (ASK), who welcomed us warmly and lay the ground for frank discussions and well prepared visits to the communities where they work. We acknowledge their strong commitment, and appreciate their hospitality and all the interesting discussions we had during our mission. Our special thanks go to Ms. Fatema Mahmuda and Mr. Shah Newaz, who spent so much time with us, organizing our stay and providing us with whatever documents and information we asked for. Moreover, we want to thank the local partner NGOs and CBOs for the input they gave to the mission when we visited Kushtia and Rajshahi Districts. Lastly, we want to extend our thanks to the donor consortium and particularly to Mr. Morshed Ahmed at the Royal Norwegian Embassy for excellent coordination.

We are grateful that so many people were willing to make space in crowded timetables for this evaluation and appraisal mission.

March 6, 2012

Hanne Lotte Moen, Mirza Najmul Huda, Nurul Wahab

Front-page photo: Community theatre in a village in Kushtia District.
Photo: Hanne Lotte Moen

Abbreviations

ACC	Anti Corruption Commission
ANNI	Asian NGOs Network for National Human Rights Institutions
ASK	Ain o Salish Kendra (Law and Mediation Centre), NGO
BDT	Bangladesh Taka, currency
BLAST	Bangladesh Legal Aid and Services Trust
BRAC	Bangladesh Rural Advancement Committee
CBO	Community Based Organization
CEDAW	Convention on the Elimination of all forms of Discrimination Against Women
DP	Development Partner
EC	Executive Committee
ED	Executive Director
HR	Human Rights
HRDF	HR Defenders Forum
HRV	Human Rights Violations
IOU	I Owe You (Accounting term)
LEB	Locally Elected Body such as Union Parishad and Upazila Parishad
MAP	Manabdhiker Ainjibi Parishad (HR Lawyers Panel)
M&E	Monitoring and evaluation
MIS	Management Information System
MOV	Means of Verification
MTR	Mid Term Review
NGO	Non Governmental Organisaition
NHRC	National Human Rights Commission
NIC	National Information Commission
OVI	Objectively Verifiable Indicator
PME Unit	ASK Planning, Monitoring and Evaluation Unit
PNGO	Partner NGO
RBM	Results Based Management
Salish	An informal, traditional system of mediation used to settle marital and land disputes outside the court.
SO	Specific Objective
UDHR	Universal Declaration of Human Rights
UPR-HR	Universal Periodic Review - HR Forum, Bangladesh

Executive Summary

Evaluation of the Project “Promoting Gender Equity, Human Rights, Democracy and Social Justice” (2007-2011)

The document review and interviews with various stakeholders indicate that overall the ASK project “Promoting Gender Equity, Human Rights, Democracy and Social Justice” (2007-2011) has progressed as planned and achieved the expected results. ASK has carried out most of the planned activities and accomplished what they set out to achieve. The implementation of activities is documented through extensive and detailed quantitative reporting at the output level. Valid explanations are generally given when asked about deviations from the original plans or failure to meet certain targets.

Measuring of the actual outcomes of the project was not systematically built into the design of the project, and only the 2010 annual report is making efforts to report on results at the outcome level. A baseline study conducted in 2008, covering three of the Districts where ASK works, has not been used to measure results of the interventions. The log frame is centred around outputs and activities with targets primarily indicating the number of activities to be carried out. The lack of built-in results based management hampers the possibility to systematically capture results at the outcome level, and provides a potential for underreporting of actual achievements.

ASK has made efforts to strengthen the institutional management and several positive developments have been implemented during the lifespan of the project. Still, however, there are challenges, which need to be met in order to improve planning, monitoring and reporting.

Project related recommendations

1. Project planning would benefit from greater contextual analysis and improved coordination between and within units. Any diversion from project plans need to be reflected and explained in the progress reports
2. A more systematic risk assessment, for example based on the identification of low, medium and high risks, and with clearer strategies for follow up would benefit the development of the project development.
3. There is a need to develop a comprehensive results based monitoring framework with clear and measurable indicators able to capture the outcomes and if possible impact, in order to efficiently use the large body of quantitative data for learning and planning purposes. A strengthening of the PME unit may be necessary to cope with the challenging task of developing, maintaining and exploiting the possibilities in a result based monitoring system.
4. ASK should continue strengthening the linkages and synergies between the grass roots level activities and the advocacy efforts
5. A better use of baseline data would enhance the possibilities of measuring the actual effectiveness of the strategies used to produce the desired outcomes and possibly impact.
6. There is a need to investigate if better ways of structuring the project work is possible. Improved coordination among the various ASK units and a more uniform and coordinated implementation of the project could potentially have increased the

effectiveness as well as the efficiency of the project. Restructuring into fewer units and possibly fewer project outputs should be considered.

7. ASK should use the opportunity of a new project phase to bring about the needed structural changes within the organisation, as outlined in earlier reviews and in this report. External assistance may be required to drive this process.
8. ASK should engage in a discussion on future strategies for the organisation. Through an analysis of ASK's comparative advantages, strengths and challenges, the organisation should reflect on what areas the organisation should focus on for the future.
9. A revision of the salary levels could contribute to secure continuous and adequate staffing, contributing positively to the project and organisation wise sustainability.
10. ASK should continue to track progress and work systematically to implement the main recommendations from earlier reviews as well as this evaluation and appraisal.

Evaluation of the Project Financial Management

Evaluation of project financial management is done based on review of project documents, interview of key personnel and field visit. This is not an audit and the consultants are not expected to express an opinion on the financial statements of the organization.

Recommendations made in the report are not requirements and management of ASK has to evaluate applicability of the recommendations before implementing in the project.

The evaluation exercise has not come across any major irregularities in the financial management.

Recommendations

1. ASK needs to enhance capacity of its finance team by filling-in the position of Director Finance and imparting refresher training for existing staff.
2. ASK should introduce an internal audit team comprising of professionally trained auditors.
3. Financial management capacity of the project would be enhanced by providing relevant training to the partner organizations.
4. Computer software in use has errors, which needs trouble shooting. An easier alternative would be to procure a more popular off the shelf software and customize chart of accounts for immediate implementation.
5. Full accrual basis of accounting should be adopted.
6. Gratuity fund accounts should be revisited and necessary adjustments should be made.

7. Financial management manual should be updated and some of the current practices regarding delegation of power and authority should be incorporated.
8. Salary structure of ASK should be revised in line with other similar nature national organizations.
9. Fund utilization should be monitored in line with monthly and annual work plan and necessary steps should be taken to follow-up on timely implementation of project activities.

Appraisal of the proposed project "Strengthening Activism Towards Human Rights Culture in Bangladesh" (2012-2016)

Programme Related Recommendations

1. Log frame needs to be fine tuned asap to revise quality indicators that are measurable (based on RBM framework supported by local technical assistance (TA). It is also recommended that during the revision of the log frame, ASK could consider the project's contribution towards achievements of the DPs' broader programme goals and outcome/output objectives with some targets and indicators, alongside those of ASKs.
2. Baseline survey as planned needs to be undertaken asap (through outsourcing) and the generated information needs to be used to prepare the annual targets reflected in work plans.
3. M&E plan (based on log frame) needs to be prepared asap (supported by local TA).
4. Danida supported TA had prepared a Reorganization Plan in June 2011 and the implementation awaits the approval of the ASK EC. The organizational restructuring processes such as harmonizing the clustering of units under SOs, consolidating second/senior and mid level management need to be completed asap.
5. Processes such as preparation/revision of job descriptions, salary review and restructuring, and implementation of recommendations from earlier reviews need to be initiated/completed asap.
6. ASK needs to develop a communication strategy in order to enhance its visibility with regard to the state and its citizens.
7. List of activities need to be revised to reflect available budget (based on commitment from DPs).

8. A strategic plan 2009-2019 was developed in October 2009 and needs to be revisited and further elaborated in the backdrop of new opportunities to work closely with NHRC, NIC, ACC etc. as well as in the light of need to refocus ASK's thrust areas including more emphasis on certain areas and less on others; in fact, this could rightly be a very useful exercise before finalising organizational restructuring. DPs have already indicated their interest to support such initiatives by ASK.
9. 25 years and beyond, ASK should move from 'project-based' to 'programme-based' approach in line with its long term strategic vision. Such a move can be planned as an activity in the revised proposal with identification of corresponding Organisational Development (OD) tools to reach that vision. The strategic vision should address issues such as 'exiting' an ad hoc approach tuned to specific donor issues, what kind of donor coordination and engagement is most effective, sustainability plan including revenue generation etc. The revised log frame could include a separate outcome with specific indicators for such a move.
10. To follow up on the evaluation and appraisal as well as previous review recommendations ASK should develop a concrete action plan with dates and responsibilities. The action plan should be finalized and presented to the donors by the end of March 2012.
11. Finally, it is recommended that the DPs go ahead to financially support the new project on the understanding that ASK will undertake a revision of the proposal in view of the appraisal findings, conclusions and recommendations.

Recommendations related to the Proposed Project Financial Management

In connection with appraisal of the financial aspects of the proposed project proposal, the following areas could be revisited by ASK:

1. The proposed budget requires an in depth scrutiny and must be developed on the basis of actual financial data from the previous phase and capacity of ASK;
2. The revised budget should consider all practical aspects as regards to implementing annual work plan and not expect that all months of the year will have same amount of expenditure;
3. Revision of salary structure should be rational and salary budget should consider that the number of employees in the new phase will not increase significantly and the increment will be in phases over a given period of time.

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Background

Ain o Salish Kendra (ASK) was established in 1986 in order to provide free legal aid to disenfranchised groups, particularly women and children. Its aims and activities have developed over 25 years to encompass investigations, advocacy, media campaigning, documentation, training and research, in addition to its legal services activities (including legal aid, mediation and public interest litigation). ASK implements its programs through various approaches: direct implementation, through partner NGOs and networking with other organizations and institutions.

ASK's project titled "*Promoting Gender Equity, Human Rights, Democracy and Social Justice*" has been funded by a consortium of Sweden, Norway, Denmark, NETZ (Germany) and Oxfam NOVIB (The Netherlands) over a period five years from 2007-2011. The goal of this project was to strengthen the rule of law based on the principles of democracy, human rights, justice and gender equity. The purpose of the project was to create an enabling environment for demanding good governance, non-discrimination and social justice in Bangladesh.

ASK has been subject to an internal Mid Term Review (MTR) (2009), an Institutional and Financial Review (2009), supported by Sida, and an Institutional Assessment (2010), supported by Danida.

ASK has submitted a new project titled "Strengthening Activism towards Human Rights Culture in Bangladesh" (2012-2016).

An external consultancy team has been hired to evaluate the former project and to appraise the new project. The team consists of:

Programmatic aspects: Ms. Hanne Lotte Moen
Mr. Mirza Najmul Huda

Financial aspects: Mr. Nurul Wahab

The main users of the findings of the evaluations and appraisal will be the ASK project consortium members and other stakeholders that have direct or indirect interest in ASK.

Purpose and objective of the evaluation and appraisal

The overall objective of the Evaluation and Appraisal is to analyse and assess the outcomes and impacts - direct or indirect, positive or negative, intended or unintended - of the current and new project. Cost effectiveness is a key criterion.

- a) **Evaluation of the current project (2007-2011)** will focus on project outcomes and cost effectiveness with consideration of project operational aspects, progress and expected results compared to its original plan. The primary purpose is to measure the overall performance, achievements and impact of the project in line with its objectives. This will include assessment of the appropriateness of fund utilization, and assess the implementation of recommendations raised in previous reviews.
- b) **Appraisal of the ASK proposed programme for 2012-2016** will provide an assessment of the new project proposal including budgetary appropriation. It should assess the efficiency of the proposed programme, as well as the realism and consistency between goals, purpose, outputs and inputs. This includes an assessment

of the effectiveness of the ASK's Financial Management Unit and the reliability of its internal control structure. The relevance of the programme in view of the goals of promoting women's rights and human rights shall be assessed.

Methodology

The evaluation and appraisal fieldwork was carried out in Bangladesh from January 28 to February 7 2012. The fieldwork was based on the methodology described in the Terms of Reference.

The following data collection methods were used:

- Extensive documentation review:
 - Project Documents¹, Donors' Contracts, former Review Reports, Project Progress Reports, Annual Reports and Audit Reports, Partner NGOs/ Forum Reports, Annual operational plan Dec 2011, Strategic plan, Reorganisation plan, Gender policy, Minutes from Meetings, Project Publications, news clippings, etc.
- Semi structured individual interviews
- Semi structured group interviews
- Observation

In Dhaka the following people were consulted:

- ASK staff
- Executive Committee members
- Donors, current and potential
- Networking NGOs in the HR area

In Kushtia and Rajshahi Districts the following people were consulted:

- Partner NGOs
- Local CBOs
- Beneficiaries

In total more than 120 people have been consulted, out of whom approximately 50% were women and 50% were men.

Limitations

- This mission encompasses two missions in one, an evaluation of the past project and an appraisal of the new project proposal. Ideally the appraisal should build on the evaluation, and two separate processes would have given more time for in depth analysis.
- The time frame set for the evaluation allows for a small sample of project areas to be visited and assessed. A much longer period of time would have been needed in order to assess all parts of this vast project.
- The maximum of 15000 words for the evaluation and appraisal report does not allow for lengthy descriptions of the various issues commented on in the report.

¹ The evaluation is based on the revised project document of 30.09.2008

PART I Evaluation

Evaluation of the Project “Promoting Gender Equity, Human Rights, Democracy and Social Justice” (2007-2011)

1. Project outcomes

1.1. Project achievements

Ain o Salish Kendra (ASK) (literally meaning Law and Mediation Centre) is one of the leading organisations in the field of human rights and women’s rights in Bangladesh. Founded in 1986 by pioneering human rights activists, the organisation has maintained strong leadership and accumulated rich experiences in various fields within the human rights sector in Bangladesh. The organisation is providing legal awareness and legal aid services for the poor and vulnerable. Moreover, through research, investigation and advocacy work ASK has become an important pressure group contributing to law reform and to counter human rights violations in Bangladesh. ASK emphasises community mobilisation, participation, empowerment, volunteerism and holistic legal aid. ASK’s seeks to empower local communities so that they become aware and responsive to human rights violations (HRVs).

The stakeholders talked to during the evaluation² describe ASK as an extraordinary organisation of high importance to the Bangladeshi human rights scene. ASK is described to have high quality professional capacity, excellent leadership, reliable information and a large network of national and local organisations and institutions. Moreover, ASK is portrayed to have high credibility, good reputation, and a high standing among human rights actors in the country.

The document review and interviews with various stakeholders indicate that overall the ASK project “Promoting Gender Equity, Human Rights, Democracy and Social Justice” (2007-2011) (hereafter called “the project”) has progressed as planned and achieved the expected results. ASK has carried out most of the planned activities and accomplished what they set out to achieve. The implementation of activities is documented through extensive and detailed quantitative reporting at the output level. Valid explanations are generally given when asked about deviations from the original plans or failure to meet certain targets. In many instances more people have received legal aid/been trained/made aware than was originally planned, whereas sometimes fewer people than planned have been reached. This is often due to the fact that the services are provided on a needs basis, and it may be challenging to predict i.e. the number of clients coming for legal aid or to the drop in centre for working children.

Measuring of the actual outcomes of the project was not systematically built into the design of the project, and only the 2010 annual report is making efforts to report on results at the outcome level. A baseline study conducted in 2008, covering three of the Districts where ASK works, has not been used to measure results of the interventions. The original and revised project documents do not clearly differentiate between outputs and outcomes, and the log frame is centred around outputs and activities with targets primarily indicating the number of activities to be carried out. The lack of built-in results based management hampers the

² ASK donors, potential donors, NGOs, Partner NGOs etc.

possibility to systematically capture results at the outcome level, and provides a potential for underreporting of actual achievements.

Still, based on recent reporting, interviews and other documentation the following will give a brief account of some of the main outcomes according to the 8 outputs, around which the project is structured. There is not room for an extensive review of all project outcomes within the scope of this report. Therefore the following will merely give a flavour of the sort of outcomes achieved by ASK during the project period from 2007-2011.

1.2. Output 1: Human rights awareness increased from grassroots to state institutions

The activities related to this output have mainly been carried out by the Human Rights Awareness Unit with support from the Training Unit and the Gender and Social Justice Unit. Young students and cultural activists have been trained to perform theatre plays, aiming at sensitizing the audience on human rights issues, such as early marriage, domestic violence and other topics that are relevant for the target group. The plays are used as a basis for discussions among the audiences, which consist of local community members, school children and their parents.

Outcomes:

- Reports and interviews with ASK staff, Partner NGOs and local CBO members indicate that the activities have resulted in increased awareness among the target groups. A theatre play in a local village in Kushtia District observed by the consultant team attracted a substantial number of villagers - both men and women - and the performance was followed by a discussion on early marriage, which was the theme of that particular play. Former reluctance from School administrators is said to have been replaced with a willingness to accommodate for the HR theatre work. Schools and students, who are part of the project, are reported to have prevented more than 10 early marriages during 2010.
- According to ASK reports³ the increased awareness resulting from these ASK grassroots initiatives is manifesting itself in an increase in the number of complaints against human rights violations. Furthermore, the project progress reports hold that the human rights awareness has increased among the direct stakeholders such as local cultural activists who perform issue based drama voluntarily, school theatre teams, and the Guide teachers. According to the reports a larger percentage than expected are aware and capable to identify HRVs. Although this is most probable, the causal chain is difficult to prove. With improved and more measurable indicators, these findings would be easier to substantiate and the real outcomes of the interventions could be exposed.

1.3. Output 2: Community activism for gender and social justice promoted

The Gender and Social Justice Unit has provided capacity building to partner NGOs (PNGOs) on gender, HR, advocacy, good governance, right based approach and organizational development skills. The PNGOs with the support of ASK have subsequently mobilized the

³ For example Project progress report of June 2011

creation of community-based organisations (CBOs), developed their capacity and provided follow up support on a regular basis.

Outcomes:

- The main outcome related to this output is increased community activism through the establishment of functional structures at the grassroots level. Women's groups, lawyers forums and other CBOs are working actively, conducting regular meetings, building capacity and awareness on HR issues in their communities, protest against human rights violations, and provide access to legal aid and salishes among the local populations in their respective target areas. This has led to increased awareness of the laws and common illegal practices such as early marriage and dowry. Local people, and women in particular, know that they can get legal assistance for problems related to dowry and child maintenance and other legal matters, and thus they are increasingly claiming their rights through legal aid support. The lawyers' forums that have been established have extended their voluntary support by attending legal camps, bringing legal advice and services to the villages. Moreover, they are assisting people to access the Government's Legal Aid Fund.
- In Kushtia the team learned that that many of the local CBOs are organizing training sessions for other women in their villages and in other villages out of their own initiative, covering the costs themselves. In Kushtia the team was told that due to increased awareness on HR issues, village women have started to share information on violations with the local women's groups, and the women's groups and other CBOs are capacitated to take actions and pursue cases when they hear of rape or other HR violations. Similarly the lawyers are reported to do more voluntary work than is expected from them, on their own initiative. These are unplanned outcomes of the ASK support.
- Many people met during the field visit report that the ASK contribution to increased community activism for gender and social justice has led to reduced intervening marriages, fatwas, and early marriages. These possible impacts need to be documented more systematically. Further documentation on the impacts of the interventions would provide interesting information and should be captured during the next project period.

1.4. Output 3: Resort to justice system increased

Four ASK units (Mediation and Rapid Response, Litigation, Outreach and Child Rights Units) provide access to justice. This extends from legal support through mediation and litigation, to economic and social support and counselling. ASK's legal support is given in Dhaka as well as in several other Districts in collaboration with partner NGOs. Women, workers and working children, whom otherwise would not have been able to access the legal system, have been given access to the formal (court) and informal (salish) systems of justice. Drop in centres have provided education and health services to working children.

Outcomes:

- Many of the women receiving legal assistance from ASK have successfully recovered dower money and received maintenance, with which they have been able to become self sufficient through investing in self employment schemes.
- ASK has assisted PNGOs to establish, manage and operate 6 legal aid clinics outside Dhaka run by paralegal staff trained by ASK. The well tested ASK model of providing

low cost paralegal services has been replicated by BRAC in 64 Districts, indicating the quality and standing of the model.

- Judges accept and respect and sometimes ask for investigations by the PNGOS, paralegals and other ASK related stakeholders.
- The fact that universities send students as interns to learn from the ASK program is an indication of the quality of the legal aid interventions of ASK.
- There are currently 6 ASK drop in centres near slum areas in Dhaka providing working children with education and health services. 3 centres have been phased out during the project period, as the children have been enrolled in the formal school system. The education module named My World, which is developed and tested by ASK has been widely used by other organisations, and the ASK drop in centre model for working children is replicated by the government's Department of Social Services (ARISE project).

1.5. Output 4: Emergency support service system

ASK's emergency support system provides protection to survivors of violence, particularly women and children during court proceedings. The temporary shelter "Half Way Home" provides women with a place to stay, skills training and psychosocial counselling. ASK is providing legal aid clients with orientations on women's rights and domestic violence, family law and legal procedures, to help them understand their rights and the legal processes.

Outcomes:

- The provision of shelter and training for victims of violence and other HR violations (Basic needs and skills training) has improved the situation for individuals, and has created awareness of the existence of the shelter.
- The Government requested ASK to be one of their partners when establishing a victim support centre with shelter. This is an indication of the level of trust in ASK's work in this area.
- The comprehensive services at Half Way Home have not gone unnoticed. Recently the Government has looked to the ASK way of organising the shelter and has started providing more comprehensive victim support centres. The Government has requested technical advice from ASK on how to take this forward.
- An important outcome of this component is the fact that ASK has become an important provider of professional psychosocial counselling training in Bangladesh. ASK has organised trainings for ASK staff as well as for staff from hospitals and universities, the Bangladesh Government Teachers Training College, networking and partner NGOs on counselling and effective communication, psycho-social support and counselling skills, communication strategies of psycho-social support, and basic counselling listening skills. Moreover, the ASK work on psycho-social counselling has contributed to counselling services having been established at universities and hospitals, with continuous follow up training and supervision from ASK. ASK efforts have also led to the establishment of the new Department of Educational and Counselling Psychology at Dhaka University.

1.6. Output 5: Advocacy initiatives to influence law and policy reform strengthened

ASK's advocacy efforts aim at challenging systemic patterns of discrimination and injustice and promote the reform of laws, policies and practices. Through research, preparation of position papers on selected HR issues, public interest litigation and communication and media

work, ASK works to identify discriminatory laws, analyse and critique the laws and develop public support for reform.

Outcomes:

The advocacy work conducted by several ASK units, plays an important role connecting the grass roots work with the policy level work. ASK research and publications are widely used by other human rights actors, and the organisation is seen as an important advocacy actor in Bangladesh. The ASK advocacy work is regarded to be of high quality and has resulted in some notable outcomes. The limited space in this report will only allow us to highlight a few.

- ASK has contributed to law and policy change by filing public interest litigation in collaboration with other organisations and senior lawyers. Favourable court judgements have been used to advocate for legislative reform and implementation of policies. Through public interest litigation, advocacy and media work ASK has contributed to the following developments:
 - From 2007- 2010 ASK filed 3 writ petitions challenging the illegal eviction of slum dwellers outside Dhaka, leading to the High Court issuing show cause in each writ petition, which resulted in securing the right to shelter for the 172.100 people involved. Through these writ petitions the right to shelter for the 3 million slum dwellers in Dhaka has been strengthened.
 - Together with other HR actors ASK filed a writ petition in the High Court in 2010, related to a case of a girl being physically punished for extra marital pregnancy. The Court declared fatwas instigating extra judicial punishment to be illegal and regarded as a punishable offence. Directions were issued saying that pronouncing and executing punishment in the name of fatwa is a criminal offence. Subsequently according to ASK, the police are taking legal action against extra judicial punishment in the name of fatwa, leading to a reduction of fatwas against poor and vulnerable women.
 - Following news reports about corporal punishment in schools ASK and BLAST filed a writ petition, challenging the Government to prevent the practice. In 2011 a High Court verdict declared all kinds of corporal punishment in educational institutions illegal and as punishable offences. The Government was also directed to pursue cases of teachers responsible for executing corporal punishment. During the next project phase ASK will work to raise awareness in the schools on this issue.
 - ASK lobbying efforts has resulted in a Code of Conduct for the employers in the informal child labour sector to have been incorporated in the National Child Labour Eradication Policy. During the next project phase ASK will work to introduce the code of conduct among employers of working children.
 - ASK has contributed to the drafting of the Domestic Violence Act, which was passed in 2010.
 - ASK has advocated for the establishment and the effectiveness of the National Human Rights Commission, and will continue to work with and strengthen the Commission.
 - ASK operated as a secretariat for 17 organisations in the UPR-HR (Universal Periodic Review) Forum, Bangladesh, which was established in 2008.
 - As the focal organization of the Asian NGOs Network for National Human Rights Institutions (ANNI), ASK prepared 5 country reports on the establishment and performance of the National Human Rights Commission, Bangladesh and have taken part in advocacy activities at internationally.

1.7. Output 6: Human rights situation addressed to increase transparency and accountability in public institutions

ASK is conducting in-depth investigations of human rights violations with strategic importance. The investigations into incidents reported by individuals in the media, or into institutional malpractices (police stations and hospitals) are used in support of litigation and public campaigns for reform. Moreover, ASK is observing the HR situation throughout Bangladesh, and prepare periodic public reports, which will be used for advocacy purposes. ASK aims at using its information base to create a pressure on public institutions to respond to the HRV issues.

Outcomes:

- ASK is contributing to increased awareness among the public and decision makers by monitoring the human rights situation in Bangladesh and provide the public with statistics on HR violations. ASK's information and statistical data appear to be highly valued among the human rights actors in Bangladesh and are widely cited and used by journalists, NGOs, Government workers, students, lawyers and ASK staff. ASK information has been used to inform the High Court related to a wide range of writ petitions, i.e. related to:
 - Criminalizing fatwa
 - Eviction of slum dwellers
 - Physical punishment in schools
 - Safety measures for workers in the ship breaking yards
 - International War Crimes Tribunal etc.
- The fact that the investigation unit receives investigation requests from agencies such as the Supreme Court and NHRC gives a clear indication of the credibility of ASK and the high standing it has acquired over the years.
- The set up and development of local HR Defenders Forums (HRDFs) has led to increased attention to human rights violations as more violations are reported and investigated. The current 15 HRDFs consist of 500 lawyers, journalists and other people trained to monitor, investigate and respond to human rights violations. They conduct investigations locally, and bring the cases to ASK. The National Human Rights Commission is asking ASK to provide them with investigations, whereas previously only police reports were accepted by the courts. ASK reports of continuously greater respect among local authorities including the police, and according to the ASK annual report 2010 this work *“creates an indirect pressure to initiate accountability and transparency at all levels”* (p. 36).

1.8. Output 7 Capacity of Human Rights Actors Enhanced

Building the capacity of ASK staff is a core priority of the organisation. Qualified staff is essential for the grassroots work as well as for the organisation to be able to set the human rights agenda at the national level. Moreover, ASK is committed to *“build the capacities of HR actors and defenders both institutions and individuals, through imparting high quality training”* (Revised version p 24). In this way ASK seeks to build a critical mass of HR defenders throughout Bangladesh.

Outcomes:

- Through capacity building PNGOs and CBOs have become able to identify HRV cases, disseminate information and train others on HR issues, provide legal support and emergency support services to the communities. Moreover, ASK staff hold that the training activities have contributed significantly to make people at the grass roots level less tolerant to HR violations. According to the Training unit *“Intolerance towards*

violence against human rights/women's rights has visibly increased" (Annual report 2010, p 20), measured as a substantial increase in complaints regarding domestic violence, torture, disrespect etc.

- According to ASK staff and reports people in the communities have shown that they are able to use their increased knowledge of HR issues and have raised their voice and identified the duty bearers when their rights have not been respected.
- ASK is frequently being asked to build capacity in other NGOs and for Government structures. The organisation has facilitated training for Asia Foundation, CARE Bangladesh and many others. The ASK training modules and methodology is shared with others and are in use by several other organisations.

2. Institutional systems

2.1. Output 8: Effective institutional system strengthened

The project has a separate output for strengthening institutional systems. According to the project document *“ASK will take specific measures to strengthen its institutional capacity to implement the Program effectively and efficiently. In order to do this, ASK will make necessary changes in policies and work processes”*⁴. During the project period ASK has worked to strengthen the institutional systems and capacity, but challenges remain which need to be handled in the new project phase (2012-16).

2.1.1. Planning, monitoring and reporting

The Planning, Monitoring and Evaluation (PME) Unit, which was established in 2007, is responsible for developing and updating *“the programme management system through developing a proper monitoring and review mechanism for enabling ASK to track the progress of the programme implementation in a systematic way”*⁵.

ASK has made efforts to strengthen the institutional management and several positive developments have been implemented during the lifespan of the project. The PME unit has established a management information system (MIS) for improved planning and monitoring with 6 modules for office management and 12 modules for programme management. The system was fully operating by September 2011. The unit has also established common reporting requirements for all the consortium partners. Furthermore, the quality of monitoring and reporting has improved over the years. From 2010 efforts can be seen in the annual report to move from a focus on the activities carried out towards reporting on the outcomes of the project in a more quantitative analysis of the overall achievements in relation to the project purpose. From 2010 reporting is also disaggregated by sex. The planning processes have also improved, and for the new project (2012-16) a much more comprehensive process has been carried out with the involvement of various stakeholders such as all ASK units, PNGOs and CBOs.

Still, however, there are challenges, which need to be met in order to improve planning, monitoring and reporting. It should be noted that ASK staff are aware of many of these issues and that plans for improvement have been made for the next project phase. Some of the issues that would need further attention are as follows:

- There is an established process for annual operational planning and budgeting. All organizational units prepare their own plans and budgets based on the specific project outputs. However, the existing planning mainly focuses on implementation timeline and resource allocation. It would benefit from greater contextual analysis as well as improved coordination between and within units.
- Although the project by and large has achieved according to plans, some of the planned activities have not been implemented or there may be deviations from targets set. There may have been valid explanations and strategic reasons for this, but they are not always explained in the progress reports. One stakeholder puts it like this:

⁴ Revised project document p. 25

⁵ Note given to the team prepared by PME.U.

“ASK does not systematically reflect on what it has planned in its reporting”, and calls for ASK to conduct more realistic planning and “ensure it documents strategic decisions to divert from its original plans, and ensure that it includes such information in its progress reports”.

- There is no risk assessment in the project proposal. However, risks are assessed and action for risk mitigation is described in all annual reports. Until 2010 risks were assessed in detail by project outcome, whereas from 2010 brief internal and external risks have been identified. Many of the risks described as well as the suggested action for risk mitigation reoccur in subsequent reports, indicating that ASK has not been able to remove the risk. The team is told that it has been difficult to deal with some of the risks in the midst of the project phase. An example is the very real problem of high turn over rate among staff, particularly at the junior level, as well as lacking means of transportation and lacking staff development and training resources. According to the Project progress report 1 Jan-30 June 2011, ASK has made an action plan to remove these internal risks, and in the preparation for the new project (2012-16) ASK is making efforts to alleviate these problems i.e. by increasing the salary level. On a general note, however, it is not clear to the team what concrete steps have been taken and to what extent the risk assessments have been analysed and used to make timely adjustments of the programme.
- Although there has been a recent shift towards reporting on the outcome level, the reporting throughout the project phase has been centred around the outputs and activities carried out. Extensive detailed quantitative information for all activities is therefore readily available. However, with limited attention to achievements on the outcome level, it appears to have been challenging to translate the available data into a basis for informed decision-making by the management. According to one of the interviewees *“ASK is producing fantastic results at grass roots, but these results are not sufficiently used by the management, for learning, and reporting back to the donors”*. Some of the targets/indicators are not sufficiently specific and therefore not easily measurable. This has in some instances led to a discrepancy between targets/indicators and reported achievements.
- The ASK project is complex and encompasses a wide range of issues and activities, and presenting plans and reports in a simple and reader friendly manner is surely a challenge. However, on a general note ASK would benefit from being able to convey the central messages more clearly and look for ways of restructuring planning and reporting formats in order to avoid repetition and to present project plans and reports in a less complex manner.

Recommendations

1. Project planning would benefit from greater contextual analysis and improved coordination between and within units. Any diversion from project plans need to be reflected and explained in the progress reports
2. A more systematic risk assessment, for example based on the identification of low, medium and high risks, and with clearer strategies for follow up would benefit the development of the project development.
3. There is a need to develop a comprehensive results based monitoring framework with clear and measurable indicators able to capture the outcomes and if possible impact, in order to efficiently use the large body of quantitative data for learning and planning purposes. A strengthening of the PME unit may be necessary to cope with the

challenging task of developing, maintaining and exploiting the possibilities in a result based monitoring system.

2.2. Effectiveness

ASK has chosen several strategies to work towards the achievement of the project purpose: *“An enabling environment for demanding good governance, non-discrimination and social justice”*. As only a limited baseline study was conducted for one part of this project and monitoring systems have centred around outputs, the assessment of the effectiveness is based on progress reports and qualitative inputs from various stakeholders.

2.2.1. Effectiveness related to the project

- ASK has become a leading human rights organisation in Bangladesh, and the Government and other stakeholders are listening to their messages. Combined with highly motivated and dedicated staff, this enhances the possibilities for ASK to achieve its set purpose.
- The holistic approach encompassing both outreach and advocacy work appear to have been an effective way of achieving the ASK purpose, although there is a challenge in terms of using the full potential of the linkages between the grass roots activities and the advocacy efforts. ASK is aware of this potential, and will work on linking grass roots level activities with the National Human Rights Commission during the next project phase.
- Focussing on developing capacity among the PNGOs, creating resilient and responsive local communities, and making individuals self reliant and empowered with knowledge of their rights and how to enact them, are seen to have contributed to the common description of ASK as an exceptional HR organisation. The extensive emphasis on volunteerism creates local ownership and enhances the effectiveness of the project. Moreover, the focus on women’s rights as part of human rights has been important. Looking at the great demand for the legal services provided by ASK this appears to have been an effective strategy.
- A baseline for outreach activities for three districts was conducted in 2008, but it has not been used for measuring results.

Recommendations

1. ASK should continue strengthening the linkages and synergies between the grass roots level activities and the advocacy efforts
2. A better use of baseline data would enhance the possibilities of measuring the actual effectiveness of the strategies used to produce the desired outcomes and possibly impact.

2.2.2. Effectiveness related to Synergies/linkages between the units and programmes

After several reviews⁶ had pointed out that the many ASK units were working too much in silos, efforts have been made to increase communication and cooperation between the units and within the project components/programmes. This is described as follows in the printed

⁶ MTR, Institutional Assessment and Institutional and Financial Assessment

edition of the annual report 2010: *“The outcome of each programme leads to follow up activity by other units, or to collective action by several units. For example, knowledge of human rights awareness leads participants to seek legal aid or to build the capacity of human rights defenders. Experiences of legal aid or of community voluntary groups help identify issues for research, media campaigns and advocacy. Similarly investigation and documentation reports are useful in monitoring human rights situation”*. Similarly, ASK staff have provided the team with many examples of ways in which they work together and feed into other units work. Units are working together in clusters, and daily action meetings as well as monthly coordination meetings contribute to the information flow between the units. People interviewed particularly highlight the improved linkages between the grass roots activities and national level advocacy efforts. Local cases of human rights violations feed into documentation and research, which is being used for advocacy purposes. Moreover, stakeholders such as the Supreme Court and the National Human Rights Commission are increasingly requesting ASK to investigate cases locally.

- Still, however, the many units and complex structure of the ASK project seem to lead to some overlapping and a missed opportunity to fully exploit the synergies between the different parts of the project. The various units could possibly benefit from working closer together, and some activities such as legal aid and legal awareness could potentially be offered by the same people. Another concern is related to the fact that ASK is providing community mobilisation in some areas and awareness raising and legal support in others. Providing a full package of activities in one area would potentially enhance impact, effectiveness and efficiency.

Recommendation

1. There is a need to investigate if better ways of structuring the project work is possible. Improved coordination among the various ASK units and a more uniform and coordinated implementation of the project could potentially have increased the effectiveness as well as the efficiency of the project. Restructuring into fewer units and possibly fewer project outputs should be considered.

2.2.3. Effectiveness related to the organisational structure

Since 1986 ASK has grown organically, and the current organizational structure does no longer fit with the size and complexity of the organisation. A restructuring of ASK has been recommended in several recent reviews⁷. As a follow up of the Institutional Assessment (2010) ASK developed a reorganisation plan In June 2011, with support from Danida. The reorganisation plan is currently under consideration within the ASK structure. As ASK is at the beginning of a new project period it is considered a good time to go ahead with this process, if necessary with external assistance.

Some of the most pertinent issues related to a potential restructuring process are as follows:

- There is a need to develop a structure of middle management, as per now 17 units report directly to the Executive Director.
- The number of units and programme outputs should be reduced for more effective management and implementation of activities.
- High staff turnover and limited staff development such as relevant training has to some extent limited the effectiveness of the execution of the project. ASK is currently working on increasing the salary level. Work on staff training has improved, but a systematic capacity building plan for staff should be developed.
- The need to refocus or quit certain areas of work is an issue of concern among some of the donors and other stakeholders. Currently ASK is covering a wide range of tasks,

⁷ Ibid

from service delivery to advocacy and research. This may be a strength, as information and knowledge from the grass roots can feed into the research, policy and advocacy work. However, time may be ripe to think strategically about the comparative advantages of ASK, and to consider narrowing the focus to those areas. Many people talked to during the fieldwork argue that ASK has the potential to become an important HR institution, concentrating on advocacy, policy development, research and equipping the HR community as well as Government institutions with knowledge and skills in the areas of women's rights and human rights. This could potentially enhance ASK's visibility and strengthen its position as a leading HR actor in Bangladesh.

Recommendation

1. ASK should use the opportunity of a new project phase to bring about the needed structural changes within the organisation, as outlined in earlier reviews and in this report. External assistance may be required to drive this process.
2. ASK should engage in a discussion on future strategies for the organisation. Through an analysis of ASK's comparative advantages, strengths and challenges, the organisation should reflect on what areas the organisation should focus on for the future.

2.3. Sustainability

- The project has contributed substantially to awareness raising and capacity building of Partner NGOs, CBOs and other stakeholders. The capacity built in the local communities, local and central government bodies, network NGOs, hospitals, universities, schools, journalists, students, lawyers and others will remain after the projects are ending.
- ASK's highly community based approach with strong community ownership and extended voluntarism increases the sustainability of the project. The communities are building local structures for the HR work and appear to be dedicated to the cause. The organisation's long-term presence and the staff's commitment and dedication have undoubtedly played an important role in this. However, it will be important to keep in mind that gains can easily be reversed if a proper exit strategy is not planned and implemented. It is therefore important that ASK has a clear strategy for phasing out support to PNGOs and CBOs.
- Although the relatively low wages, limited allowances and low transportation costs may prove to be cost effective, these features also contribute to the high staff turnover and a lack of staff with relevant training.

Recommendation

1. A revision of the salary levels could contribute to secure continuous and adequate staffing, contributing positively to the project and organisation wise sustainability.

3. Implementation of recommendations raised in previous reviews

ASK has been subject to an internal Mid Term Review (MTR) (2009), an Institutional and Financial Review (2009), supported by Sida, and an Institutional Assessment (2010), supported by Danida. The three reviews have resulted in a number of recommendations, many of which are identical or similar in the different reviews. ASK has developed a document called “Response to Findings (GAPS/WEAKNESS) Identified by different review missions”, last updated in January 2012. The document highlights the concrete recommendations from the reviews and the actions taken by ASK to follow up. ASK has implemented some changes based on the recommendations, such as:

- Staff training needs have been identified and training has been provided
- Various staff meetings are held more regularly
- Director of Administration and Programme Support has been recruited
- Work has started to review the organisational structure

Many of the recommendations have not been acted on because it has been perceived difficult to make substantial changes in the midst of a project period. A number of the recommendations are, however, included in the plans for the new project (2012-16). Some of the most important earlier recommendations include merging of units, organisational restructuring, a results based monitoring system, staff capacity building and salary levels. The following are some of the issues that have been brought up in several earlier reviews and need urgent attention:

Recommendations	Status of Implementation
Significant lacking is persisting in linkages between efforts by different units. While the large number of units (compare to the size of the org.) provide scope of work specialization, it also demands special time and effort for coordination and teaming up. Duplication of functions and skills are evident among several units.	No changes have been implemented
Monitoring focuses on outputs delivered not on outcome achieved; there are lack of understanding as well as systems at ASK to track higher level objectives of the project logframe. PME unit is seriously under staffed and under resourced to roll out and maintain an effective monitoring system.	In the coming phase, ASK will develop result based monitoring system with the help of external expert. Also will increase 2 staff for field monitoring.
ASK’s current organizational structure of stand-alone vertical units needs to be reviewed, and should be preferably grouped into core function wise. The current management structure of all units reporting to the Executive Director should be changed. For more smooth operation of the activities, as well as to relieve the Executive Director from mundane routine activities, ASK should consider forming a Senior Management Team comprising the Executive Director, Director (Programme) and Director (Finance, Admin and HR). The	ASK has initiated an Organisational Change Process including Strategic Planning. Developing a new structure for ASK is in under process. To review and finalize the Organizational structure, Danida TA Consultant’s proposed an organogram for ASK and it is under consideration. ASK already recruited the Director of Administration and Programme Support. ASK is currently in the process of recruitment of Director Administration and Finance, but recruitment has yet not taken place.

current vacancy of Director (F&A) should be filled, and he/she should be given adequate administrative and financial authority	
More capacity building initiatives are required at all levels and especially in the finance unit. Internally ASK is providing some training to the staff members. However, most of these training are planned on an ad hoc basis without a careful analysis of training needs of staff. Most training are supply driven and/or opportunity based and thus have very little link with improved job performance.	With the help of short term TA of Danida, ASK organized training on Functional Management and Participatory Management Style, Participatory Project Design and Planning, Monitoring and Reporting. Besides, ASK organized other professional orientations and trainings for capacity building of ASK staff in 2011.
Staff Retention is significantly high among the mid and senior level but very high drop out at the entry level. Current salary structure particularly at the entry level falls well below the sector standard – ASK fail to attract and more so to retain good quality staff. Staff have shared concerns on outstation work. Some service rule issues affect staff morale like per diem, transport allowances etc. These standards at ASK are low and well below similar NGOs. ASK needs to review staff salary and benefit structure and other HR issues on an urgent basis. Rationalize staff out-of-pocket-cost/allowances so that staff feel secure and comfortable during travel. ASK need to design an induction system for the new recruits	This is partly included in the new project proposal.
ASK can be an institution for supporting other human rights organizations (local and national) and groups. This can contribute in sustainable journey of ASK program.	Should be considered in long term strategic thinking

Recommendation

1. ASK should continue to track progress and work systematically to implement the main recommendations from earlier reviews as well as this evaluation and appraisal.

4. Evaluation of the Project Financial Management

This part of the review focuses primarily on the financial management aspects of the project with particular emphasis on internal control policies and procedures, transparent utilization of the project fund and cost effectiveness in implementation of the project. In the process of evaluation, we have not audited the financial statements of the project and therefore do not express an opinion on the financial statements, which is a representation of the management. Primarily reliance in preparation of this section of the report has been made on the documents (see list attached) reviewed, interview of key personnel involved in financial management of ASK and two of its partner organizations, discussion with different stakeholders of the project and analytical procedures applied to financial data. We have also completed a self assessment of the financial management of the organization using a tool prescribed by Mango⁸. Comments included in this report are not criticisms but are meant to be constructive observations. Correspondingly, recommendations are not requirements and management should evaluate each recommendation for its applicability to the organization and its goals. The mission recognizes that some of the recommendations may have already been initiated during the course of this engagement.

4.1. Internal Control Policies and Procedures

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

4.1.1. Control environment

It has been observed from examination of different documents, records and interviews of staff members at different levels that overall attitude, awareness and enforcement of control by the management is in favour of strong control environment for the organization. It patronizes transparency at every level and in general terms, control environment is conducive to proper financial management. ASK's Executive Committee takes keen interest in its financial affairs.

Some of the areas, however, require attention in future, which are as follows:

4.1.1.1. Capacity of ASK Finance Team

Although a significant number of ASK finance team members possess adequate experience in financial management, two persons out of 8 possess any formal training in accounting. Most of the accountants in finance department learned by working and without any formal training. None of the members of ASK finance team received any refresher training in financial management in the recent past. The position of Finance Director has been vacant since long and Senior Deputy Director has been acting as the head of finance. An organization like ASK with an annual turnover of over Tk. 110 million and expected turnover in excess of Tk. 150 million (2012-2016 period), need a strong financial management team headed by a qualified accountant.

⁸ Mango is a UK based charity which provides training and technical support in financial management for not-for-profit organizations working in the developing world.

Recommendation

ASK should try to enhance the capacity of its financial management team through enhancing its capacity in the following areas:

- a) Finance team should be headed by a qualified accountant (chartered accountant). If finding a CA is difficult, a professional accountant (with CA course completion) having at least 15 years of professional experience in similar nature organization could be considered;
- b) Existing members of the finance team should be provided refresher training in financial management to enhance their capacity;
- c) Management should always have a succession plan to ensure continuity in its functioning without interruption due to staff turnover.

4.1.1.2. Internal Audit Department

Although there is regular monitoring from Executive Committee (monthly financial reports are submitted to the EC) monitoring of financial activities by professional auditors is done only on yearly basis at the time of annual audit. In view of the large volume of transactions per year and the wide geographical coverage, more follow-up and monitoring is imperative, which could be offered only by a group of professionally trained internal auditors.

Recommendation

Management of ASK should consider introducing an internal audit team comprising of professional auditors who would audit the financial activities of the projects throughout the year. Internal auditors should report to the Executive Director or the Chairman of the Executive Committee to ensure effectiveness and independence of the internal audit department.

4.1.1.3. Financial Management Capacity of PNGOs

During our visit of the PNGOs, we have checked books of accounts of MUKTI and BUP. Although books of accounts for the project was found updated, related accounts in PNGO general fund were not up to date. In one case we observed that one of the partners received loan from its mother account and later repaid the same. The transaction was fully reflected in the project books, but when we wanted to check the books of general fund to confirm total amount of loan taken and amount outstanding as of the date, the accountant informed us that the books of General Fund has not been updated since long. Although ASK provides program related technical assistance to its partners no training is provided to enhance their financial management capacity and as a result the partners are not aware that updating their own accounts is as important as updating the books of the project.

Recommendation

ASK should impart brief training to its partners to enhance their financial management capacity. The training in particular should focus on documentation of transactions, procedures to be followed for book-keeping, reporting format and some basic norms like dos' and don'ts' in financial management.

4.1.2. Accounting System

Accounting system of ASK consists of the methods and records established to identify, assemble, analyze, classify, record and report its transaction and to maintain accountability for the related assets and liabilities. Individuals engaged in financial management are capable of identifying and record all valid transactions, all transactions are accurately recorded in the proper time/period, financial statements and related disclosures are presented properly and most of the transactions allow forming a traceable audit trail.

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

In connection with project related expenses, once the requisition is approved, payment is made in cash to the respective program employee and booked as IOU. As per ASK financial guideline IOU is supposed to be adjusted within one week from the date of returning from the field. Until then IOU remains as part of cash in hand balance with name of employee, period for which IOU has been issued, date IOU was taken and amount. After the program is implemented, the respective program employee submits expense summary statement. A voucher is prepared to book the expense in the respective program head and the IOU is destroyed and removed from daily cash statement. Petty cash is handled by Admin section and there are three different individuals who handle petty cash for Local Conveyance, Repair Maintenance and Entertainment related expenses separately. Interest accrued from donor funded projects is accounted for separately and a liability has been created in the financial statement. The amount could be returned or adjusted upon receiving instruction from the donors.

Areas requiring improvement are as follows:

4.1.2.1. Computerized Accounting System and MIS

The financial management department has been maintaining manual books of accounts alongside the computerized accounting system since 2009 and even after all these years, manual books of accounts are considered as more reliable and used as primary source of financial records and reports. Accounts in the software are also not regularly updated and as per the accountant responsible, as of January 2012, it was 80% updated.

The accounting software in use has several modules such as MIS for Program/Units, MIS for Human Resource Management, MIS for Financial Accounting, MIS for Salary System, MIS for Staff Welfare Fund (PF Gratuity), MIS for Store Management and MIS for Fixed Asset Management.

During our review, we tried to have an understanding of the usefulness of the software and came to know that none of the modules are functioning properly. The accounting module is full of errors. For example the trial balance never balances and two sides of the trial balance gives two different totals. Sometimes, transactions are posted in reverse entry (debit instead of credit and vice versa) and ledger total is different from total shown in the trial balance. ASK uses the software for MIS reporting but most of the MIS reports are also prepared manually using excel worksheets since reports generated from the software are not reliable.

Manual system on the other hand, provide accurate financial data but is time consuming and causes delay in preparing financial reports. It is also easily alterable and do not necessarily leave adequate audit trail if an adjustment is made.

Recommendation

ASK should take necessary initiatives to fully integrate its accounting system in to the computerized environment within shortest possible time. Trying to implement customized software is often quite time consuming and takes a lot of resources, which small firms often do not have. It is therefore not advisable to make efforts to make the existing software functional. It would rather be much more economical to buy an off the shelf software like Tally, Sage-Accpac Simply Accounting or QuickBooks, which could be implemented within a very short time (one day to one week) and is usually very user friendly. Advantage with off the shelf software is their wide client base at national and international level as well as readily available expertise and troubleshooting.

4.1.2.2. Cash Basis of Accounting instead of Accrual Basis

It has been observed that when a transaction takes place, it is not recorded in the books of accounts until the payment for transaction is processed. In other words, books of accounts are updated on cash receipts and payments basis rather than on accrual basis. An accrual basis requires that a transaction is recorded on an ongoing basis. For example, when procurement takes place and the item procured is received and all conditions regarding quality of the item is fulfilled, the organization must recognize its obligation to pay and book the amount payable as liability. Similarly, accounts receivable or assets procured would also be recognized as soon as the right on the assets has been established. Without accrual basis, financial statements do not represent fairly all assets and liabilities of any organization. At ASK, accruals are made only on annual basis at the time of annual audit. This is also referred to as periodic accrual. Periodic accruals recognize assets and liabilities at the end of a period. It does not help management to make important financial decision on an ongoing basis. For example, management remains in the dark about the obligations of the organization until the end of the year and cannot act on the payments to be made uniformly throughout the year. At the end of the year when accruals are made, all unpaid bills are booked as expense for the month and the expenditure during the last month of the year appears to be significantly higher than the other months of the year.

Recommendation

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

4.1.2.3. Substantial Amount of Payment at year-end

While checking the bank reconciliation statements of ASK, we observed that ASK tends to have larger amount of outstanding checks at the end of each year. Total amount of outstanding checks or checks that were written but did not clear from ASK's Standard Chartered Bank account as of December 31, 2010 and 2011 amounted to Tk. 9,288,701.00 and Tk. 3,206,434.00 respectively. On other months like November 30, 2010 and January 31, 2011, the amount of outstanding check amounted to Tk. 919,558.00 and Tk. 1,050,446.00 respectively.

Recommendation

ASK should take initiatives to make payment of outstanding bills evenly throughout the year instead of holding them for year end.

4.1.2.4. Advance and IOU Management

As per ASK's daily statement of Cash in Hand and at Bank, on February 1, 2012 there was an IOU (short term advance) balance of Tk. 2,703,010.00. Most of the IOUs are short term advance for implementing program related expenses at different parts of the country. The standard practice regarding IOU is that it would be adjusted within 24 hours. In case of ASK, there are IOUs which are due since December 2011 and at least one of the IOUs was due since June 2011.

Recommendation

ASK should change its policy regarding IOU. IOU should be for expenses adjustable within 24 hours. All other expenses particularly for program related expenses should be considered as advance, which would be adjustable within one week of completing the job.

4.1.2.5. Accounting of Gratuity Fund

We have observed a number of shortcomings in the management of ASK's gratuity fund. An employee who worked for ASK for a consecutive period of 3 years is entitled to receive gratuity at the rate of one month's basic salary (at current rate) while leaving employment of ASK, provided that his employment is not terminated for any disciplinary reasons. While making provision for gratuity at the end of the year, ASK's accounts team make provision for one month's basic salary for all employees regardless of their date of joining and entitlement. It has been observed that a good number of these employees do not continue for three years to receive gratuity, instead they leave ASK well before that. Between 2009 and 2011 alone 101 such employees resigned for whom provision for gratuity in the amount of Tk. 334,773.00 was made. The amount was never returned to the project account.

At ASK, calculation of gratuity fund is not done based on actual amount of fund needed on year to year basis. Provision is made at the rate of an employee's basic salary as of December 31. When payment is made the salary rate could be different and accumulation in his/her account is less than the amount accrued. Hence ASK's gratuity fund is constantly in shortfall, which has to be recovered from its General Fund.

Recommendation

The best way to compute the amount needed for gratuity fund is through calculation done by actuaries, which might be expensive for ASK and as an alternative a calculation based on staff entitlement as of the date could be done. Accordingly the provision for gratuity could be made. Any excess amount transferred to the gratuity fund should be identified and returned to the project fund.

4.1.3. Control Procedure

Control procedures have been checked and the team has found that there is an adequate system that only authorized personnel would approve or initiate certain transactions. In general there is adequate segregation of responsibility between recording, authorization, custody and execution of transactions. ASK ensures safeguards over access to assets and records, independent evaluation on performance and adequate documents and records. ASK developed its own financial management control document in 2003. Recently another manual has been prepared with financial and technical support from Danida, which is in its final stage.

This new manual is lot more comprehensive than the previous manual and discusses most of the key areas of financial management in much greater detail. ASK's staff salary, benefits and rights and obligations are guided by its Service Rule 1994, which was amended in 2009. ASK is regularly audited by a "Category A" audit firm appointed in the annual general meeting for a period of one year. An auditor can audit the accounts of ASK for a consecutive period of 3 years after which auditors are usually changed. Besides statutory auditors, donor appointed auditors also audit the accounts of ASK. In most cases auditors issue a supplementary report for management to highlight areas requiring its attention and future improvement. During this exercise, we have checked these audit reports and letter to management. In all cases the auditors issued unqualified opinion on the financial statements of ASK and its donor funded projects. Issues raised in the management letter are also found to have been followed up regularly and addressed by the management.

4.1.3.1. *Financial Management Manual*

The approved financial management manual of ASK was introduced in 2003, and has not been updated in a long time. In June 2011, a consulting firm has been appointed to update the manual with Danida's financial support and initiative. The consulting firm submitted a draft of the manual, which is currently under scrutiny and waiting for feedback of ASK before finalized. The manual apparently is significantly more comprehensive than the existing manual and covers areas of importance in greater detail.

Recommendation

ASK should take initiative to finalize the manual. A committee should be formed to scrutinize the manual chapter by chapter and line by line before it could be placed to EC for approval. Particular emphasis should be given to the policy and procedure, which would be clearly demarked in the manual. The manual should be very detailed about documentation process and have diagram/s to explain data and document flow. Measures should be taken to finalize the manual within shortest possible time.

4.2. Transparent Utilization of Project Fund

We have reviewed the audited financial statements of ASK “Promoting Gender Equity, Human rights, Democracy and Social Justice” project for the years 2007 to 2010. A summary of the funds utilized during the project is as follows:

Particular of Expense	2010	2009	2008	2007	Total
Personnel	40,930,744	29,719,101	28,661,049	25,586,811	124,897,705
Training	2,019,548	2,672,668	992,239	846,940	6,531,395
Seminar/Workshop/Conferences	2,089,669	1,995,853	1,314,754	1,230,056	6,630,332
Office Accommodation	3,973,299	3,294,616	1,534,778	1,435,684	10,238,377
Travelling & Daily Allowance	1,751,644	1,437,797	1,114,395	853,382	5,157,218
Contingency	16,410	137,211	23,635	468,011	645,267
Consultancy	476,185	1,003,829	334,593	399,750	2,214,357
Office Equipment	409,506	986,826	537,154	1,049,217	2,982,703
Bi-Cycle	-	12,600	12,600		25,200
Other Material inputs Including Furniture & Fixtures	300,990	233,855	167,334	287,825	990,004
Others	9,180,753	8,613,322	6,220,138	4,954,986	28,969,199
Total	61,148,748	50,107,678	40,912,669	37,112,662	189,281,757

Under the project, ASK received a total of Tk. 229.412 million during the period 2007 to 2010 and utilized Tk. 189.281 million, which is 83% of the total fund received during the period. An amount of Tk.40.13 million has been carried forward to the year 2011.

During evaluation of the project, we have checked on sample basis financial records on procurement of goods and services, disbursement of salary, disbursement to different project staff in order to carry out project related activities and disbursement to partner organizations. We have also done an in depth analysis of the internal control policies and procedures of the organization. Based on our evaluation we are convinced that ASK has adequate system in place to ensure that the fund provided to the project have been utilized for its intended purpose. The financial statements of ASK as have been audited present fairly the true position of the project and results of its activities as per generally accepted accounting principles.

4.3. Efficiency and Cost Effectiveness

During 2007-2010 period, ASK utilised a total of Tk. 189.289 million out of budgetary provision of Tk 238.914 million or 79% of the total budget. A head wise break down of the budget versus actual expenditure is given as follows:

Particular of Expense	Comparative analysis of Budget Vs Actual Expenditure for the period 2007 to 2010		
	Actual	Budget	Utilization
Personnel	124,897,705	155,419,005	80%
Training	6,531,395	8,391,100	78%
Seminar/Workshop/Conferences	6,630,332	7,965,413	83%
Office Accommodation	10,238,377	10,474,278	98%
Travelling & Daily Allowance	5,157,218	6,878,370	75%
Contingency	645,267	2,403,152	27%
Consultancy	2,214,357	3,771,584	59%
Office Equipment	2,982,703	4,287,866	70%
Bi-Cycle	25,200	25,200	
Other Material inputs Including Furniture & Fixtures	990,004	1,149,930	86%
Others	28,969,199	38,148,268	76%
	-	-	
Total	189,281,757	238,914,166	79%

4.3.1. Personnel Expense

Out of budgetary provision for personnel expenses of Tk. 155.419 million ASKS managed to spend only Tk.124.897 million leaving unspent fund in excess of Tk. 30 million. Apparently quite a few positions were not filled in and salary of some of the employees was less than the budgeted amount.

4.3.2. Planning and Monitoring in Budget Utilization

ASK monitors its budget utilization on a transaction to transaction basis. In other words expenditure cannot be incurred if there is no budget for it and expenditures are checked with budgetary provision at requisition stage. A budget variance analysis is done on monthly basis. Half yearly monitoring is also done based on which actions are taken to speed up budget utilization. ASK, however, does not reconcile its annual work plan with monthly expenditure and there is not system in place to excel fund utilization in line with annual work plan implementation. As a result the gap between project target and implementation is the same as that of budget and actual expenditure.

4.3.3. High Staff Turnover

During 2009-2011 periods a total of 101 employees left ASK for new employment. Year wise breakdown of employee turnover against total number of employees during the year is given as follows:

Sl	Year	Total Number of Employees	Employees Leaving ASK	% of Turnover
1	2009	170	30	18%
2	2010	202	40	20%
3	2011	220	31	14%

It is obvious from the above that staff retention is a big challenge for ASK and the turnover is quite consistent over the years. In an organization like ASK where human resource is its main strength and the whole organization is founded on its human capital, turnover of staff at this rate is a cause for concern and makes the project cost inefficient. On the other hand, it is also to be noted that the trend of staff leaving ASK is concentrated primarily among the new comers and relatively younger age group. The core staff of ASK who have been with the organization for many years are rarely moving on, which is one of the biggest strength of the organization. Nevertheless in the long run ASK has to pass on the leadership among the younger age group to ensure its sustainability and for that it has to be able to attract the younger generation.

4.3.4. Financial Sustainability

It is understood from discussion with different stakeholders and members of ASK Board as well as staff members that the project is not meant to be self-sustainable. Being a human rights and legal aid organization, ASK also works for human rights awareness, community activism and advocacy at local and international level.

In the year 2010, ASK had a total receipt of Tk.110.613 million out of which Tk. 92.323 million or 84% was in foreign donation and the balance of Tk. 18.29 million was received from local sources, which included Tk. 14.072 million of grant money received from donors like Concern Bangladesh, Society for Underprivileged Children and Manusher Jonno Foundation. ASK's earnings from Donations, Training Fee, Members' Subscription, Consultancy, Bank Interest and other sources all inclusive amounts to Tk. 4.217 million (this includes interest refundable to donors of Tk. .290 million).

Under the given circumstances, the current agenda of the organization cannot continue without external assistance and the meager internal sources of fund can only assist in accumulation of fund (if any) in the very long run of its continuous existence with external support. Hence organizations like ASK, which are involved in community activism and social mobilization, capacity building and policy advocacy would continuously be in need of external funding and the very sustainability of the organization would be dependent on such commitments from varied external sources.

Recommendations

1. ASK management has to make necessary amendment in its salary structure and make rational improvement in its existing pay scale. It should also bring flexibility in its personnel cost budgeting and have blanket provision so that recruiting professional staff over and above grade, steps and budget allocation do not restrict it from hiring professional and more eligible staff.

2. Consistent follow-up on activity and budget utilization is needed. There should be monthly reconciliation of activity versus budget utilization and follow-up to ensure implementation of the project harmoniously. In this connection a new position could be created for this specific job.
3. The reasons for staff turnover should be ascertained and measures should be taken to create a favorable environment for the newly recruits. Branding of ASK as a good employer would be useful and in this connection professional assistance could be sought.
4. Significant enhancement in the capacity of finance team and stronger monitoring team to implement budget as per annual work plan will enable ASK to handle the proposed budget more efficiently and as per expectation of the development partners.

Part 2 Appraisal

Appraisal of the proposed project "Strengthening Activism Towards Human Rights Culture in Bangladesh" (2012-2016)

1. Background

Ain o Salish Kendra (ASK) has implemented its core project titled 'Promoting Gender Equity, Human Rights, Democracy and Social Justice' from 2007-2011. The project has been supported by a consortium of donors comprising Sweden, Norway, Denmark, NETZ (Germany) and Oxfam-Novib (The Netherlands). In August 2011, ASK submitted a new project proposal titled 'Strengthening Activism towards Human Rights Culture in Bangladesh' (2012-2016).

The new project proposal was submitted to all five members of the donor consortium as well as to Switzerland who had earlier confirmed their interest to support the new project. Subsequently, all six donors have provided their letters of intent to financially support the new project and committed up to BDT 517.32 million (66%) against a budget of BDT 785.42 million.

The overall objective of the new project is 'Human Rights in Bangladesh significantly improved'. The aim is to contribute to the establishment of a non-discriminatory, democratic society where dignity, fundamental freedoms and rights of all citizens are guaranteed in compliance with UDHR, CEDAW and the constitution of Bangladesh.

There are four specific objectives that will contribute to the achievement of the overall objective are as follows:

- SO1: HR standards and mechanisms are increasingly applied by the wider civil society.
- SO2: Access to justice for disempowered people is enhanced.
- SO3: Accountability of the state to ensure HR standards is enhanced.
- SO4: Rights of working children are promoted.

ASK works with women, children and people denied of their rights and whose rights have been violated across gender, class, race and ethnicity. Thus the target stakeholders include women, working children, ethnic and religious minorities, survivors of HRVs, and HR actors (defenders and duty bearers). Through this project, ASK will reach at least 1 million people directly as well as indirectly. Direct stakeholders will include survivors and victims of HRVs, and HR defenders. Indirect stakeholders will include groups at local, national and international levels that will act as a positive force in realizing the project objectives.

A three-member evaluation cum appraisal mission comprising of external consultants was contracted by the donor consortium during January-February 2012.

1.1. Purpose

This section of the report presents an appraisal of the ASK proposed programme for 2012-2016 in terms of an assessment of the new project proposal including budgetary

appropriations with regard to the realism and consistency between goals, purpose, outputs and inputs. The appraisal also makes an assessment of the relevance of the programme in view of the goals of promoting women's rights and human rights. Chapters 2 to 5 entail an assessment of programme and organisational aspects, whereas chapters 6 and 7 relates to the financial aspects.

2. Assessment of the Planning Process

2.1. Relevance of the Project

ASK has worked successfully over the past 25 years and has now evolved with a comprehensive approach to the promotion, protection and service in the areas of legal and human rights. It is increasingly recognized and acknowledged without exception, as the 'first port of call' for all stakeholders working for the improvement of HR situation in Bangladesh. In this sense, the relevance of ASK or its core programme is no longer a relevant issue.

The overall objective (goal) of the project is "HR situation in Bangladesh significantly improved" and the aim is "to contribute to establishment of non-discriminatory, democratic society where dignity, fundamental freedoms and rights of all citizens are guaranteed in compliance with UDHR, CEDAW and constitution of Bangladesh". The relevance of the project in terms of its goal is amply justified as the project design addresses the following three core problems:

- Persistent denial of rights of citizens by state and social power structure
- Inequality in terms of gender, religion, ethnicity and class (thus furthering gender equality (GE))
- Systemic failure of state agencies to protect rights of citizens and HRVs by state itself (thus strengthening rule of law).

2.2. Follow up of Earlier Recommendations

At least three earlier reviews/assessments have been conducted – MTR in 2009, Sida assessment in 2009, and Danida assessment in 2010 – that provided a myriad of recommendations. Incidentally, many of the broader recommendations such as those for (i) Organizational Development, (ii) Programme Planning and Implementation, (iii) Monitoring and Evaluation, (iv) Reporting and Feedback System, and (v) Development Partners (DPs), remain the same and are not fully implemented till today. ASK has, however, recently (January 2012) prepared an elaborate list of findings (gaps and weaknesses) extracted from earlier reviews, and classified them as follows: (a) Programme Assessment, (b) Management Practices, (c) Human Resources, (d) Governance, and (e) Financial Management. This list shows the steps taken by ASK as response and need to be followed through as early as possible during year 1 of the new project period.

2.3. Learnings in the Previous Project Period

The main learnings over the implementation period of the previous project from 2007-2011 are as follows:

- Well organized, competent, committed, and accepted group of activists (social forums such as citizen's groups, CBOs, Locally Elected Bodies, local clubs, local institutions, academics, professionals) can enhance HR culture by demanding accountability of relevant service providers and public representatives
- Communities can acquire confidence to share information on rights violations with existing CBOs capacitated by ASK
- Lawyers can acquire HR and gender sensitive outlook to provide legal awareness and free legal advice beyond the domain of court premises
- Duty bearers can be motivated and capacitated to enable access to justice for poor and disadvantaged people incl. women

- Rule of law can be strengthened through increased demand for justice resulting from public awareness on existing laws and rights
- Litigation can act as temporary safeguard but lobbying, monitoring and media publicity of court decisions are necessary
- Reforms of outdated and discriminatory laws, policies, programmes, and judicial administration are necessary for just and effective disposal of cases
- For protecting and promoting HR, state mechanisms, national and international networks, media, community people, and CBOs need to be more sensitized and responsive (e.g. extra-judicial killings)
- Employer behaviour towards child domestic workers can be positive (including regular payments, savings, access to education and vocational training, recreation etc.).

2.4. Participation of Various Stakeholders in Design and Planning Stage

The appraisal team understands that there has been a long planning process over the past 9 months with the active participation of all ASK staff and various stakeholders such as ASK Members (comprising founder members, general members, EC members), network members, PNGO staff, CBO members, MAP members, HRDF members, DPs etc. who have all been consulted in the bottom up design and planning process for preparation of new project proposal. In several cases, such consultation and feedback has happened more than once with the same group of stakeholders.

3. Assessment of the Project Design

3.1. Quality of Design Elements including Realism and Consistency between Overall Objective, Specific Objectives, Outcomes and Outputs

- Strategies are (i) awareness raising and strengthening organizational structures in ASK working areas, (ii) capacity building of HR actors, (iii) providing legal aid services, (iv) advocacy and networking, (v) protection of working children, and (vi) institutional development of ASK
- Project design comprises one overall objective that will be achieved through the contribution by four specific objectives (SOs). SO1, SO2 and SO4 each have one anticipated Outcome while SO3 has two Outcomes. Under each Outcome, there are several Outputs that have corresponding Main Activities (under each Output). This design shifts from eight results in the old phase but includes all 18 Units clustered under the four SOs
- Both preventive (SO1 and SO4) and responsive (SO2 and SO3) elements of actions have been reflected in project design. Preventive actions enable HR actors to prevent HRV while responsive actions strengthen immediate response in incidents of HRV and address these HRV at local and national levels
- Project design truly reflects ASK's unique partnership approach; ASK as lead partner will achieve SO2, SO3 (partly) and SO4; while 19 PNGOs, 52 high schools, 13 cultural organizations will achieve SO1 and SO3 (partly) and 20 HRDFs will achieve SO3 (mostly)
- Holistic approach targets macro, meso and micro levels of social structures.

3.2. Quality of Indicators and Means of Verification

OVI and MOVs have been identified at all levels (except overall objective) of the design elements but in several cases (e.g. SO and Outcome levels), quality of indicators is not measurable (and proxy indicators may be used). Also, in every case, there are far too many MOVs (documents) mentioned against each objective/outcome/output whereas compiled documents such as annual progress report will suffice as opposed to field visit reports or photographs.

3.3. Quality, Simplicity and User Friendliness of Monitoring Mechanisms

- Project proposal mentions that systematic qualitative and quantitative monitoring will be carried out to collect and analyse information on inputs, activities, outputs, and outcomes; however, no monitoring plan (based on the log frame) has been developed yet.
- Too much quantitative data is generated, and is not compiled and analysed in a form that can feed into decision-making by senior management at Unit or ED levels.

3.4. Baseline Data

Only Outreach Unit had conducted baseline survey in only 3 districts in 2008 and there are as yet no relevant and reliable baseline data available; however, there is a plan to conduct baseline survey soon.

4. Assessment of Sustainability and Risks

4.1. Sustainability

Project proposal elaborates on three forms of sustainability – financial, institutional and political but there is a need for more information and realistic analysis. For e.g., quite clearly there is a shortfall of over 34% in fund commitment from DPs.

4.2. Risk Factors and Mitigating Actions

- External risk analysis includes comprehensive assessment of political, environmental and social risks, and their corresponding mitigation measures. The nature of ASK's work entails political risk level assessed as high to medium, and may require close and frequent monitoring of anticipated risks, especially in the recent dynamics of confrontational politics, extremist religious contexts, and the very recent/continuing spate of 'missing' persons reportedly picked up by uniformed personnel.
- Internal risks have not been identified in the project proposal although progress reports from the old phase mention internal risks such as drop out of trained CBO members, and staff turnover at ASK and PNGOs.

4.3. Institutional and Organizational Aspects

- Large social capital built up during the previous project phases includes 60 workshop facilitators for issue based drama production, 40 trained guide school teachers with 40 school theatre teams, 51 theatre groups at union and municipal levels, 40 HR protection groups, 120 HR women's groups, 10 HR lawyer's groups, and 15 HR defender's forum at grass roots levels. In addition, ASK maintains good relationships with national and internationally renowned columnists, journalists, lawyers, economists, educators, poets, artists, playwrights, media celebrities, and HR activists.
- For decades, ASK continues in project mode and core project signifies the whole organization with identical statements of project goal and organizational objectives. There is no long-term strategic plan (should ASK remain the best HR NGO/organization or move a notch higher to become an HR institution that interacts closely/actively with National Human Rights Commission (NHRC), Anti Corruption Commission (ACC), National Information Commission (NIC), and other Commissions/regulatory bodies that relate to HR issues?)
- There is no sustainability plan including revenue generation from membership fees or owned land property or opportunities to establish a trust fund with endowment
- Consistency in excellence has indeed raised expectations that ASK can and should do even more, albeit with refocusing
- There is room to improve the effective synergy between research and grass roots activities as not many successes have been reported. One example could be the findings from the research conducted by Child Rights Unit (CRU) on rag pickers in Dhaka city that led to a joint programme with Dhaka City Corporation to ensure education and health services for rag pickers
- Similarly, relationship and synergy between outreach activities and community activism could be improved to complement each other than the current practice of working in different geographical areas
- Current donor consortium is not functioning as a unified body with one voice to communicate with ASK; formal coordination could be further improved.

5. Conclusions and Recommendations: Project and organisational appraisal

1. Log frame needs to be fine tuned asap to revise quality indicators that are measurable (based on RBM framework supported by local technical assistance (TA). It is also recommended that during the revision of the log frame, ASK could consider the project's contribution towards achievements of the DPs' broader programme goals and outcome/output objectives with some targets and indicators, alongside those of ASKs.
2. Baseline survey as planned needs to be undertaken asap (through outsourcing) and the generated information needs to be used to prepare the annual targets reflected in work plans
3. M&E plan (based on log frame) needs to be prepared asap (supported by local TA)
4. Danida supported TA had prepared a Reorganization Plan in June 2011 and the implementation awaits the approval of the ASK EC. The organizational restructuring processes such as harmonizing the clustering of units under SOs, consolidating second/senior and mid level management need to be completed asap
5. Processes such as preparation/revision of job descriptions, salary review and restructuring, and implementation of recommendations from earlier reviews need to be initiated/completed asap
6. ASK needs to develop a communication strategy in order to enhance its visibility with regard to the state and its citizens
7. List of activities need to be revised to reflect available budget (based on commitment from DPs)
8. A strategic plan 2009-2019 was developed in October 2009 and needs to be revisited and further elaborated in the backdrop of new opportunities to work closely with NHRC, NIC, ACC etc. as well as in the light of need to refocus ASK's thrust areas including more emphasis on certain areas and less on others; in fact, this could rightly be a very useful exercise before finalising organizational restructuring. DPs have already indicated their interest to support such initiatives by ASK
9. 25 years and beyond, ASK should move from 'project-based' to 'programme-based' approach in line with its long term strategic vision. Such a move can be planned as an activity in the revised proposal with identification of corresponding Organisational Development (OD) tools to reach that vision. The strategic vision should address issues such as 'exiting' an ad hoc approach tuned to specific donor issues, what kind of donor coordination and engagement is most effective, sustainability plan including revenue generation etc. The revised log frame could include a separate outcome with specific indicators for such a move.
10. To follow up on the evaluation and appraisal as well as previous review recommendations ASK should develop a concrete action plan with dates and responsibilities. The action plan should be finalized and presented to the donors by the end of March 2012.
11. Finally, it is recommended that the DPs go ahead to financially support the new project on the understanding that ASK will undertake a revision of the proposal in view of the appraisal findings, conclusions and recommendations.

6. Appraisal of the Proposed Project Financial Management

This part of the report focuses primarily on the financial management aspects of the project with particular emphasis on ASK's capacity to utilize the proposed fund, risk factors involved in efficient fund management and rational for the proposed budget. Primarily reliance in preparation of this section of the report has been made on the documents reviewed (see list attached) and interview of key personnel involved in financial management of ASK.

6.1. Financial Risk assessment

During appraisal of the project, financial risk of the project was assessed using Mango's Health Check (see www.mango.org.uk). Details of the assessment have been attached to the report in the annexure.

In the process of this self-assessment exercise, we had long discussions with the entire financial management team and the questionnaires were filled out jointly by the consultants and ASK staff. Subsequently, we have verified the replies made by the finance team as a part of our diligence exercise.

The assessment focused on 6 key areas of financial management, which includes Planning and Budgeting, Basic Accounting System, Financial Reporting, Internal Controls, Grant Management and Staffing. These are discussed as follows:

6.1.1. Planning and Budgeting

We have observed that budgets are prepared well in advance and that they consider all costs of running the organization. Both finance and program staff are involved in setting budgets. Project budgets are based on the costs of planned activities. Budget worksheets include explanatory notes and clear calculations. A separate budget is prepared for core costs (overheads) and ASK budgets are approved by the Board of Trustees. Books of accounts are maintained in line with budget line items and budget codes often match (or correspond to) accounting codes. In most cases, planned operational costs are adequately funded. It is however observed that ASK rarely prepares monthly cash flow statement and there is no one specific individual in the organization who is solely responsible for implementing and managing each budget. In planning and budgeting section of risk assessment ASK scored 40 out of 50 points and is considered in the medium risk category (See summary table of risk assessment below).

6.1.2. Basic Accounting System

In connection with the basic accounting system, we have observed that every payment made has a supporting document providing evidence. Also all cash or cheques received are recorded on pre-numbered carbon copy receipts and all payments and receipts are recorded in cashbooks (date, description, amount). There is a separate cashbook for each bank and cash account. Every entry in the cashbooks is cross-referenced to a supporting document like check number and voucher. All cashbooks are updated at least once per month. Also all cashbooks are written neatly in permanent ink or on computer. A standard Chart of Accounts is used to code (or classify) each transaction in the cashbooks and transactions are also classified by project or donor using a standard list of 'cost centres'. Bank reconciliation is done each month, for every bank account and cash count reconciliation is witnessed and recorded every day. ASK however does not keep track of amounts owed to others (e.g. suppliers) throughout the year since it follows cash basis of accounting most of the time and makes

accruals or provision for expenses at the end of the year. ASK scored 55 out of maximum score of 60 and considered a low risk organization from basic accounting systems perspective.

6.1.3. Financial Reporting

We have observed that the board reviews financial reports every month and senior managers discuss financial reports every month. Different units of ASK receive budget variance reports every month but no monitoring report is prepared. Budget monitoring reports are prepared on half yearly basis, which includes explanations and comments about differences. Financial reports are used to help make decisions. Annual audits are up-to-date (signed within 6 months of the year end). Monthly financial statements presented to the management do not have a complete list of amounts due (e.g. from staff) and owed (e.g. to suppliers). Also financial information are not shared with beneficiaries of ASK. ASK scored 27 out of 40 in financial reporting section and considered a medium risk organization from financial reporting perspective.

6.1.4. Internal Controls

Risk assessment has been done from internal control point of view. The primary focus has been if assets are safeguarded and the possibility of financial irregularity to be prevented. During the assessment we have observed that cash is kept safely in a locked cashbox or safe, in the custody of one individual. All cheques are signed by at least two authorised signatories. Cheques are signed only when all the details have been properly filled in (i.e. no signatories ever sign blank cheques). Bank reconciliations are checked by someone who did not prepare them. There is a written policy detailing who can authorise expenditure of different types or value. All transactions are properly authorized. Cash payments are authorised by someone other than the cashier. In most cases different steps in the procurement process (e.g. ordering, receiving and paying) are shared among different people. Expenses claims for staff advances are checked by the same person who authorised the advance. Staff salaries, including advances and loans deductions, are checked each month by a senior manager. Statutory deductions (e.g. payroll taxes) are properly made and paid on time. All fixed assets (e.g. vehicles, computers, equipment) owned by the NGO are insured and controlled using a fixed assets register. There is an approved Policies and Procedures Manual in place which is relevant to the organisation and known by staff. A 'Category A' audit firm is selected by the trustees to audit the annual accounts of the project and ASK. ASK scored 69 out of 75 in the evaluation of Internal Control and considered a low risk organization.

6.1.5. Grant Management

There is a signed grant agreements in place for each grant and Senior Managers check reasonableness of grant conditions before signing agreements. Grant conditions on procurement are known by finance staff, budget holders and procurement officer(s). There is compliance with the terms and conditions in grant agreements and Donors receive financial reports in the right format and on time. Donor financial and narrative reports are consistent and clearly linked to each other. Donor funds are kept for the activities they are meant for and never 'borrowed' for other activities. ASK scored 35 out of 35 under Grant Management category and considered as a low risk NGO.

6.1.6. Staffing

We have also appraised risk from staffing perspective and have observed that the board in most of the time includes someone with the skills needed to oversee all financial activities. The current Treasurer though not an accountant, holds adequate knowledge and experience in financial management issues. In most cases the finance staff have the skills and qualifications needed to carry out all financial activities. Managers and programme staff also have some financial skills needed to manage budgets and implement controls. Finance staff and different units work together well in payments processing and budget monitoring. Different roles within the finance function are defined and sometimes have to be reorganized

depending on workload. In most cases senior staff play a vital role in following control procedures. Finance staff are in most cases recruited on the basis of merit and sometimes on the basis of reference. Finance staffs have not received training in recent years but they do receive the support they need to carry out their financial management responsibilities. ASK secured 30 out of 40 points in staffing and is considered a medium risk organization.

6.1.7. Summary of the risk assessment is as follows:

Section	ASK Score	High Risk	Medium Risk	Low Risk
1. Planning and budgeting	40	0 - 25	26 - 40	41 - 50
2. Basic Accounting Systems	55	0 - 30	31 - 50	51 - 60
3. Financial reporting	27	0 - 20	21 - 35	36 - 40
4. Internal controls	69	0 - 40	41 - 60	61 - 75
5. Grant management	35	0 - 15	16 - 25	26 - 35
6. Staffing	30	0 - 20	21 - 30	31 - 40
Total Score	256	0 - 150	151 - 240	241 - 300

Based on the above, ASK on the overall is a low risk organization and is able to implement the proposed project well despite some weaknesses in some of the areas mentioned above. ASK should continue to keep up the current strength and improve in the areas of weaknesses to further reduce its financial risk.

6.2. Rationale for the new budget

It has been observed that during the period 2007-2010, ASK utilized a total of Tk 189.289 million out of budgetary provision of Tk 238.914 million or 79% of the total budget (for detailed discussion on the Efficiency and Cost Effectiveness in budget utilization during 2007-2011 period, please refer to Evaluation of Project Financial Management Section). By the end of 2011, however, almost 92% of the project fund has been utilized⁹. In this connection, the budget for the project had to be revised several times over the project period. A summary of budget versus actual utilization of the fund is as follows:

Particulars	2007 – 2011			
	Budgeted Amount	Actual Expenditure	Variance	% of Utilization
Activities Cost	102,056,662	110,623,392	(8,566,730)	108%
Personnel	226,071,261	208,825,115	17,246,146	92%
Investment Cost	6,812,741	6,644,014	168,727	98%
Office Management	47,481,329	27,163,999	20,317,330	57%
Total	382,421,993	353,256,520	29,165,473	92%

* 2011 unaudited

⁹based on unaudited financial statements of 2011

During 2012-2016 the proposed budget is almost 205% of the budget in 2007-2011 period and amounts to Tk. 785.411 million. Detailed analysis of the budget is as follows:

Particulars of Expenses					
Years	Activities Cost	Personnel	Investment Cost	Office Management	Total
2007	13,144,084	31,223,860	1,616,142	4,653,152	50,637,238
2008	14,911,608	36,102,042	868,690	5,724,909	57,607,249
Increase/Decrease	113%	116%	54%	123%	114%
2009	18,938,456	38,632,007	1,618,358	11,195,001	70,383,822
Increase/Decrease	127%	107%	186%	196%	122%
2010	23,668,594	60,201,717	759,551	11,687,020	96,316,882
Increase/Decrease	125%	156%	47%	104%	137%
2011	31,393,920	59,911,635	1,950,000	14,221,247	107,476,802
Increase/Decrease	133%	100%	257%	122%	112%
Sub Total (2007-2011):	102,056,662	226,071,261	6,812,741	47,481,329	382,421,993
2012	47,432,537	70,753,640	9,306,500	14,720,000	142,212,677
Increase/Decrease	151%	118%	477%	104%	132%
2013	59,319,622	77,829,004	950,775	15,456,000	153,555,401
Increase/Decrease	125%	110%	10%	105%	108%
2014	51,871,583	85,611,904	1,655,404	16,228,800	155,367,691
Increase/Decrease	87%	110%	174%	105%	101%
2015	49,994,337	94,173,095	602,544	17,040,240	161,810,216
Increase/Decrease	96%	110%	36%	105%	104%
2016	50,576,371	103,590,404	406,587	17,892,252	172,465,614
Increase/Decrease	101%	110%	67%	105%	107%
Sub Total (2012-2016):	259,194,450	431,958,047	12,921,810	81,337,292	785,411,599
Increase/Decrease	254%	191%	190%	171%	205%

ASK mentioned the following in its budget note:

- 79% of the budget for new phase is dedicated to program cost and 21% for institutional development cost.
- Personnel cost has been calculated on the basis of an increment at 10% each year and cost related to the program by 5%.
- Total number of personnel for the proposed phase is 192 of which program personnel are 159 and Institutional development personnel 33. The increase in personnel field is by only 3.78% of the current phase. The total number of personnel of the current phase is 185.
- ASK has taken in consideration the following factors for preparing the budget for next phase:
 - Increased market price of transportation, food, accommodation, venue, materials etc. cost for field activities;
 - Increased geographical coverage;

- Increased activities;
- Increased personnel cost.
- The rationale behind the estimated rate of increment for personnel cost are:
 - ASK salary level was not at all competitive with comparable organizations.
 - Competitive salary level is essential to attract as well as retain quality staff.
 - Basis for the calculation of the increment rate was to meet the inflation rates given by the central bank.

We have checked the above rationale and have observed as follows:

- During 2007-2011 periods, ASK budgeted 27%, 59%, 2% and 12% respectively for Activities Cost, Personnel Cost, Investment Cost and Office Management Cost while in the proposed budget for 2012-2016 period, the allocation for the same heads of expenses are 33%, 55%, 2% and 10% respectively (see annex- 1for details).
- Budget for Personnel cost went up by Tk. 16,038,617.00 or 51% in 2012 over 2011. Again it went up by Tk. 11,887,085.00 or 25% in 2013. As per ASK, number of personnel is expected to increase by 3.78% over the entire project period. This however does not correspond to the magnitude of increase in proposed salary budget for the project.
- ASK reasoned that the budget has gone up due to increased geographical coverage and increased activity. It is however not clear from the project proposal which geographical areas and activities have been newly incorporated in the project. The proposed budget on the other hand has gone up by 157.137 million or 154% over previous phase in terms of project Activities Cost.

7. Recommendations: Financial Appraisal

Based on the above observations and analysis, we recommend as follows:

1. The proposed budget requires an in depth scrutiny and must be developed on the basis of actual numbers from the previous phase;
2. Due consideration must be given as regards to capacity of fund utilization by the organization;
3. Due consideration must be given that the number of employees will not increase significantly and the increment will be in phases over a given period of time and increase in salary budget will not be same across the board throughout the year;
4. It has to be considered that salary increment has to be rational and must have some basis. Steps like salary survey by a reputed organization could be done. ASK's Salary structure could also be compared with similar nature local NGOs and increment could be recommended by a committee approved by the management of ASK;
5. Proposed program activities cost should be very carefully checked and reality on the ground must be taken in to consideration;
6. Activity plans should be done by putting dates on calendar and while doing so due care must be given to the natural calamities, seasonal barriers, month of Ramadan, eid festivals and other socio political events and possibilities;
7. Due care must also be given to the fact that almost same number of people are expected to spend 157.137 million more fund in almost the same areas in same types of activities and same period of time;
8. Finally, based on the above observations and recommendations a revised budget should be prepared, which would be more rational and manageable by ASK in the given period of time.

Annex 1: Literature

- ASK Project proposals (original and revised versions) *"Promoting Gender Equity, Human Rights, Democracy and Social Justice"* (2007-2011) including annexes
- ASK Project proposal *"Strengthening Activism towards Human Rights Culture in Bangladesh"* (2012-2016) including annexes
- The human rights situation of women in three districts of Bangladesh: A baseline survey by GM Suhrawardy et al, Participatory Research & Development society, Dhaka 2008 (Chittagong, Barisal and Habigonj districts).
- Donor agreements
- Annual Reports for consortium partners 2007-10
- Annual report printed versions 2007-10
- Project progress report 1 January- 30 June 2011
- Mid Term Review (MTR) (2009),
- Institutional Assessment Report (2010), supported by Danida
- Institutional and Financial Review (2009), supported by Sida
- ASK Response to Findings (GAPS/WEAKNESS) Identified by different review missions"
- Annual Operational Plan January-December 2011
- ASK Strategic plan 2009-19
- ASK Reorganisation Plan, June 2011
- ASK Gender Policy
- Oxfam Novib Opportunity and risk appraisal Nov 2011
- Unit wise and output wise updates
- Robert Porter et al. Microjustice Action Research ASK Bangladesh. Draft May 24. 2010. TISCO working paper series on Civil Law and Conflict Resolution Systems
- ASK - Institutional Budget
- Audited Gratuity Fund Accounts
- Audited Provident fund Accounts
- Bank Reconciliation Statements
- Bank Signatory Sheet
- Bills and Vouchers by random selection
- Board Meeting Minutes
- Cash Count Statements
- Chart of Accounts
- Daily Cash Statements
- Donor & NGOAB Budget 2012-2016
- Draft Accounts-2011
- Fixed Asset Register
- HR Manual
- Insurance for vehicles
- Job Description of Accounts staff
- List of Incoming & Outgoing Employees- 2009-2011
- Monthly Budget Monitoring/Utilization Report
- Particulats of Staff Members at Accounts Section
- Personnel Files
- Procurement Policy
- Organizational Audit Report- 2007-2010

- SDC- Audit Report 2007-2010
- NETZ- Audit Report 2007-2010
- NGOAB- Approval 2010 (NETZ Fund)
- NGOAB- Approval 2010 (DANIDA, SIDA, RNE, NOVIB Fund)
- Salary Policy- 2000
- Letter of Intent
- Financial Procedure & Accounts Manual- Old
- Financial Procedure & Accounts Manual- New
- Organizational Management Report- 2007-2010
- Rational Budget Notes
- Bank Statement- Dhaka Bank- Rajshahi
- Result-2 Community Activism for Gender and Social Justice Promoted
- ASK Staff Retreat- 2010

Particulars

Bank Statement:

Mother Bank Account-2010
 Project Bank Account-2010
 Bank Reconciliation Statement
 Bank Signatory
 Bank Book
 Check Register

Audit Report & Ledger:

Audit Report-2010
 Ledger
 Cash in Hand-Advance/IOU
 Check of Chart of Accounts
 Cash Book
 Daily Cash Statement
 Cash Count 01-02-2012

Budget:

Institutional Budget
 Comparative Budget
 Monthly Budget monitoring/Utilization report
 Quarterly Financial Statement submitted during Board meeting
 Minutes to prove discussion- Financial statement submitted to EC on Quarterly
 Budget line items

Procurement:

Procurement Policy
 Procurement document full set

Salary:

Salary Tax challan
 Personnel File -Job
 Provident Fund
 Incoming & Outgoing Employee- 2009-2011
 Gratuity Fund
 Check Recruitment Process
 Job Description of Account Staff

Voucher:

Workshop- Training
 Training
 Transport

Other:

Money receipt for checks received

Insurance for vehicle

Fixed Asset register

HR Manual

Check bill for comments of Unit Head

Financial Guideline

Agreements with Grants

Interest Received

Accounting Software

Annex 2: People met

Royal Norwegian Embassy Dhaka
Evaluation and Appraisal of Ain o Salish Kendra (ASK)
 (Kick off meeting)

Date: 29 January 2012

Time: 10-11 a.m.

Venue: Embassy Conference Room

Meeting Participants':

Name	Particulars	Remarks/ Signature
<i>Evaluation & Appraisal Consultants:</i>		
Ms. Hanne Lotte Moen (<i>International Consultant & Team Leader</i>)	Gender and Development Consultant Phone: + 47 909 10 617 E-mail: hlm@nordsor.no Web: www.nordsor.no	√
Mr. Mirza Najmul Huda (<i>Consultant-Programme</i>)	Mobile: +88-01819-219 637 E-mail: mnhuda68@gmail.com	√
Mr. Nurul Wahab, CPA, FCA (<i>Finance Expert</i>)	A. Wahab & Co. Chartered Accountants Cell: +88-01819-214-692 E-mail: wahab_co@agni.com	√
<i>ASK Consortium Partners representatives:</i>		
Ms. Sultana Kamal	Executive Director, ASK	√
Mr. Shah Newaz	Director, Administration and Program Support, ASK	√
Md. Shahidullah	Sr. Deputy Director, Finance and Accounts, ASK	√
Ms. Fatema Mahmuda	Deputy Director, Planning, Monitoring and Evaluation, ASK	√
Mr. Gabriele DERIGHETTI	Deputy Head of Mission Embassy of Switzerland	√
Ms. Rehana Khan	Program Officer (Human Rights & Democracy) Embassy of Sweden	√
Ms. Montarin Mehal Aminuzzaman	Senior Programme Officer / Human Rights And Democratisation Embassy Of Denmark	√
Ms. Marjolijn Verhoog	Programme Officer Gender Justice for South Asia Oxfam Novib, The Netherlands	- x-
Mr. Shahidul Islam	Senior Programme Manager NETZ	- x-
Ms. Ragne Birte Lund	Ambassador, Royal Norwegian Embassy Dhaka	√
Mr. Kyrre Elvenes Brækhus	Deputy Head of Mission, Royal Norwegian Embassy Dhaka	√

Mr. Morshed Ahmed	Senior Adviser, Royal Norwegian Embassy Dhaka	√
Ms. Umme Saira	Adviser, Royal Norwegian Embassy Dhaka	√
Ms. Kjeldsen Karoline	Trainee, Royal Norwegian Embassy Dhaka	√
Ms. Ørstavik Sara Lisa	Trainee, Royal Norwegian Embassy Dhaka	√

"√", indicates those who were present

Royal Norwegian Embassy Dhaka

Evaluation and Appraisal of Ain o Salish Kendra (ASK)

(De-briefing meeting)

Date: 7 February 2012

Time: 10 a.m.

Venue: Embassy Conference Room

Meeting Participants':

Name	Particulars	Remarks/ Signature
<i>Evaluation & Appraisal Consultants:</i>		
Ms. Hanne Lotte Moen (<i>International Consultant & Team Leader</i>)	Gender and Development Consultant Phone: + 47 909 10 617 E-mail: hlm@nordsor.no	√
Mr. Mirza Najmul Huda (<i>Consultant-Programme</i>)	Mobile: +88-01819-219 637 E-mail: mnhuda68@gmail.com	√
Mr. Nurul Wahab, CPA, FCA (<i>Finance Expert</i>)	A. Wahab & Co. Chartered Accountants Cell: +88-01819-214-692 E-mail: wahab_co@agni.com	√
<i>ASK Consortium Partners:</i>		
Ms. Sultana Kamal	Executive Director, ASK	√
Md. Nur Khan	Director, Investigation and Documentation, ASK	√
Mr. Shah Newaz	Director, Administration and Program Support, ASK	√
Md. Shahidullah	Sr. Deputy Director, Finance and Accounts, ASK	√
Ms. Fatema Mahmuda	Deputy Director, Planning, Monitoring and Evaluation, ASK	√
Mr. Gabriele DERIGHETTI	Deputy Head of Mission Embassy of Switzerland	√
Mr. Sohel Ibn Ali	Programme Manager, Local Governance SDC/Embassy of Switzerland	√
Ms. Lene D. Volkersen	Counsellor Embassy Of Denmark	√
Ms. Montarin Mahal Aminuzzaman	Senior Programme Officer / Human Rights And Democratisation, Embassy Of Denmark	√
Ms. Rehana Khan	Programme Officer (Human Rights & Democracy) Embassy of Sweden	√
Ms. Marjolijn Verhoog	Programme Officer, Gender Justice for South Asia, Oxfam Novib , The Netherlands	- x-
Ms. Sharmin Islam	Programme Manager, Dialogue and Exchange NETZ Bangladesh	√
Mr. Morshed Ahmed	Senior Adviser, Royal Norwegian Embassy	√

	Dhaka	
Ms. Ummee Saila	Adviser, Royal Norwegian Embassy Dhaka	√
Ms. Kjeldsen Karoline	Trainee, Royal Norwegian Embassy Dhaka	√
Ms. Ørstavik Sara Lisa	Trainee, Royal Norwegian Embassy Dhaka	√

“√”, indicates those who were present

Separate meetings were held with:

Mr. Gabriele DERIGHETTI	Deputy Head of Mission Embassy of Switzerland
Mr. Thommaso Tabet	Embassy of Switzerland
Ms. Montarin Mahal Aminuzzaman	Senior Programme Officer / Human Rights And Democratisation, Embassy Of Denmark
Ms. Rehana Khan	Program Officer (Human Rights & Democracy) Embassy of Sweden
Mr. Morshed Ahmed	Senior Adviser, Royal Norwegian Embassy Dhaka
Mr. Kyrre Elvenes Brækhus	Deputy Head of Mission, Royal Norwegian Embassy Dhaka
Dr. Iftekhar Zaman	Director, Transparency international
Ms. Marjolijn Verhoog	Programme Officer, Gender Justice for South Asia, Oxfam Novib, The Netherlands (E-mail correspondence)



Ain o Salish Kendra

ASK Evaluation and Appraisal

Meeting with Unit Heads

Date: January 29, 2012

Venue: ASK Conference Room

Participants List:

Sl.	Name, Designation	Phone & E-mail	Signature
1.	Md. Shah Newaz Director		
2.	Roushan Jahan Parvin Sr. Deputy Director		
3.	Shaheen Akhter Senior Editor		
4.	Motahar Uddin Akand Sr. Deputy Director		
5.	Sanaiyya Faheem Ansari Sr. Deputy Director		
6.	Gita Chakraborty Sr. Deputy Director		

Sl.	Name, Designation	Phone & E-mail	Signature
7.	Nina Goswami Sr. Deputy Director		
8.	Mohammad Tipu Sultan Deputy Director		
9.	Fatema Mahmuda Deputy Director		
10.	Salma Jabin Deputy Director		
11.	Abu Obaidur Rahman Deputy Director		
12.	Zafrin Sattar Sr. Coordinator		
13.	Jahedul Alam Hitto Sr. Coordinator		
14.	Shaheen Akter Sr. Coordinator		
15.	Rasheduzzaman Khan Data Analyst		
16.	Jhon Asit Das Sr. Investigator		
17.	Prashanta Kumar Roy Program Organizer (Networking)		
18.	Billal Khosru Asst. Researcher		

Female -9, Male -9

Ain o Salish Kendra

ASK Evaluation and Appraisal

Meeting with Executive Committee Members

Date: January 29, 2012

Venue: ASK Conference Room

Participants List:

Sl.	Name and Designation
1.	Dr. Hameeda Hossain Chairperson
2.	Z.I. Khan Panna

Sl.	Name and Designation
	Secretary
3.	Roushan Jahan Treasurer
4.	Dr. Faustina Pereira Member
5.	Meghna Guhathakurta Member
6.	Tahmina Rahman Member

Female –5, Male -1

Ain o Salish Kendra

ASK Evaluation and Appraisal

Meeting with ASK's Networking NGO's

Date: January 29, 2012

Venue: ASK Conference Room

Participants List:

Sl.	Name, Designation	Phone & E-mail	Signature
1.	Abdul Malek Coordinator, Investigation Cell, BLAST	01947478961 malek@blast.org	
2.	Jinat Ara haque National Coordinator WE CAN Campaign	01713090621 wecan-secretariat@yahoo.com	
3.	Ranjan Karmaker Executive Director Steps Towards Development	01711539090	

Female –1, Male -2.

Ain o Salish Kendra

ASK Evaluation and Appraisal

Meeting with Result 5

Date: January 29, 2012

Venue: ASK Conference Room

Participants List:

Sl.	Name	Unit	Designation
1.	Prashanta Kumar Roy	MIA	Program Organizer (Networking)
2.	Abu Obaidur Rahman	Legal Advocacy & Policy Reform	Deputy Director
3.	Abantee Nurul	Legal Advocacy & Policy Reform	Sr. Staff Lawyer
4.	Shaheen Akhtar	Publication & Communication	Sr. Editor
5.	Billal Hossain	Research Unit	Asst. Researcher
6.	Mahjabin Rabbani	Legal Advocacy & Policy Reform	Staff Lawyer

Female -3, Male -3



Ain o Salish Kendra

ASK Evaluation and Appraisal

Meeting with HRDF Members

Participants List:

Sl.	Name	Designation	Organization
19.	Fayezullah Chowdhury	Director	BUP
20.	Lailun Nahar	Member	BUP
21.	Md. Noor-e-Quamruzzaman	Advocate	BUP
22.	Md. Saiduzzaman Sipon	Activist	HRDF
23.	Dr. F.M.A Zahid	Secretary	HRDF
24.	Nur Farida Yeasmin	Executive Director	PMKS
25.	Bulbul Rani Ghose	Member	BUP
26.	Fatema Mahmuda	Deputy Director	ASK
27.	Md. Mominul Islam Babu	Advocate	ASK
28.	Kalpona Roy	General Secretary	Bangladesh Mahila Parishad
29.	Mohammed Tipu Sultan	Deputy Director	ASK

Female- 4, Male- 7 Total -11



Ain o Salish Kendra

ASK Evaluation and Appraisal
Meeting with Partner NGO and Staff at Rajshahi

Participants List:

Sl.	Name	Designation	Organization
1.	Fayezullah Chowdhury	Director	BUP
2.	Rashed Ibne Obaid	Coordinator	BUP
3.	Md. Aminur Rahman	Accounts Officer	BUP
4.	Md. Al Jamiul Islam	Trainer	BUP
5.	Mahmud-Un-Nabi	Project Officer	BUP
6.	Md. Mostafizur Rahman	Staff Lawyer	ASK
7.	Soma Hasan	Program Organizer	BUP
8.	Irin Azad	Monitoring & Evaluation Officer	BUP
9.	Fatema Mahmuda	Deputy Director	ASK
10.	Roushan Jahan Parvin	Sr. Deputy Director	ASK
11.	Nurul Wahab	Partner	A. WAHAB & Co.
12.	Dilip Paul	Sr. Coordinator	ASK
13.	Md. Shahinuzzaman	Staff Lawyer	ASK
14.	Adv. Mohammad Hossain Kanak	Staff Lawyer	ASK

Female- 4, Male- 10 Total -14



Ain o Salish Kendra

ASK Evaluation and Appraisal
Meeting with Lawyers Forum

Participants List:

Sl.	Name	Designation	Organization
1.	Shamima Akther		MAP
2.	Abdur Rashid Rana		
3.	Anup Nandy	President	MAP
4.	Md. Hurunur Rashid	Secretary	MAP
5.	Mir. Sarowar Hossain	Member	MAP
6.	Taufiq-Al-Mannan	Sr. Coordinator	ASK

Female- 1, Male- 5 Total -6



Ain o Salish Kendra

ASK Evaluation and Appraisal

Meeting with Partner NGO and Staff at Kustia

Participants List:

Sl.	Name	Designation	Organization
1.	Kazi Shafiullah	Training Coordinator	Mukti Nari-o-shishu Unnayan Sangstha
2.	Shahana Akther	Co-Admin	"
3.	Fofazzal Hossain	Program Officer	"
4.	Zayadul Haque Matin	Project Coordinator	"
5.	Md. Nurul Islam	Accountant	"
6.	Nazmul Haque Shamim	PC, PHTRVW	"
7.	Tarok Nath Kundu	Coordinator	"
8.	Asaduzzaman	Asst. Coordinator	"
9.	Aloke Prokash Dasu	Asst. Coordinator	"
10.	Nurunnahar Begum	Asst. Coordinator	"
11.	Mst. Sheuli Khatun	Theater Activist	ASK
12.	Apurba Das	Program Organizer	ASK
13.	Jahedul Alam Hitto	Sr. Coordinator	ASK
14.	Afroz Ara	Councilor	Mukti Nari-o-shishu Unnayan Sangstha
15.	Sanaiyya Faheem Ansari	Sr. Deputy Director	ASK
16.	Momtaz Ara Begum	ED	Mukti Nari-o-shishu Unnayan Sangstha
17.	Fatema Mahmuda	Deputy Director	ASK
18.	Taufiq Al Manan	Sr. Coordinator	ASK

Female- 7, Male- 11 Total –18

Annex 3: Budget Comparison

Budget Comparison 2007 - 2011 VS 2012 – 2016 (annex 1)

Particulars of Expenses					
Years	Activities Cost	Personnel	Investment Cost	Office Management	Total
2007	13,144,084	31,223,860	1,616,142	4,653,152	50,637,238
2008	14,911,608	36,102,042	868,690	5,724,909	57,607,249
2009	18,938,456	38,632,007	1,618,358	11,195,001	70,383,822
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2011	31,393,920	59,911,635	1,950,000	14,221,247	107,476,802
Sub Total (2007-2011):	102,056,662	226,071,261	6,812,741	47,481,329	382,421,993
	27%	59%	2%	12%	100%
2012	47,432,537	70,753,640	9,306,500	14,720,000	142,212,677
2013	59,319,622	77,829,004	950,775	15,456,000	153,555,401
2014	51,871,583	85,611,904	1,655,404	16,228,800	155,367,691
2015	49,994,337	94,173,095	602,544	17,040,240	161,810,216
2016	50,576,371	103,590,404	406,587	17,892,252	172,465,614
Sub Total (2012-2016):	259,194,450	431,958,047	12,921,810	81,337,292	785,411,599
Increase/Decrease	254%	191%	190%	171%	205%
	33%	55%	2%	10%	100%

Annex 4: Risk Assessment Using Mango's¹⁰ Health Check

How to use Mango's Health Check

Taking each statement of best practice in turn, discuss whether it is true, or is in place, or happens in your organisation. Agree on a score based on what **actually** happens, not what is supposed to happen, or what is documented in your finance manual. The scores available are 5,4,1 and 0 only.

EXPLANATION	Score
OUR PRACTICE IS TOTALLY IN ACCORDANCE IN WITH THE STATEMENT	5
Close to 5, but not quite there	4
Close to 0, but not that poor	1
This is not in place, or is not true or does not happen	0

Clearly a degree of judgement is required to decide between '4' or '1', and it is not an exact science. If you cannot give yourselves a clear cut 5 or 0, you need to decide which one you are closer to.

Section 1	Planning & budgeting
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Ref	Statement of best practice	Score			
		5	4	1	0
1.1	Budgets are prepared in good time for all the costs of running the organisation	5	4	1	0
1.2	Both finance and programme staff are involved in setting budgets	5	4	1	0
1.3	Project budgets are based on the costs of planned activities	5	4	1	0
1.4	Budget worksheets include explanatory notes and clear calculations	5	4	1	0
1.5	A separate budget is prepared for core costs (overheads)	5	4	1	0
1.6	Organisational budgets are approved by the Board of Trustees	5	4	1	0
1.7	A named individual (budget holder) is responsible for implementing and managing each budget	5	4	1	0
1.8	Budget codes match (or correspond to) accounting codes	5	4	1	0
1.9	All planned operational costs are adequately funded	5	4	1	0
1.10	A cash flow forecast is prepared every month	5	4	1	0
Total score for planning & budgeting				40	

¹⁰ www.mango.org.uk – Mango is a UK based charity. This self assessment tool has been slightly amended.

Section 2	Basic accounting systems
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Ref	Statement of best practice	Score			
2.1	Every payment made has a supporting document providing evidence	5	4	1	0
2.2	All cash or cheques received are recorded on pre-numbered carbon copy receipts (<i>if NGO does not receive cash or cheques score 5</i>)	5	4	1	0
2.3	All payments and receipts are recorded in cashbooks (date, description, amount)	5	4	1	0
2.4	There is a separate cashbook for each bank and cash account	5	4	1	0
2.5	Every entry in the cashbooks is cross referenced to a supporting document	5	4	1	0
2.6	All cashbooks are updated at least once per month	5	4	1	0
2.7	All cashbooks are written neatly in permanent ink or on computer	5	4	1	0
2.8	A standard Chart of Accounts is used to code (or classify) each transaction in the cashbooks	5	4	1	0
2.9	Transactions are also classified by project or donor using a standard list of 'cost centres'	5	4	1	0
2.10	A bank reconciliation is done each month, for every bank account	5	4	1	0
2.11	A cash count reconciliation is witnessed and recorded each month	5	4	1	0
2.12	The organisation keeps track of amounts owed to others (eg suppliers) and owed by others (eg staff)	5	4	1	0
Total score for basic accounting systems				55	

Section 3	Financial reporting
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NB: Donor reports are considered in **Section 5: Grant Management**.

Ref	Statement of best practice	Score			
3.1	The board reviews financial reports every quarter	5	4	1	0
3.2	Senior managers discuss financial reports at least once every three months	5	4	1	0
3.3	Reports include details of cash and bank balances, amounts due (eg from staff) and owed (eg to suppliers)	5	4	1	0
3.4	Budget holders receive budget monitoring reports every month	5	4	1	0
3.5	Budget monitoring reports include explanations and comments about differences	5	4	1	0
3.6	Financial reports are used to help make decisions	5	4	1	0
3.7	Financial information is shared with beneficiaries at least once per year, in an accessible way	5	4	1	0
3.8	Annual audits are up-to-date (signed within 6 months of the year end)	5	4	1	0
Total score for reporting				27	

Section 4	Internal controls
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Ref	Statement of best practice	Score			
4.1	Cash is kept safely in a locked cashbox or safe, in the custody of one individual	5	4	1	0
4.2	All cash received is banked intact, ie without any being spent (if no cash is received, score 5)	5	4	1	0
4.3	All cheques are signed by at least two authorised signatories	5	4	1	0
4.4	Cheques are signed only when all the details have been properly filled in (ie no signatories ever sign blank cheques)	5	4	1	0
4.5	Bank reconciliations are checked by someone who did not prepare them	5	4	1	0
4.6	There is a written policy detailing who can authorise expenditure of different types or value	5	4	1	0
4.7	All transactions are properly authorised	5	4	1	0
4.8	Cash payments are authorised by someone other than the cashier	5	4	1	0
4.9	Different steps in the procurement process, (eg ordering, receiving and paying) are shared among different people.	5	4	1	0
4.10	Expenses claims for staff advances are checked by the same person who authorised the advance	5	4	1	0
4.11	Staff salaries (including advances and loans deductions) are checked each month by a senior manager	5	4	1	0
4.12	Statutory deductions (eg payroll taxes) are properly made and paid on time	5	4	1	0
4.13	All fixed assets (eg vehicles, computers, equipment) owned by the NGO are insured and controlled using a fixed assets register	5	4	1	0
4.14	There is an approved policies and procedures manual in place which is relevant to the organisation, and known by staff	5	4	1	0
4.15	A properly registered audit firm is selected by the trustees	5	4	1	0
Total score for internal controls				69	

Section 5	Grant management
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Ref	Statement of best practice	Score			
		5	4	1	0
5.1	There is a signed grant agreement in place for each grant	5	4	1	0
5.2	Senior Managers check the grant conditions are reasonable before signing agreements	5	4	1	0
5.3	Grant conditions on procurement are known by finance staff, budget holders and procurement officer(s)	5	4	1	0
5.4	There is compliance with the terms and conditions in grant agreements	5	4	1	0
5.5	Donors receive financial reports in the right format and on time	5	4	1	0
5.6	Donor financial and narrative reports are consistent and clearly linked to each other	5	4	1	0
5.7	Donor funds are kept for the activities they are meant for and never 'borrowed' for other activities	5	4	1	0
Total score for grant management				35	

Section 6	Staffing
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Ref	Statement of best practice	Score			
6.1	The board includes someone with the skills needed to oversee all financial activities	5	4	1	0
6.2	The finance staff have the skills (and qualifications) needed to carry out all financial activities	5	4	1	0
6.3	Managers and programme staff have the financial skills they need to manage budgets and implement controls	5	4	1	0
6.4	Finance staff and budget holders work together well in payments processing and budget monitoring	5	4	1	0
6.5	Different roles within the finance function are clearly defined, known and followed	5	4	1	0
6.6	Senior staff lead by example in following control procedures	5	4	1	0
6.7	Finance staff are recruited freely and fairly on the basis of merit only	5	4	1	0
6.8	All staff receive the training and support they need to carry out their financial management responsibilities	5	4	1	0
Total score for staffing				30	

Interpreting ASK score

Section	Your Score
1. Planning and budgeting	40
2. Basic Accounting Systems	55
3. Financial reporting	31
4. Internal controls	69
5. Grant management	35
6. Staffing	30
Total Score	260

High Risk	Medium Risk	Low Risk
0 - 25	26 - 40	41 - 50
0 - 30	31 - 50	51 - 60
0 - 20	21 - 35	36 - 40
0 - 40	41 - 60	61 - 75
0 - 15	16 - 25	26 - 35
0 - 20	21 - 30	31 - 40
0 - 150	151 - 240	241 - 300

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