BANGLADESH¹

Civil Society Organizations (CSOs) in Bangladesh have a long history. The country is endowed with a vibrant presence of many CSOs or NGOs (ADAB - Association of Development Agencies in Bangladesh, n.d.).²

Overall, the positive contribution of CSOs in the anti-poverty fight and development is well recognized (Bangladesh: Unlocking the Potential, National Strategy for Accelerated Poverty Reduction, 2005). In addition, CSOs in Bangladesh play an important role in generating employment for many that is crucial where unemployment is a severe challenge.

This study contributes to the understanding of the various operational challenges of CSOs in Bangladesh. It charts the development of the CSOs through a historical lens, their evolution, the legal and political milieu within which they operate: the process of registration, funding, accountability and sustainability. The recommendations should help the government and CSOs to bring about a more conducive environment for the CSOs to operate and work in furtherance of their mission.

Methodology

This study is primarily based on a desk review of existing literature on CSOs. It also analyzes the relevant statutory legal framework governing various aspects of the operation of CSOs in Bangladesh.

A validation workshop was also conducted on 9 September 2022, and participated in by 27 CSO representatives (20 females, 7 males) who contributed to the analysis and provided recommendations for the study.

The study attempts to focus on the developmental or rural developmental CSOs. However, as many CSOs in Bangladesh have a broad area of operation, to pinpoint developmental or rural developmental CSOs can be complicated.

¹ Rizwanul, M. I. (2022). *CSO Assessment Study: Legal and Political Environment for Developmental NGOs in Bangladesh*. The said paper was prepared for the project, "*Study on Legal and Political Environment for CSOs in Asia,*" implemented by the Asian NGO Coalition for Agrarian for Agrarian Reform and Rural Development (ANGOC) and supported by the Fair Finance Asia (FFA) through the Initiatives for Dialogue and Empowerment through Alternative Legal Services (IDEALS)].

² Throughout this study, the two terms have been used interchangeably. This is in line with what the UN website does when it comes to defining CSOs.

History and evolution of CSOs in Bangladesh

The origin of CSOs in Bangladesh pre-dates the emergence of Bangladesh as an independent State. The earliest CSOs could be the international charities, few national voluntary initiatives, and some Christian missionaries who set up charitable institutions with the motive of charity, voluntary, and emergency relief works. Bangladesh Baptist Church *Sangha*, set up in 1796, appears to be the oldest such institution (Bangladesh Baptist Church Sangha, n.d.). Parallel to these, there were public charities run by local philanthropists operating as religious trust-based schools, hospitals, and orphanages, etc. (Haider, 2011). As early as 1947, the Kumudini Welfare Trust was set up, which is perhaps among the earliest secular CSOs by local initiative (Kumudini Welfare Trust of Bengal Ltd., n.d.). In 1959, the Bangladesh Academy for Rural Development (BARD) was established in Comilla and the so-called "Comilla Cooperative Model" - a distinct approach to rural development - was initially launched on an exprimental basis. In the following two decades, it focused on various rural development programs based on funding from development partners from around the world.

During the Liberation War, a few million Bangladeshis had to take refuge in Bangladesh and in the years that followed, Bangladesh witnessed severe natural disasters and resource constraints. In 1972, Fazle Hasan Abed established Bangladesh Rural Advancement Committee (currently known as BRAC) to resettle refugees who took refuge in India.

Apart from relief and rehabilitation, CSO founders seem to have a vision for contributing to the empowerment of the masses as well. Agricultural cooperatives and agri-development organizations formed a consultative group called the Agricultural Development Association of Bangladesh, which subsequently changed into the Association of Development Agencies in Bangladesh/ADAB (ADAB, n.d.; Mohinuddin, 2017).

In the 1980s, moving beyond relief and rehabilitation, CSOs started to engage in the delivery of services, particularly, though not exclusively, in the fields of health and education. Factors that propelled this shift is not clear, but it would seem that a growing inclination of the international donor agencies in preferring CSOs in delivering certain services to the government could have been a crucial factor to the growth in the number and somewhat changed the *modus operandi* of CSOs (Sobhan and Bhattacharya, 1990).

As the flow of overseas development assistance to Bangladesh has shrunk, many CSOs appear to have focused their attention on income generating activities such as marketing commodities or offering various services on a competitive market basis.

One very significant activity of many rural CSOs has been offering micro-credit. Probably, the most well-known in this regard in Bangladesh is Grameen Bank. While micro-credit has opened the option of credit without collaterals to many who could not otherwise access formal financial institutions, the interest charged or broadened scope of the credit, even extending to consumer goods, has been criticized as too heavy by many (Finch and Kocieniewski, 2022). There is also *Palli Karma Sahayak* Foundation (PKSF) that was established in May 1990 as an apex financing institution for assisting NGOs in expanding their micro-credit to the underprivileged people.

Since the early 1990s, some CSOs have focused on the rights advocacy for the less privileged sections of the community. The rights-based NGOs (both at the national and local levels) have been operating quite actively in protecting and promoting human rights, land-water and indigenous rights, minority rights and in working emphatically on the issue of gender justice. They are the actors who can play a role in giving voice to the voiceless.

Activities of the CSOs have become diverse - focusing on, among others, the establishment of an effective democratic process at the grassroots; poverty alleviation; promoting child and women's rights; advancing education; health and sanitation; family planning; legal aid; and, protection of the environment (Mohinuddin, 2017).

Developmental NGOs

Reliable data on the number of CSOs in Bangladesh is lacking. The estimates in secondary sources widely vary. By one estimate, Bangladesh has around 40,000 CSOs operating currently. As of June 2022, as per NGOAB (NGOAB, 2022), there are as many as 2,529 NGOs registered with it (2,268 national, 261 international). This dearth of data would imply several trends - primarily the lack of systemic, in-depth studies on developmental or rural development CSOs in Bangladesh.

However, CSOs seem to have a presence all over the country, including in the hinterlands where many essential government services are scant. The larger CSOs tend to have operations across the whole of Bangladesh. Small, rural CSOs generally operate within specific parts of the country. Some CSOs operate specifically within the three hill tracts districts. There are also many CSOs working for a specific segment of the community: children, women, elderly, persons with disability, etc.

Association of Development Agencies in Bangladesh (ADAB), founded in 1974, is a network of general coordinating forum of many CSOs in Bangladesh. Association for Land Reform and Development (ALRD) is a network of rights-based advocacy forum for land rights of national and local NGOs/CSOs/CBOs. Bangladesh *Shishu Adhikar* Forum (BSAF) is a national network of CSOs actively engaged in the protection and promotion of child rights. Campaign for Popular Education (CAMPE) is a network of CSOs working on education for all. Credit and Development Forum (CDF) is the network of CSOs involved in offering micro-credit. Federation of NGOs in Bangladesh (FNB) is a generic platform of many CSOs in Bangladesh. The National Forum of Organizations Working with the Disabled (NFOWD) is a network of CSOs working on persons with disability. This list of CSO platforms is not exhaustive, but it more or less captures the key network of CSOs in the country.

A key function that many CSOs in rural areas perform is offering micro-credit facilities. While this has greatly ensured access to finance for many extremely poor people who could not otherwise access credit from regular financial institutions, some expressed trepidations about the high interest rate charged and the use of this scheme by some as a means of reducing dependence from donors for funding activities (Lewis, 2011, p.120). The CSOs involved in micro-credit defend the relatively high interest charge by referring to the high transactional cost of these programs (Lewis, 2011, p.120).

Some CSOs offer services in rural areas in addition to the ones offered by the government. Services of this kind would include primary education, family planning, sanitation, health care facilities, etc. Some CSOs also work to raise the awareness of various sections of the community on important socio-economic matters.

Another critical function that CSOs perform is rights advocacy and focusing on fostering an enabling environment to ensure pro-poor, inclusive policy changes that may be more empowering for the downtrodden section of the rural community than delivering specific services. The offering of legal aid to the rural poor is also an area that the CSOs may put more emphasis on.

Legal environment for developmental NGOs

Registration and reporting

Although not legally mandatory, registration of NGOs is almost inevitable for various reasons. There are multiple avenues for registering as an NGO in Bangladesh. If an NGO wants to receive foreign donations, it has to be registered with the NGO Affairs Bureau (NGOAB) as per the *Foreign Donations (Voluntary Activities) Regulations Act*, 2016. Many NGOs register as societies or charities under the *Societies Registration Act*, 1860. Others are registered as non-profit associations under Section 28 of the *Companies Act*, 1994. An NGO may also be registered as a

voluntary social agency under the *Voluntary Social Welfare Agencies (Registration and Control) Ordinance*, 1961. Some NGOs also register under the *Trusts Act*, 1882. Others choose to register under the *Waqf Ordinance*, 1962.

Any NGO engaging in offering micro-credit must be registered with the Microcredit Regulatory Authority under the *Microcredit Regulatory Act*, 2006. International NGOs operating in Bangladesh must also be registered under the NGOAB before functioning within Bangladesh.

For some sector-specific CSOs, such as the ones working for youth, women, or people living in the hill tract districts,³ registration with the respective ministry of the government is required.

While some critique these disparate regimes as creating an undesirable maze, the various options offer CSOs flexibility to suit their specific mission. In essence, the registration process entails three things: (a) filling out the necessary forms along with the particulars needed, (b) payment of fees, and (c) the clearance from the relevant governmental authorities.

Periodic renewal is a prominent feature of the registration process for CSOs. Critics have recommended the abolition of the periodic renewal to ease burdens of CSOs as well as the registering authorities.

Most CSOs have to comply with the requirement of reporting to their donors and to the government. However, in almost all cases, there are questions about the capacity of the relevant regulatory bodies to meaningfully assess the annual reports submitted to them. These reports are apart from the project completion reports that CSOs may have to submit to their donors.

Another challenge for CSOs is the requirement of certification of the completion of their activities. During the focus group discussion (FGD) with CSO representatives, some expressed a frustration that due to the delay in certification on the completion of their project from the government authorities, their work often flounders.

Financing NGO operations

Many CSOs operate with the help of external funding. However, with the government's plea to prevent terrorist financing and money laundering, the rules on funding for CSOs in Bangladesh have been tightened. Official development assistance (ODA) or any other funding from foreign governments cannot be disbursed directly to CSOs in the country; the Government of Bangladesh acts as

the conduit for such funds. The shrinking inclination in many donor countries stemming from the overall trend of somewhat reduced overseas development assistance from traditional OECD countries due partially to current economic uncertainties and changes in their policies and priorities by donor countries also seem to have diminished the access to foreign funding by CSOs. These make it more difficult for CSOs to access funding from overseas, and puts a strain on CSO activities. Access to funding seems to have become particularly challenging for CSOs focusing on human rights in recent years, following the global economic crisis of 2007 to 2008. On the other hand, the activities related to advocacy for State's accountibility, transparency and responsiveness of these CSOs often go under close monitoring, questions and accusations by government agencies and officials.

The COVID-19 and Rohingya crises seem to have diverted funds from regular CSOs to these specialized areas of concern.

Other sources of CSO funding are part-time income-generating projects, member contributions, donations from INGOs or multilateral organizations, and small government grants.

Under the Ministry of Finance, the Bangladesh NGO Foundation also provides financial grants for NGOs to implement socioeconomic development and poverty alleviation projects. The Foundation is required to spend some 80 percent of its funding on grants and capacity-building of the partner NGOs or community-based organizations. As the government is encumbered by the cost of mega projects and an increasingly bigger volume of loan repayment, it seems likely that the funding of CSOs from the government would flounder in coming years. To prevent this, the government is recommended to include CSO financing in its national budget. Doing so would help them implement some priority developmental or rural developmental works.

While adequate and smooth funding appears to be an issue for most CSOs in Bangladesh, the smaller ones face this more acutely. A July 2020 survey by the Citizen's Platform for SDGs reported that 90 percent of NGOs at the district level did not have adequate resources (USAID et al., 2021, p.11-12). Many smaller CSOs often struggle to tap available funding either because of the lack of information or because of lack of adequate experts to prepare the proposals (USAID et al., 2021, p.12). Many CSO representatives report that some donors impose a requirement that the auditing would have to be done by only a small number of auditing firms and bearing the service charge of those firms are challenging for some CSOs.

With the dwindling flow of ODAs to Bangladesh, one less explored funding source for the CSOs could be the corporate social responsibility (CSR) spending of various corporate actors, particularly but not exclusively, banks and financial institutions, and other large companies listed in the stock exchanges. Policy interventions in this arena would not only be beneficial for CSOs but may also make the CSR spending regime in Bangladesh more transparent (Mahmud et al., 2019; Belal and Cooper, 2011).

The diversity of funding sources for CSOs seems to have widened. However, the competition for funds and the often-shrinking volume of the funding are making it harder for CSOs to financially sustain themselves. The potential progression of Bangladesh to a full-fledged developed status may make this even harder as the ODA may potentially be on an even shorter supply. Delays in clearing the funds obtained by NGOs is also a challenge to civil society operations.

Tax exemptions

NGOs that are not income-generating are exempted from paying tax. NGOs that are registered with NGOAB are also not required to pay any tax on funds received from donors.

Taxes are however required to be deducted from employee salaries. When CSOs procure any products or services, the law also requires them to deduct applicable taxes and VAT appropriate to the nature of the respective products or services.

Generally, donors are not entitled to any blanket tax exemptions. Having blanket exemptions may open the door for unscrupulous and fraudulent practices and such donation between related parties may occur simply as a means for the evasion of tax payments. However, corporations and individuals may "claim a tax deduction for donations made for certain designated public benefit purposes, e.g. donations for old age homes, forestation, waste treatment plants, care for the disabled, education for orphans and street children," etc. (ADAB, n.d.) (ICNL, 2020).

Challenges to NGO accountability

Unfortunately, many CSOs lack internal accountability mechanisms that may in turn corrode the public confidence in the sector. This exists due to several reasons. For one, the culture of deference to authority may mean accountability of higher-ups is generally rare in Bangladesh. The founders of many CSOs cling to management positions or appoint their family members as their successors. This culture of nepotism becomes an anathema to the institutionalization of CSOs. This is also likely to discourage the career progression of promising and talented personnel working in the CSOs.

The eminent professionals working in internal governing bodies of many CSOs often do not devote enough time to their role and this also is a hurdle for ensuring the proper adherence to accountability mechanisms. Due to the lack of availability of steady funding, the appointment of staff on an ad hoc project basis may further exacerbate this problem.

The lack of unity and effective coordination among CSOs at a broader level may also undermine their strength as a group. Despite the diversity in CSOs' structures, capacities and functions, their unity and joint actions were evident on common issues in the late eighties and nineties in the last century. At present, there are formal and informal cooperations among CSOs working at either at the national or grassroot level but functional cooperation is not the case at a broad level.

Government-CSO relations

There seems to have no strong empirical basis to draw a comparative convulsion on the space for the civil society of Bangladesh in the last few years. The civil society in Bangladesh seems to have struggled for free space since the birth of the country. However, it appears that the civil society feels that they operate within a restrained framework that could limit the scope and outcome of their actions.

Rights to freedom of expression and CSOs

Article 39 of the Constitution guarantees freedom of expression subject to interests of the security of the State, friendly relations with foreign States, public order, decency or morality, defamation or incitement to an offence. However, interestingly, the constitutional scheme, by using the words "citizen" and "the press" in Article 39(2), seems to envision its scope only to natural persons and the press, and may not apply to all CSOs per se. More importantly, the constitutional guarantee does not and cannot operate in a vacuum; it is how this freedom operates for people working for the CSOs that is crucial. It appears that in Bangladesh, an overarching problem is the narrative of democracy versus development as if there is an inverse relationship or wedge between the two. It seems that a rather weak presence of the opposition political parties for the last decade or so has not only made the political environment more dominated by the governing political party but also has somehow provoked a perception of somewhat more constrained space for the expression of the civil society. To what degree that perception applies to individual CSOs depends on their respective mission and persons running them.

A challenge for CSOs in Bangladesh appears to be the indirect use of the law to curtail their activities or expression. A case in point would be the rejection of renewal of Odhikar's registration allegedly for "engaging in activities that tarnish

the image of the country in the international arena" (The Business Standard, 2022). Without taking any stance on the merits or demerits of the activities of Odhikar, it can be said that if there is any violation of law, that should be acted upon, not resorting to the non-renewal of registration. It appears that when it comes to putting curbs on the activities of a CSO, there is some disparate plight of INGOs and national ones. For example, Transparency International Bangladesh (TIB) has faced stern critique from the government, it does not appear to have faced challenges what Odhikar or the likes have. Indeed, literature suggests that INGOs generally work more like foreign private consulting firms with little regulatory control of the government (Islam, 2021, p.401). The underlying rationale for this disparate attitude is unclear and arguably, this is discriminatory. The plight of small local or regional CSOs seems to be worse which is paradoxical in that those with capacity constraints are subject to more regulatory oversight and control than their larger counterparts. Considering their capacity constraint, the attitude of regulators and governmental bodies may ideally be more relaxed to smaller CSOs.

Again, it appears that a bigger challenge exists for the media and human rights CSOs, particularly those working on civil and political rights than purely developmental CSOs working on service deliveries (USAID et al., 2021, p.8). Although, this generalization needs to be viewed with some degree of caution as the theoretically clear demarcation line between the two may sometimes be blurred in practice. CSOs operating in sensitive areas such as working for gender equality or working on transgender rights have been subject to attacks by radical forces. Thus, many CSOs seem to indulge in self-censorship (USAID et al., 2021, p.3). The same concern exists among many CSOs who work for the right and welfare of small indigenous groups.

Right to assembly and unrestricted mobility

There are legal restrictions or special rules on visiting Chittagong Hill Tract. Restrictions on CSOs exist from both State and non-State actors on their right to peacefully gather and work. While the government claims that it gives full access to all international partners and CSOs to work in Cox's Bazar and support the Rohingyas (National Report Submitted in Accordance With Paragraph 5 of the Annex to Human Rights Council Resolution 16/21: [Universal Periodic Review]: Bangladesh, 2018, para.126), there are reports of some CSOs feeling constrained in working there (The Economist, 2022). Restrictions tend to occur from direct threat, harassment through legal proceedings, and self-imposed restraint out of fear (USAID et al., 2021, p.12). From the side of CSOs, some of them being aligned with political parties may have done a disservice to their neutral role and indirectly curbed their own space to act as a force distinct from the political parties vying for

the right to govern the country (Tasnim, 2017). Of course, this scenario is as much attributable to the centrist political party culture in Bangladesh as it is to the CSOs (Tasnim, 2017). Overall, for developmental CSOs, the right to assembly does not seem to be a big challenge in Bangladesh.

Rights to information and participation

CSOs are exerting or seeking to exert their influence as a pressure group. The passing of the *Right to Information Act*, 2009 is a step in the right direction. It seems to have some modicum of success. There is also the *Public-interest Information Disclosure (Provide Protection) Act*, 2011 that does not seem to be used at all. A significant problem is that government information sharing exercises with CSOs is often only promotional with few details. Increasingly, CSOs are formally invited to some law and policy-making exercises by government bodies. There is also sometimes option to make submissions on draft policies or laws. However, there does not appear to be enough reflection of the inputs of CSOs in the law and policy. When the government submits its report in compliance with its international treaty obligations such as in the process of Universal Periodic Review of Human Rights, it does invite CSOs in formal meetings. Thus, generally, the participation of CSOs seems to be formalistic as the government agencies feel the need for the participation for compliance with the requirements of the treaty or the demand of foreign donors.

While the government seems to acknowledge the positive role of CSOs in developmental activities and services deliveries, the government's overall outlook towards the CSOs seems to be somewhat ambivalent. The impact of CSOs on the macro-level largely depends on the government apparatus' willingness to perceive the CSOs as a complimentary force. Should the government want to foster an enabling environment for the non-government sector, it needs to show more confidence in the ability of the CSOs to take steps to ensure development and equity.

Other rights and CSOs

One neglected avenue for CSOs to contribute to rural development could be to ensure their greater access to the parliamentary standing committee debates (Islam, 2021). As these debates may be the precursor to law-making, the participation of CSOs may be more meaningful than mere formalistic participation just before the passing of a bill by the Parliament. In a similar vein, the various government ministries and departments do not regularly present any policy or position papers and therefore, there may be a disconnect between the developmental or rural developmental vision of the government and CSOs.

When it comes to the rights of CSOs, apparently, a less talked about aspect of some CSOs in Bangladesh is their internal governance mechanism that would appear to have a bearing on the rights of CSOs themselves. Almost the entire discourse seems to focus on the governmental law and policies and other exogenous factors undermining the space for the CSOs, with very little focus on the internal constraints in many CSOs that can be limiting them in several ways. In some of them, a lack of good internal practice within some CSOs in Bangladesh may inhibit the rights of CSOs, albeit indirectly. Also, founders of some CSOs clinging on to positions of powers forever would appear to stunt the prospect of good institutional culture. Moreover, family successions to the position of power and policymaking in some CSOs with little discernible difference with private business and CSOs, may well be a fundamental internal constraint (Khatun, 2021).

Even when a formal transfer of authority may take place within a CSO, there may be shadow leadership exerting influence. Some CSOs running with disinterested persons in the top management or in various oversight bodies also does not help CSOs to flourish. Within such institutional milieu, it may be difficult to attract and retain bright individuals to choose this field as a career path. This may in turn hurt the quality of the work of CSOs. And from the viewpoint of CSOs' legitimacy, it is imperative that they are perceived as responsible actors where transparency and accountability receive high priority. More than a question of theoretical legitimacy, the improvement of internal institutional culture may increase their internal resilience and enhance the public image of CSOs that may help them to be more independent. Moreover, unlike the exogenous factors such as the access to funding or governmental law and policies, this is something that is within the control of the leadership of the CSOs (Khatun, 2021).

Partnership and coordination mechanisms

The formal mechanism for partnership and coordination among rural CSOs themselves and between them and the government are scant in Bangladesh. The CSOs sometimes cooperate with each other on special occasions by taking up collaborative activities or implementing joint projects. In some multi-sectoral government agencies, such as the Counter Trafficking Committee (CTC) at district levels, representatives of CSOs are included. However, these bodies with limited funding and consisting of various professionals with many shades of responsibilities do not seem to have any meaningful impact. When it comes to the more powerful bodies, such as those with the power to allocate various social security benefits to be rendered by the government or allocation of government-owned resources for the less privileged sections of the community, the representation of CSOs is less prominent. A true spirit of partnership between the

government and CSOs should mean that it would forge an effective collaboration towards meaningful change.

Conclusions and recommendations

This study finds that there is a dearth of research on CSOs in Bangladesh. It also finds that the CSOs and those who work for them perceive threats from different actors, which make them feel constrained in taking up and effectively implementing their activities. The COVID-19 and global economic uncertainty pose further challenges to the sustainability of many CSOs, particularly the smaller ones. Bangladesh's impending graduation to a developing country status may also make it challenging for many of them to secure foreign funding for their activities.

A striking challenge is the bureaucracy's view of CSOs not as partners in development, but as subsidiary actors that should behoove to the government for its activities. The lack of regular dialogue between CSOs and the government is a problem not just for the CSOs to make a more meaningful contribution to the policy making on rural development, but it may also mean the government's policies do not always get the benefit of the input of all relevant stakeholders.

It also seems to be a cause of concern that for some larger CSOs, the focus seems to be somewhat shifting away from rural development.

Given this context, the following are recommended to ensure that CSOs are enabled to be effective agents of governance and democracy:

- To the extent possible, donors and government agencies should tailor their regulations and various project-related requirements accordingly to accommodate the special circumstances of smaller CSOs.
- Activities of CSOs should be governed by laws already enforced and welcomed by CSOs, not by government circulars. For these changes to occur, a strong political commitment would be a prerequisite.
- For long-term sustenance, CSOs must also undergo endogenous reforms. A more robust networking and a coalition of CSOs within and beyond the country can help them pull more weight. CSOs, particularly the larger ones, would benefit from instilling institutional values within their own structure. This is important for both their greater public legitimacy and more efficacy of CSOs.
- Larger CSOs should come forward to provide funding to smaller CSOs. While this may not be possible for many donor-funded activities, a portion of the incomegenerating activities of larger CSOs should be channeled to smaller CSOs to give the latter more breathing space and create a conducive atmosphere for the overall CSO sector. The nimble structure and familiarity with the situation of local CSOs may help larger CSOs make low-cost interventions at the grassroots level.

Overall, an enabling environment for the CSOs to perform their complementary role within the society is an important ingredient not only for rural or economic development but also for a functioning democracy. Moreover, a robust presence of CSOs is an important element in ensuring smooth work for rural development and poverty alleviation (Bangladesh: Unlocking the Potential, National Strategy for Accelerated Poverty Reduction, 2005). In an era when CSOs are playing an active role even in the domain of international law and policy-making, they cannot be an onlooker within Bangladesh. Their watchdog role in ensuring rural development needs to be sustained for society.

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Acknowledgments

The author gratefully acknowledges the able research assistance of Sayere Nazabi Sayem and Sajid Hossain. Special thanks to Shamsul Huda, Rowshan Jahan Moni, Kishor Kumar Tanchangya, Rafiq Ahamed Sherajee and participants of the validation workshop organized by ALRD on 9 September 2022 for their suggestions and comments. All errors, of course, are the author's alone.

Md. Rizwanul Islam, PhD.

Citation

Islam, M. R. (2022). CSO Assessment Study on Legal and Political Environment for Developmental NGOs in Bangladesh. In ANGOC (Ed.). (2022). Shrinking Civic Space: The legal and political environment for CSOs in Seven Asian Countries. ANGOC.

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