

Capacity Building Toolkit on Organizational Management–Module II

For Community Based Organizations



Acronyms

CA	Chartered Accountant
CB	Capacity Building
CBO	Community Based Organization
CIT	Crisis Intervention Team
FSWs	Female Sex Workers
HIV	Human Immunodeficiency Virus
IEC	Information, Education and Communication
NGO	Non Government Organization
STI	Sexually Transmitted Infections

Table of Contents

#	Topic	... Page
	Acronyms	
	Section A. Need for this Toolkit	.... 6
A.1	What is the Need for this Capacity Building Toolkit?	.... 7
A.2	Note on Module-II	.... 7
A.3	What Is the Purpose of this Toolkit?	.... 7
A.4	How are the key sessions covered?	.... 7
A.5	What Methodology is Used in the Toolkit?	.... 7
A.6	How Much Time is Required for Using the Toolkit?	.... 7
A.7	Is this Toolkit Field-Tested?	.... 7
	Section B. Planning and Preparation	.... 8
B.1	Preparation for Conducting the Toolkit	.... 9
B.1.1	What Background Preparation is Needed?	.... 9
B.1.2	Who Should Conduct the Capacity Building Toolkit?	.... 9
B.1.3	When to Conduct the Program?	.... 9
B.1.4	Where the Program should be Conducted?	.... 9
B.1.5	What are the Materials Needed for this Toolkit?	.... 9
B.1.6	What Precautions Need to be Kept in Mind?	.... 9
B.2	Guidelines on Conducting the Toolkit	.... 10
B.2.1	General Guidelines	.... 10
B.2.2	Guidelines for Facilitators	.... 10
B.2.3	Guidelines on Conducting Role-Plays	.... 10
B.2.4	Guidelines on Conducting a Group Discussion	.... 11
B.2.5	Guidelines on the use of "Brainstorming"	.... 11
B.2.6	Guidelines for Evaluating the Capacity Building Program	.... 11
	Section C: Capacity Building	.... 12
C.1	Outline of Capacity Building Sessions	.... 13
C.2	Sessions ; Day 1	.... 16
C.2.1	Session 1: Introduction by the Facilitator	.... 16
C.2.2	Session 2: Icebreaker	.... 17
C.2.3	Session 3: Expectations	.... 18
C.2.4	Session 4: Ground Rules	.... 19
C.2.E.1	Pre-Test for the Capacity Building Program	.... 20
C.2.5	Session 5: What is a CBO?	.... 21
C.2.5.1	Session 5: Activity 1: What are the Components of an Organization?	.... 21
C.2.5.2	Session 5: Activity 2: What is a CBO?	.... 21
C.2.6	Session 6: What is Management?	.... 22
C.2.7	Session 7: Goal of an Organization	.... 23
C.2.7.1	Session 7: Activity 1: Need for Goals	.... 23
C.2.7.2	Session 7: Activity 2: Smart Goals	.... 23
C.2. 8	Session 8: Developing Goals	.... 24
C.2.9	Session 9: Planning	.... 25
C.2.9.1	Session 9: Activity 1: Planning	.... 25
C.2.9.2	Session 9: Activity 2: Principles of Planning and Components in Planning	.... 26

Table of Contents

C.2	Sessions: Day 2	....	27
C.2.10	Session 10: Conducting Effective Meetings	....	27
C.2.11	Session 11: Need and Importance of Subcommittees	....	28
C.2.11.1	Session 11: Activity 1: Need and Importance of Subcommittees	....	28
C.2.11.2	Session 11: Activity 2: Subcommittees and their Roles	....	28
C.2.12	Session 12: Understanding Delegation	....	30
C.2.13	Session 13: Teamwork	....	31
C.2.14	Session 14: Documentation and Communication	....	32
C.2.14.1	Session 14: Activity 1: What is Documentation and Communication?	....	32
C.2.14.2	Session 14: Activity 2: Benefits of Documentation and Communication	....	32
C.2.15	Session 15: Resource Mobilization	....	34
C.2.15.1	Session 15: Activity Sheet 1: Understanding Resource Mobilization	....	34
C.2.15.2	Session 15: Activity Sheet 2: Different types of Resources	....	34
C.2.15.3	Session 15: Activity Sheet 3: Exploring Different Mechanisms for Resource Mobilization	....	35
C.2.15.4	Session 15: Activity Sheet 4: Developing a strategic plan for resource mobilization	....	35
C.2	Sessions: Day 3	....	36
C.2.16	Session 16: Proposal Development for Fund Raising	....	36
C.2.17	Session 17: Organizational Learning and Change	....	37
C.2.17.1	Session 17: Activity 1: Organizational Learning	....	37
C.2.17.2	Session 17: Activity 2: Organizational Change	....	37
C.2.18	Session 18: Monitoring	....	39
C.2.19	Session 19: Office Administration and Logistics	....	40
C.2.20	Session 20: Internal Control Systems and Procedures	....	41
C.2.E.2	Evaluation Session	....	42
	Section D: Capacity Building	....	44
D.1	Outline of Capacity Building Sessions	....	45
D.2	Sessions: Day 1	....	47
D.2.1	Session 1: Introduction by the Facilitator	....	47
D.2.2	Session 2: Icebreaker	....	48
D.2.E.1	Pre-Test for the Capacity Building Program	....	49
D.2.3	Session 3: Financial Management	....	50
D.2.3.1	Session 3: Activity 1: Need for Bookkeeping and Accounting	....	50
D.2.3.2	Session 3: Activity 2: Understanding Transaction	....	50
D.2.3.3	Session 3: Activity 3: Understanding Account heads	....	51
D.2.3.4	Session 3: Activity 4: Understanding the Cash Book	....	52
D.2.3.5	Session 3: Activity 5: General Ledger	....	52
D.2.3.6	Session 3: Activity 6: Receipts and Payments Statements	....	53
D.2.3.7	Session 3: Activity 7: Stock Register	....	53
D.2.3.8	Session 3: Activity 8: Balance Sheet	....	53
D.2.3.9	Session 3: Activity 9: Key features of a cheque	....	54
D.2.3.10	Session 3: Activity 10: Types of Cheques	....	54
D.2.3.11	Session 3: Activity 11: Passbook	....	55
D.2.3.12	Session 3: Activity 12: Internal Controls	....	55
D.2.3.13	Session 3: Activity 13: Audit	....	56
D.2.E.2	Evaluation Session	....	58

Activity Sheets

Activity Sheet No.	Name	Page No.
Activity Sheet 1	Components of an Organization	60
Activity Sheet 2	Key Difference between CBO and NGO	61
Activity Sheet 3	What is Management?	62
Activity Sheet 4	Functions of Management	63
Activity Sheet 5	Stories	64
Activity Sheet 6	SMART Goal	65
Activity Sheet 7	Planning	66
Activity Sheet 8	Principles of planning	67
Activity Sheet 9	Components of a plan	68
Activity Sheet 10	Conducting Effective Meetings	69
Activity Sheet 11	Subcommittees and their Roles	70
Activity Sheet 12	Delegation	71
Activity Sheet 13	Birds Flying in Formation	72
Activity Sheet 14	Lessons on Teamwork	73
Activity Sheet 15	Resource Mobilization	74
Activity Sheet 16	Types of Resources	75
Activity Sheet 17	Mechanisms for Resource Mobilization	76
Activity Sheet 18	Strategic Plan for Resource Mobilization	77
Activity Sheet 19	Proposal Development	78
Activity Sheet 20	Organizational Learning	80
Activity Sheet 21	Organizational Change	81
Activity Sheet 22A	Pre-test and Post-test Questions (for the participants)	83
Activity Sheet 22B	Pre-test and Post-test Questions (for the facilitator)	86
Activity Sheet 23	Descriptive Evaluation of the Program	88
Activity Sheet 24	Need for Bookkeeping and Accounting	89
Activity Sheet 25	Account Head	90
Activity Sheet 26	Cash Book	91
Activity Sheet 27	General ledger	92
Activity Sheet 28	Receipts and Payments Statement	93
Activity Sheet 29	Stock Register	94
Activity Sheet 30	Essential Features of a Cheque	95
Activity Sheet 31	Precautions to be taken while writing a cheque	96
Activity Sheet 32	Types of Cheques and Crossing of Cheques	97
Activity Sheet 33	Passbook	98
Activity Sheet 34	Cash Control	99
Activity Sheet 35A	Pre-test and Post-test Questions (for the participants)	100
Activity Sheet 35B	Pre-test and Post-test Questions (for the facilitator)	102

Section A

NEED FOR THIS TOOLKIT

A. Aim of this Section

This section provides a description of the need and purpose of this toolkit. This will help facilitators in facilitating the CB sessions.

Section-A: Need for this Toolkit

A.1 What is the Need for this Capacity Building Toolkit?

One of the more effective strategies in development seeks to promote members owned and managed community-based organizations (CBOs) to implement programs meant for the community members. In the current context, a number of NGOs are facilitating the formation and strengthening of CBOs. In many cases, NGOs are constrained by a lack of resources and direction. In this endeavour, one of the key requirements is to strengthen the managerial skills of the leaders of the CBO. In this context, the second module on organizational management aims to strengthen the leadership of the CBO.

A.2 Note on Module-II

The module-II focuses on strengthening the skills of CBO members in areas of organizational management and program development. The two modules ¹ for organizational management should be conducted sequentially. However, based on the need of the CBO members and the stage of organizational development, module-II can be conducted first. This toolkit is divided into two parts. Part 1 is meant for CBO leaders, and builds capacity on organizational management, organizational administration and program management. The part 2 is meant for executive committee and members of the financial committee and staff in-charge of finances.

A.3 What is the Purpose of this Toolkit?

This toolkit seeks to build the capacity of FSWs to manage their own CBO and to strengthen it for future sustainability. For achieving these objectives, the toolkit covers areas, such as, concept of management, strategic planning, CBO administration, program development, and financial requirements.

A.4 How are the Key Sessions Covered?

The sessions in this toolkit can be broadly categorized as mentioned below:

Part One

- Introductory Sessions: Session 1 to 4
- Organizational Management: Session 5 to 13
- Program Management: Session 14 to 18
- Organizational Management: Session 19 and 20

Part Two

- Introductory Sessions: Session 1 and 2
- Financial Management: Session 3

A.5 What Methodology is Used in the Toolkit?

The tools and processes used in the toolkit seek to maximize participation and create personal awareness through insight. Methods useful for participants with varying levels of literacy are used. Good facilitation skill is required for the participatory methodologies used.

A.6 How Much Time is Required for Using the Toolkit?

The full toolkit takes four days to complete. Part one of the toolkit takes three days to complete and part-2 of the toolkit takes one day to complete. The schedule of the capacity building sessions should take into account the convenience of the participants. For example, rescheduling of whole-day in-house sessions into half-day sessions is possible.

A.7 Is this Toolkit Field-Tested?

The toolkit was field tested at Rajahmundry in 2008, among female sex workers. In order to support facilitators in carrying out the CB program, some of the outputs and experiences are presented through lists (in boxes) and in the activity sheets.

¹Bohidar, N., Mukherjee, G., Ramakrishna Y., Santosh, S., Shanta, D., Satyanarayana, K.L., Schroeder, J., & Sool, J. Capacity building Toolkit on Organizational Management-Module I CARE, New Delhi, 2009

Section B

PLANNING AND PREPARATION

B. Aim of this Section

This section describes the planning and preparation required prior to the conduction of this toolkit. The section also provides the broad contents to be covered and the description of the methodology. Facilitators need to read this section, before planning for the capacity building sessions.

B.1 Preparation for Conducting the Toolkit

B.1.1 What Background Preparation is Needed?

It is important to (a) select an appropriate facilitator, (b) appropriate community resource persons and (c) provide capacity building with available materials for a successful implementation of the toolkit.

Consultations with FSWs of the area are necessary to enable a proper understanding of local issues and to determine the best way for organizing the program.

B.1.2 Who Should Conduct the Capacity Building Toolkit?

- An experienced facilitator (from either the community ² [FSWs] or non-community member) should facilitate this program.
- The age of the facilitators must be 18 years or above.
- The community facilitators should have been associated, at least for one year, with a community based organization (CBO). She should be trained community member, who has experience of involvement in CBOs.
- The facilitators should have access to up-to-date project information and on any initiative established for the community in the area.
- The facilitators should be willing to conduct the program.
- At least one non-community facilitator needs to be present during the capacity building program.

B.1.3 When to Conduct the Program?

- The ideal time for conducting the program is during the day time, preferably between 10 a.m and 6 p.m.
- Week days are best for conducting the CB program.
- This capacity building program should not clash or overlap with other important events or capacity building programs

B.1.4 Where Should the Program be Conducted?

- A venue located in the centre of the town is ideal so that the participants find it easy to commute.
- The hall for capacity building program should have space for the required number of participants.
- The hall should have good ventilation.
- The hall should not have heavy fixed furniture.
- The hall should have comfortable seating arrangements.
- Catering arrangements for the participants is required.
- Proper bathroom facilities should be available at the training venue

B.1.5 What are the Materials Needed for this Toolkit?

The curriculum requires a minimum of materials. Facilitators should have the following:

- Small pieces of paper (for participants to write on)
- Large pieces of paper (chart paper)
- Marker pens
- White board for writing, or a wooden board for flip charts, or any classroom writing board
- Photocopied handouts as mentioned in the activity sheets
- Condoms
- Dildo (model of penis)
- Video CDs on networking, advocacy activities by CBOs
- TV and CD player or computer (required for a few hours)

In addition, some materials are required for specific sessions. The facilitator should go through the CB session outline and plan accordingly.

B.1.6 What Precautions Need to be Kept in Mind?

Some of the precautionary measures that have to be taken care of prior to and during the capacity building program are:

- Relevant materials (if required) should be ready before start of the sessions.
- Photocopy of relevant handouts and activity sheets should be ready.
- Photocopy of the session evaluation sheets and self-assessment sheets should be ready before the session starts.
- Difficulties in commuting may deter participants from getting involved in the capacity building program. Necessary support for travel wherever required should be made.
- Stay arrangements for the participants should be ready, in advance.
- In order to avoid administrative glitches, arrange for food (catering) arrangements, hall and other payments such as per diems, prior to the start of the sessions.
- Plan the capacity building program along with the organization, which will be hosting or taking the lead in arranging the CB program.
- Facilitators should assure confidentiality regarding the entire process of the program and must maintain confidentiality about any matter spoken by participants in relation to their personal lives. The facilitators should also emphasize the need for maintaining confidentiality by the participants themselves.

² Experienced and trained community members for this purpose are available with Naari Saksham at Rajahmundry, Andhra Pradesh, India.

B.2 Guidelines for Conducting the Toolkit

B.2.1 General Guidelines

- Group size: A group of 15-20 participants is an ideal size.
- Preparation: It is essential for the facilitators to go through the toolkit carefully as a group before conducting it with the participants.
- Stock taking: The group of facilitators must meet at the end of each day to take stock of the day's proceedings. A good analysis of this will help in understanding whether the methods and processes are followed or not, as well as to plan for the next sessions.
- Recording the session output: Output can be recorded using large pieces of card or paper. This will be useful in participatory analysis. Digital recording of generated output, as and when possible, is helpful. The non-community facilitator should put together a structured report based on the outputs.
- The toolkit is a guide and not a set of rules: The toolkit facilitates reflection, encourages learning, and prepares for action.
- The toolkit should be facilitative and empowering; not extractive: The toolkit attempts to facilitate reflection and learning which leads to action. The purpose of the program is not to generate data about the community, not connected to the CB program objectives. To use this toolkit for extracting data will defeat its purpose.

B.2.2 Guidelines for Facilitators

- Some guiding principles should be to look, listen and learn. Facilitate. Do not dominate. Do not interrupt. When people are interacting with each other during activities, let them focus without disturbance.
- Give adequate time. Participants should be given ample time to think and discuss.
- Accept mistakes. We all make mistakes and do things badly some times. Do not hide it; share it.
- In order to ensure that everyone participates, ask yourself who is being asked and heard, and what is being seen, and where and why, and who is not being asked and heard, and what is not being seen, and where and why?
- Relax. Do not rush. Allow unplanned time for participants to walk and wander around.
- Discuss in detail the session output (the map, the list, or the diagram).

- Ask about what you see. Investigate whatever is different or unexpected.
- Use the six helpers—who, what, where, when, why, and how?
- Ask open-ended questions.
- Show interest and enthusiasm in learning from people. Be sensitive to people.

B.2.3 Guidelines for Conducting Role-Plays

Dramatic enactment or role-play is a particularly compelling and effective technique for presenting a situation. A brief dramatic presentation reveals not only the problem but also the context in which it exists. The advantages of role-plays are:

- Role-plays allow for safe rehearsal of skills and activities, and provide practical options for real-life situations.
- Participants are able to experience the activities and to relate theory to practice.

While role-plays serve as a good learning methodology, conducting them requires skill and caution. Some of the guidelines for the facilitator are as follows:

- Introduce the activity to the participants with a clear explanation of the objective of the exercise and the desired output.
- Explain clearly the theme or situation around which the enactment is proposed.
- Clarify any queries or doubts raised by the group.
- Find out if anyone is uncomfortable or unwilling to participate.
- Further, if any participant chooses to opt out of the exercise, allow her or him to do so.
- Communicate clearly the time allotted for preparation and enactment.
- While the groups are preparing, be around to clarify any doubts and queries.
- Watch out for any discomfort among the participants at all stages of the exercise.
- The effectiveness of a role-play depends on the discussions emanating from it. The facilitator is required to channelize this discussion to meet the objective of the exercise.
- Ensure that efforts put in by the participants are recognized.
- Summarize the outputs of the session after the presentation and discussion on the role-plays.

B.2.4 Guidelines for Conducting a Group Discussion

A group discussion, in the context of this tool, is a verbal interaction between the group members (may or may not include the team of facilitators) on a specific theme or situation. Group discussions may involve the entire group or smaller subgroups. Depending on the situation, the role of the facilitator is as follows:

- Ensure participation by all members of the group.
- Give the participants the maximum room to express their ideas and opinions.
- Unobtrusively moderate the discussion so that it remains within the framework of the exercise.
- While leaving room for the expression of diverse opinions remain constantly alert for signs of disruption and moderate effectively.
- Take note of and bring up relevant points in further discussions.
- Address myths and factual inaccuracies that come up during the discussion.
- Adhere to the allotted time and facilitate timely closure.
- Reiterate the conclusions emerging from the discussions, and steer the process forward.

- When conducting discussions among small groups, ensure that the group's report to the larger group to exchange their findings, and further develop their ideas.

B.2.5 Guidelines on the Use of "Brainstorming"

Brainstorming is a technique, involving both the facilitator and the group, for generating innovative and creative ideas. It is useful for gaining an overview of a subject, and helps in narrowing down concepts into practical ideas. Often, solutions that do not normally occur to people emerge during brainstorming in a group. The technique stimulates everyone to participate and gives the facilitator an idea of the experience of the group. It is also useful in generating an exhaustive list for focusing of discussions. It allows expression of the maximum amount of experience, and ideas in a minimum amount of time. The facilitator must take care to ensure that all participants get an opportunity to express themselves.

B.2.6 Guidelines for Evaluating the Capacity Building Program

The CB program seeks to evaluate the outcomes of the program through a mix of methodologies and tools. These are listed below.

Name of tool	Description
Pre-test and Post-test tool	The pre-test and post-test tool captures some knowledge level questions that are measured after the sessions are over.
Descriptive evaluation tool	The assessment tool seeks to understand the overall quality of the CB program as assessed by the participants.

PART ONE

Section C

CAPACITY BUILDING

C. Aim of this Section

This section of the toolkit presents the sessions of the capacity building program. The sessions are in a particular sequence. The sequence is important as it allows the participants to understand the concepts in a gradual manner.

C.1 Outline of Capacity Building Sessions

# C.2	Session #	Topic	Materials Required	Time	Page #
C.2		Sessions			16
		Day One			
C.2.1	Session 1	Introduction by the Facilitator		5 minutes	16
C.2.2	Session 2	Icebreaker	<ul style="list-style-type: none"> Blindfold (a big handkerchief) 	45 minutes	17
C.2.3	Session 3	Expectations	<ul style="list-style-type: none"> Chart Paper 	15 minutes	18
C.2.4	Session 4	Ground Rules	<ul style="list-style-type: none"> Chart Paper Pen 	15 minutes	19
C.2.E.1		Pre-Test for the Capacity Building Program	<ul style="list-style-type: none"> Activity Sheet 22A: Pre-test and Post-test Questions 	1 hour	20
C.2.5	Session 5	What is a CBO?		30 minutes (for two activities)	21
C.2.5.1	Session 5 Activity 1	What are the Components of an Organization?	<ul style="list-style-type: none"> Activity Sheet 1: Components of an Organization Chart Paper Pen 	15 minutes	21
C.2.5.2	Session 5 Activity 2	What is a CBO?	<ul style="list-style-type: none"> Chart Paper Pen Activity Sheet 2 : Key Difference between CBO and NGO 	15 minutes	21
C.2.6	Session 6	What is Management?	<ul style="list-style-type: none"> Activity Sheet 3: What is Management? Activity Sheet 4: Functions of Management 	30 minutes	22
C.2.7	Session 7	Goal of an Organization		1 hour and 5 minutes (for two activities)	23
C.2.7.1	Session 7: Activity 1	Need for Goals	<ul style="list-style-type: none"> Activity Sheet 5: Stories Chart Paper Pen 	35 minutes	23
C.2.7.2	Session 7: Activity 2	Smart Goals	<ul style="list-style-type: none"> Activity Sheet 6: Smart Goal Chart Paper Pen 	30 minutes	23
C.2.8	Session 8:	Developing Goals	<ul style="list-style-type: none"> Chart Paper Pen 	40 minutes	24
C.2.9	Session 9:	Planning		1 hour and 20 minutes (for two activities)	25

C.1 Outline of Capacity Building Sessions

#	Session #	Topic	Materials Required	Time	Page #
C.2.9.1	Session 9: Activity 1	Planning	<ul style="list-style-type: none"> • Chart Paper • Pens • Activity Sheet 7: Planning 	40 minutes	25
C.2.9.2	Session 9: Activity 2	Principles of Planning and Components in Planning	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 8: Principles of Planning • Activity Sheet 9: Components 	40 minutes	26
		DAY TWO			
C.2.10	Session 10	Conducting Effective Meetings	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 10: Conducting 	1 hour and 15 minutes	27
C.2.11	Session 11	Need and Importance of Subcommittees		1 hour and 15 minutes (for two activities)	28
C.2.11.1	Session 11: Activity 1	Need and Importance of Subcommittees	<ul style="list-style-type: none"> • Chart Paper • Pen 	45 minutes	28
C.2.11.2	Session 11: Activity 2	Subcommittees and their Roles	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 11: Subcommittees 	30 minutes	28
C.2.12	Session 12	Understanding Delegation	<ul style="list-style-type: none"> • Activity Sheet 12: Delegation 	30 minutes	30
C.2.13	Session 13	Teamwork	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 13: Birds Flying in Formation • Activity Sheet 14: Lessons from Birds 	30 minutes	31
C.2.14	Session 14	Documentation and Communication		1 hour and 15 minutes (for two activities)	32
C.2.14.1	Session 14: Activity 1	What is Documentation and Communication?	<ul style="list-style-type: none"> • Chart Paper • Pen 	40 minutes	32
C.2.14.2	Session 14: Activity 2	Benefits of Documentation and Communication	<ul style="list-style-type: none"> • Chart Paper • Pen 	35 minutes	32
C.2.15	Session 15	Resource Mobilization		2 hours and 45 minutes (for four activities)	34
C.2.15.1	Session 15: Activity 1	Understanding Resource Mobilization	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 15: Resource Mobilization 	40 minutes	34

C.1 Outline of Capacity Building Sessions

#	Session #	Topic	Materials Required	Time	Page #
C.2.15.2	Session 15: Activity 2	Different types of Resources	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 16: Types of Resources 	40 minutes	34
C.2.15.3	Session 15: Activity 3	Exploring Different Mechanisms for Resource Mobilization	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 17: Mechanisms 	45 minutes	35
C.2.15.4	Session 15: Activity 4	Developing a Strategic Plan for Resource Mobilization	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 18: Strategic Plan 	40 minutes	35
		DAY THREE			
C.2.16	Session 16	Proposal Development for Fund Raising	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 19: Proposal Development 	30 minutes	36
C.2.17	Session 17	Organizational Learning and Change		1 hour and 30 minutes (for two activities)	37
C.2.17.1	Session 17: Activity 1	Organizational Learning	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 20: Organizational 	40 minutes	37
C.2.17.2	Session 17: Activity 2	Organizational Change	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 21: Organizational Change 	50 minutes	37
C.2.18	Session 18	Monitoring	<ul style="list-style-type: none"> • Chart Paper • Pen 	30 minutes	39
C.2.19	Session 19	Office Administration and Logistics	<ul style="list-style-type: none"> • Chart Paper • Pen 	50 minutes	40
C.2.20	Session 20	Internal Control Systems and Procedures	<ul style="list-style-type: none"> • Chart Paper • Pen 	40 minutes	41
C.2.E.2		Evaluation Session	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity sheet 22A: Pre-test and Post-test Questions • Activity Sheet 23: Descriptive Evaluation of the Program 	1 hour and 10 minutes	42

C-2 Sessions

DAY ONE

C.2.1 Session 1: Introduction by the Facilitator

Name of Activity: Introduction by the Facilitator

Type of activity: Self-introduction

Time: 5 minutes

Facilitator's Note

The facilitator may begin the session with the following instructions:

“Good morning everybody, I am _____ (name of facilitator). We have come here today so that all of us can spend some time together to learn new things about ourselves. We will be playing some games and discussing different issues that are important to all of us. I also want to assure you that nothing that you say here will be repeated in front of anyone else. Any information you give, or your names, will remain confidential. Before we begin, we need to know each other. Shall we do that?”

C.2.2 Session 2: Icebreaker

Introduction:

Icebreakers are short activities that help familiarize persons unknown to each other so that they bond better and get the group going. It serves the purpose of creating a positive group atmosphere, breaks down social barriers, enhances interpersonal relationships, and energizes and motivates the group towards its objectives.

Objectives:

- Acquaint the group members with one another.
- Create a comfortable working environment.
- Make the participants comfortable (reduce their inhibitions and encourage active participation in the group).
- Maximize interactions.

Name of activity: Icebreaker

Type of activity: Interactive exercise

Time: 45 minutes

Materials: Blindfold (a big handkerchief)

Methodology:

Step 1: The facilitator begins by introducing the activity.

Step 2: The group forms a circle and each gets a unique number starting from one. Then “participant number 1” gets a blindfold and the rest of the group shift their positions in the circle. The blindfolded person moves around the circle and touches any one participant who then becomes his/her partner. The couple moves out of the circle. This process continues until each group member has a respective partner.

Step 3: Once the pair formation is complete, the facilitator asks each member of a pair to be acquainted with each other and share personal information such as their work, achievements, and personal life for about five minutes.

Step 4: Then, the facilitator requests the participants to introduce their partner to the rest of the group.

Step 5: Then, the facilitator asks the participants about the purpose and usefulness of the activity.

Step 6: Finally, the facilitator summarizes the responses for the participants.

Facilitator's Note

While summarizing, the facilitator needs to take into account the responses of the participants about the usefulness of the activity.

The facilitator can modify the process of identification of pairs, by writing down the same numbers twice in different pieces of paper and asking participants to pick from a bowl.

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 1 minute
- Step 2: 7 minutes
- Step 3: 5 minutes
- Step 4: 20 minutes
- Step 5: 7 minutes
- Step 6: 5 minutes

C.2.3 Session 3: Expectations

Aim of the session:

Prior to starting the sessions, it is important to understand the expectations of the participants from the program. This helps the facilitators to understand specific outputs that the participants may have on their mind.

Objectives:

- Understand outputs that the participants have on their mind.
- Enhance participation of the participants, in the CB program

Name of activity: Expectations

Type of activity: Listing

Time: 15 minutes

Materials:

- Chart Paper
- Writing Paper

Methodology:

Step 1: The facilitator begins by distributing small cards to all the participants.

Step 2: The facilitator asks each participant to write two expectations from the capacity building program. In case most of the participants are illiterate, the facilitator asks each participant to think of two expectations.

Step 3: The facilitator asks each participant to speak out the expectations that they have thought about.

Step 4: As the participants speak out their expectations, the facilitator lists them down in a chart paper. The facilitator tries to categorize the expectations and avoids duplication while writing.

Step 5: After all the participants have spoken, the facilitator summarizes the expectations and informs the participants about expectations, which may remain unmet.

Facilitator's Note:

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 2 minutes
- Step 2: 10 minutes
- Step 3: 10 minutes
- Step 4: 10 minutes
- Step 5: 3 minutes

C.2.4 Session 4: Ground Rules

Aim of the session:

Prior to starting the sessions, it may be necessary to have ground rules for the capacity building program in a participatory manner.

Objectives:

- Enhance participation of the participants, in the CB program.
- Ensure a smooth and orderly conduct of the program.

Name of activity: Ground Rules

Type of activity: Listing

Time: 15 minutes

Materials:

- Chart paper
- Pen

Methodology:

Step 1: The facilitator begins by asking the participants to list the rules by which all participants will abide by during the capacity building program.

Step 2: The facilitator lists down the rules in a chart paper and puts it in a place, which is visible to all participants.

Facilitator's Note:

The facilitator may facilitate certain basic ground rules such as respect for all participants, not to interrupt any other speaker and waiting for turn to speak.

C.2.E.1 Pre-Test for the Capacity Building Program

Name of activity: Pre-test questions

Type of activity: Assessment

Time: 1 hour

Materials:

Activity Sheet 22A: Pre-test and Post-test Questions

Methodology:

Step 1: Distribute the pre-test questions to all the participants. Read out the questions (as written below) so that everyone understands them.

Step 2: Ask each one of them to write down their responses to the questions. In case the participants are largely illiterate, the facilitator divides the participants into groups and asks the groups to answer

to answer the questions in small groups. The small groups then present the answers. Ensure that at least one literate person is present with each sub-group.

Step 3: Collect the responses.

Facilitator's Note

Time management: The facilitator needs to manage the time well.

The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes
- Step 2: 45 minutes
- Step 3: 5 minutes

C.2.5 Session 5: What is a CBO?

Aim of the session:

This session seeks to enhance the understanding of the participants on what a CBO is and the definition of management. This serves both as a linkage with module I and introduces the concept of management.

Objectives:

- Understand the concept of CBO.
- Understand the components of CBO.

Time: 30 minutes (for two activities)

C.2.5.1 Session 5: Activity 1

Name of activity: What are the Components of an Organization?

Type of activity: Brainstorming

Time: 15 minutes

Materials:

- Activity Sheet 1: Components of an Organization

- Chart Paper
- Pen

Methodology:

Step 1: Ask the participants to list the key components of an organization. Refer to activity sheet 1 during the discussion. Distribute the activity sheet to the participants.

C.2.5.2 Session 5: Activity 2

Name of activity: What is a CBO?

Type of activity: Brainstorming

Time: 15 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 2: Key Differences Between CBO and NGO.

Methodology:

Step 1: Ask the participants to list the key points that distinguish an NGO from a CBO. Refer to activity sheet 2 during the discussion. Distribute the activity sheet to the participants.

C.2.6 Session 6: What is Management?

Aim of the session:

This session seeks to enhance the understanding of the participants about Management.

Objective:

- Provide clarity on the concept of management.

Name of activity: What is Management?

Type of activity: Brainstorming

Time: 30 minutes

Materials:

- Activity Sheet 3: What is Management?
- Activity Sheet 4: Functions of Management.

Methodology:

Step 1: Ask the participants to list the activities that they do to manage their lives within their own house. Ask them to think of activities that they do but are not reflected here. Write the activities in a chart paper.

Step 2: In another chart paper, draw four large boxes (as shown in activity sheet 3). Discuss with the participants, each of the activities, and write them in the appropriate box.

Step 3: Explain to the participants that these boxes represent the core functions of management. Many of the activities that people do in their own homes are management-related activities. Refer to activity sheet 4 during the discussion.

Facilitator's Note

During step 1, the activities related to planning and organizing resources are not listed spontaneously. In which case, probe further.

During step 2, it is possible that a number of activities are related to implementation and therefore do not find a box.

During step 3, explain that we carry out many of the management functions without being aware about it. Therefore all can easily understand it.

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes
- Step 2: 15 minutes
- Step 3: 5 minutes

C.2.7 Session 7: Goal of an Organization

Aim of the session:

One of the first components to understand about an organization is the goal it has. The goal usually directs a team, a CBO, or an institution. This session will enhance understanding about goals and the need for having goals.

Objectives:

- Enhance understanding over what a goal is.
- Enhance understanding about the necessity of setting goals.
- Enhance understanding about the importance of goals for an organization
- Enhance understanding about how to develop goals.

Time: 1 hour and 5 minutes (for two activities)

C.2.7.1 Session 7: Activity 1

Name of activity: Need for Goals

Type of activity: Brainstorming

Time: 35 minutes

Materials:

- Activity Sheet 5: Stories
- Chart Paper
- Pen

Methodology:

Step 1: Ask the participants to discuss their understanding of a goal. Refer to box mentioned below during the discussion.

Some indicative answers are:

- A dream
- An aspiration
- Aims
- What we want to do

Definition

- A goal is what we want to achieve, a destination that we want to reach, something we want to have or to become.
- There is no progress, development, or gain without clear goals

Step 2: The facilitator asks, “Why does one need to set goals?” Explain that goals are needed for almost anything in life. The facilitator says, “Going from one place to another can be a short-term goal, and if a person reaches the bus stop without knowing where to go, can he reach anywhere?”

Step 3: The facilitator asks for three volunteers. The three volunteers are given a story each to understand and narrate. The

first volunteer tells the story of the “Hare and Tortoise”. After the story is told, the facilitator asks the participants about the things that we can learn from the story.

Step 4: The second volunteer tells the second story. After the discussion, the facilitator asks the participants about the things that can be learned from the story.

Step 5: The third volunteer tells the third story. After the discussion, the facilitator asks the participants about the things that can be learned from the story.

Step 6: The facilitator recaps the learning from the session.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 9 minutes · Step 2: 3 minutes
- Step 3: 10 minutes · Step 4: 5 minutes
- Step 5: 5 minutes · Step 6: 3 minutes

C.2.7.2 Session 7: Activity 2

Name of activity: Smart Goals

Type of activity: Brainstorming

Time: 30 minutes

Materials:

- Activity sheet 6: Smart Goal
- Chart paper
- Pen

Methodology:

Step 1: Ask the participants to provide some examples of goals. The facilitator lists the goals on a chart paper.

Step 2: Discuss each of the goals based on the activity sheet. Ask the participants whether these goals are SMART or not?

Step 3: Distribute the activity sheet to all the participants. Discuss the contents of the activity sheet to all the participants.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 7 minutes · Step 2: 8 minutes
- Step 3: 15 minutes

C.2.8 Session 8: Developing Goals

Aim of the session:

The purpose of the session is to help the participants to develop clear-cut set goals for their organization in as a group. This often leads to a common understanding and greater ownership of the goals.

Objectives:

- Facilitate participants to set a goal
- Facilitate participants to generate alternatives towards fulfilling the goal, and prioritizing these alternatives

Name of activity: Developing Goals

Type of activity: Brainstorming

Time: 40 minutes

Materials:

- Chart Paper
- Pen

Methodology:

Step 1: Explain to the participants that there are many ways or approaches for achieving the same goal. The facilitator gives an example of a goal (mentioned below) and the various ways in which it can be achieved.

“My family wants to build a house (a goal) ... because we now live in a small rented house and it does not allow us to increase our trading business (a problem to be solved), We will also have more security and respect and children will have better health (an aspiration or a vision)”

There are various ways of building a house and it will depend upon answers to the following questions:

How many rooms are required?

What kind of roof will be constructed?

What materials will be used in the construction?

When can the house be completed?

Step 2: The facilitator asks the participants to list the points that usually influences taking a decision to the questions mentioned

above. While listing the points the facilitator refers to the points mentioned in the box given below. During the discussion, the facilitator emphasizes the point of prioritizing the goals and approaches to be used.

Depends on how much it will cost.

Depends upon how much money is available in the family.

Depends upon how much land is available for building the house.

Depends upon the amount of loan available.

Depends upon how important this is to the family.

Depends upon how many family members will live in the house.

Depends upon urgency to finish before the rainy season.

Step 3: Ask the participants to state the vision of their organization.

Ask the participants to break down the vision into a set of SMART goals that can be achieved in the short term (6 months to 1 year) and medium-term (1 to 3 years). List the goals in a chart paper.

Step 4: Ask the participants to review it again based on the SMART principles and list all the approaches that can be used.

Step 5: Choose the best approach based on the strengths and weakness of each approach in terms of feasibility.

Facilitator's Note

It is possible that some organizations do not have an articulated vision statement. Please refer to the Module I for support in facilitating a vision statement.

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 5 minutes Step 2: 5 minutes
- Step 3: 15 minutes Step 4: 15 minutes

C.2.9 Session 9: Planning

Aim of the session:

The aim of the session is to create understanding among the CBO members about what planning is and why it is necessary.

Objectives:

- The participants will develop conceptual understanding on planning.
- The participants will enhance their understanding about the necessity of planning.

Time: 1 hour and 20 minutes (for two activities).

C.2.9.1 Session 9: Activity 1

Name of activity: Planning

Type of activity: Brainstorming and Group Work

Time: 40 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 7: Planning

Methodology:

Step 1: Ask the participants the question, “What is planning?” Refer to the definition given in the box below.

Planning is determining the objectives and formulating the methods to achieve these objectives.

Step 2: Ask the participants to discuss the key features of planning. Refer to the points mentioned below during the discussion.

- What am I trying to accomplish? What is my objective?
- What resources do I have and need to accomplish the objective?
- What are the methods and means to achieve the objectives?
- Is this the optimal path?

The facilitator says, “Planning entails choosing the best course of action among many alternatives and taking a decision. If one is left with no alternatives then there is no scope for planning.”

Step 3: Ask the participants to discuss the points related to the essence of planning. During the discussion, refer to the points mentioned below:

Planning: The Essence

1. Review and analyse the facts of the situation. Where are we?
2. Set objectives (desired results). Where do we want to go?
3. Generate alternatives. How can we get there?
4. What are the pros and particularly cons of each alternative?
5. Decide on the basic course of action.
6. Decide on the basic strategies, timings and sequence of major steps.
7. Fix specific checkpoints to measure progress of the plan.

The facilitator says, “Effective managers are optimistic and positive in their approach and yet prepare themselves for the worst. However, one cannot foresee the future but should learn to anticipate. No one should wait until the problem develops before preparing to tackle it. This is rather being proactive. And being proactive is an essential ingredient of planning.”

Step 4: Divide the participants into 3 groups. Ask each group to list the different reasons necessary for planning. Each team is given 7 minutes.

Step 5: The groups present their lists. After the presentations, the facilitator discusses about the lists. The facilitator refers to the points given below.

- It provides a basis for organizing the work and allocating responsibilities to the individuals.
- It is a means of communications and co-ordination among all those who are a part of the project.
- It induces the people associated with the project to look ahead.
- It installs a sense of urgency and time consciousness.
- It establishes the bases for monitoring and control mechanisms.

The facilitator says, “As discussed above, there are so many important reasons for planning. However, in spite of so much necessity of planning, generally and most of the times, this function is not given proper attention. This results in non-achievement of goals.”

Step 6: Distribute activity sheet 7 to the participants.

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 5 minutes · Step 2: 8 minutes
- Step 3: 8 minutes · Step 4: 8 minutes
- Step 5: 10 minutes · Step 6: 1 minute

C.2.9.2 Session 9: Activity 2

Name of activity: Principles of Planning and Components in Planning

Objective:

- Creating awareness about the principles of planning among the participants.
- Participants will develop clarity over the components in planning.

Type of activity: Brainstorming

Time: 40 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 8: Principles of Planning
- Activity Sheet 9: Components of a Plan

Methodology:

Step 1: Ask the participants, “What are the key principles of planning?” “What are the principles that should be kept in mind in order to make it effective?” List the responses in a piece of paper. Refer to the points mentioned below, during the discussion.

- • The activities and processes relating to the project must be spelt out in detail. They should be properly and sequenced.
- People (who, how many) required for each of the activities of the project must be worked out and different responsibilities for carrying out the activities must be allocated.
- The total finance required must be estimated and the expenditure of money must be budgeted in a time bound manner.

- The information required for implementing and monitoring the activities must be defined.
- Plan should also include arrangements for communication (including feedback and the plan itself).
- Re-plan: plans may fail or change. However, planning and re-planning is necessary.

Prior to closing this activity, the facilitator explains that it is important to take adequate time to plan. The facilitator says, “You may save some time by quickly developing a plan. However, hastily developed plans can lead to problems. Once problems develop, time and resources are put under pressure. As a result, everyone is put under pressure. This often results in non-achievement of goals.”

The facilitator further emphasizes the importance of plans being flexible and dynamic, to change according to the given situation.

Step 2: Ask the participants, “What are the components of a plan?” List the points mentioned below.

Components of a plan

- Objectives
- Activities
- Processes
- People and responsibilities
- Budget
- Information
- Time
- Indicators

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 20 minutes
- Step 2: 20 minutes

C.2 Sessions

DAY TWO

C.2.10 Session 10: Conducting Effective Meetings

Aim of the session:

Conducting effective meetings require certain skills that are often overlooked by leaders. Meetings are important lifeline for the CBOs as they are member-based institutions. Meetings provide opportunity to share the opinions, ideas, and take decisions. This session elaborates on conducting effective meetings.

Objectives:

- To create understanding the importance of meetings in CBO management.
- To highlight the need for conducting effective meetings and tips for conducting effective meetings.

Name of activity: Conducting Effective Meetings

Type of activity: Role-play (fish-bowl exercise)

Time: 1 hour and 15 minutes

Materials required:

- Chart Paper
- Pen
- Activity Sheet 10: Conducting Effective Meetings

Methodology:

Step 1: Divide the participants into two groups. Ask Group 1 to leave the room, and then come into the room as CBO leaders holding a meeting. The group conducts the meeting on one or two issues (refer to the box below).

The group is informed that they have 20 minutes to complete the meeting. The second group along with the facilitator watches the proceedings from a distance.

Issues for the meeting

- Inviting a social worker for their next general body meeting.
- Shortage of condoms in one area.

Step 2: After the meeting is concluded, the facilitator distributes the activity sheet to all the participants and explains the points one-by-one. The facilitator says, “All the members in a CBO should keep in mind that meetings are very expensive activities when one considers the cost of holding the meeting as well as the time spent by the members. Therefore, all meetings should be taken seriously. The process used in a meeting depends on the kind of meeting you plan to have, for example, staff meeting, planning meeting, or problem solving meeting. However, there are certain aspects that are common to most meetings.”

Step 3: After the facilitator has explained the points mentioned in the activity sheet, the facilitator asks Group 2 to enact a role-play of conducting a meeting, keeping in mind the points discussed. Group 2 also has the same issues mentioned above in the box and has 20 minutes to enact the role-play.

Step 4: After the role-play, the facilitator talks about the processes that are to be followed and points out the processes that were missed (if any).

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 25 minutes
- Step 2: 20 minutes
- Step 3: 20 minutes
- Step 4: 10 minutes

C.2.11 Session 11: Need and Importance of Subcommittees

Aim of the session:

CBOs need to accomplish multiple tasks to provide services to their members and manage the activities, which no individual can perform alone. Subcommittees are formalized means to carry out specific activities in a coordinated manner. This session seeks to underscore the need and importance of the subcommittees for the CBO.

Objective:

- To understand the need and importance of the subcommittees.
- To know about the different subcommittees to be formed in the CBO.
- To understand the process of forming subcommittees and their roles.

Time: 1 hour and 15 minutes (for two activities).

C.2.11.1 Session 11: Activity 1

Name of activity: Need and Importance of Subcommittees.

Type of activity: Brainstorming.

Time: 45 minutes

Materials:

- Chart Paper
- Pen

Methodology:

Step 1: Ask the participants to imagine any wedding that they have helped organize. Ask them to list the key activities to be done.

Step 2: Once the list is made, ask the participants to talk about how these activities took place. During the discussion, provide some pointers, such as, “was the responsibilities shared between different people?” “Were people given different activities to complete?” “Who was responsible for arranging the music?”

Step 3: Explain to the participants, “in any big event, it may not be possible for one person to do everything, therefore responsibilities are divided. Similarly, in an organization, responsibilities and activities are usually divided in order to ensure that the activities are completed on time and in an effective manner. Therefore, there are usually subcommittees in an organization, which have specific tasks. Some of the subcommittees can be “standing subcommittees” (subcommittees which carry out activities throughout the year) or “task-bound subcommittees”) subcommittees which are set up to carry out specific tasks or events and winds up after the event is over).

Facilitator’s Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 15 minutes · Step 2: 20 minutes
- Step 3: 10 minutes

C.2.11.2 Session 11: Activity 2

Name of activity: Subcommittees and their Roles

Type of activity: Brainstorming

Time: 30 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 11: Subcommittees and their Roles

Methodology:

Step 1: Ask the participants to discuss the subcommittees that they think are useful. List them on a chart paper.

Step 2: Distribute the activity sheet to all the participants. Read out and explain the points mentioned below:

Standing Committees	Roles	Members
Finance	Oversees development of the budget; ensures accurate tracking, monitoring, and accountability for funds. It ensures adequate financial controls, reviews major grants and associated terms. The treasurer usually leads this committee.	Only members of the CBO are usually part of this committee. The treasurer leads this.

Standing Committees	Roles	Members
Resource Mobilization	Oversees development and implementation of the resource mobilization plan in accordance with strategic plans. Identifies and solicits funds from diverse external sources of support. The resource mobilization can have smaller subcommittees, which can look after other fund raising activities, such as, community kitchen, and travel agency.	Only members of the CBO are usually part of this committee. A member of the executive committee is part of this committee
Health Committee	Manages health service delivery system. Ensures quality of services. Ensures that services are friendly to the community. Ensures that services are provided in the time and place suitable to the community. Seek periodic feedback from the community members about the quality of the services. Be able to take disciplinary action against doctors and clinic staff who misbehave with the community. Support the management of STIs and HIV by following up on patients. Serve as a link between the board, and members concerning health services.	Both community and non-community members are part of this committee. The project manager and doctor are also part of this committee. The ratio of community to non-community members should be 50:50 to start with and increase to 80:20 as the program matures.
Crisis Intervention	Crisis intervention team (CIT) supports the members from various kinds of discrimination and rights violation. The team is on alert always and reaches the complainant within a few hours. The CIT works in coordination with external stakeholders, such as, the police, government officials, lawyers, social workers, and human rights activists.	Both community and non-community members are part of this committee. Police officials, lawyers, social workers, and human rights activists are part of this team. The ratio of community to non-community members should be 50:50 to start with and increase to 80:20 as the program matures.
Cultural Committee	Acts as a cultural wing of the organization. It gives opportunities to people within the community to learn and display their skills in singing, dancing, and drama. It also serves as a fund raising arm of the organization.	Only members of the CBO are usually part of this committee. A member of the executive committee is part of this committee

Other than the above-mentioned committees, task oriented committees, such as; event management committees are also formed.

Task-Oriented Committees	Tasks
Event management committee	Plans and coordinates major events, such as resource mobilization, team building, or planning.

Step 3: The facilitator says, “Establish committees when it is apparent that issues are too complex and/or numerous to be handled by the entire board. For ongoing, major activities establish standing committees; for short-term activities, establish task-oriented committees that cease when the activities are completed. Ensure the committee has specific roles and responsibilities or set of tasks to address, and ensure the executive committee members are in overall charge. Have at least one executive committee member on each committee to provide linkages and oversight of the organization. Make the functioning of the committees transparent. Do not have one member on more than one committee. In each executive

committee meeting, the chairperson of each committee should report on the committee’s work since the last such meeting.”

Facilitator’s Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 5 minutes · Step 2: 20 minutes
- Step 3: 5 minutes

C.2.12 Session 12: Understanding Delegation

Aim of the session:

Delegation of task is one of the vital issues in CBO Management. The CBO members need to understand the process of task delegation. Delegation of tasks to the right person in the right time is the key to success. The session helps the CBO members to understand about delegation.

Objectives:

- Participants will understand about the concept of delegation and its importance in CBO management.
- Participants will understand better ways of delegating tasks and responsibilities.

Name of activity: Understanding Delegation

Type of activity: Brainstorming

Time: 30 minutes

Materials:

Activity Sheet 14: Lessons on Teamwork

Methodology:

Step 1: The facilitator says, “Delegation is the art of handing over responsibility and authority to other people (often subordinates) to complete a task and allowing them to figure out how best to accomplish that task. By delegating a task to a subordinate, you are giving them the opportunity to become more developed, fulfilled,

and productive people.” The facilitator reads out the points mentioned in the box and explains each of them.

- Delegate the whole task to the same person as it gives him/her responsibility and increases motivation.
- Select the right person: The task should be assigned to someone who has appropriate skills and capabilities.
- Clearly specify the expected results: All the relevant information, such as who, what, how, where and why should be given to the subordinate.
- Have faith: Do not micro-manage after you have handed over the responsibility to another person.
- Delegate responsibility and authority: Give him support and authority needed for completing the task.
- Get constant feedback about the project’s progress through regular meetings and written reports.
- If the project’s progress is slower than expected, do not take the job away from the subordinate. Rather work with him/her and encourage him/her to take responsibility for it.
- Evaluate and reward performance.

Step 2: Ask the participants to recapitulate the key learning from this exercise. Ask the participants whether there are any additional key points that need to be added. Add the additional points to the list mentioned above.

Facilitator’s Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 20 minutes
- Step 2: 10 minutes

C.2.13 Session 13: Teamwork

Aim of the session:

A successful CBO works as a team. There should be common understanding among the CBO members and they should be able to work as a team.

Objectives:

- The participants will understand what a team is.
- The participants will understand how one should work in a team.

Name of activity: Understanding Teamwork.

Type of activity: Brainstorming.

Time: 30 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 13: Birds Flying in Formation
- Activity Sheet 14: Lessons on Teamwork

Methodology:

Step 1: The facilitator distributes activity sheet 13 to the participants. The facilitator asks, “What do you see in the photo?” “Do you know that this is a photo of birds that fly

long distances?” The facilitator explains that this is a photo of birds flying long distances in a “V” formation.

Step 2: The facilitator asks the participants, “Why do you think they fly in such a formation?”

Step 3: The facilitator explains the observations and lessons learned one-by-one from activity sheet 14. While explaining, the facilitator reads out the observation first. Then, the facilitator asks the participants to list the lessons that can be learned from that particular observation. After the participants have listed out the lessons, the facilitator reads out the lessons mentioned in the activity sheet, especially if the participants have not mentioned these earlier.

Facilitator’s Note:

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 4 minutes
- Step 2: 1 minute
- Step 3: 25 minutes

C.2.14 Session 14: Documentation and Communication

Aim of the session:

The aim of the session is to develop a common understanding on what is documentation and communication as well as its necessity.

Objectives:

- Participants will develop their understanding on what is communication and documentation.
- Participants will develop common understanding on importance of documentation and communication.

Time: 1 hour and 15 minutes (for two activities)

C.2.14.1 Session 14: Activity 1

Name of activity: What is Documentation and Communication?

Type of activity: Brainstorming

Time: 40 minutes

Materials:

- Chart Paper
- Pen

Methodology:

Step 1: Divide the participants into two groups. Ask the first group to discuss the meaning of “documentation” and to list key points around the term. Ask the second group to do the same for “communication”. Refer to the points mentioned below. Each group has 10 minutes.

Key points about documentation

- Pulling together information, analyzing it and recording it.
- Compiling data and writing it up.
- Carrying out a process with the objective to learn.
- Preserving ideas and challenges for future use and reference.
- Using different media – such as writing, photographs, and drawings.

Key points about communication

- Communicating messages and promoting specific ideas.
- Sharing our experiences and lessons.
- Sharing our findings with others.
- Using different methods, such as, speaking, reports, articles, and presentations.

Step 2: The two groups present their findings one after the other. After each presentation, the whole group decides on a definition commonly understood by all.

Step 3: Ask the participants to develop a combined definition of “documentation and communication”. Refer to the box for a definition.

Step 4: Ask the participants to discuss the differences between communication and IEC. Refer to the points mentioned below during the discussion.

For a CBO involved in HIV/AIDS, documentation and communication is about recording, learning from and sharing its experiences, results, and lessons learned, for the benefit of its own institution and others.

This is different from Information, Education and Communication (IEC), which a CBO or organization might carry out as part of its program work to raise awareness about HIV/AIDS among community members.

Combined definition of documentation and communication: “Documentation and communication work is about finding practical ways to record, learn from, share, and promote our experiences, results, and lessons learned.”

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes · Step 3: 10 minutes
- Step 2: 15 minutes · Step 4: 5 minutes

C.2.14.2 Session 14: Activity 2

Name of activity: Benefits of Documentation and Communication.

Type of activity: Brainstorming.

Time: 35 minutes.

Materials:

- Chart Paper
- Pen

Methodology:

Step 1: Divide the participants into two groups. Ask each group to brainstorm reasons for doing documentation and communication work, and to write each one on a separate piece of paper.

Documentation and communication has many benefits. These include helping CBOs and Organizations to raise their profile and plan and monitor their work. However, it also takes time, energy, and resources. Therefore, deciding why a CBO or organization should do it involves looking at what advantages the work can bring to an organization and work.

Step 2: After that, participants should rank their reasons within each group. This can be done by drawing a single (ranking) line

on a flipchart. Divide the line into three parts and name each of the parts starting from one end. The names given are, not important, important, and very important. The participants should place each of the listed reasons on the line based on their importance. Each group has 10 minutes.

Step 3: The two groups present their findings one after the other. After each presentation, the participants discuss the ranking lines based on what is the best from the point of view of the organization.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes
- Step 2: 10 minutes
- Step 3: 15 minutes

C.2.15 Session 15: Resource Mobilization

Aim of the session:

The purpose of the session is to create a better understanding about resource mobilization and to list the different kinds of resources that can be mobilized for the CBO. In this session, participants will also discuss the different mechanisms for mobilizing resources along with the steps needed to plan and mobilize resources.

Objectives:

- Participants will better understand the need for resource mobilization.
- Participants will better understand the resources that are essential for managing their own CBO.
- Participants will understand about various resource mobilization mechanisms.
- The participants will understand what are the steps involved in resource mobilization.

Time: 2 hours and 45 minutes (for four activities)

C.2.15.1 Session 15: Activity Sheet 1

Name of activity: Understanding Resource Mobilization

Type of activity: Brainstorming

Time: 40 minutes

Materials:

- Chart paper
- Pen
- Activity Sheet 15: Resource Mobilization

Methodology:

Step 1: Ask the participants to discuss the meaning of resource mobilization. After the discussion, the facilitator says, “Resource mobilization is about an organization getting the resources that are needed to be able to do the work it has planned. Resource mobilization is more than just fund raising and is about getting a range of resources, from a wide range of resource providers (or donors), through a number of different mechanisms. Resource mobilization can therefore be conceptualized as a combination of three things. They are resources, mechanisms, and resource providers.”

Step 2: Ask the participants to define each of the elements of the framework—Resources, Mechanisms, and Resource Providers—by brainstorming a list of broad categories that could be included under each. Refer to the list provided in the activity sheet during the discussion.

Step 3: Distribute the activity sheet to all the participants. Ask the participants to draft a definition for resource mobilization. Refer to the activity sheet during the discussion.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes · Step 2: 15 minutes
- Step 3: 15 minutes

C.2.15.2 Session 15: Activity Sheet 2

Name of activity: Different types of Resources

Type of activity: Brainstorming

Time: 40 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 16: Types of Resources

Methodology:

Step 1: Ask the participants to discuss the various resources to be mobilized. The facilitator says, “Resource mobilization is often considered to be an alternative word for fundraising. In fact, fund raising is only one part of resource mobilization, which is the process of getting a broad range of resources for an organization. Money is one of the key resources that all CBOs or Organizations need to function and carry out their work. However, other resources are also useful. It is important to try to access a range of resources as this will help organizations to save money and enable them to access a broader range of resource providers and opportunities.”

Step 2: As the participants list the various types of resources, draw five boxes on a chart paper. Write the name of each box by choosing from the list below. Write the responses from the participants in the appropriate box. Refer to the activity sheet during the discussion.

- Material goods Technical assistance
- Free service facilities Money
- Human resources

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 15 minutes Step 2: 25 minutes

C.2.15.3 Session 15: Activity Sheet 3

Name of activity: Exploring Different Mechanisms for Resource Mobilization

Type of activity: Brainstorming

Time: 45 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 17: Mechanisms for Resource Mobilization

Methodology:

Step 1: The facilitator says, “In the previous section we understood what are the resources that are required for the CBO. Now let us understand how we can get those resources. Can anybody tell us what these mechanisms could be?” As the participants discuss it, the facilitator lists the points on a chart paper.

Step 2: The facilitator draws five boxes on a chart paper (the names of the boxes are mentioned below) and discusses each of the points listed. The facilitator puts each of the points in one of the boxes.

- Submitting grant proposals
- Special events
- Running a small business
- Soliciting donations
- Unsolicited contributions

Step 3: Distribute the activity sheet to the participants. The facilitator asks the participants to talk about any point that has been missed. The missed points are written on the chart paper.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 15 minutes Step 2: 15 minutes
- Step 3: 15 minutes

C.2.15.4 Session 15: Activity Sheet 4

Name of activity: Developing a strategic plan for resource mobilization

Type of activity: Brainstorming

Time: 40 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 18: Strategic Plan for Resource Mobilization

Methodology:

Step 1: Explain the aim of the activity to the participants.

Step 2: Prepare one set of cards with the following steps written in large letters and put them where the participants cannot see them.

- 1 Develop a strategic plan.
- 2 Review current organizational resource situation and identify resource gaps.
- 3 Understand resource mobilization mechanisms.
- 4 Identify and analyze different resource providers.
- 5 Prepare and create a resource mobilization action plan.

Step 3: Divide participants into four groups. Ask them to write on separate pieces of paper the main steps for planning strategic resource mobilization work.

Step 4: Stick the above prepared set of cards from step 2, in a line along the wall (in the order shown above) with plenty of space under each. Explain each step.

Step 5: Ask the participants to stick their steps under the matching steps on the wall. If some of their steps do not match then stick them to one side.

Step 6: Facilitate a discussion with the participants based on the following questions:

- Do you agree with the order of the steps? Do you think there is one correct sequence for the steps?
- Why is it important to develop a strategic plan before creating an action plan for resource mobilization?

Step 7: After the discussion, ensure that paper that was stuck to one side either matched or new steps created.

Facilitator's Note

During the discussion, explain that carrying out a strategic plan and a plan for resource mobilization will require the support of external support. In order to develop the same, the CBO can hire external consultants.

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 2 minutes Step 2: 2 minutes
- Step 3: 10 minutes Step 4: 2 minutes
- Step 5: 5 minutes Step 6: 15 minutes
- Step 7: 4 minutes

C.2 Sessions

DAY THREE

C.2.16 Session 16: Proposal Development for Fund Raising**Aim of the session:**

This session seeks to create a better understanding among participants on the importance of proposal writing and the structure of proposal to be successful in gaining funds for projects.

Objectives:

- To create a better understanding among the participants on the importance of proposal writing.
- To create a better understanding on the different components in the proposal.

Name of activity: Proposal Development

Type of activity: Brainstorming

Time: 30 minutes

Materials:

- Chart paper
- Pen
- Activity Sheet 19: Proposal Development

Methodology:

Step 1: Ask the participants to discuss the importance of project proposal. Explain that all funders require a proposal on the basis on which they fund projects, so that their money is spent for a particular purpose and for bringing about some specific change.

Step 2: Distribute the activity sheet to the participants. Read out and explain the contents of the activity sheet to the participants.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes
- Step 2: 20 minutes

C.2.17 Session 17: Organizational Learning and Change

Aim of the session:

The emphasis of this session is on organizational learning. Since the only thing constant within organizations is change and change is inevitable, this session deals with different aspects of coping with and managing change.

Objectives:

- To make participants understand about the need and how organizations learn.
- To expose participants to skills needed to understand and respond to changes in an effective manner.

Time: 1 hour and 30 minutes (for two activities)

C.2.17.1 Session 17: Activity 1

Name of activity: Organizational Learning

Type of activity: Brainstorming

Time: 40 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 20: Organizational Learning

Methodology:

Step 1: Ask the participants to discuss the need for CBOs to learn. List the responses on a chart paper. Refer to the list below during the discussion.

Why do CBOs need to learn?

1. For being able to independently manage projects.
2. To achieve the goal of the organization.
3. To cope with and adapt to changes.
4. To improve the capacities of the members in an effective manner.
5. To be an effective organization for catering the member's needs.

Step 2: Ask the participants to discuss the various ways in which CBOs can learn. List the responses on a chart of paper. Refer to the list mentioned below during the discussion.

How do CBOs learn?

1. Through capacity building.
2. Collecting and using relevant information.
3. By inputs from project management.
4. By inputs from community members.

5. By continuous exposure to and keeping in touch with external development, new projects, and innovation.
6. By undertaking some innovations or learning projects on its own.
7. From changes in the environment.

Step 3: The facilitator explains the need for all organizations to be learning organizations. He says, "Learning Organizations are those where people continually expand their capacity to create the results they truly desire." Distribute the activity sheet to all the participants.

Step 4: The facilitator lists the questions based on which CBOs should evaluate themselves to know if they are a learning organization. These questions are listed below.

Are we a learning organization?

- Do we continuously test our experiences and learning?
- Are we producing information that is understood by other members?
- Is the knowledge documented and shared?
- Is the learning relevant to the goals of the organization?

Step 5: Ask the participants to discuss whether their CBO is a learning organization. Facilitate a discussion on what needs to be done for ensuring that the CBO remains or becomes a learning organization.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes Step 2: 10 minutes
- Step 3: 2 minutes Step 4: 10 minutes
- Step 5: 8 minutes

C.2.17.2 Session 17: Activity 2

Name of activity: Organizational Change

Type of activity: Brainstorming

Time: 50 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 21: Organizational Change

Methodology:

Step 1: Ask the participants to discuss change. What is their understanding of change? Refer to the examples given in the activity sheet during the discussion.

Step 2: Ask the participants to discuss the need for change. List the points mentioned. Refer to the points mentioned in the box below.

Why Change?

1. To survive and for managing the transformation
2. To meet the organization goal
3. To learn
4. For organization's growth

Step 3: Ask the participants to list the change situations that the participants think is necessary for the CBO. Refer to an illustrative list mentioned below.

List different change situations

1. NGO supported program coming to end.
2. Need for transforming the CBO into a full pledged organization to cater the member's needs.
3. New policies of Government.
4. Increasing vulnerability of the HIV positive members.
5. Need for managing the clinical services by the members.

6. Maintenance of DIC in a post-NGO situation.

7. Increasing focus on CBOs to manage HIV prevention interventions.

8. Members demands for financial and livelihood support services.

Step 4: The facilitator distributes the activity sheet to the participants and explains the change cycle depicted there.

Step 5: The facilitator asks the participants to do a quick recap of the entire session. The facilitator asks the participants to talk about what they remember about organizational learning and organizational change.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes
- Step 2: 10 minutes
- Step 3: 10 minutes
- Step 4: 10 minutes
- Step 5: 10 minutes

C.2.18 Session 18: Monitoring

Aim of the session:

The purpose of the session is to create understanding about the concept of monitoring and its importance in the management of a CBO.

Objectives:

- The participants will better understand about the concept of monitoring.
- Participants understand the importance of monitoring.

Name of activity: Monitoring

Type of activity: Brainstorming

Time: 30 minutes

Materials:

- Chart Paper
- Pen

Methodology:

Step 1: Ask the participants to discuss monitoring. The question to be answered is what is monitoring? List the points mentioned during the discussion.

Step 2: The facilitator explains, “Monitoring is a process that helps us track the progress and measure the effects of our work against agreed criteria in order to generate learning about the impact of CBO’s interventions. Both quantitative and qualitative approaches can be used, ranging from the use of simple practical indicators through to complex frameworks and rigorous in-depth evaluations.

Step 3: Ask the participants to discuss the relevance of monitoring. The question to be answered is what is the relevance of monitoring to the CBO? List the points mentioned by the participants in a chart paper. Refer to the points mentioned during the discussion.

Monitoring enables the CBO to:

- Stay at the cutting edge of CBOs responses by learning about what is and is not working.
- Improve their planning, processes, and relationships.
- Select appropriate partners and identify their strengths, weaknesses, and gaps.
- Track how changes, for example to policies or funding, are affecting CBOs/NGOs and take appropriate advocacy action.

Step 4: Ask the participants to recapitulate the learning from this session.

Facilitator’s Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes
- Step 2: 10 minutes
- Step 3: 2 minutes
- Step 4: 8 minutes

C.2.19 Session 19: Office Administration and Logistics

Aim of the session:

This session discusses the importance of office administration and other back up services as part of the overall management of the CBO. CBOs tend to focus more on the processes or activities and often neglect office administration and logistics, which in turn hampers the program implementation capacity of the CBOs.

Objectives:

- To create a better understanding about the importance of office administration and logistics as important back-up services.
- To provide clarity on what constitutes the administration and logistics.

Name of activity: Office Administration and Logistics

Type of activity: Group Work and Brainstorming

Time: 50 minutes

Materials:

- Chart Paper
- Pen

Methodology:

Step 1: Ask the participants, “What is effective or good administration?” List the points mentioned in a chart paper. Refer to the definition mentioned in the box, during the discussion.

Good administration provides clarity on who is responsible for administrative work, such as paperwork, office maintenance, transport, paying suppliers, organizing events and workshops. All administrative procedures are documented in a manual or guidelines. The procedures for administrative tasks are understood by everyone and always followed.

Step 2: Ask the participants to discuss the need for good administration in a CBO. List the points mentioned. Refer to the points listed below during the discussion.

Good administration in an organization does the following:

- It keeps the organization in touch with important contacts, through letters, and e-mail.
- It ensures correspondence is ordered, up-to-date, and accessible.
- It makes sure that everyone gets paid on time.
- It puts away some files, like personnel files, locked up and confidential.
- It ensures financial records and receipts are up-to-date.

Step 3: Divide the participants into two groups and give the following tasks to work in two separate groups. Group 1 is given the task of listing the administrative tasks that are performed in a CBO. The second group is given a task to plan for and arrange the logistics requirement for conducting a mobile health camp. Each group is given 15 minutes each.

Step 4: The two groups present their findings in front of the participants. After each presentation, participants are given an opportunity to ask questions to each group.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes Step 2: 10 minutes
- Step 3: 15 minutes Step 4: 15 minutes

C.2.20 Session 20: Internal Control Systems and Procedures

Aim of the session:

This session seeks to highlight the importance of internal control procedures to be laid down in the CBOs for the smooth program implementation.

Objectives:

- To enhance understanding on internal control systems and procedures.
- To identify the issues to be considered while evolving internal control systems and procedures.

Name of activity: Internal Control Systems and Procedures

Type of activity: Brainstorming

Time: 40 minutes

Materials:

- Chart Paper
- Pen

Methodology:

Step 1: Ask the participants to list examples of problems arising out of lack of internal control, as the ones mentioned below. List the examples that the participants list.

- Blank cheques given to people
- Fraudulent billing for training expenditure

Step 2: Ask the participants to discuss the reasons for such problems. List the key points on chart paper. Explain to the participants that it is necessary to have robust internal controls in the CBO. As the organization grows from a few people to hundreds of people, strong internal controls are necessary for the survival of the organization.

Step 3: The facilitator explains, “Internal control is synonymous with management control. It is control by management of the internal affairs of the organization. An internal control system is the entire system of controls, financial or otherwise, established by management in order to carry out the aims of the organization in an orderly and efficient manner. The main objectives of internal control systems are to:

- Safeguard assets.
- Secure the relevance, reliability and integrity of information.
- Minimize waste, errors or fraud.
- Ensure compliance with laws and regulations.
- Ensure adherence to management policies in order to achieve the organization’s objectives.
- Protect those responsible for handling the financial affairs of the organization.

Step 4: The facilitator explains, “Organizations adopt different internal control models and approaches, but they share certain key features if they are to be used effectively. These are:

- Segregation of duties and responsibilities: Different people authorize purchase orders, sign cheques, and check the accuracy of the financial transactions.
- Simple, effective, and practical bookkeeping: Accounting and record-keeping systems need to be tailored to the capacity, size, and complexity of the CBO.
- Documentation of all financial procedures in accessible manuals: Which are followed rigorously, but with procedures for review and adaptation of the rules (for example, as the CBO grows or as tax laws change).
- Consistency: Financial systems should be consistent over the years so that comparisons can be made, trends analyzed and transparency facilitated. This does not mean that the systems may not be refined. Individuals can view inconsistent approaches to financial management as an indication of manipulation.”

Facilitator’s Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 7 minutes
- Step 2: 13 minutes
- Step 3: 10 minutes
- Step 4: 10 minutes

C.2.E.2 Evaluation Session

Aim of the session:

Ideally, in any CB program, it is important to carry out a pre-test exercise, which will be useful to evaluate the outcome of the capacity building program. In this CB program a pre- and post-session assessment will be done. The program also incorporates a self-assessment on pre- and post-session evaluation. This is in addition to the feedback for each session.

Objective:

- To understand outcomes from the capacity building program.

Name of activity: Feedback and Self-evaluation

Time: 1 hour and 10 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 22A: Pre-test and post-test Questions.
- Activity Sheet 23: Descriptive Evaluation of the Program.

Methodology:

Step 1: Distribute the post-test questions for the program. Ask the participants to fill it. If the pre-test was done through groups, ensure that the same groups answer the post-test questions. Collect the filled-out formats. Analyze the responses by comparing the responses from the pre-test and rate the outcomes, after the program.

Step 2: Distribute copies of the descriptive evaluation of the program to all the participants. Read out the questions in the format to ensure that everyone understands them. Ask them to fill it.

Step 3: Thank all the participants and close the CB program

Facilitators' Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time

indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 45 minutes Step 2: 20 minutes
- Step 5: 5 minutes

PART TWO

Section D

CAPACITY BUILDING

D. Aim of this Section

This section of the toolkit presents the sessions in part two of the capacity building program. The sessions are in a particular sequence. The sequence is important as it allows the participants to understand the concepts in a gradual manner.

D. Note on this Section

This part of the capacity building toolkit is aimed at enabling the CBO leaders and financial committee to manage the organization's finances. The CBO leaders, especially the executive committee and the financial committee and the staff in-charge of finances should attend this capacity building program. The facilitator for this part of the toolkit should have adequate experience of financial management.

D.1 Outline of Capacity Building Sessions

#	Session #	Topic	Materials Required	Time	Page #
D.2		Sessions			47
		DAY ONE			
D.2.1	Session 1	Introduction by the Facilitator		5 minutes	47
D.2.2	Session 2	Icebreaker	<ul style="list-style-type: none"> None 	30 minutes	48
D.2.E.1		Pre-Test for the Capacity Building Program	Activity Sheet 35A: Pre-test and Post-test Questions	45 minutes	49
D.2.3	Session 3	Financial Management		5 hours and 10 minutes (for 13 activities)	50
D.2.3.1	Session 3: Activity 1	Need for Bookkeeping and Accounting	<ul style="list-style-type: none"> Chart Paper Pen Activity Sheet 24: Need for Bookkeeping and Accounting 	20 minutes	50
D.2.3.2	Session 3: Activity 2	Understanding Transaction	<ul style="list-style-type: none"> Chart Paper Pen Copies of Receipt and Payment Vouchers 	1 hour	50
D.2.3.3	Session 3: Activity 3	Understanding Account heads	<ul style="list-style-type: none"> Chart Paper Pen Activity Sheet 25: Account Head 	30 minutes	51
D.2.3.4	Session 3: Activity 4	Understanding the Cash Book	<ul style="list-style-type: none"> Chart Paper Pen Activity Sheet 26: Cash Book 	30 minutes	52
D.2.3.5	Session 3: Activity 5	General Ledger	<ul style="list-style-type: none"> Chart Paper Pen Activity Sheet 27: General Ledger 	15 minutes	52
D.2.3.6	Session 3: Activity 6	Receipts and Payments Statements	<ul style="list-style-type: none"> Chart Paper Pen Activity Sheet 28: Receipts and Payments Statements 	15 minutes	53
D.2.3.7	Session 3: Activity 7	Stock Register	<ul style="list-style-type: none"> Chart Paper Pen Activity Sheet 29: Stock Register 	10 minutes	53
D.2.3.8	Session 3: Activity 8	Balance Sheet	<ul style="list-style-type: none"> Chart Paper Pen 	10 minutes	53

D.1 Outline of Capacity Building Sessions

#	Session #	Topic	Materials Required	Time	Page #
D.2.3.9	Session 3: Activity 9	Key Features of a Cheque	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 30: Essential Features of a Cheque • Activity Sheet 31: Precautions to be Taken while Writing a Cheque 	30 minutes	54
D.2.3.10	Session 3: Activity 10	Types of Cheques	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 32: Types of Cheques and Crossing of Cheques 	45 minutes	54
D.2.3.11	Session 3: Activity 11	Passbook	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 33: Passbook 	15 minutes	55
D.2.3.12	Session 3: Activity 12	Internal Controls	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 34: Cash Control 	1 hour and 10 minutes	55
D.2.3.13	Session 3: Activity 13	Audit	<ul style="list-style-type: none"> • Chart Paper • Pen 	20 minutes	56
D.2.E.2		Evaluation Session	<ul style="list-style-type: none"> • Chart Paper • Pen • Activity Sheet 35A: Pre-test and Post-test Questions • Activity Sheet 25: Descriptive Evaluation of the Program 	50 minutes	58

D.2 Sessions

DAY ONE

D.2.1 Session 1: Introduction by the Facilitator

Name of Activity: Introduction by the Facilitator

Type of activity: Self-introduction

Time: 5 minutes

Facilitator's Note

The facilitator may begin the session with the following instructions:

“Good morning everybody, I am _____ (name of facilitator). We have come here today so that all of us can spend some time together to learn new things about ourselves. We will be playing some games and discussing different issues that are important to all of us. I also want to assure you that nothing that you say here will be repeated in front of anyone else. Any information you give, or your names, will remain confidential. Before we begin, we need to know each other. Shall we do that?”

D.2.2 Session 2: Icebreaker

Introduction:

Icebreakers are short activities that help familiarize persons unknown to each other so that they bond better and get the group going. It serves the purpose of creating a positive group atmosphere, breaks down social barriers, enhances interpersonal relationships, and energizes and motivates the group towards its objectives.

Objectives:

- Acquaint the group members with one another.
- Create a comfortable working environment.
- Make the participants comfortable (reduce their inhibitions and encourage active participation in the group).
- Maximize interactions.

Name of activity: Ice Breaker

Type of activity: Interactive exercise

Time: 30 minutes

Materials: None

Methodology:

Step 1: The facilitator begins by introducing the activity.

Step 2: The facilitator counts the number of participants in the room. The facilitator divides the number by 2 (for example, if the number of participants is 14, the divided number is 7). The facilitator asks each participant to count one number sequentially from 1 to 7 (for example, the first person says 1, and the second person says 2, until the seventh person says 7, then the next person restarts counting and starts at 1). After the counting is over, the facilitator asks the persons with the same number to sit together and form a pair.

Step 3: Once the pair formation is complete, the facilitator asks each member of a pair to be acquainted with each other and share personal information such as their work, achievements, and personal life for about five minutes.

Step 4: Then, the facilitator requests the participants to introduce their partner to the rest of the group.

Step 5: Then, the facilitator asks the participants about the purpose and usefulness of the activity.

Step 6: Finally, the facilitator summarizes the responses for the participants.

Facilitator's Note

While summarizing, the facilitator needs to take into account the responses of the participants about the usefulness of the activity.

The facilitator can modify the process of identification of pairs, by writing down the same numbers twice in different pieces of paper and asking participants to pick from a bowl.

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 1 minute
- Step 2: 3 minutes
- Step 3: 4 minutes
- Step 4: 15 minutes
- Step 5: 4 minutes
- Step 6: 3 minutes

D.2.E.1 Pre-Test for the Capacity Building Program

Name of activity: Pre-Test Questions

Type of activity: Assessment

Time: 45 minutes

Material:

- Activity sheet 35A: Pre-test and Post-test Questions

Methodology:

Step 1: Distribute the pre-test questions to all the participants. Read out the questions (as written below) so that everyone understands them.

Step 2: Ask each one of them to write down their responses to the questions. In case the participants are largely illiterate, the facilitator divides the participants into groups and asks the groups

to answer the questions in small groups. The small groups then present the answers. Ensure that at least one literate person is present with each sub-group.

Step 3: Collect the responses.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes
- Step 2: 30 minutes
- Step 3: 5 minutes

D.2.3 Session 3: Financial Management

Aim of the session:

Financial management is one of the important aspects in organizational management. Good financial management is essential for organizational sustainability. It will affect decision-making across the organization and as such should be integrated into all aspects of organizations' operations, from managing project budgets to gathering information for strategic decision-making. The content given in this session is exhaustive and goes beyond multiple sessions.

Objectives:

- Create understanding on the various aspects of financial management and bookkeeping.
- Deliberate on the types of receipts, payments, income and expenditure and create understanding on preparation of balance sheets.
- Discuss the essential components in financial management such as bank transaction and cash transactions.
- Enhance understanding on internal controls and audit.

Time: 5 hours and 10 minutes (for 13 activities)

D.2.3.1 Session 3: Activity 1

Name of activity: Need for Bookkeeping and Accounting

Type of activity: Brainstorming

Time: 20 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 24: Need for Bookkeeping and Accounting

Methodology:

Step 1: Ask the participants about the need for bookkeeping and accounting. List the points mentioned. Refer to the points mentioned in the activity sheet.

Step 2: Ask the participants to recapitulate the learning from the activity.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 15 minutes
- Step 2: 5 minutes

D.2.3.2 Session 3: Activity 2

Name of activity: Understanding Transaction

Type of activity: Brainstorming

Time: 1 hour

Materials:

- Chart Paper
- Pen
- Copies of receipt and payment vouchers

Methodology:

Step 1: The facilitator says, "In any organization, each financial transaction may be classified as either a 'receipt' or a 'payment'. If the organization receives money from someone, that amount is a 'receipt' for the organization. If it makes payment to someone, that amount is a 'payment' for the organization."

Step 2: The facilitator draws two boxes on a chart paper and says, "Think of our CBO. Use the space in the boxes to list a few items of receipt, and a few items of payment." List the items mentioned by the participants. Refer to the illustrative list mentioned below.

Receipts	Payments
Membership	Expenditure for health services
Training fund from NGO	Meetings expenditure
Money from selling food items	Rent
Resource fee	Purchasing of mattress and cooking containers

Step 3: The facilitator shares the case study mentioned below. The facilitator says, "What is the simplest method by which we can prove that the office bearer had indeed taken Rs. 500 from the organization?"

One office bearer took Rs. 500 from the organization for purchasing table cloth for the training center. After a few months, the office bearer says that only Rs. 400 was taken from the organization as a loan.

Step 4: The facilitator explains the importance of a voucher. The facilitator explains, "The word 'voucher' means a piece of paper that serves as proof of a transaction having taken place. Even though many people tend to use the term 'voucher' only in relation to a payment that the CBO makes to someone, there are, in fact, two types of vouchers, i.e., a receipt voucher and a

payment voucher. When money is taken from someone, the CBO must give him or her receipt voucher. When the CBO pays some amount to someone, it must take a payment voucher from him or her. A voucher is called a voucher because it is a primary proof that money changed hands.”

Step 5: The facilitator explains, “In each of the transactions listed in the table below, regardless of the manner in which it is written, think of it from the viewpoint of the CBO. Always think of whether the CBO is receiving or paying money. If it receives money, remember, it makes a receipt voucher. If it receives money, it gives away the receipt voucher. If it gives money, it takes the payment voucher. If it pays money, it makes a payment voucher. Mark against each whether a receipt voucher should be issued by the CBO or a payment voucher taken by it. The facilitator shares the below mentioned table by writing this on a chart paper.

No.	Transaction	R/P
1	Training fund received from NGO	R
2	Cash book and ledgers were purchased.	P
3	DIC electricity bill was paid	P
4	Advance was taken by the President for a visit to Hyderabad at the invitation of NGO	P
5	Advance taken by the President was repaid	R

Step 6: The facilitator asks, “Whose signature is important on a receipt voucher? Whose signature is important on a payment voucher? Why? Similarly, if a receipt voucher is not made, who is at risk? If a payment voucher is not made, who is at risk? Similarly, when the CBO prepares a receipt, should it lie with the CBO? Why or why not? When it prepares a payment voucher, should it lie with the CBO? Why or why not? Discuss with the participants and arrive at a common understanding.

Step 7: Ask the participants to list all the features that should be contained in a blank receipt voucher. After the discussion, examine any receipt voucher and see if it contains all that we think it should contain.

Step 8: Ask the participants to list all the features that should be contained in a blank payment voucher. After the discussion, examine any payment voucher and see if it contains all that we think it should contain.

Step 9: Ask the participants to recapitulate the key learning from this session.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 2 minutes Step 2: 7 minutes
- Step 3: 3 minutes Step 4: 5 minutes
- Step 5: 10 minutes Step 6: 15 minutes
- Step 7: 5 minutes Step 8: 5 minutes
- Step 9: 8 minutes

D.2.3.3 Session 3: Activity 3

Name of activity: Understanding Account Heads

Type of activity: Brainstorming

Time: 30 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 25: Account Heads

Methodology:

Step 1: The facilitator says, “Our CBO have several transactions each day. The details of each transaction are written in various books of accounts. If only the details of who we gave money to, or received money from, how much, when, and for what purpose is written, then tomorrow, if we wanted to know how much we spent, say, on salaries, we can find that out.

Therefore, all items of receipts and payments are given a short clear ‘name’. By looking at the ‘name’, we will be able to understand the broad purpose of the receipt or payment, even if we have to read the details to know more.

Let us, together, using the chart paper, prepare a list of account heads, that is, let us prepare a list of the broad purposes towards which we receive or pay money in our CBO. When preparing our list, we should be careful about choosing the words carefully, for each account head. The facilitator refers to the points listed below while developing a list of account heads.

1. The account head must be brief and clear.
2. By looking at the account head, most members should be able to understand what transactions fall under it.
3. Some account heads will be such that we will have only receipts under them. Some will be such that we will have only payments under them. Some will be such that we will have both receipts and payments under them. Therefore, the account head should be appropriately worded.

Step 2: Distribute the activity sheet to all the participants. The facilitator says, “Now look at the following table. Are there any account heads that we had in our list, which are missing from this list? If there are any, let us now add them to this list. Notice that some of the account heads have ‘sub-heads’ as well. Mention against each account head, whether it will have only receipts against it, or only payments, or first receipts and then payments, or first payments and then receipts. Are there any account heads that you want to add?”

Step 3: After the exercise, ask the participants to recapitulate the learning from the activity.

Facilitator’s Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 15 minutes Step 2: 10 minutes
- Step 3: 5 minutes

D.2.3.4 Session 3: Activity 4

Name of activity: Understanding the Cash Book

Type of activity: Brainstorming

Time: 30 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 26: Cash Book

Methodology:

Step 1: The facilitator says, “In our CBO, suppose we did not write down the details of our receipts and payments. Will it matter, or not? Why or why not? List the responses of the participants in a chart paper.”

The facilitator explains, “Whenever we receive or pay money, we should first enter the transaction on a receipt or payment voucher.

From these vouchers, each day, we should make entries in a book called the “Cash Book”. We should enter the date, and then enter the account head under which a transaction took place. Under the account head, we should enter the details of that transaction, and by its side, we enter the amount received or paid.”

Step 2: Distribute the activity sheet. The facilitator says, “Take a look at the following format. It is the format of a Cash Book. Cash Books are readily available in the market. The page on the left is used for entering receipts. The page on the right is used for entering payments.”

The facilitator further says, “On the ‘Receipts’ side, as shown in the table, we start by entering the date. We then enter the opening cash and bank balances for the day. After that, for each item of receipt, we first enter the account head. We underline the account head, and below that write the details. Notice that there is a column for cash transactions and another for bank transactions. If the receipt is in cash, we enter the amount in the cash column. If the receipt is by cheque, we enter the amount in the bank column.”

Facilitator’s Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 15 minutes • Step 2: 15 minutes

D.2.3.5 Session 3: Activity 5

Name of activity: General Ledger

Type of activity: Brainstorming

Time: 15 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 27: General Ledger

Methodology:

Step 1: The facilitator says, “The Cash Book gives us full details of our transactions on a daily basis. Entries are made in the order of the transactions each day. For each entry, we note down the account head and the details relating to that receipt or payment. The Cash Book shows us how cash in hand or in the bank gets affected each day, as we categorize our transactions into cash and bank transactions. It shows us our closing balance of cash-in-hand and cash in the bank each day.”

The facilitator further says, “Despite all these details, if someone were to ask us how much our CBO collected by way of membership, or how much resource fee received from immersion teams we will not be able to get that information from looking at the Cash Book. We will have to turn the book, page by page, jot down related entries on another piece of paper, and add or subtract the figures, to know what the current balance and total is. In order to enable us to know, on a regular basis, what we have received or spent under each account head, we need to ‘post’ entries from the Cash Book to the General Ledger. The pages of the General Ledger look as shown in the activity sheet distributed.”

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 15 minutes

D.2.3.6 Session 3: Activity 6

Name of activity: Receipts and Payments Statements

Type of activity: Brainstorming

Time: 15 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 28: Receipts and Payments Statements

Methodology:

Step 1: The facilitator says, "At the end of each month, we draw a line below the last transaction for that month, and enter the total receipts and the total payments for that month just under the line drawn. We also enter the cumulative balance at the end of the month. We then draw a line below these figures. This small calculation at the end of each month helps us in the preparation of the monthly statement of receipts and payments. In most organizations, from time to time, a statement of receipts and payments is prepared on monthly and annual basis. These statements are shared with the Board of Directors each month, and for the year as a whole, once the year is ended."

The facilitator further says, "The Receipts and Payments Statement is a summary of the transactions that have taken place during a given period. It takes the opening and closing cash balances from the Cash Book for that period. It also takes the receipts and payments for that period under each account head, from the General Ledger. If under a particular head, there were no entries for the said period, then the Receipts and Payments Statement for that period will have no amount shown under those account heads. Refer to the activity sheet for the format of the statement."

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time

- Step 1: 15 minutes

D.2.3.7 Session 3: Activity 7

Name of activity: Stock Register

Type of activity: Brainstorming

Time: 10 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 29: Stock Register

Methodology

Step 1: The facilitator says, "Now, let us suppose that our CBO purchased the mattresses for the use in training centre and issues it to the in-charge of the training centre. We will need to establish an account of how many mattresses we purchased, how much we issued and, what the stock available with us. In the General Ledger, we set aside pages for purchases of various items. The General Ledger will only show us the purchases and sales in rupees. We will not be able to ascertain from the General Ledger, how much stock of what is available us.

To know our stock position, we need a Stock Register. The Stock Register is very much like the General Ledger as mentioned in the activity sheet.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes

D.2.3.8 Session 3: Activity 8

Name of activity: Balance Sheet

Type of activity: Brainstorming

Time: 10 minutes

Materials:

- Chart Paper
- Pen

Methodology:

Step 1: The facilitator says, "In an organization, we need to know all the sources from which we have mobilized funds, and we need to know where those funds are lying, from time to time. The Balance Sheet helps us take note of all the funds mobilized by and with us for use in our business on any given day, and it indicates where these funds are lying on that date. While we should prepare our balance sheet for the last day of each month, we can prepare the balance sheet for the year end."

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time

- Step 1: 10 minutes

D.2.3.9 Session 3: Activity 9

Name of activity: Key Features of a Cheque

Type of activity: Brainstorming

Time: 30 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 30: Essential Features of a Cheque
- Activity Sheet 31: Precautions to be Taken while Writing a Cheque

Methodology:

Step 1: When you put away money in a bank, you can draw and spend it yourself. However, if you have to pay someone (called the payee). You can go to the bank, draw the money, and give it to them. You will have to spend time and money to do this. However, banks give you an option. You can order them to pay someone, on your behalf. You can do this by giving a cheque to the payee. A cheque is like an order to the bank. When the payee shows it to your bank, the bank will pay the money. This is called honoring a cheque." The facilitator reads out the legal provision saying, "Section 6 of the 'Negotiable Instruments Act' defines 'A cheque is a bill of exchange drawn on a specified bank and not expressed to be payable otherwise than on demand'".

Step 2: The facilitator further explains, "You have received a cheque from the donor. The donor has a bank account in Citibank in New Delhi, so what do you do now? Go to New Delhi and collect the money?"

The facilitator explains, "Not really. Your account is with Andhra Bank, Rajahmundry. You can request your bank to collect the money on your behalf. You do this by simply depositing the cheque in your account with Andhra Bank. This is called depositing your cheque with the bank.

The facilitator further states, "What does Andhra Bank do now? They must collect the money from Citibank, before they can pay you. This is exactly what they do and deposit the same amount in your account. This is called clearing of the cheque."

Step 3: The facilitator asks the participants to discuss the key features of a cheque. The facilitator lists the key points from the discussion. The facilitator distributes the activity sheet to the participants and completes an exhaustive list of key features of a cheque.

Step 4: The facilitator asks the participants to discuss the precautions to be taken while writing a cheque. List the key points from the discussion. The facilitator distributes the activity sheet to the participants and completes an exhaustive list.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 5 minutes Step 2: 5 minutes
- Step 3: 10 minutes Step 4: 10 minutes

D.2.3.10 Session 3: Activity 10

Name of activity: Types of Cheques

Type of activity: Brainstorming

Time: 45 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 32: Types of Cheques and Crossing of Cheques

Methodology:

Step 1: The facilitator asks the participants, "Does anyone know that there are different types of cheques? Can anyone list the different types of cheques?" The facilitator refers to the list mentioned below for the different types and describes each type as mentioned in the activity sheet.

- Self cheque
- Bearer cheque
- Post-dated cheque
- Ante-dated cheque

Step 2: The facilitator asks the participants, "There are situations in which the bank can refuse payment with regards to a cheque. Can anyone tell what those conditions are?" The facilitator refers to the list mentioned in the activity sheet and describes each one of them.

Step 3: The facilitator asks the participants, "Does anyone know what a crossed cheque is?" The facilitator refers to the activity sheet and describes each of the points mentioned."

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time

- Step 1: 15 minutes Step 2: 15 minutes
- Step 3: 15 minutes

D.2.3.11 Session 3: Activity 11

Name of activity: Passbook

Type of activity: Brainstorming

Time: 15 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 33: Passbook

Methodology:

Step 1: The facilitator asks the participants, “Can anyone tell what a passbook is?” The facilitator distributes the activity sheet and describes the various facets of the passbook. The facilitator says, “Bank Passbook (also known as Bank Statement) is merely a copy of the CBOs Account in the books of a bank. The bank usually supplies this statement periodically (e.g., fortnightly or monthly) or when the ledger is completed (in case where a duplicate copy of the ledger sheet is sent) or on demand.” The facilitator describes the format of the passbook as mentioned in the activity sheet.

Facilitator's Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time

- Step 1: 15 minutes

D.2.3.12 Session 3: Activity 12

Name of activity: Internal Controls

Type of activity: Brainstorming

Time: 1 hour and 10 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 34: Cash Control

Methodology:

Step 1: The facilitator asks the participants to discuss the importance of internal controls. During the discussion, the facilitator tells a quotation, “*It is more sensible to establish a system to deter fraud rather than one to discover it.*”

Step 2: The facilitator asks the participants to list the key controls necessary for managing internal risk. The facilitator explains, “Here we are concerned with managing internal risks facing a CBO on a day-to-day basis. This is achieved by a series of controls, checks and balances, which, if operated properly, will avoid losses and detect errors and omissions in the accounting records. Controls are also very important in protecting all those who handle the financial affairs of the Institution as they remove any suspicion of, or temptation to, dishonesty.” The facilitator explains the different categories of internal controls, as listed below.

- Delegated Authority
- Separation of Duties
- Reconciliation
- Cash Control
- Physical Control

Step 3: The facilitator asks the participants to discuss delegated authority. The facilitator explains the meaning by saying, “the board of directors, or the executive committee delegates authority through the Chief Executive for the day-to-day running of the Institution. In a large and busy institution, it is not practical to expect one person to make all the decisions and authorize all transactions. The Chief Executive will, therefore, further delegate authority to members of the staff team to relieve the load as well as to ensure smooth operation during absences of key staff.”

Step 4: The facilitator asks the participants to discuss delegated authority document. The facilitator explains, “Every Institution should decide in advance who should do what in finance procedures. It is good practice to record what has been decided in a delegated authority document. Its purpose is to clarify who has the authority to make decisions, commit expenditure, and sign legal undertakings on behalf of the Institution so that there is no confusion about responsibility. The delegated authority document must be approved by the governing body and should be reviewed every meeting to ensure it is still appropriate to current needs. It should also outline deputizing arrangements to cover for absence of key personnel.”

Step 5: The facilitator asks the participants to discuss separation of duties. The facilitator explains, “In order to protect those operating the procedures and to prevent any temptation to misuse funds, there must be a separation of the various duties within the finance procedures. For example, the duties of ordering goods, receiving goods, authorizing the payment, maintaining the accounting records, and reconciling the accounts should not fall entirely on the shoulders of one person. Apart from weakening financial control, this puts too much responsibility on one person and if they should leave the Institution or is absent for long periods, then the finances will halt. As far as possible therefore, duties should be shared between the staff team and committee members if there are only one or two staff members.”

Step 6: The facilitator asks the participants to discuss cheque signatories. The facilitator explains, “Each Institution should have a panel of cheque signatories from which to select the required number of authorizing signatures. There should be sufficient people nominated to ensure efficient administration of payments. Signatories should be regularly reviewed and the list updated when people leave the Institution. It is usual to have more than one signature on a cheque to help avoid fraud.” The facilitator further says that it will be useful to remember the following dictum; *‘Never ask signatories to sign blank cheques for future use as this defeats the whole purpose of having more than one signatory’*.

Step 7: The facilitator says, “A key responsibility of managers (the Chief Executive or a Treasurer) is to check and authorize records, count the cash and review orders for supplies, from time to time.”

Step 8: The facilitator explains the importance of reconciliation by saying, “Reconciliation involves verifying accounting records to make sure that there are no errors or omissions that have so far gone undetected”. The facilitator says that the records that should be reconciled at regular intervals are:

- Bank Book
- Cash Book
- Salaries and Deductions Schedules

The facilitator further says, “Once the records have been successfully reconciled, the reconciliation statement must be passed on to be independently checked with the source records by the manager or a committee member(s). As noted above, this checking duty is a key responsibility of the manager or Treasurer.”

Further, “the Bank Book should be reconciled to the bank statement every month. The purpose of this exercise is to make sure that the Institution’s own records match with the bank’s records, which are rather like a parallel set of records. This is achieved by taking the closing bank statement balance

for a particular date and comparing it to the closing Bank Book balance for the same date, then explaining the differences. This is an important check not only for accuracy and completeness of records, but also as an early indication of fraud.”

Further, “The cash should be counted and reconciled at least weekly. If the imprest system is in use, this is a very easy operation as it is simply a matter of counting all the payments made since the last reimbursement and counting the cash in the tin. The two totals together make up the total float. If a discrepancy is found, it must be noted in the cash book as either an ‘expense which is unidentified’ or a ‘surplus which is unidentified’ and allocated to an appropriate category. Discrepancies must be reported to the board.”

Finally, “the salary records, and the deduction records, are notorious for containing inaccuracies and for abuse in the form of ‘ghost employees’. They must be reconciled every month to ensure that the correct deductions are being made and passed on to the relevant authority.”

Step 9: The facilitator explains the importance of having control over cash. In order to do this it is important to observe the seven golden rules of handling cash as mentioned in the activity sheet. The facilitator explains all the points in detail.

Facilitator’s Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 2 minutes Step 2: 7 minutes
- Step 3: 7 minutes Step 4: 7 minutes
- Step 5: 7 minutes Step 6: 7 minutes
- Step 7: 3 minutes Step 8: 15 minutes
- Step 9: 15 minutes

D.2.3.13 Session 3: Activity 13

Name of activity: Audit

Type of activity: Brainstorming

Time: 20 minutes

Materials:

- Chart Paper
- Pen

Methodology:

Step 1: The facilitator asks, “Can anybody tell about internal audit?”

The facilitator explains, “Organizations set up internal audit system so that someone can review their accounting systems regularly. This

results in fewer mistakes and makes internal controls strong. Some experienced person or a chartered accountant (CA) firm may do this. However, the statutory auditors of a CBO should not take up its internal audit. An internal audit review is undertaken at the request of the managers of the Institution. It focuses on systems and procedures, and utilization of resources. The facilitator describes the “three E” principle which guides the internal auditor.”

The ‘Three E’s’ influence an internal auditor’s approach:

- Economy – doing things for least cost.
- Efficiency – doing things right.
- Effectiveness – doing the right things with few resources

An internal audit will include a range of checks as part of the independent review, including:

- Financial accounting systems and procedures;
- Management accounting systems and procedures;
- Internal control mechanisms.

Step 2: The facilitator asks, “Can anybody tell about external audit?” the facilitator explains, “An external audit is an independent examination of the financial statements prepared by the Institution. It is usually conducted for statutory purposes (because the law requires it). It can also be for investigative purposes (to look for a fraud).” The facilitator explains that an audit results in an audit opinion as to the ‘true and fair’ view of the following.

- State of affairs of the Institution, and
- Operations for the period.

Facilitator’s Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 10 minutes
- Step 2: 10 minutes

D.2.E.2 Evaluation Session

Aim of the session:

Ideally, in any CB program, it is important to carry out a pre-test exercise, which will be useful to evaluate the outcome of the capacity building program. In this CB program a pre and post-session assessment will be done. The program also incorporates a self-assessment on pre-and post-session evaluation. This is in addition to the feedback for each session.

Objective:

- To understand outcomes from the capacity building program.

Name of activity: Feedback and Self-evaluation

Time: 50 minutes

Materials:

- Chart Paper
- Pen
- Activity Sheet 35A: Pre-test and post-test Questions
- Activity Sheet 25: Descriptive Evaluation of the Program

Methodology:

Step 1: Distribute the post-test questions for the program. Ask the participants to fill it. If the pre-test was done through groups, ensure that the same groups answer the post-test questions. Collect the filled-out formats. Analyze the responses by comparing the responses from the pre-test and rate the outcomes, after the program.

Step 2: Distribute copies of the descriptive evaluation of the program to all the participants. Read out the questions in the format to ensure that everyone understands them. Ask them to fill it.

Step 3: Thank all the participants and close the CB program.

Facilitators' Note

Time management: The facilitator needs to manage the time well. The facilitator should complete the steps in the time indicated below. This will ensure that the session does not exceed the maximum time.

- Step 1: 30 minutes Step 2: 15 minutes
- Step 5: 5 minutes

Activity Sheets

Activity Sheet No.	Name	Page No.
Activity Sheet 1	Components of an Organization	60
Activity Sheet 2	Key Difference between CBO and NGO	61
Activity Sheet 3	What is Management?	62
Activity Sheet 4	Functions of Management	63
Activity Sheet 5	Stories	64
Activity Sheet 6	SMART Goal	65
Activity Sheet 7	Planning	66
Activity Sheet 8	Principles of planning	67
Activity Sheet 9	Components of a plan	68
Activity Sheet 10	Conducting Effective Meetings	69
Activity Sheet 11	Subcommittees and their Roles	70
Activity Sheet 12	Delegation	71
Activity Sheet 13	Birds Flying in Formation	72
Activity Sheet 14	Lessons on Teamwork	73
Activity Sheet 15	Resource Mobilization	74
Activity Sheet 16	Types of Resources	75
Activity Sheet 17	Mechanisms for Resource Mobilization	76
Activity Sheet 18	Strategic Plan for Resource Mobilization	77
Activity Sheet 19	Proposal Development	78
Activity Sheet 20	Organizational Learning	80
Activity Sheet 21	Organizational Change	81
Activity Sheet 22A	Pre-test and Post-test Questions (for the participants)	83
Activity Sheet 22B	Pre-test and Post-test Questions (for the facilitator)	86
Activity Sheet 23	Descriptive Evaluation of the Program	88
Activity Sheet 24	Need for Bookkeeping and Accounting	89
Activity Sheet 25	Account Head	90
Activity Sheet 26	Cash Book	91
Activity Sheet 27	General ledger	92
Activity Sheet 28	Receipts and Payments Statement	93
Activity Sheet 29	Stock Register	94
Activity Sheet 30	Essential Features of a Cheque	95
Activity Sheet 31	Precautions to be taken while writing a cheque	96
Activity Sheet 32	Types of Cheques and Crossing of Cheques	97
Activity Sheet 33	Passbook	98
Activity Sheet 34	Cash Control	99
Activity Sheet 35A	Pre-test and Post-test Questions (for the participants)	100
Activity Sheet 35B	Pre-test and Post-test Questions (for the facilitator)	102

Activity Sheet 1

Components of an Organization

What is an organization?

An organization is made up of a group of people who come together to accomplish a common goal or a set of goals. The size of an organization can vary from ten people to thousands of people. A key aspect that should be considered is the goal of the organization. The goal can be explicit (recognized) or implicit (unrecognized). If you are clear about your organization's goal, all management strategies, techniques and processes can work together to achieve that goal. To understand what Community Based Organization consists the following aspects need to be understood.



Vision

Is the image that members of the organization have about how it should work?

Mission

Is the overall purpose according to which an organization operates?

Values

Are the priorities in the nature of how the organization should carry out its activities? These values are the personality or culture of the organization.

Strategic goals

The organization's members must have strategic goals to work towards to achieve the overall accomplishment of the mission.

Strategies

Are the different approaches used by organizations to achieve their goals?

Action or project plans

Actions or project plans identify activities and assign responsibilities.

Activity Sheet 2

Key Difference between CBO and NGO

CBO	NGO
It comprises the community members themselves	It is generally led by a motive of serving the community by individuals not necessarily belonging to the same community
Fairly new concept	Age old concept
The focus is on meeting immediate needs of the community	Normally addresses the needs of the society at large
It is managed by the community themselves and they hire professionals if required	The trustees manage it or board of director and community involvement is limited normally to implementation level
Professionalism is the key requirement	Community participation is the key requirement

Activity Sheet 3

What is Management?

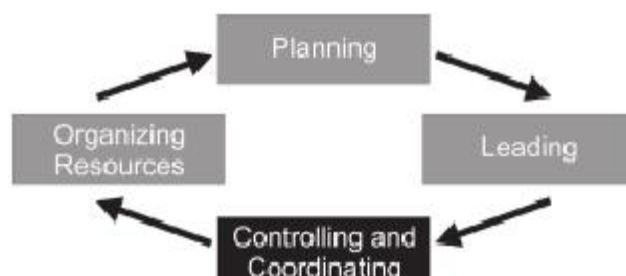
The term management has different interpretations. The most traditional is that management comprises a set of duties, such as planning, organizing, leading, and coordinating activities, and it can include the group of people involved in these activities. Management focuses on leadership skills, such as establishing the vision of the organization and its goals, communicating these, and guiding

others to accomplish them. It asserts that leadership must be facilitative, participative, and empowering to ensure visions and goals are established and communicated. Management also can be understood in Community Based Organizations as the group of people responsible for making decisions collectively for their own good.

Activity Sheet 4

Functions of Management

The following are the management functions:



Planning

Includes identifying:

- Goals;
- Objectives;
- Methods;
- Resources needed to carry out methods;
- Responsibilities; and
- Dates for the completion of tasks.

Organizing resources

This ensures that minimum resources are spent to achieve the maximum effect of the goals. This is a critical function, because no other functions can take place without at least some resources being in place. Resources are not only financial, but also include people and materials.

Leading

A leader sets direction for individuals, groups, and the organization.

A leader should be able to influence others and inspire them to achieve the goals of the organization. Leadership is an aspect of management. However, you might find some good managers who might not be able to inspire others, but who are good at helping the members of their team to meet deadlines and achieve results. Some leaders also might not be good managers. It is important to find a balance between these two aspects when managing an organization.

Controlling and coordinating

The manager needs to ensure that all the organizational systems, processes, and structures are controlled so that goals and objectives can be met.

Activity Sheet 5

Stories

Story 1: The Hare and Tortoise

Once upon a time, a hare and a tortoise decided to race each other to find out who can run the fastest. The race started and as expected, the hare was far ahead in the race. Before reaching the finishing line, the hare decided to take a nap, being quite sure that the tortoise is too slow to catch up. Meanwhile, the slow tortoise made a steady attempt at completing the race and did not rest even once during his entire journey. By the time the rabbit woke up from sleep, the slow tortoise had won the race.

Messages: Slow and steady wins the race. Over confidence often results in failure. Reaching a goal needs consistent effort.

Story 2: The Thirsty Crow

On a hot summer day, a crow felt very thirsty. It flew a long distance in search of water and finally spotted a jug with some water in it. However, the water was deep inside the jug and even the crow's long beak was not able to reach the water. After thinking about it for some time, the crow collected small stones and dropped them one-by-one into the jug until the water level rose and the crow was able to quench its thirst.

Message: If we have a clear goal, we will be able to achieve it.

Message: Having a strategy for achieving a goal is important.

Story 3: Arjuna's Story³

Dronacharya, the teacher of the Pandavas and the Kauravas, was testing his students' skills in archery. He had placed a clay bird on a tree. The princes had to shoot an arrow through the bird's eye to pass the test. He called out to one of his students and asked, "What do you see?" The prince replied "you Sir, and the tree, and my brothers and the sky!" Dronacharya angrily chased away the young prince and told him to practice his skills more. The next prince said that he saw the bird and the tree. He too failed the test. This went on for some time until only Arjuna the Pandava prince was left. "Arjuna, what do you see?" asked Dronacharya. Arjuna aimed his arrow at the bird and with great confidence said "I see nothing sir, but the eye of the bird?" The proud teacher at once told his student to shoot his arrow. Arjuna had passed Drona's test.

Message: Only those with clear goals will succeed.

³ Story from the epic "The Mahabharata"

Activity Sheet 6

SMART Goal

All goals should be “SMART”:

- Specific
- Measurable
- Achievable
- Action oriented
- Relevant
- Time and Resources Bound.

Specific: A goal needs to be specific to be helpful. Let us take two examples. CBO-A mentions its goal is to increase its common fund. CBO-B says its goal is to increase its common fund to reach Rs. 500,000.00⁴ in three years. Which one is more specific?

Measurable: The goal stated should be measurable in concrete terms, for example, we cannot easily measure CBO-A’s goal or achievement.

Achievable and Action-oriented: Goals should talk of objectives that the goal setter is able to implement, for example, “Our CBO will win a lottery” is a goal that is not under the control of any CBO member. Goals should talk of actions that the goal setter will take or can positively influence.

Relevant: A goal should be relevant to the goal setter. One can know this by asking relevant questions, such as, “Is increasing the common fund important to the CBO?”

Time and Resources Bound: Goals should be achievable within a define time and with the resources potentially available. Relevant questions to ask in this regards is whether Rs. 500,000.00 a reasonable amount for three years. Can the CBO do better than that or is this amount too ambitious?

Goals must also be understood by all the goal setters and by all the stakeholders involved in the pursuit of the goal, Examples of some CBO’s goals are:

- All young children of CBO members shall attend school at least up to high school. Departments and banks shall interact with them at least twice a year.
- The CBO shall develop regular linkages with institutions such as government departments and banks and shall interact with them at least twice a year.
- The CBO shall increase member’s capacity for credit absorption through skills training and counselling.
- All CBO members shall be literate and numerate within three months.

⁴USD is equal to 48 Indian Rupees

Activity Sheet 7

Planning

What is planning?

Planning is determining the objectives and formulating the methods to achieve these objectives.

During planning one need to ask oneself the following:

- What am I trying to accomplish? For example, what is my objective?
- What resources do I have and need to accomplish the objective?
- What are the methods and means to achieve the objectives?
- Is this the optimal path?

Planning is about choosing the best course of action among many alternatives and taking a decision. If one is left with no alternatives then there is no scope for planning, i.e., choosing. Effective managers are optimistic and positive in their approach and yet prepare themselves for the worst. One cannot foresee the future and therefore should learn to anticipate. One should not wait until problems develop. One should be proactive. In fact, pro-action is an essential ingredient of planning.

Planning: The Essence

- a. Review and analyse the facts of the situation. Where are we?
- b. Set objectives (desired results). Where do we want to go?

- c. Generate alternatives. How can we get there?
- d. What are the pros and cons of each alternative?
- e. Decide on the basic course of action.
- f. Decide on the basic strategies, timings and sequence of major steps.
- g. Fix specific checkpoints to measure progress of the plan.

Why planning?

Why is planning a necessity?

- It provides a basis for organizing the work and allocating responsibilities to the individuals.
- It is a means of communications and co-ordination among all those who are a part of the project.
- It induces the people associated with the project to look ahead.
- It installs a sense of urgency and time consciousness.
- It establishes the bases for monitoring and control mechanisms.

As discussed above, there are many reasons for planning. However, planning is not given the due attention. This results in non-achievement of goals or delay in completion. This puts a strain on financial and human resources.

Activity Sheet 8

Principles of planning

One should keep in mind the following principles while planning in order to make it effective.

- The activities and processes relating to the project must be spelt out in detail. They should be properly scheduled and sequenced.
- People (who, how many) required for each of the activities of the project must be worked out and different responsibilities for carrying out the activities must be allocated.
- The total finance required must be estimated and the expenditure of money must be budgeted in a time bound manner.
- The information required for implementing and monitoring the activities must be defined.
- Plan should also include arrangements for communication (including feedback and the plan itself).
- Re-plan: plans may fail or change. However, planning and re-planning is necessary.

Take time to plan. You may save some time by quickly developing a plan. However, hastily developed plans can lead to problems. Once problems develop, time and resources are put under pressure. As a result, everyone is put under pressure. This often results in non-achievement of goals.

Plans must be flexible and dynamic.

Activity Sheet 9

Components of a plan

- Objectives
- Activities
- Processes
- People and responsibilities
- Budget
- Information
- Time
- Indicators

Activity Sheet 10

Conducting Effective Meetings

All the members in a CBO should keep in mind that meetings are very expensive activities when one considers the cost of holding the meeting as well as the time spent by the members. Therefore, all meetings should be taken seriously. The process used in a meeting depends on the kind of meeting you plan to have, for example, staff meeting, planning meeting, or problem solving meeting. However, there are certain aspects that are common to most meetings. These are described below.

Selecting Participants

- Select the ‘right’ participants, participants whose attendance is important for the meeting. Apart from regular meetings, which are usually self-defined, such as, meeting of executive committee, or meeting of the general body, careful thought should be taken for selecting the participants. The participants should be jointly decided.
- The participants should be informed of the meeting, including the time, date, venue, purpose, and their role in the meeting. They should be informed at least a week in advance, so that they can plan for this meeting.
- Have someone designated to record important actions, assignments and due dates during the meeting. This person should ensure that this information is distributed to all participants shortly after the meeting.

Developing Agendas

- Ideally, the agenda for the meeting should be developed before the meeting begins and communicated to all the participants. Key leaders should develop the agenda.
- The opinion of the participants should be ascertained on the agenda prior to the meeting.
- In the agenda, state the overall outcome that you want from the meeting
- Next to each major topic, include the type of action needed, the type of output expected (decision, vote, action assigned to someone), and time estimates for addressing each topic.

Opening Meetings

- Always start on time. This respects those who showed up on time and reminds late-comers that the scheduling is serious.
- The participants should choose a facilitator for the meeting.
- The facilitator should welcome the participants and start the meeting.
- Review the agenda at the beginning of each meeting, giving participants a chance to understand all proposed major topics, change them, and accept them.

- Note that a meeting recorder if used will take minutes and provide them back to each participant shortly after the meeting.

Establishing Ground Rules for Meetings

It is important to develop and adhere to some basic ground rules. It is not essential to develop new ground rules each time you have a meeting. Ground rules developed once can be used for most of the meetings. Once developed, list the ground rules on a chart paper and display it in the meeting room. Some of the ground rules that are normally adhered to be given below.

- Respect each other
- Speak one at a time
- Participate
- Be focused
- Take a decision within the given timeframe.

Time Management

One of the most difficult facilitation tasks is time management. In many meetings, time seems to run out before tasks are completed. Therefore, the biggest challenge is to achieve the objectives of the meeting within the specified timeframe.

Facilitators should keep track of time or ask a volunteer to do the same. In case the discussion is taking a lot of time, the facilitator should ask the participants to think about the time and take their feedback on how to resolve it.

Evaluation of Meeting Process

One of the major reasons for people not attending meetings is that they feel it is a waste of time or that people only discuss and do not take decisions.

It is important to get the feedback of the participants about the progress of the meeting. The facilitator should get periodic feedback, by asking questions, such as, “Are we going as per the agenda?” or “Are we on time?” or “Are we taking meaningful decisions in the meeting?”

Evaluating the Overall Meeting

Leave 5-10 minutes at the end of the meeting to evaluate the meeting. Have each member rank the meeting from 1 to 5, with 5 as the highest, and have each member explain their ranking.

Closing Meetings

Always end meetings on time and attempt to end on a positive note. At the end of a meeting, review actions and assignments, and set the time for the next meeting and ask each person if they can make it or not (to get their commitment). Clarify that meeting minutes along with decisions taken will be reported back to members within a week.

Activity Sheet 11

Subcommittees and their Roles

Standing Committees (Organizational)	Roles	Members
Finance	Oversees development of the budget; ensures accurate tracking, monitoring, and accountability for funds. It ensures adequate financial controls, reviews major grants and associated terms. The treasurer usually leads this committee.	Only members of the CBO are usually part of this committee. The treasurer leads this.
Resource Mobilization	Oversees development and implementation of the resource mobilization plan in accordance with strategic plans. Identifies and solicits funds from diverse external sources of support. The resource mobilization can have smaller subcommittees, which can look after other fund raising activities, such as, community kitchen and travel agency.	Only members of the CBO are usually part of this committee. A member of the executive committee is part of this committee.
Health Committee	Manages health service delivery system. Ensures quality of services. Ensures that services are friendly to the community. Ensures that services are provided in the time and place suitable to the community. Seek periodic feedback from the community members about the quality of the services. Be able to take disciplinary action against doctors and clinic staff who misbehave with the community. Support the management of STIs and HIV by following up on patients. Serve as a link between the board and members concerning health services.	Both community and non-community members are part of this committee. The project manager and doctor are also part of this committee. The ratio of community to non-community members should be 50:50 to start with and increase to 80:20 as the program matures.
Crisis Intervention	Crisis intervention team (CIT) supports the members from various kinds of discrimination and rights violation. The team is on alert always and reaches the complainant within a few hours. The CIT works in coordination with external stakeholders, such as, the police, government officials, lawyers, social workers and human rights activists.	Both community and non-community members are part of this committee. Police officials, lawyers, social workers, and human rights activists are part of this team. The ratio of community to non-community members should be 50:50 to start with and increase to 80:20 as the program matures.
Cultural Committee	Acts as a cultural wing of the organization. It gives opportunities to people within the community to learn and display their skills in singing, dancing, and drama. It also serves as a fund raising arm of the organization.	Only members of the CBO are usually part of this committee. A member of the executive committee is part of this committee

Other than the above-mentioned committees, task oriented committees, such as, event management committees are also formed.

Task-Oriented Committees	Tasks
Event management committee	Plans and coordinates major events, such as resource mobilization, team building, or planning.

Establish committees when it is apparent that issues are too complex and/or numerous to be handled by the entire board. For ongoing, major activities establish standing committees; for short-term activities, establish task-oriented committees that cease when the activities are completed. Ensure the committee has specific roles and responsibilities or set of tasks to address, and ensure the executive committee members are in overall charge. Have at least one

executive committee member on each committee to provide linkages and oversight of the organization. Make the functioning of the committees transparent. Do not have one member on more than one committee. In each executive committee meeting, the chairperson of each committee should report on the committee's work since the last such meeting.

Activity Sheet 12

Delegation

Delegation is the art of handing over responsibility and authority to other people (often subordinates) to complete a task and allowing them to figure out how best to accomplish that task. By delegating a task to a subordinate, you are giving them the opportunity to become more developed, fulfilled, and productive people. Key points are mentioned below.

- Delegate the whole task to the same person as it gives him/her responsibility and increases motivation.
- Select the right person: The task should be assigned to someone who has appropriate skills and capabilities.
- Clearly specify the expected results: All the relevant

information, such as, who, what, how, where and why should be given to the subordinate.

- Have faith: Do not micro-manage even after you have handed over the responsibility to another person.
- Delegate responsibility and authority: Give him support and authority needed for completing the task.
- Get constant feedback about the project's progress through regular meetings and written reports.
- If the project's progress is slower than expected, do not take the job away from the subordinate. Rather work with him/her and encourage him/her to take responsibility for it.
- Evaluate and reward performance.

Activity Sheet 13

Birds Flying in Formation



Activity Sheet 14

Lessons on Teamwork

Observation 1: By flying in a “V” formation, the whole flock increases the flight efficiency by 71 percent, compared to just one bird flying alone.

Lesson 1: Sharing the same direction and working as a team get us to the destination quicker and easier. By helping ourselves, the accomplishments are greater!

Observation 2: When a bird leaves the formation, it feels the resistance of the air and the difficulties of flying alone. As a result, the bird quickly realizes the situation and comes back to the formation to take advantage of the flock’s power in front of him.

Lesson 2: By staying in tune and united beside those who are going in the same direction, the effort is less. It will be easier and comfortable to reach the goals and everyone will be inclined to accept and give help.

Observation 3: When the leader bird gets tired of flying, it falls back to the end of the “V” while another bird takes the lead.

Lesson 3: It is essential to share leadership. In order to do so, there must be mutual respect and trust between all. This also results in combining individual abilities, faculties, skills, and resources.

Observation 4: The birds flying on a “V” formation, they quack to encourage the ones in the front. In that way, they maintain the same speed.

Lesson 4: When there is courage and encouragement, the progress is greater. A timely word of encouragement, always motivates, helps, and strengthens. It produces the best of benefits...

Observation 5: When a bird gets sick, or is injured, or gets tired, it must leave the formation. However, some other birds also leave the formation and fly with him to help and protect it. They remain with the bird until it dies or is able to fly again. Then, they either re-join their flock or make another “V” formation to reach their destination.

Lesson 5: Everyone should support each other irrespective of our differences. People should stay united especially in times of difficulty and challenges. If CBO members can bond together and support each other, the CBO will be able to meet all its challenges. It is essential to care for people who are disadvantaged or are passing through bad times. The entire group should stand in solidarity with that person.

Activity Sheet 15

Resource Mobilization

Resource mobilization is about an organization getting the resources that are needed to be able to do the work it has planned. Resource mobilization is more than just fund raising and is about getting a range of resources, from a wide range of resource providers (or donors), through a number of different mechanisms.

Resource mobilization can therefore be conceptualized as a combination of:

- RESOURCES are different kinds of things that are needed.
- MECHANISMS are different ways of directly getting resources.
- RESOURCE PROVIDERS are different people or organizations that provide resources.

Mechanisms:

- Submitting grant proposals
- Special events
- Running a small business
- Soliciting donations
- Unsolicited contributions

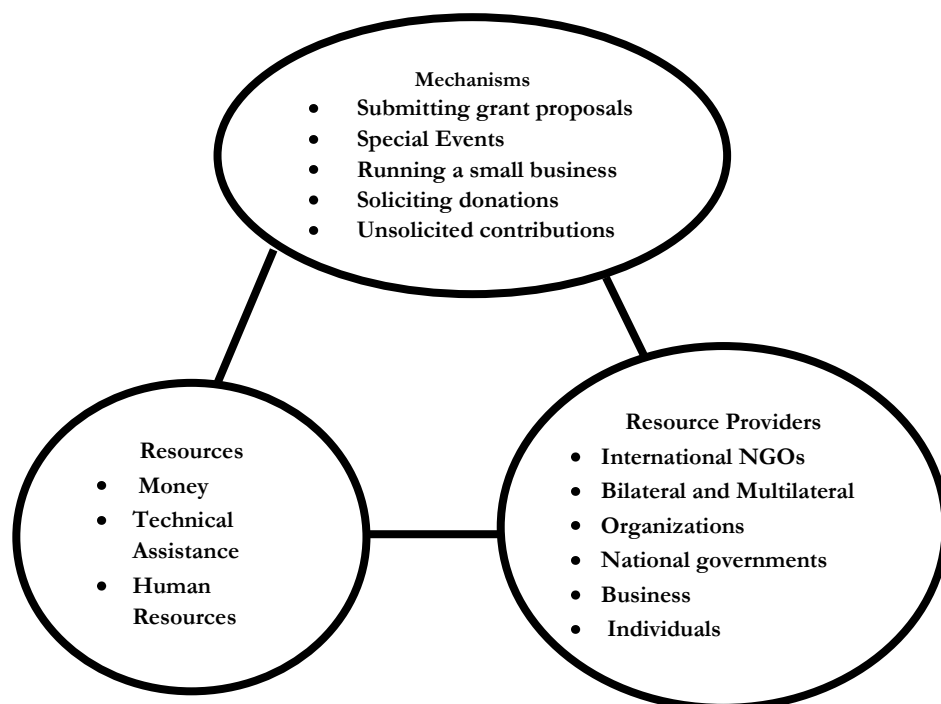
Resources:

- Money
- Technical Assistance
- Human Resources

- Material goods
- Free service and facilities

Resource providers:

- International NGOs
- Bilateral and multilateral
- Organizations
- National governments
- Businesses
- Individuals



'Resource Mobilization' is the process of getting resources, from resource providers by using different mechanisms, to implement the CBO's or Organizations' work

Activity Sheet 16

Types of Resources

Material goods:

- Office or service equipment
- Condoms
- Needles
- Drugs
- Training materials
- Vehicles
- Programmatic technical input
- Organizational technical input
- Ad hoc support from experts (trainer or facilitators)
- Study visits
- Scholarships
- Publications

Free service and facilities:

- Office space
- Equipment
- Training facilities
- Transportation
- Publishing and printing

Technical Assistance:

- Training

Money:

- Money for grant-giving
- Project money
- Core money

Human Resources:

- Regular volunteers
- Short-term contracts (nurses/doctors/counselors)
- Free consultancy

Activity Sheet 17

Mechanisms for Resource Mobilization

Resource mobilization mechanisms are ways in which resources can be mobilized from resource providers. Mechanisms are the actual processes of requesting or getting resources, for example, writing proposals, holding a fundraising event, selling services, and face-to-face meetings.

Submitting grant proposals

- Responding to requests for proposals
 - As an individual CBO
 - As an CBO consortium or network
 - As a multi-sector consortium
- Unsolicited proposals
 - Full proposals
 - Concept notes
 - NGO consortium proposals
 - As a multi-sector consortium

Special events

- Program-related money generating events, for example, World AIDS Day rallies
- Non-program-related money generating events, for example, cultural events

Identifying different resource mobilization mechanisms is one way for CBOs to broaden their understanding of resource mobilization and diversify their approaches beyond writing proposals. Determining which resource mobilization mechanisms are realistic is highly context specific and this activity will help identify mechanisms that are appropriate to the local setting.

Running a small business

- Renting assets (such as vehicle or house)
- Selling services (through consultancies)
- Selling products (handicrafts or food articles)
- Social marketing (of various products such as condoms and contraceptive oral pills)

Soliciting donations

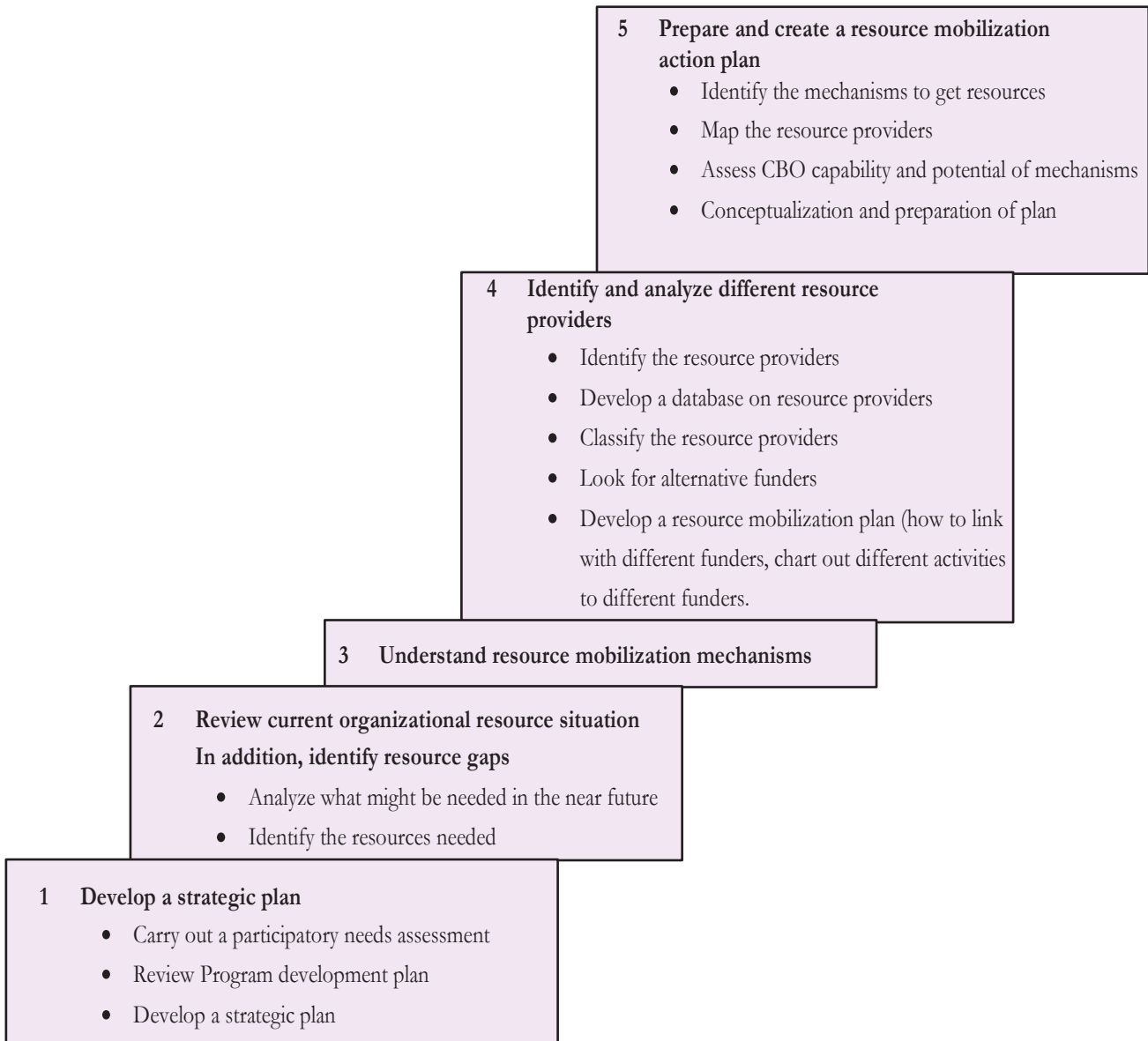
- Direct mail (including sponsorship programs, specific activities)
- Donation box
- Corporate tie-ins
- Major gifts, legacies, endowments
- Planned donations by charities or individuals
- Direct response through TV/print/telethon/internet

Unsolicited contributions

Activity Sheet 18

Strategic Plan for Resource Mobilization

Resource mobilization planning steps are not the same as an action plan. This requires a number of key steps. Identifying and managing the key steps increases the chances of success in resource mobilization. The key steps are mentioned below.



Activity Sheet 19

Proposal Development

Leaders in CBOs need to have a broad understanding of proposal development and the key components of a proposal. This will ensure that the CBO is able to develop and submit proposals as and when required for getting grants. Though the CBO leaders may not develop a proposal on their own and instead hire a consultant to develop one, it is important that they understand how it is done. The structure of a proposal and instructions for developing it is detailed below.

1. Project Title/Cover Page
2. Project Overview
3. Background Information/Statement of the Problem
4. Project Detail
 - a. Goals and Objectives
 - b. Clientele
 - c. Strategies
 - d. Staff/Administration
5. Available Resources
6. Needed Resources
 - a. Personnel
 - b. Facilities
 - c. Equipment/Supplies/Communication
 - d. Budget
7. Evaluation Plan
8. Appendices

1. Project Title/Cover Page

Check to see if the agency you have in mind has any specifications for the title or cover page (often they have a required format). If the proposal is built on collaborating with other groups, it is usually a good idea to include their names on the title or cover page. The proposal cover should look professional and neat. However, do not waste time using fancy report covers, expensive binding, or other procedures that may send the wrong message to the potential funding agency. The CBO should give the impression to the potential funding agency that they really need funding. The title should be clear and unambiguous. Think of your title as a mini-abstract. A good title should paint a quick picture for the reader of the key. The words you use in your title should clearly reflect the focus of your proposal. The most important words should come first, then the less important words.

2. Project Overview

Think of the project overview as an executive summary. Be specific and concise. Do not go into detail on aspects of your proposal that are further clarified at a later point in your proposal. The project overview should “paint a picture” of your proposal in the mind of the reader. It should establish the framework so that the rest of the proposal has a frame of reference. Key concerns of the funding organization can be briefly identified in relation to your proposed project. The best time to prepare the project overview is after you have completed the entire proposal (and you understand all aspects of your proposal very well). Let the overview be your last piece of writing and then insert it at the beginning of your proposal. Try to keep in mind that someone will be reviewing your proposal and you will want to have this person be very positive about what you have written. The project overview will probably form a strong impression in the mind of the reviewer. While providing the project overviews keep the following points in mind.

- Should look like an original idea
- Should have a strong rationale
- Writing should be clear and concise
- Outcomes should be clear
- Should be based on experience
- The problem identified should be important
- Proposal should be focused
- Project should not be too large

3. Background Information/Statement of the Problem

Cite previous projects and studies that are similar to what you are proposing. Show the funding agency that you know what you are proposing because you are familiar with what has preceded you. Try to be careful in your use of language. It can be very helpful to have a friend, outside of your area of focus/expertise, read your proposal to make sure that the language is readable and minimizes the use of jargon, trendy or “in” words, abbreviations, colloquial expressions, redundant phrases, and confusing language. Position your project in relation to other efforts and show how your project:

- a) Will extend the work that has been done,
- b) Will avoid the mistakes and errors that have been previously made,
- c) Will serve to develop stronger collaboration between existing initiatives, or

c) Is unique since it does not follow the same path as previously followed.

Use the statement of the problem to show that your proposed project is definitely needed and should be funded. It is essential to include a well-documented statement of the need and problem that is the basis for your project.

4. Community

Include specific information about the members on which your project is focused and detail about their situation and problems.

5. Strategies

There should be a very clear link between the strategies you describe in this section and the objectives you have previously defined. Be explicit in your writing and state exactly how the methods you have chosen will fulfill your project's objectives and help deal with the needs and problems on which your proposal is focused. The prospective funding agency will be looking at your methods to see what new, unique, or innovative actions you are proposing. Make sure you clearly present the innovative aspects of your idea. Are the specific methods you are proposing for your project very important to your unique clientele? Make sure you clarify this for the funding organization. Do not forget to include the collaborative relationships your project will be developing with other diverse agencies.

6. Staffing/Administration

Use this section to describe the number of staff required along with their designations and roles. It is necessary to mention the roles that CBO leaders will play in supporting and keeping an oversight on the project.

7. Available Resources

Collaborative efforts (an important project resource) are

usually considered very favorably. Many funding agencies like to see cooperative ventures as the basis for local action. In other words, the funding agency's money are being brought together with other existing organizations that are already committed and involved in dealing with the needs that the project is responding to. Sometimes local resources go unnoticed and are difficult to see. Look carefully around you because there are certain to be resources that you have available that you may not be noticing (time that volunteers donate to your project, materials that local merchants may provide, local experts who can provide help when needed or a friend who is willing to do some word processing). Such in-kind resources can show a potential funding agency that you are strongly rooted in your community.

8. Needed Resources

Identify the resources needed for staff and administration section personnel, facilities, supplies and communications. Include them in the proposal along with a short description about how this will be helpful in achieving the intended objectives.

9. Budget

Make your budget realistic. Carefully think through exactly what you will need from the funding agency to carry out the project and establish your budget around this amount. (Do not forget, funding agencies receive many requests for funding. They can easily tell when someone has inflated a budget in order to procure funds for other purposes. Do not get caught in this situation).

10. Monitoring and Evaluation Plan

It is important to describe in your proposal exactly how you will decide whether your project has been successful, and achieved its objectives. The monitoring and evaluation Plan will tell the prospective funding agency how the project will keep them informed of the progress of the project and the results of their investment at the end of the project.

Activity Sheet 20

Organizational Learning

Why do CBOs need to learn?

1. To manage projects independently.
2. To achieve the goal of the organization
3. To cope with and adapt to changes
4. To improve the capacities of the members in an effective manner
5. To be an effective organization for catering the member's needs

Since, organizations generally undergo continual change, continual change means continual learning. This continual learning is the pre-requisite to any living organization; otherwise they lose their relevance to their members and other stakeholders.

How do CBOs learn?

1. Through capacity building
2. Collecting and using relevant information
3. By inputs from project management
4. By inputs from community members
5. By continuous exposure to the external development, new projects, and innovations
6. By undertaking some innovations or learning projects on its own
7. From changes in the environment

The above discussion leads us to the point that CBOs have to be something like a “Learning Organization”, wherein, like individuals, organizations also need to learn continually to perform well.

Learning Organizations are those where people continually expand their capacity to create the results they truly desire.

Checklist: Are we learning in organizations?

Do you continuously test your experiences?

Are you producing knowledge?

Is the knowledge (capacity for effective action) shared?

Is the learning relevant?

Activity Sheet 21

Organizational Change

What is change?

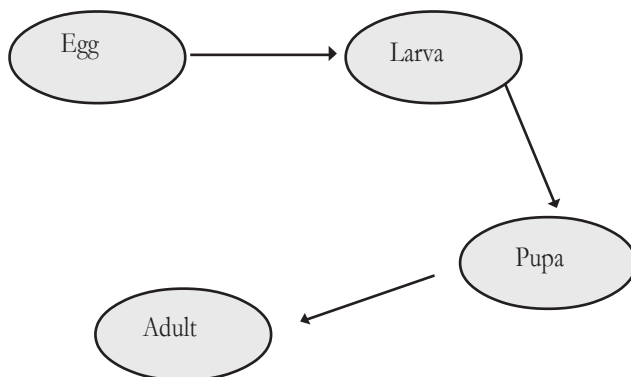
Transformation from Situation

A → B

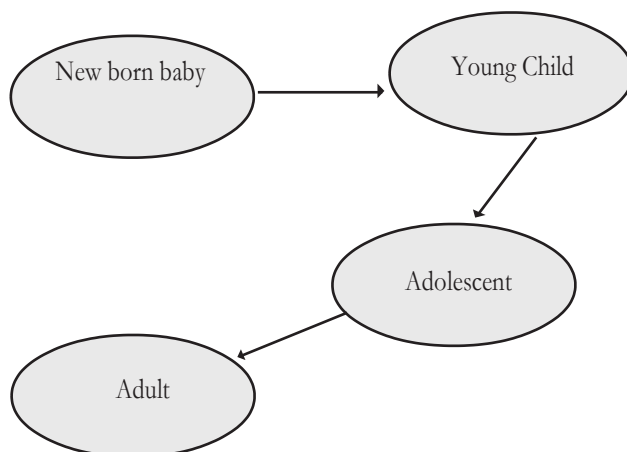
Change can be:

- In form
- Shape
- Size
- Power
- Money
- Well-being

Example of Butterfly

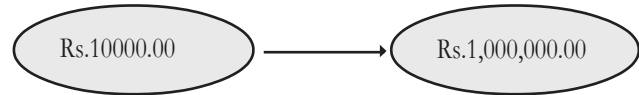


Example of Human being

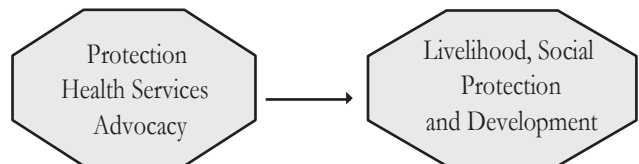


Organizations

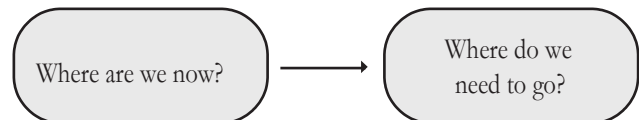
Funding:



Services to the members:



In the above definition, A is the present situation and B is the desired situation of the organization, i.e., a desired change. There is a need to put efforts towards going from the present situation to the desired situation. The latter situation in other words constitutes the goal of the organization.



VISION / MISSION / GOAL

Why change?

1. To survive and for managing the transformation
2. To meet the organization goal
3. To learn
4. For organization's growth



Importance of managing change

Planning, implementing, and managing change in a fast-changing environment is increasingly the situation in which most organizations now work.

The environment in which a CBO works is dynamic in nature with continuously changing needs of the members. The nature of threats to the members and the organization also change. Such dynamic environments require equally dynamic processes, people, systems, and work culture so that the CBO responds successfully.

List different change situations

1. NGO supported program coming to end
2. Need for transforming the CBO into a Full pledged organization to cater the member's needs
3. New policies of Government
4. Increasing vulnerability of the HIV positive members
5. Need for managing the clinical services by the members
6. Maintenance of DIC in a post-NGO situation
7. Increasing focus on CBOs to manage HIV prevention interventions
8. Members demands for financial and livelihood support services

Changes are inevitable. The needs and demands of the members keep changing, for example, the demand for HIV prevention services can increase or decrease in two years time.

Similarly, currently the members are not interested in micro-finance; however, they might be interested after two years. The needs of today may not be the needs of tomorrow. Identification and meeting the changing needs of members is the most important function of the CBOs.

Change and learning organization

As per the above discussion, it is evident that CBOs go through many changes. In such situations of rapid change, only those that are flexible, adaptive, and productive will excel. A learning organization is one that has developed the capacity to adapt and change as often as circumstances need.

How do we manage change?

Internal changes can be made in a planned and managed in a systematic manner. However, at times, internal changes might be forced by events originating outside the organization (i.e., change in policies about sex workers or change in the focus of donors). In such cases, managing change is challenging. In the case of both internal and external changes, it is important to take steps, which are consistent with the goal and objectives of the organization.

Change management and planning

We need to plan for changes that we can foresee. As planning is based on an element of forecast, we need to anticipate the changes and plan for it. The key point is to plan in such a manner so that the goal of the CBO is achieved.

Activity Sheet 22A

Pre-test and Post-test Questions (for the participants)

Q.1. Can you list the key components of an organization?

Q.2. Can you describe what is a CBO?

Q.3. Can you describe the key differences between a CBO and an NGO?

Q.4. Can you define management?

Q.5. Can you describe a goal?

Q.6. Can you describe a SMART goal?

Q.7. What is planning and why is it important?

Q.8. What are the components of a plan?

Q.9. Can you describe the key points for conducting an effective meeting?

Q.10. Can you describe the need for subcommittees for a CBO?

Q.11. Can you name three standing subcommittees along with their roles?

Q.12. Can you describe the key principles of delegation.

Q.13. Can you describe the different types of resources needed by the CBO?

Q.14. Can you describe the different types of sources from where resources can be accessible to CBOs?

Q.15. Can you describe the key points through which CBOs can learn as an organization?

Q.16. Can you describe the importance of organizational change? Give reasons?

Q.17. Can you describe the importance of internal control mechanisms in an organization?

Activity Sheet 22B

Pre-test and Post-test Questions (for the facilitator)

Q.1. Can you list the key components of an organization?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.2. Can you describe what is a CBO?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.3. Can you describe the key differences between a CBO and an NGO?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.4. Can you define management?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.5. Can you describe a goal?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.6. Can you describe a SMART goal?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.7. What is planning and why is it important?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.8. What are the components of a plan?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.9. Can you describe the key points for conducting an effective meeting?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.10. Can you describe the need for subcommittees for a CBO?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.11. Can you name three standing subcommittees along with their roles?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.12. Can you describe the key principles of delegation?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.13. Can you describe the different types of resources needed by the CBO?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.14. Can you describe the different types of sources from where resources can be accessible to CBOs?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.15. Can you describe the key points through which CBOs can learn as an organization?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.16. Can you describe the importance of organizational change? Give reasons.

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.17. Can you describe the importance of internal control mechanisms in an organization?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Activity Sheet 23

Descriptive Evaluation of the Program

1. Which activity did you like most, and why?

2. Which activity could you participate in and why?

3. Please describe any changes in or improvements to the activities that you want to make.

4. What additional topics need to be covered in the program?

5. Have you developed any innovative strategies to be an effective NGO? Please elaborate.

Activity Sheet 24

Need for Bookkeeping and Accounting

Need for bookkeeping and accounting:

- To have a permanent record of all financial transactions
- To maintain records of (a) income and (b) expenses in such a way that the net surplus (profit) or deficit (deficit) for any selected period may readily be ascertained
- To maintain records of (a) assets and (b) liabilities and equity in such way that the financial position of the undertaking at any point of time may readily be ascertained
- To establish track of all changes in the value of assets and liabilities and equity
- To enable the institution to review and revise his policies in the light of past experience brought to light by the analytical and interpretative records and reports
- To ascertain whether the line or activity of the institution is profitable and, if not, the reasons for the same
- For monitoring the budget and planning to compare actual expenditure against the budget, so that managers can be sure that there are funds to complete all project activities.
- To establish control on expenses with a view to minimize the same
- To maintain important information for legal and tax purpose

Activity Sheet 25

No.	Account Head	Only Receipts	Only Payments	First Receipt, then Payment	First Payment, then Receipt
1	Share capital				
2	Membership fee				
3	Grant from NGO				
4	Advance from NGO				
5	Communication a. Telephone b. Postage				
6	DIC rent				
7	Transport				
8	Advances: a. Elected or selected leaders b. Staff c. Suppliers d. Buyers				
9	Office: a. Rent b. Cleaning, maintenance c. Electricity d. Water				
10	Staff salary				
11	Computer maintenance				
12	Stationery				
13	Travel: a. President b. Elected or selected leaders				
14	Audit				
15	Executive Committee Meetings: TA and DA to committee members, Tea, biscuits, photocopies of reports and financial statements.				
16	Miscellaneous				
17	Furniture				
18	Other equipment				
19	Resource Fee				

Activity Sheet 26

Cash Book

Left Side Page					Right Side Page				
Date	Receipts	General Ledger Page No.	Cash	Bank	Date	Payments	General Ledger Page No.	Cash	Bank
	Opening Balance								
						Sub-total			
						Closing Balance			
	Total				Total				

Activity Sheet 27

General Ledger

Date	Day Book Reference	Details	Receipt	Payment	Cumulative/ Balance
		Month Totals			

Activity Sheet 28

Receipts and Payments Statement

Receipts and Payments Statement for the month of April 2009

Receipts			Payments		
No.	Account Head	Rs.	No.	Account Head	Rs.
	Opening Balance: In hand In bank				
				Closing Balance: In hand In bank	
	Total			Total	

Activity Sheet 29

Stock Register

Commodity:

Date	Bill and General Ledger Ref.	Details	Purchased	Issued	Balance
		Month Totals			

Activity Sheet 30

Essential Features of a Cheque

- A Cheque is an instrument in writing
- Contains unconditional order
- Drawn on specified banker
- Order to pay a certain amount
- Payee to be certain
- Payable on demand
- Must bear the date, otherwise it is not valid

Activity Sheet 31

Precautions to be Taken While Writing a Cheque

- The payer has to sign the cheque. His signature must tally with specimen signature provided at the time of opening of account.
- The cheque must contain date of issue
- Cheque must contain the amount for which it is issued. The amount should be clearly mentioned in figures and words
- Cheque must contain the name of the payee (except in case of self-cheque).
- If there are any alterations on the cheque, they must be countersigned.
- Payer must have sufficient funds at the time of clearance

Activity Sheet 32

Types of Cheques and Crossing of Cheques

Self cheque

When you want to withdraw cash, you make out a cheque to 'Self'. This is known as a self cheque. This means that the cash will be paid to the account-holder.

In practice, the bank will give cash to the person who brings the cheque. The words '...or bearer' should not be crossed out. In addition, you should put the CBO's stamp and sign on the reverse of the cheque.

Bearer cheque

A bearer cheque can be paid to the person who brings the cheque to the bank. For example, the cheque can be paid to Ms. N. Bharathi or to the person who 'bears' the cheque to the bank.

Post-dated cheque:

When the cheque carries a future date, i.e., other than the date of issue, the cheque is said to be 'post-dated cheque'.

Ante-dated cheque:

When the cheque carries an earlier date, i.e., other than the date of issue, the cheque is said to be 'Ante-dated cheque'.

When can the bank refuse payment of a cheque?

It is the statutory duty of a bank to honor the cheques issued by the CBO, when they are in order. If a banker dishonors or fails to pay a cheque without sufficient reason, Bank is liable to pay damages to the client. The banker may refuse to pay under the following circumstances.

1. When there is no sufficient money to the credit of the CBO's account.
2. When there is any difference between the signature of the payer on the cheque and his specimen signature with the bank.
3. When there is difference between the figures and words written in the cheque.
4. When the cheque is post-dated.
5. When the cheque is presented without payers' signature.
6. When the cheque is presented without date.
7. When the court prohibits payment.
8. When there are alterations without counter signatures of payer.

9. When the cheque becomes stale.
10. When the cheque is not properly drawn.
11. When the cheque is mutilated.
12. When the cheque is presented after working hours.
13. When the CBO directs the banker not to away a particular cheque issued by him (counter manding of payment).
14. When a banker has knowledge that the person presenting the cheque is not the real owner of it.
15. When the endorsement is not in proper order.

Crossing of cheques

In order to prevent the cheque falling into the hands of dishonest persons, there is a device known as 'CROSSING'. When two parallel lines are drawn on the top-left-hand corner of the cheque, it is said to be 'crossed'. When the cheque is crossed, the banker does not pay the cash across the counter. It can be paid only through a bank. Crossing of cheques puts heavy responsibility on the banks and it is not easy for dishonest person to get payment from a bank. Thus crossing ensures safety.

Types of crossing

There are three kinds of crossing 1) General crossing 2) Special crossing 3) Restrictive crossing (A/C payee crossing).

To protect your cheque from being misused, you can cross the cheque in several ways:

The plain crossing, without any words means that cheque can be paid only through another bank. This crossing is similar to the one above.

& Co

The words '& Co' do not add any protection. The words 'Account Payee' make a big difference. Normally, no banker will credit this cheque into a different bank account. However, this cheque remains negotiable and can be endorsed. The bank, in good faith, can legally credit this cheque to another account. You can recover your money only from the person who stole the cheque or received the money.

A/C payee

If you add the words 'Not Negotiable', the cheque cannot be endorsed. If the bank credits this cheque to a different account, you can recover the money from the bank.

Activity Sheet 33

Passbook

Format of Bank Passbook/Bank Statement

Date	Details	Dr. Withdrawals	Cr. Deposits	Balance	Initials

Activity Sheet 34

Cash Control

1. Put down money coming in separately from money going out.

Never put cash received into the petty cash box, it will lead to error and confusion in the accounting records. All money coming into the Institution must be paid into the bank promptly and entered into the records before it is paid out again. Failure to do so will distort financial information.

2. Always, give receipts for money received

This affords protection to the person receiving the money and assures the person handing it over that it is being properly accounted for. Receipts must be written in ink, not pencil, and preferably from a numbered receipt book.

3. Always, obtain receipts for money paid out

Sometimes this may not be possible. For example, when purchasing stationery from a shop; in this case the cost of each transaction should be noted down straight away so that the amounts are not forgotten and these can then be transferred to a petty cash slip and authorized by a manager. Remember, not having receipt means that there is no proof that the purchase was made.

4. Pay surplus cash into the bank

Having cash lying around in the office is a temptation to a thief and the money would be better managed if it were earning interest in a bank account. A casual approach to

cash on the premises might also lead to people wanting to 'borrow' from it – many a sorry tale of fraud has started in this way. Every attempt should be made to pay cash into the bank on a daily basis or, at the very least, within 3 days of receipt.

5. Have properly laid down procedures for receiving cash

There should always be two people present when opening the cash collection boxes, i.e., both should count the cash and sign the receipt.

6. Restrict access to petty cash and the safe

Keys to the petty cash box and the safe should be given only to authorized individuals. This should be recorded in the Institution's Delegated Authority document.

7. Maintain cash transactions to an absolute minimum

Petty cash should only be used to make payments when all other methods are inappropriate. Wherever possible, suppliers' accounts should be set up and invoices paid by cheque. The advantage of paying for most transactions by cheque is that this has the effect of producing a parallel set of accounts in the form of the bank statement. In addition, it ensures that only authorized people make payments and it reduces the likelihood of theft or fraud.

Activity Sheet 35A

Pre-test and Post-test Questions (for the participants)

Q.1. Can you define what is a voucher? What is the difference between a receipt and payment voucher?

Q.2. Can you describe what an account head is and give some examples?

Q.3. Can you describe the key purpose of maintaining a cashbook?

Q.4. Can you describe the purpose of maintaining a general ledger?

Q.5. Can you describe what is payment and receipt statements?

Q.6. Can you describe what a cheque is and what are the precautions to be taken while writing a cheque?

Q.7. Can you list the different types of cheques?

Q.8. Can you tell why is it important to give crossed cheques?

Q.9. Can you describe what is a passbook?

Q.10. Can you describe the need for internal controls?

Q.11. Can you describe the key components of internal control?

Q.12. Can you describe the key principles of cash control?

Q.13. Can you describe the necessity of having regular audits?

Q.14. Can you describe the difference between internal and external audits?

Activity Sheet 35B

Pre-test and Post-test Questions (for the facilitator)

Q.1. Can you define what is a voucher? What is the difference between a receipt and payment voucher?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.2. Can you describe what an account head is and give some examples?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.3. Can you describe the key purpose of maintaining a cashbook?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.4. Can you describe the purpose of maintaining a general ledger?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.5. Can you describe what is payment and receipt statements?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.6. Can you describe what a cheque is and what are the precautions to be taken while writing a cheque?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.7. Can you list the different types of cheques?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.8. Can you tell why is it important to give crossed cheques?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.9. Can you describe what is a passbook?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.10. Can you describe the need for internal controls?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.11. Can you describe the key components of internal control?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.12. Can you describe the key principles of cash control?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.13. Can you describe the necessity of having regular audits?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.

Q.14. Can you describe the difference between internal and external audits?

Ans. The participants should be able to answer the post-test exercise with enhanced knowledge and understanding based on the discussion and outputs in the sessions. Rate the answers based on improvements in knowledge and understanding in comparison to the pre-test exercise.