

Report of the Workshop on Basic Financial Management Training for PACS Programme Functionaries

**at Hotel Srinath Palace, Jhansi (UP).
from 17th & 19th January, 2006**

**Financial Management Service Foundation
“ACCOUNTABILITY HOUSE”
A-5, Sector 26,
NOIDA – 201 301, India.**

Phone : 0120-2546732, 2546733, 546744, 2546745

Fax : 120-2546731

E-Mail : fmsindia@vsnl.com; fmsf@vsnl.com

Web-site : www.fmsindia.org

**Report of the Workshop on Basic Financial
Management Training
for PACS Programme Functionaries**

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Background

The UK Department for International Development (DFID) through its India office (DFID) has established the Poorest Area Civil Society (PACS) Programme which aims at helping Civil Society Organisations (CSOs) to assist people in the poorest and the most backward districts of India realise their entitlements more effectively and sustainably.

The programme will concentrate on clusters of 108 poorest districts with cross states boundaries, but which are mainly located in Bihar, Jharkhand, Uttar Pradesh, and the Centre- West (Madhya Pradesh, Chhatisgarh and Maharashtra). The districts within focus areas have been identified by the Government of India. The project would address the thematic areas related to local self-governance, women's empowerment, policy advocacy, self-help and social cohesion.

The Development Alternatives- PricewaterhouseCoopers (P) Ltd. Consortium has been identified as the Management Consultants (MC) to manage and administer the PACS Programme on behalf of DFID.

MC has initiated a process of need assessment for Capacity Building of CSO partners, under PACS Programme, through outreach workshops, field visit to CSOs project and other interactive measures. Through this process broad thematic areas of Institutional Capacity have emerged where CSOs functionaries at different levels need capacity building through well designed training intervention

Consequent to the above, Financial Management Service Foundation (FMSF) being a Resource Organisation was approached by Development Alternatives to render the services of a Consultant to design & deliver the training programme on Financial Management from **17-19 Jan.'06** for **CSO Functionaries**.

Venue and Date

The workshop was held at Hotel Srinath at Jhansi from 17th to 19th January, 2006.

Facilitators

The workshop was facilitated by :

1. Mr. Sanjay Patra
2. Ms. S.P.Selvi

Schedule

The three day workshop schedule is enclosed herewith as per **Annexure No. 1**

Participants

The list of participants is enclosed herewith as per **Annexure No. 2**

Proceedings of Day 1 (17.01.2006)

Opening Session : Welcome, Registration & Expectation Mapping

The workshop began with a welcome address by Mr. Santosh Pathak of Development Alternatives, who welcomed all the participants and expressed his happiness on the start of this Training Programme. He also briefly informed about the logistic details at the venue.

Following this Mr. Sanjay Patra briefed about the history, thrust areas and activities of FMSF. This was followed by an exercise of informal self-introduction by the participants, which was facilitated by Ms. S.P.Selvi. The process included categorization of participants as follows :

- Born before the year 1970
- Married
- Who can sing well
- Who like watching movie
- Who like watching cricket
- Who like accounting
- Who have attended a Financial Management

The above process was followed by a formal introduction whereby the participants informed their name, organization they belong to. The process was facilitated by Mr.Sanjay Patra. During the process the participants were asked to inform about one thing they like and one thing they dislike.

After the introduction process, the following ground rules were agreed upon :

- Punctuality
- Speak loudly
- Interrupt for clarification

The participants were then formed into the following five groups :

- Jhansi Rani
- Laxmi Bai
- Himalaya
- Everest
- Bundelkand Warriors

This was followed by a process of expectation mapping. The participants stated about the following topics they would like to know more during this workshop.

- How to manage finance for an organization
- Basic Financial Management
- Financial Controlling
- Accounting Process
- Computerized Accounting – information on Tally
- Foreign Contribution (Regulation) Act, 1976
- Income Tax Act, 1961
- Auditing
- Micro- Finance

Session 1 : Understanding Financial Management

Facilitator : Mr. Sanjay Patra.

The session began with a question on “What is meant by Financial Management?”

Various responses emerged from the participants which included Planning, Accounting, Budgeting, etc.

It was informed that the in the earlier times, the major challenge in Accounting is tallying a Trial Balance. But nowadays, the age of computer accounting, this

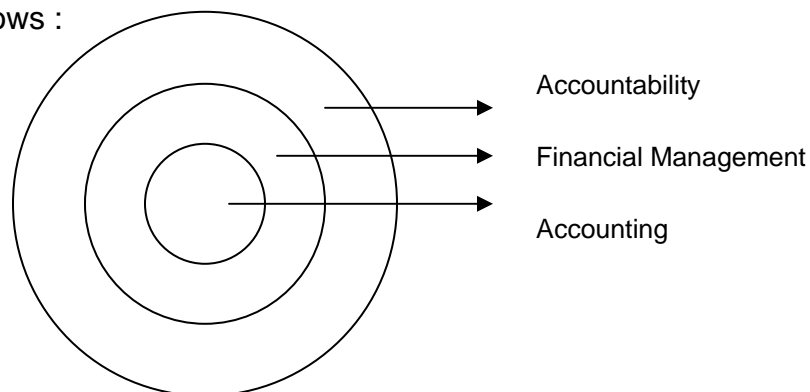
challenge is no more faced. But Financial Management is beyond Accounting. It was informed that Financial Management could be stated as optimum utilization of scarce resources.

The participants were then asked to discuss the following in their respective groups :

- Accounting
- Financial Management
- Accountability

After the group response, the discussion focused on Accountability. Preparation and submission of reports alone does not demonstrate Accountability. In the present days, reports are prepared with the help of good report writers. Also, Accounting is done by computers. In Financial Management, we generally book expenditure under the budget head where there is balance available. Reports are then generated.

Accountability means ensuring the funds are utilized effectively for the purposes for which it was received. These three aspects were diagrammatically represented as follows :



It was also informed that to become non-accountable there are many ways. But to be accountable there is only one way.

NGOs should be accountable as they deal with public and donor's funds. It was informed that in India, an amount of Rs. 5,000 crores of Foreign Contribution is being received per

annum by NGOs. If we look at the total funds mobilized in India it amounts to Rs. 80,000 crores.

When we discuss the aspect of accountability of NGOs, it is important to also understand as to how NGOs are non-profitable. NGOs are definitely non-profitable. But they are not forbidden from making profit. But this profit is to be utilized for the objective, vision and mission of the organization. It needs to be also noted that, by providing necessary exemptions, the Govt. is also taking part in the development work undertaken by NGOs. Thereby, NGOs become accountable to the Govt. They are also accountable to the donors, the Board, its staff, Legal Bodies, community and finally to the public at large.

It was also explained that accountability goes beyond compliances. It touches the core values and relates to our intention.

Financial Management is one of the tools for establishing accountability. It is :

- Optimum utilisation of resources (Value for money)
- Utilisation of resources for planned activities (Value for activity)

The following seven steps to effective Financial Management was explained :

- Setting up Policies
- Budgeting
- Internal Controls
- Accounting Systems
- Compliances to legal requirements
- Reporting
- Audit

Session 2 : Accounting Records & Documentation

Facilitator : Mr. Sanjay Patra

The session began with a case study on exercise regarding Accounting Records & Documentation. The groups discussed the case study and the issues identified were presented by each group.

The exercise enabled the participants to reflect upon the practical aspects involved in the making proper and adequate documentation.

This was followed by a group activity whereby the participants were asked to list out the books of accounts maintained in their organization.

Cash Book, Ledger, Advance Register, Log Book, Field Movement Register, Vouchers, Staff Meeting Minutes Book, Board Meeting Minutes Book, etc.

This was followed by details of books maintained :

➤ ***Primary (Original) Books of Account***

- Cash/Bank Book
- Petty Cash Book
- Journal

➤ ***Secondary Books of Account***

- General Ledger
- Sub Ledgers

➤ ***Subsidiary Records/Registers***

(a) *Payroll Records*

- Attendance Register
- Salary and Wages Register
- Muster Roll Form

(b) *Stock Records*

- General Stores Stock Register
- Stationery Stock Register

(c) *Inventory of Assets*

- Fixed Assets Register
- Investments Register

(d) Records as per Foreign Contribution (Regulation) Act, 1976

- Foreign Contribution (Articles) Register (FC-6)
- Foreign Contribution (Securities) Register (FC-7)

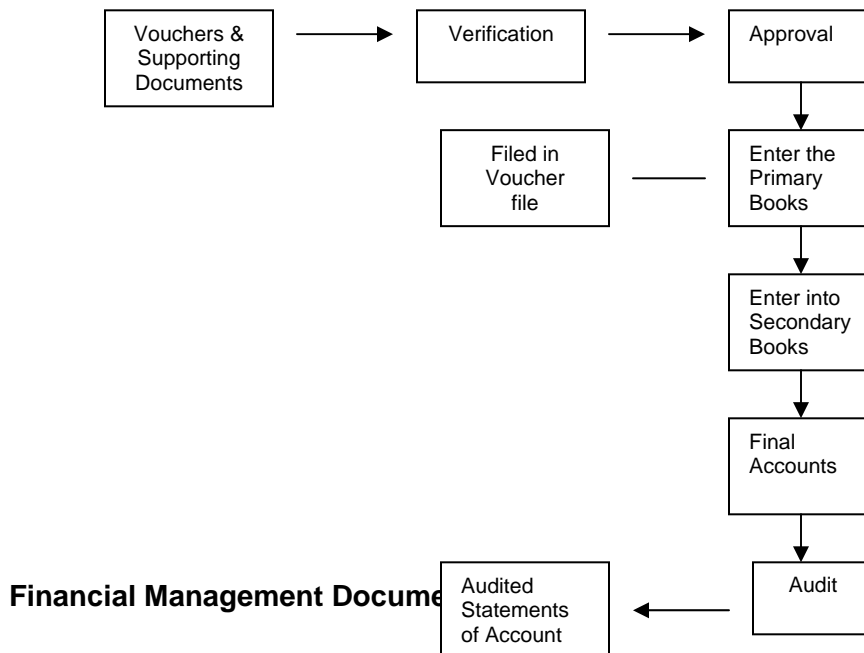
➤ **Miscellaneous Records/Registers**

- Despatch Register
- Inward Mail Register
- Telephone Calls Register
- Vehicle Log Book
- Register of Members

The following key terminologies were also informed :

- Mutually Balancing Accounts
- Journal Entries
- Trial Balance
- Method of Accounting

The stages of Accounting Records were explained vide the following chart :



➤ **Field Level Accounting**

- Funds Transfer at Field Level
- Recording of Expenses
- Authorisation
- Supporting Evidence
- Voucher
- Reporting Back
- Integration of Field Level Accounts with accounts of organisation
- Foreign Account and Local Account Transactions

Voucher & Evidence

It was informed that a Voucher is the backbone of an organization, which needs to have proper support of evidence of a financial transaction. The type of field systems required for ensuring and generating support documents needs to be thought of early enough and not after implementation of a programme. To achieve this, we need to clearly understand why the support documents are required and its objective.

Objective of a Voucher

The objective of a voucher is :

- to have proper evidence/ supporting of financial transactions.
- to establish safe administrative procedures.
- to enable proper recording of transactions.

A voucher provides the following details:

- a) the serial number and the date of a transaction
- b) the nature of a transaction
- c) amount in words and figures

- d) the account head which is to be debited/ credited
- e) the person who has prepared the voucher
- f) the authority who has passed it for payment/ receipt/ adjustment
- g) the supporting documents eg. Bills, invoices, cash memos

Regarding the type of vouchers, it was informed that :

- For recording Cash/Bank Transactions :
 - Cash/ Cheque Receipt Voucher
 - Cash/ Cheque Payment Voucher

- For Adjustment Entries :
 - Journal Vouchers

It needs to be understood that vouchers are primarily prepared for the purpose of others leaving self who knows what has been received and spent. It is only for enabling others to understand the details of a transaction. Vouchers should be kept by an organisation for at least 7 years after the end of the respective Financial Year as per the Income Tax Act, 1961. However, certain Donor Agencies have their own regulations in this regard as well.

The session ended with the following statement:

“ In accounting, the documents should be such that it can justify itself without you being there to give explanations.”

Session 3 : Own Means of Contribution

Facilitator : Ms. S.P.Selvi

An overview of the concept Own Means of Contribution was provided in this session. It was explained that participation by an organization in a project financing in its own efforts is what we term as Own Means of Contribution.

The session included inputs on :

- Assessment of cash and non –cash inputs
- Own Contribution by the Project Partner
- Cash and / or non – cash outside Finance Plan
- Contribution in Cash
- Contribution in Non- Cash Inputs
- Procedure for Accounting
- Reporting to Funding Partner
- Reporting to Indian Government
- Shortfall in Own Means
- Excess Own Means Raised

With the above inputs the proceedings of the day ended.

Proceedings of Day 2 : (18.01.2006)

Facilitator : Mr. Sanjay Patra & Ms. S.P.Selvi

The day began with a song by a participant and a brief recap of the previous day facilitated by Mr. Sanjay Patra.

Session 3 : Own Means of Contribution (continued)

Session on Own Means of Contribution was continued with a case study exercise given to the participants to work in groups. The exercise included the computation of Own Means of Contribution from the given situation. The objective of this exercise was to enable the participants understand the concept of the quantification of own means of contribution especially the non-cash / local contribution.

This was followed by a presentation on the following points :

- Item / Contribution should be directly relevant to the project
- The value should be reasonable
- The items / services should be otherwise available at a price
- Only definite values to be taken
- The basis of valuation should be reasonable and acceptable
- Debatable valuation may be avoided
- Take large and capital nature items at market value
- Take small and revenue items at cost
- Obtain acknowledgement from the donor

- Relate the Own Means contributed with the project work
- Make suitable declaration in your Final Accounting Statements
- Make subsidiary records for own means considered for reporting purposes
- Involve the auditor from the planning stage
- Appraise the donors of Own Means components and its mechanism

With the above inputs the session on “Own Means of Contribution” ended.

Session 4: Budgeting

Facilitator : Ms. S.P.Selvi

The session began with a definition of Budgeting “as planning in financial terms of an organisation for a specific period of time.”

It was informed that there is a common myth about budget, whereby when we agree on a budget we believe that we agree on the total amount. However, it was clarified that we not only agree on the total but also on the details.

Some of the reasons for preparing a budget were explained as :

- Plan & Co-ordinate activities
- Calculate estimated income / expenditure
- Communicate the plans
- Motivate staff to achieve the objective
- Monitoring & Evaluation

It was further informed that we need to understand budget under the following three stages :

- **P** reparation
- **I** mplementation of Budget (Budgetary Control)
- **A** nalysis (Budget Variance Analysis)

Further it was informed that budget has two sides – estimation of not only but also of the income.

During the session it was also informed about preparing a budget under Programme Heads and Natural Heads. A case study exercise was given to the groups to work upon in their groups. The exercise was focused on enabling the participants to understand the concept of preparing the same clearly under the Programme and Administration heads of a given project.

Also the different models of budgets were explained:

- Project Budget Model – which relates to a specific project
- Core Budget Model – to support the core costs of a budget
- Hybrid Model – a combination of the above two models

During the session, it was also informed to remember the following while working out a budget :

- Budget & Price Increases (Inflation)
- Budget and Depreciation

During this session, the linkage between budgeting and reporting was also explained.

Preparation and Implementation of a budget alone does not ensure its success. Periodical monitoring and appropriate control measures ensures its success as budgetary control helps to take appropriate action at the right time to ensure that the objectives are achieved.

The importance of preparing a periodical budget variance report was informed.

At the end of the project period, the budget review needs to be undertaken so as to draw learnings from it and to take appropriate measures while preparing the same for the subsequent period.

Different methods of preparing budgets such as Incremental Budgets and Zero Based Budgets were explained.

The session was concluded stated that it should reflect clearly the activities based on vision and mission of the organisation.

With the above inputs the session on Budgeting was concluded.

Session 5 : Risk Management

Facilitator : Mr. Sanjay Patra

The session began with the question “What is meant by risk?” and was clarified as :

- Possibility that something different will occur from what is expected.
- Risk is those events whose chances of happening are greater than zero but less than 100 percent.

Regarding Voluntary Sector and Risk, it was informed that the Voluntary sector is all about change and change brings risk. Hence it is important to recognize risk.

Risk needs to be managed to counter losses, to seize opportunities and to reduce uncertainty

Risk is generally associated with the Financial Resources of an Organization. Financial resources include :

- Money – cash, bank, securities and investments
- Goods – stock, supplies, equipments etc.
- Services – programmes and activities

Some of the risks faced by NGOs are Injury to employees, volunteers, public etc, damage to property, employment practices, fraud, violation of legal requirements etc.

Some of the areas of risk were stated as Governance risk, Operational risk, Financial risk, External risk and Compliance risk.

These risks could be managed by :

- Transferring implications to third parties
- Avoiding the risk activity
- Vigilance where such activities cannot be avoided

The management needs to assess the risks involved and management process which includes establishing risk policy and identifying risks and control.

With the above inputs the session on Risk Management concluded.

Session 6 : Internal Control

Facilitator : Mr. Sanjay Patra

In this session, Mr. Patra informed that establishing appropriate internal controls would help managing the risks discussed in the previous session by an organization. He also informed about different types of internal control systems to be established in an organization.

1. Budgetary Controls	6. Bank Accounts
2. Accounting Records	7. Cash Transactions
3. Incoming Funds	8. Physical Controls
4. Expenditure Controls	9. Advance Controls
5. Purchase Controls	10. Segregation of Duties

The participants worked on a case study exercise which involved group discussion. During the discussion, they reflected upon the different types of systems existing in their respective organizations. This enabled them to relate with the systems existing with the learning derived from the group discussion.

Under Budgetary Controls, it was informed that the same needs to be initiated from the planning stage itself. This enables effective monitoring and reviewing of the implementation of the budget.

Regarding Accounting Controls, it was informed that up-to-date accounting records are to be kept. Also regular summaries of accounts must be presented to management and Governing Board. Records should be reviewed during annual audit and the Auditor's recommendations must be followed – up by the management.

Emphasis was laid on the security of incoming funds as very important aspect. Similarly, it was informed that the security of incoming mail is also very important, as it likely to contain cheques which must be opened in secured place in presence of more than one person. Further, it was emphasized that for all cash received, receipts must be issued immediately and cash & cheques received should always be recorded immediately. A senior staff must make regular check to ensure that income records are accurate

Regarding expenditure controls, it was informed that adequate authorisation has to be in place. A senior staff should authorise the expenditure before it is paid and the person authorising the expenditure should be different from the one who prepares and signs cheques. Further it was emphasised that all payments to suppliers be made against original invoice.

Regarding purchase controls, it was informed that purchase orders should be placed through pre-numbered order forms. In case, orders for more than a specified amount is to be placed, it should be done by formal procedure of inviting three quotations. After the purchase process, the invoice should be matched against original order and the quality and quantity of goods received must be checked and entered in the stock register.

Regarding maintenance of bank accounts, it was informed that it must be in the name of the organization. Also, the arrangement of signatories should be clearly decided and based on practical requirements (signatories must be available). In case, if the Finance Officer is involved in preparation of cheques, s/he should not be a signatory. Most of the payments should be made by account payee cheques to avoid cash payments. It was emphasized that signing of blank cheques should be completely avoided. Money received should be deposited in the bank as often as practical. Specially large cash should not be retained in office during weekends and holidays. Regular reconciliation of the bank and the cash balances should be made. Unused cheque leaves should be kept in safe custody. It was informed that the organisation should not have too many bank accounts.

Similarly control systems should also be established in managing cash. Cash must be held in a secure place and adequate insurance cover must be taken for cash. Only one person must be responsible for handling cash. It should be ensured that the cashier should be different from the person dealing with accounting record. All cash receipts & payments must be recorded in the Cash Book as soon as possible.

Regarding managing fixed assets and equipments, it was informed that access to valuable items e.g., vehicles, computers etc. should be limited to authorised staff. All items should be registered in the name of the organization. The premises must also be kept secure with sufficient insurance cover. Policy about use of organisational asset by staff should be in place. Also the staff attendance records must be clearly kept.

It was informed that control systems regarding advances are very important. Clear procedure for approval of advances must be there including follow-up for outstanding advance possibly made once in a month by the finance department. It should be

endured that next advance should not be sanctioned if there are advances pending settlement. In case, If it takes too long, then the salary must be attached / other disciplinary measures taken.

Clear segregation of duties and responsibilities are very crucial in effective functioning of the internal control systems. It is the principle affecting all areas of Internal Control which aims at preventing errors and potential frauds by ensuring that one person is not responsible for the whole transaction. In small organisations, sometimes outsiders (auditors) come in and make cash verification. Being a small organisation should not be taken as an excuse for not having internal controls. One has to be creative about it and place such systems in place that suits best his organisation.

With the above inputs the session on Internal Controls and the day was concluded.

Proceedings of Day 3 : (19.01.2006)

Facilitator : Ms. S.P.Selvi

The day began after a visit to TARAGram organized by Mr. Santosh Pathak, Development Alternatives. The day's session was on Legal Aspects relating to Development Organisations which included Foreign Contribution (Regulation) Act, 1976 and Income Tax Act, 1961.

Session 7 : Legal Aspects – Foreign Contribution (Regulation) Act, 1976

The session began with the definition of the Act, as an Act enacted by the Government of India to regulate the acceptance and utilization of Foreign Contribution or Foreign Hospitality. Also the genesis of having these regulatory laws was informed.

The definition of Foreign Contribution was informed as any donation, delivery or transfer made by any foreign source :

- of any article (not given for personal use) more than Rs. 1,000/-
- any currency whether Indian or foreign
- any foreign security defined in clause (i) of section 2 of FCRA, 1976

Regarding the Foreign Source, it was informed about the following :

- Government of a foreign country or territory or its agency
- International Agency
- Foreign Company
- Citizen of a Foreign Country

Regarding the eligibility and non-eligibility for receipt of foreign contribution, it was informed that candidate for election, registered newspaper, member of any legislature, Judge, Government employee, political party or office bearers thereof.

Foreign Contribution is to be received for a definite Cultural, Economic, Religious, Educational or a Social Programme.

Information regarding the two types of registration, permanent and prior permission was provided along with the procedure for application, the relevant forms were provided.

Regarding filing of annual returns, it was informed about the procedure and the respective form FC-3 that is to be filled in and submitted along with the audited FC Balance Sheet and the FC Receipts and Payments Accounts on or before 31st July of the respective year.

It was also informed that Form FC 6 is to be maintained for articles received and form FC 7 for securities received and reported in FC-3.

It was emphasized that separate set of books is to be maintained which is to be audited by a Chartered Accountant.

The other aspects that were informed are :

- separate Bank Account to be maintained for receipt of foreign contribution.
- the above designated bank account cannot be generally changed.
- change is possible for relevant and justifiable reasons
- interest earned is part of Foreign Contribution

- second and subsequent recipient should also have registration or permission of the Government for receipt of Foreign Funds.

Some of the offences under FCRA were informed as :

- NGO accepting foreign contribution without registration or prior permission
- having registration but received FC in different bank account
- not filing FC 3 return
- filing false information in the Annual Return
- not maintaining the separate books of account
- NGOs receiving foreign funds from NGOs not having foreign contribution

Regarding persons liable for punishment under FCRA, it was informed that the NGO, the Chief Functionary, the Governing Body Members, other officers and other persons who indulge will be held responsible for the above offence.

The penalties and punishments include seizure and confiscation of FC receipts, fine upto 5 times the value of FC spent, inspection and seizure of accounts/ records, compulsory prior permission even though NGO has been registered under FCRA, imprisonment upto 5 years and / or fine, prohibition on accepting FC for 3 years for persons convicted twice.

With the above inputs the session on Foreign Contribution (Regulation) Act, 1976 was concluded.

Session 8 : Legal Aspects – Income Tax Act, 1961

The session began with the definition of charitable purpose as per the Act. It was informed that it includes relief to the poor, education, medical relief and the advancement of any other object of general utility.

Regarding the registration of Income Tax Act, 1961 it was informed that about the application procedure. It is to be made in Form 10A along with the Registration Certificate, original instrument along with certified true copy and two copies of statement of accounts for last 3 years.

Regarding Section 12 A and the conditions to be fulfilled under the same, it was informed that the application should be made within one year and the accounts to be audited if income exceeds Rs. 1,00,000.

Information regarding the exempted income was also provided. Exempted income includes voluntary contributions provided and applied for charitable purposes, application of more than 85% of income, voluntary contributions towards corpus, capital gains and income from business.

Regarding accumulation of income, it was informed that only 15% of the year's income can be accumulated and such accumulation can be indefinite. Accumulation above 15% can be made only with the consent of the assessing officer. Such accumulation has to be applied within 5 years.

Regarding circumstances warranting withdrawal of exemption, it was informed that if accumulated income is applied for purposes other than specified charitable purpose, then the exemption will be withdrawn. Also if the income is invested other than those specified u/s 11(5) of the Income Tax Act, 1961. Withdrawal of exemption will also be made if the accumulated income is not utilised for the purpose for which it was accumulated within 5 years.

It was also informed that as per Sec. 11(3A) the Assessing Officer can allow organisations to apply income for purposes other than that for which it was accumulated, but cannot allow inter-charity donations.

Regarding application for accumulation it was informed that the purpose of accumulation should be clear. The application is to be made in Form 10 (Rule 17) along with the following enclosures should be made before 31st October / or along with the return :

- resolution of governing body
- copies of Annual Accounts
- purpose of accumulation

Regarding the modes of investments as per section 11(5), the following schemes as per this section were informed :

- Savings certificate
- Post office savings bank
- Deposit with scheduled bank or co-operative bank
- Units in UTI
- Investment in security of Central / State Government
- Debentures issued by a company guaranteed by Central or State Government
- Investment or deposits in any public sector company
- Deposits with or Investments in bonds issued by a financial corporation
- Deposits/Investment in bonds in infrastructure long term finance company
- Deposits/Investment with Housing finance company

The time limit for making the above investments is prescribed as six months from the end of each previous year.

Information regarding tax implications for organizations having business activity was provided. It was informed that NGOs are not-for-profit but are not prohibited from making profits if such a business activity is incidental to its main objects and the income from such business activity is applied towards the same.

Regarding filing of annual returns it was informed that Form 3A duly filled in is to be submitted by 31st October along with the following documents :

- Audit Report in Form 10B
- Balance Sheet
- Income & Expenditure Account
- Receipts & Payments Account
- Copy of the Registration Certificate

Following this, it was informed about the privileges to the donors available under Sec. 80G and Sec.35AC.

Also information regarding Permanent Account Number, Tax Deduction Account Number, procedures regarding Deduction of Tax at Sources and the related procedures for depositing the same was provided.

With the above inputs, the session on Income Tax Act, 1961 was concluded.

Session 9 : Closing Session

In the closing session, the assessment of participants was undertaken. The process included answering the questions framed by the resource persons. The analysis of the same is provided as per **Annexure No.....**

Following this, the participants provided filled in the feed-back sheets on the workshop relating to the topics discussed, quality of the facilitation, arrangements made at the venue. The analysis of the same is provided as per **Annexure No. 4**

Following this, Mr. Santosh Pathak informed about the issuance of Certificate of Participation by Development Alternatives. The Certificate of Participation was distributed by the resource person Ms. S.P.Selvi to each of the participants.

Following this, Mr. Santosh Pathak rendered the Vote of Thanks and on behalf of the resource team Ms. S.P.Selvi thanked Development Alternatives for the opportunity.

With this the workshop was concluded.

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List of Annexure

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**Workshop on Basic Financial Management Training
for PACS Programme Functionaries
17th & 19th January, 2006
at TARAGram, Orchha, Madhya Pradesh.**

Day 1 (17.01.2006)


Tentative Schedule

	 Topics
09.00 to 10.00	Registration Welcome & Introduction Expectation Mapping
10.00 to 10.15	 Tea / Coffee Break
10.15 to 11.30	* Introduction to Financial Management
11.30 to 13.00	* Accounting Records & Financial Documentation
13.00 to 14.00	Lunch Break 
14.00 to 15.30	* Budgeting, Budgetary Control & Variance Analysis
15.30 to 15.45	Tea / Coffee Break 
15.45 to 17.00	* Budgeting, Budgetary Control & Variance Analysis (contd.)

**Workshop on Basic Financial Management Training
for PACS Programme Functionaries
17th & 19th January, 2006
at TARAGram, Orchha, Madhya Pradesh.**

Day 2 (18.01.2006)

Tentative Schedule

	 Topics
09.00 to 10.00	* Internal Control Procedures & Developing Financial Systems
10.00 to 10.15	 Tea / Coffee Break
10.15 to 11.30	* Internal Control Procedures & Developing Financial Systems (contd.)
11.30. to 13.00	* Own Means of Contribution
13.00 to 14.00	Lunch Break 
14.00 to 15.30	* Preparation and Presentation of Accounts
15.30 to 15.45	 Tea / Coffee Break
15.45 to 17.00	* Preparation and Presentation of Accounts (contd.)

**Workshop on Basic Financial Management Training
for PACS Programme Functionaries
17th & 19th January, 2006
at TARAGram, Orchha, Madhya Pradesh.**

Day 2 (19.01.2006)

Tentative Schedule

	 Topics
09.00 to 10.00	* Risk Management
10.00 to 10.15	 Tea / Coffee Break
10.15 to 11.45	* Income Tax Act, 1961
11.45 to 13.00	* Income Tax Act, 1961
13.00 to 14.00	Lunch Break 
14.00 to 15.30	* Foreign Contribution (Regulation) Act, 1976
15.30 to 15.45	Tea / Coffee Break 
15.45 to 16.30	Closing Session * Open House Discussion * Evaluation

**Training on Financial Management (17-19 Jan.'05)
Hotel Srinath Palace, Jhansi (UP)**

S.No	Name of the Participant	Organization
1.	Mr. Bibhuti Nath	Abhiyan, Patna, Bihar
2.	Mr. Sanjay Kumar	Bhartiya Gramin Vikas evam Ayurved Sewa Sansthan, Patna, Bihar
3.	Mr.Arun Choudhary	People's Action for Nation Integration (PANI), Faizabad (UP)
4.	Mr. Ashok Kumar Singh	Rahi Foundation, Sitapur (UP)
5.	Mr. Rajeev Choudhary	Abhigyan Disha, Madhubani (Bihar)
6.	Mr. Vinod Kumar Yadav	Lohardaga Gram Swarajya Sansthan, Lohardaga (Jharkhand)
7.	Mr. Anup Kumar	Lok Deep, Doeghar, (Jharkand)
8.	Mr. Shailendra Jha	SPAR, Ranchi, (Jharkhand)
9.	Mr. Akhilesh Pathak	Maharshi Menhi Kalyan Kendra, Ranchi (Jharkhand)
10.	Mr. Sandeep Sapre	Udyogini, Mandla (MP)
11.	Mr. Subhash Agarwal	Shramik Bharti, Kanpur (UP)
12.	Mr. Sanjay Kr. Sinha	Nav Bharat Jagriti Kendra, Hazaribagh (Jharkhand)
13.	Mr. Rampada Das	Aragati, Deoghar (Jharkhand)
14.	Mr. Lalit Kumar	Janakansha, Madhubani (Bihar)
15.	Mr. Ram Kripal Namdeo	Bundelkhand Sewa Sansthan, Lalitpur (UP)
16.	Mr. Dinesh Pal Singh	Krishnarpit Sewashram, Attra, Banda (UP)
17.	Mr. Ajeet Kumar Thakur	Jan Lok Kalyan Parishad, Pakur (Jharkhand)
18.	Mr. Shailhoon Ekka	Margdarshak Sewa Sansthan, Ambikapur (CG)
19.	Mr. Manoj Kumar	Pradeepan, Betual (MP)
20.	Mr. RK Prajapati	Amar Shaheed Chetna Sansthan, Madhuban, Mau (UP)
21.	Mr. Satendra Jain	Development Alternatives, Jhansi (UP)
22.	Mr. Rajesh Srivastava	Development Alternatives, Jhansi (UP)

**Workshop on financial management for
PACS programme organized by Development Alternative for DFID**

17th to 19th January, 2006 at Jhansi.

RESULTS

MARKS SECURED	NUMBER OF PERSONS SECURING MARKS.
BELOW 4	0
4-6	7
7-9	5
10-12	5
13-15	3
ABOVE 15	0

TOTAL NUMBER OF PERSONS APPEARED

20

Analysis of the Workshop Feed-back

Details	1	2	3	4	5	Total	Average
Programme Outline			5	12	3	20	3.90
Programme Content			4	10	5	19	4.05
Period of the Programme		4	9	5	2	20	3.25
Resource Person			2	16	3	21	4.05
Active Participation of the Participants		1	3	13	2	19	3.84
Resource Material		2	4	10	3	19	3.74
Teaching Aids			4	11	4	19	4.00
Training Hall		7	4	4	5	20	3.35
Use of training for implementation			1	9	10	20	4.45
Logistics		4	4	10	2	20	3.50
Overall management			2	13	5	20	4.15
	0	18	42	113	44	217	3.84