

Between Us ...

The Mirror

This is the story about a professor named Alexander Papaderos. After speaking in a class on Greek Culture, Dr. Papaderos turned and made the ritual gesture, "Are there any questions"?

There was absolute quietness in the room. The class had generated enough questions already, but for now, there was only silence.

"No questions"? Papaderos asked. One student got up and asked, "Dr. Papaderos, what is the meaning of life?" Papaderos looked into the eyes of the student to gauge whether it was a serious question - "I will answer your question" he said.

He took out his wallet from his pocket and fished out a very small round mirror, about the size of a small coin. And what he said went something like this

"When I was a small child, during the war, we were very poor and we lived in a remote village. One day on the road, I found the broken pieces of a mirror. A German motorcycle had been wrecked in that place".

"I tried to find all the pieces and put them together, but it was not possible. So I kept only the largest piece. This one. And by scratching it on the stone, I made it round. I began to play with it as a toy and became fascinated by the fact that I could reflect light into dark places where the sun would never shine- in deep holes and dark closets. It became a game for me to get light into the most inaccessible places I could find".

"I kept the little mirror and as I went about my growing up, I would take it out in idle moments and continue the game. As I became a man, I grew to understand that this was not just a child's game but a metaphor for what I might do with my life. I came to understand that my mission in life would be to reflect light - truth, understanding, knowledge, justice - in many dark places".

*"I am a fragment of a mirror whose design and shape I do not know. Nevertheless, with what I have, I can reflect light into dark places. Perhaps others may see and do likewise. This is what I am about. **This is the meaning of life".***

Sanjay Patra



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Point of View

Development Governance

I. THE CONCEPT

1.1 Governance refers to the system of directing and controlling an organisation. A good governance system generates ideas through participation of all stake-holders (the beneficiaries, the funding agencies, the implementing organisation and the Local / State / Central Govt.). It harmonises different view points while protecting interest of the beneficiaries.

1.2 **The pre-requisites of a good governance are:**

- ☐ Education
- ☐ Technical Skills
- ☐ Core Competency
- ☐ System of effective communication

1.3 While the primary objective of the management of an NGO is to enhance the value of the Organisation, it is expected from the organisation to honour and protect the rights of the other stakeholders including the local community.

1.4 **Thus, a good governance implies :**

- a) Optimal utilisation of available resources for enhancing the value of the Organisation.
- b) Ethical behaviour of the Organisation in honouring and protecting the rights of all stake-holders including the local community.

1.5 Value Addition through good Governance

- ☞ Good Governance provides stability and growth to the Organisation.
- ☞ Good Governance system, demonstrated by adoption of good practices, builds confidence.
- ☞ Effective Governance reduces perceived risks.
- ☞ Adoption of good Governance helps in optimum utilisation of available resources.
- ☞ A good Governance promotes stability and long term sustenance of various stake-holders relationship.
- ☞ Potential stake-holders (Funding Agencies, Local / State Governments) aspire to enter into relationship with NGOs whose Governance credentials are exemplary.

1.6 Development Governance - a Self Regulatory Mechanism.

While laws and regulations may provide the ingredients for good Governance, effective Development Governance rises far above mere compliance. It should be tailored to the individual NGO Organisation with reference to the stage of its development, specific needs and the Legal, Social, Cultural environment it operates in.

1.7 Factors which influence quality of Governance

- ◆ Integrity of the Management - composition of Board of Trustees / Governing Body.

- ◆ Ability of the Board of Trustees / Governing Body, in terms of knowledge and skill, to effectively supervise the Management, determines the effectiveness of the Board. A Board which does not have members with right specialisation lacks this ability.
- ◆ The Board of Trustees cannot effectively supervise the executive management if the process fails to provide sufficient and timely information to the Board, necessary for reviewing plans and the performance in critical areas of development work.
- ◆ Commitment level of individual Board members.
- ◆ Quality of reporting - transparency and timely communication with various stake-holders.
- ◆ Participation of various stake-holders in the Management.

II. THE STRUCTURE FOR DEVELOPMENT GOVERNANCE

- A good Development Governance would be actualised by a knowledgeable, skillful and well-informed Board of Trustees/ Governors with a correct blend of expertise and professionalism, independence and involvement.
- The Board of Governors / Trustees should have free access to relevant expertise within and outside the Organisation.

Composition of Board of Governors / Trustees

- a) Position of Chairman and Managing Trustee should not be occupied by the same person.

- b) The Board of Trustees / Governors should be a judicious mix of experts drawn from different fields of specialisation. Members of the Board should have adequate knowledge of the work of the Organisation.
- c) Normally, 2/3rd of the Board of Governors / Trustees should be independent and not related in any way to the organisation.

Committees of the Board of Trustees / Governors

- Audit Committee
- Programme Implementation Committee
- Investment Advisory Committee

III. ANNUAL REPORT OF BOARD OF TRUSTEES / GOVERNORS

Responsibility Statement

The report should include a responsibility statement stating that :-

- ❖ An Internal control system is in place and is operating effectively.
- ❖ The internal audit function is adequate and is operating effectively.
- ❖ The Board is not contemplating any substantial reduction in the activities of the Organisation and that it will continue its programmes in the foreseeable future.
- ❖ The Organisation has complied with generally accepted accounting principles and the reasons for deviations, if any.

- ❖ The Organisation has prepared the financial statements in compliance with statutory requirements and in a manner to provide a true and fair view of the state of affairs of the Organisation.

Management Discussion and Analysis (MDA) Report

MDA Report should provide a programme activities segment wise discussion and analysis of the current year's performance, the comparison of current year's performance with forward looking information provided in the previous years, and the forward looking information delineating the following :

- ☞ Opportunities and threats in the area of operations
- ☞ Risks and concerns
- ☞ Technological developments
- ☞ Material developments in human resources
- ☞ Environment protection initiatives and environmental performance.

In addition, the report should provide a discussion and analysis of the overall performance of the Organisation in its various programme activities.

Development Governance Report

The report should provide an analysis of performance with reference to the code of Development Governance adopted by the Organisation and also with reference to its vision and mission statement:

- ❖ A brief statement on Organisations philosophy on code of governance.
- ❖ Composition of the Board of Trustees/ Governors.
- ❖ Information on each Trustee including their qualification, experience in the related field, attendance at Board of Trustee meetings and AGM.
- ❖ Dates on which Board of Trustees' meetings held.
- ❖ Details of sub committees of the Board.
- ❖ Details of the last three AGMs held
- ❖ Brief report on communication with various stake-holders.
- ❖ Details of materially significant related party transactions.
- ❖ Details of non-compliance, if any, with statutory requirements.
- ❖ Summary of any court judgement adverse to the performance/image of the Organisation.
- ❖ Summary of any stricture(s) imposed on the Organisation by any Authority.

IV A REPORT FROM THE AUDITORS OF THE ORGANISATION REGARDING COMPLIANCE OF THE CODE SHOULD BE ANNEXED ALONGWITH THE REPORT.

Items recommended for specific Disclosure by the Management in Annual Accounts.

- a) **Constitution:**

The Organisation is a society registered under the Societies Registration Act, 1860/ under the State Societies Registration Act

or as a Public Charitable Trust registered with the Registrar of Trusts or as a section 25A Company registered under the provisions of the Companies Act, 1956 or under any other law applicable to it in India.

b) **Main aims and objects:**

The main aims and objects of the organisation which are being pursued by it in India.

c) **Composition of Board/Governing Body:**

The composition of the Board/ Governing Body representing specialists/experienced professionals in various spheres of activities should be listed here.

d) **Nature of Activities carried out:**

The nature of its activities, any significant changes, in these activities during the period covered by the accounts.

e) Adequacy or otherwise of internal control procedures in place.

f) Compliance of the provisions of Foreign Contribution (Regulation) Act, 1976.

g) Policy on physical verification of Fixed Assets of the organisation; its frequency and coverage, material discrepancies noticed and its treatment in the books of account keeping in view the size of the Organisation.

h) Loss on sale/write off of assets.

i) Any other item.



K. N. Gupta
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Management Accountant



1. Story – Love, Success, Wealth

A woman came out of her house and saw 3 old men with long white beards sitting in her front yard. She did not recognise them. She said “I don’t think I know you, but you must be hungry. Please come in and have something to eat.”

“Is the man of the house home?”, they asked.

“No”, she replied. “He’s out.”

“Then we cannot come in”, they replied.

In the evening when her husband came home, she told him what had happened.

“Go tell them I am home and invite them in!”
The woman went out and invited the men in”

“We do not go into a house together,” they replied.

“Why is that?” she asked.

One of the old men explained: “His name is Wealth,” he said pointing to one of his friends, and said pointing to another one, “He is Success, and I am Love.” Then he added, “Now go in and discuss with your husband which one of us you want in your home.”

The woman went in and told her husband what was said. Her husband was overjoyed. “How nice!!”, he said. “Since that is the case, let us invite Wealth. Let him come and fill our home with wealth!”

His wife disagreed. “My dear, why don’t we invite Success?”

Their daughter-in-law was listening from the other corner of the house. She jumped in with her own suggestion: “Would it not be better to invite Love? Our home will then be filled with love!”

“Let us heed our daughter-in-law’s advice,” said the husband to his wife.

“Go out and invite Love to be our guest.”

The woman went out and asked the 3 old men, “Which one of you is Love? Please come in and be our guest.”

Love got up and started walking towards the house. The other 2 also got up and followed him. Surprised, the lady asked Wealth and Success: “I only invited Love, Why are you coming in?”

The old men replied together: “If you had invited Wealth or Success, the other two of us would’ve stayed out, but since you invited Love, wherever He goes, we go with him. Wherever there is Love, there is also Wealth and Success!!!!!!”

Window

The Organisation and the Financial Management System

Informal Sector Service Centre, a non-profit, non-government national level organisation working for protection of human right issues since twelve years. It was established in 1988 to lay the foundation of Human Right Movement with the conviction that human rights movements should not be confined to intellectual exercises (such as, seminars/workshops) and armchair activities, it should be associated with the needs, exigencies and initiatives of the grassroots people.

Today INSEC is almost everywhere in Nepal. The Human Rights Year Book has driven INSEC volunteers to the most far-flung corners of the country; programmes on Bonded Labour have taken down to the grassroots to fight social injustices. Human Rights and Social Awareness programmes including radio programmes, which address those rural people who, are deprived of education. Child Rights Awareness Groups (CRAG) are formed to appraise school children, who are the future of Nepalese hope, of their rights and duties to be attached to them when they grow up as adults. INSEC launched programmes amidst women and produced the Pasang Lhamu Pledge as a guide of future activities; it organised the first National Conference on Human Rights and identified a set of common agenda; the Kathmandu Declaration. INSEC also distributes HR award in National Award.

INSEC' methodologies are based on research action organisation model. It conducts research programme to identify the need of the people in targeted areas and on the basis of these findings it sets action plan and then goes through activities aiming at creating awareness among the people to prepare for collective action. This model is successfully experimented amidst

bonded labour. Those who received INSEC Programmes had been organised themselves in an association called Kamaiya Liberation Forum, which was also affiliated to the General Federation of Nepalese trade Unions (GEFONT). Kamaiyas have been freed now.

INSEC activities aim to protect and promote human rights through advocacy, lobby, training, education, information and campaigns and projects at national, different districts, 5 regional offices and 75 districts represented in all districts.

Over the years, INSEC has developed and joined a lot of national and international solidarity networks. It has created its own 50 affiliated networks. Also solidarity relation has been developed with national organisations. National labour academy, NGO Federation of Nepal, Kamaiya Liberation Forum, Kamaiya Concern Group, National Election Observation Committee are some of them. Also INSEC has maintained relations with international organisations. Amnesty International, OMCT/SOS, Torture, Hotline, Asia Watch, Anti Slavery International (ASI), Asian South Pacific Bureau of Adult Education (ASPBAE), Asian Forum for Human Rights and Development (Forum Asia), Asian Cultural Forum on Development (ACFOD), South Asian Coalition Against Child Servitude (SACS) and so on.

INSEC has developed working relations with various governmental organisations. Human right commission, Jails, local administration, police, courts, parliament, Danida, NORAD are some of them. INSEC also works with international and non-governmental organisations such as ILO, UNICEF, Committee on the Arbitrary Detention, Working Group on Contemporary Forms of Slavery, ICCO, EZE, DCHR, Asian Regional Resource Centre for Human Rights Education, ACFOD, Forum Asia, SAFHR, IMADR, Anti-Slavery International etc.,

ICCO and EZE have been supporting INSEC from a very long time. Nowadays it supports in various programme activities.

Financial Management System

Financial Management System plays a vital role in the success of any organisation. INSEC adheres to a very clear and transparent financial management system.

As a non-profit organisation INSEC is dependent upon donors for almost all of its funds to run different programme activities. Each year INSEC formulates its budget through the agreement signed with different donors as agreed upon. Major partners provide umbrella funding for INSEC programmes. The development, implementation and ensuring adequacy of internal control are some aspects in financial management within INSEC.

Accounting

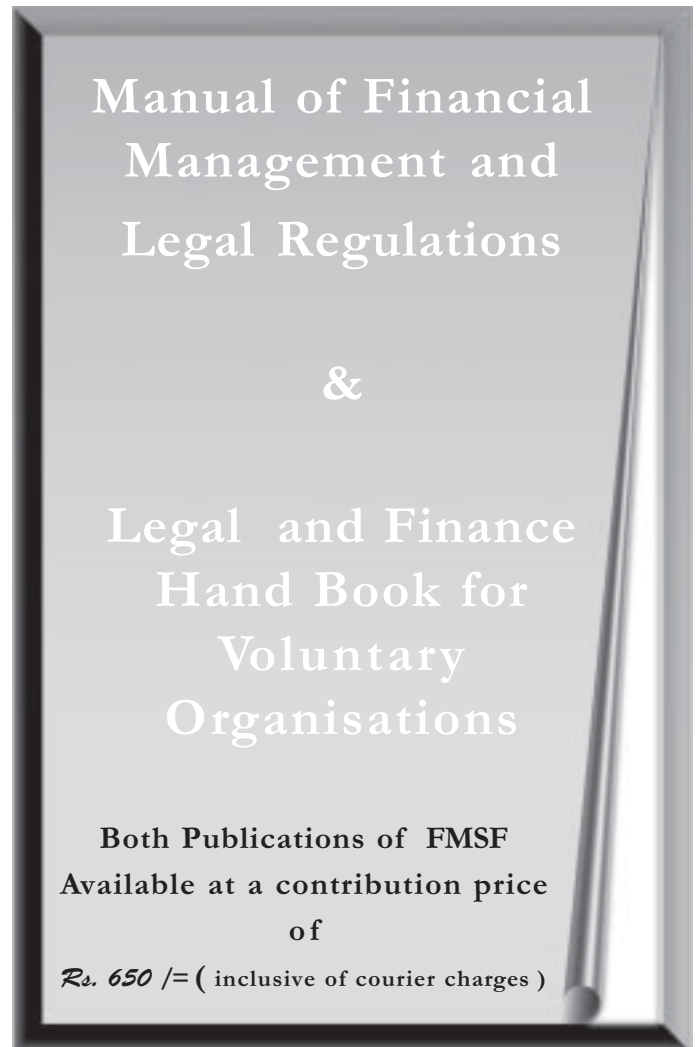
Full-time Account staff maintain the account records of all projects using double entry formats. As INSEC works with different partner organisations, separate bank account is maintained for each project. All the accounts are operated with two authorised signatories. The accounts staff present financial reports every month to the Finance Director, who presents quarterly/half yearly and yearly financial report to the concerned authorities.

INSEC's accounting system is based on cash basis of accounting. A computerised accounting system has been maintained in central office and in all other five regional offices. The system is guided as per the rules and regulation of INSEC and the prevailing law of HMG Nepal.

Almost all payments (except petty cash) in made by cheques and proper records are kept. INSEC prepares

financial reports on quarterly/half yearly and yearly basis as per the need/requirement of partner organisations. INSEC strictly follows reporting schedule of partner organisation. Also half-yearly internal audit and overall final audit at the end of each financial year is conducted. Audit is organised by certified chartered accountant. Some partner organisations carry out audit from their auditors as appointed by them. These annual financial statements are reported to the concerned government agencies and donors.

**CONTRIBUTED BY INSEC,
NEPAL**



Progress Reports – EED's Requirement

Why do we need reporting ?

Is reporting of activities an important requirement?

These are some of the primary questions that comes to our mind immediately.

Our association with reports begins from our early age onwards. Wonder how?

We are referring to the progress report cards that we receive from our schools starting from the nursery class.

We can also recollect how our parents used to eagerly await for these report cards after a term examination.

Whether we had lived up to their expectations or not was another aspect!!! The essential aspect is that these report cards provided the proof of our performance level in a particular examination and enabled us to assess our performance and plan our future action accordingly.

Reporting is an essential and a crucial component of the Management System in any organisation. It can be both Financial and Non-Financial.

The purpose of reporting is that it strengthens the internal control and monitoring systems of the organisation.

Another important aspect of reporting is that it serves as an essential Management Information System and thereby plays a major role in enabling those in management to take appropriate decisions at the right time.

Appropriate, adequate and accurate reporting also helps to build the credibility of an organisation. It also enables in strengthening the accountability and transparency standards of the organisation.

Here we would like to focus on the non-financial report, namely the activities or the progress report of a development project.

Progress reports serve as an effective assessment tool both for the implementing and the funding organisation concerned. It serves as a reflecting mirror as to whether the activities have been carried out as planned or has there been any deviation. If so, it also enables the implementing organisation to check the reasons for the resulting deviation and take appropriate decisions at the right time.

These reports would be a very useful management and monitoring tool for the organisation apart from fulfilling the obligation of the funding organisation.

In this article, we would like to focus on some of the general and specific expectations and requirements of EED in the progress reporting.

As EED is accountable to the German Govt., its back donor, for the proper utilisation of the funds received from it and remitted to the implementing organisations, submission of these periodical activities reports are a very crucial aspect of the funding agreement.

Thereby, EED has to adhere to specific requirements in the reports that their partner organisations submit to it.

The following requirements also form part of the Planning, Monitoring & Evaluation Systems (PME) developed by it to ensure effective utilisation of funds remitted by it.

Recommendations of EED in preparing a progress report

Some of the recommendations are listed out below to enable preparation of the activity report in a more meaningful manner :

- ☐ The report must contain the project no., organisation name, project title and the reporting period at the top of the report.
- ☐ The report needs to reflect on the activities for the past six months of the respective project following the last reporting period. A comparison should be drawn on the achievements against the planned objectives for the reporting period. Depending upon the feasibility, statistical data could also be included in the reports.
- ☐ The main report need not be very detailed. Ideally it should be within 5 to 10 pages. In case any detailed information is to be shared it may be presented in appendices to the main report. In the case of construction projects, a separate report is required along with meaningful photographs on the progress of construction work.
- ☐ Any change in political/social environment context needs to be shared from the time of the inception of the programme. A comparison could also be made from the time of inception of the programme to the present period of reporting. Depending upon the situation prevalent the report also needs to indicate if there is a change in the goal or not.
- ☐ The report needs to also mention the shortcomings of the project and explain the problems encountered including the measures undertaken to resolve them.

- ☐ If the project is ongoing, the report can also include the activities planned for the future period and link it to the present period of reporting. The indicators for measuring the achievements should be SMART, (i.e.,) (Specific, Measureable, Achievable, Realistic, Time Bound) and needs to also indicate as to what extent the intermediate result has contributed to the overall project objective.
- ☐ The report must also include an appraisal of the impact, the project had on the beneficiaries in improving their living conditions and the project environment such as the region where the project is situated and other development efforts that may take place there.
- ☐ Adequate care must be taken to ensure timely submission of the report to EED/FMSF as stated in the Project Agreement signed with EED. Meaningful photographs and other relevant material are always appreciated.
- ☐ Finally, important changes within the organisation, major events etc., should also be specified in the report for information to EED. Last but not the least the report being an official document must be dated and signed by the Chief Functionary.

So, let us, therefore, adhere to these recommendations while preparing the future progress reports, not only because it is a EED requirement but also because it serves as an ideal monitoring and assessment tool for the internal control system of our organisation.



Lorraine Mathias
Project Monitoring Officer
FMSF

Action & Reflection

Synergy'21

In early 80-ies, EZE and ICCO jointly initiated the programme for strengthening accountability for NGOs. The need for promoting and strengthening accountability gained momentum in the nineties. NGOs started initiating discussions in the area by organising and participating in workshops and consultations. Today, the focus of FMSF also lies on the accountability in relation to effective financial management.

As a part of this programme by ICCO & EZE, (now known as EED), the Manual of Financial Management and Legal Regulations written by Mr. K. N. Gupta was published and released by FMSF during June 2001. This book was quite a comprehensive book that dealt with each topic in detail. Further, a need was felt to bring out a legal and finance hand book for voluntary organisations which can serve as a layman's guide.

The result was the release of the Finance Handbook on 2nd November, 2001 at India Habitat Centre, Lodi Road, New Dehi.

The meeting was held in two parts. In the first part, the "Legal and Finance Handbook for Voluntary Organisations" written by Mr. Manoj Fogla was released by Mr. J.B. Singh, an eminent and a well known social activist and an experienced Gandhian.

The first copy was handed over to Mr. Sanjay Patra, Executive Director of FMSF. Many NGO



representatives, auditors and finance consultants from Delhi were present on this occasion. Representatives from European Union and German Embassy were also present during the meeting.

In his inaugural speech, Mr. J. B. Singh specified that related to the issues of promoting accountability and transparency is also the "Development Governance". In fact, the theme of the evening for discussion was "Development Governance".

Mr. K. N. Gupta also provided valuable inputs on "Development Governance" wherein he elaborated on the significant elements of Development Governance in the present context.

Mr. Manoj Fogla, author of the book informed that the book has been designed to be a layman's guide and is aimed at serving the requirements of the junior accounts personnel as well as non – finance functionaries in their day-to-day functions.

In his concluding speech, Mr. Sanjay Patra, Executive Director, FMSF informed that the release of the Legal and Finance Handbook published by FMSF is aimed at strengthening the existing capacities of the development organisations and thus another milestone in the journey of FMSF towards promoting accountability

A REPORT ON THE CONSULTATION ON "FUND ACCOUNTING & RELATED MANAGEMENT INFORMATION SYSTEMS".

A sound accounting system is the backbone of every organisation. Considering this, the Synodical Board of Social Services organised a three-day consultation on "Fund Accounting & Related Management Information System" from 11th - 13th December 2001 at the CNI-Bhawan.

This consultation was conducted for the DBSS coordinators, office assistants, and the SBSS staff. Mr. Sanjay Patra, Executive Director, FMSF facilitated the sessions.

Mr. Patra, in the course of the consultation dealt with certain very important issues that concern us in the day to day accounting like Financial Management, Accounting, Cash Flow, Audit/Financial reporting, Local Contribution.

At the outset, Mr. Patra asked the participants to pen down their expectations from the consultation. He then explained that Fund Accounting or Fund Management were relatively new concepts in NGO's, but in the present times their relevance could not be overlooked. He then presented a ten-point step by step approach to a sound Financial Management System i.e. Planning, Budgeting, Accounting, Reporting, Monitoring, Legal Adherence, Audit, Employee Welfare Schemes, Financial Policies and Governing Structures and discussed each component at a great length.

Progressing on to the subject of Accounting Systems he discussed and explained of the need for the various documents maintained and needed in an accounting system. He also explained the Foreign Contribution (Regulation) Act (FCRA) and its salient features. This was done with the aid of a flow chart that showed the sequential flow of information within the system.

Moving on to the most important and pertinent subject of Own Means Contribution Mr. Patra discussed the need, importance, and methods of raising Own Means Contribution. He said that raising local contribution was an effective way on making the organisation self-reliant. He then went on to explain the ways and means of computing local contribution

received in kind and of ways to get it authenticated by the auditors. Mr. Samir Monocha the auditor for the SBSS was also present to help the participants with queries like how to compute labour contributed towards a programme in cash? Or how to get receipts from the villages that can be audited?

On the last day, speaking on Management Information Systems, Mr. Patra discussed the information flow within the accounting system. He laid stress on the need to have a comprehensive and dynamic MIS to ensure that there were clear and well defined channels of communication in an organisation. Further, he listed the documents such as primary books of accounts like cash book, ledger, vouchers etc., and subsidiary books of account such as advance register, asset register, salary register etc., that were required at the DBSS level for a sound MIS.

This consultation proved to be an extremely informative and more so because of the interactive and dynamic manner that it was conducted. The participants gained a lot of insight into the accounting systems and specially the information on Own Means Contribution, its generation, computing and of ways to get it audited were very useful. We certainly hope that this consultation will go a long way in improving the accounting system in the DBSS's.

We express our heart-felt gratitude to Mr. Sanjay Patra for making this consultation informative, highly interactive, and interesting.

CNI-SBSS, NEW DELHI

Fund Management Workshop! ! !

***FMSF is organising a Workshop on Fund Management for development organisations
in New Delhi from 4th June to 6th June, 2002***

in Chennai from 10th September to 12th September, 2002

in Bhubaneswar from 19th November to 21st November, 2002

Course Fee Rs. 3000 per participant (non-residential)

in the New Delhi workshop

***Participants keen to participate are requested to kindly inform FMSF about their participation latest by
15.05.2002 Registration on First Come First Serve basis !!!***

For further details please visit us at our newly launched web-site : www.fmsfindia.org

Need Assessment Review For Future Workshops

We are aware that your organisation is involved in addressing relevant concerns relating to the upliftment of the disadvantaged sections of our society within the framework of the present development context, as much as you are aware that we are involved in strengthening the financial management systems of the development organisations in the Indian sub-continent.

We believe that the financial management capacity of an organisation is equally important as that of the programme management for its sustenance and growth. In fact we see these two aspects as two sides of a coin.

Financial Management Service Foundation, has been taking up the Capacity Building initiatives in the areas of financial management system as this is an indispensable area. Till now, FMSF has organized many workshops and consultations towards achieving this objective of strengthening the financial management system.

However, we do realize that a lot much more is still to be done in this regard. We also realize that organisations do have very many expectations based on the ground realities and experiences owing to the changing environment in the development scenario.

We have, therefore, decided to undertake a "Need Assessment" in the area of financial management and related aspects among the development organisations like yours. We have identified some of the topics that were realized at our end based on our experience so far. Please refer to the list given below. There may be quite many topics/ areas of concern from your end.

We appreciate if you could share with us your perception in this area, so as to enable us to incorporate these in our overall plan.

List of topics identified at our end are :

- ❑ **Financial Management Tools for Development Organisations**
- ❑ **Role of Financial Management in Development Organisations**
- ❑ **Fund Management**
- ❑ **Accounting of Own Means of Contribution**
- ❑ **Fund Management and Related Management Information Systems**
- ❑ **Social Audit**
- ❑ **Development Governance**
- ❑ **Dimensions of Accountability in the Development Context**
- ❑ **Resource Mobilisation and Self – Sustainability**
- ❑ **Role and Relevance of Planning, Monitoring & Evaluation System**
- ❑ **Developing proper systems in an organisation**
- ❑ **Project Management Approach**
- ❑ **Legal Regulations**
- ❑ **Any Other (to be specified)**

[Note :

Kindly write to us the relevant topic from the above list that you think as the need area of your organisation. In case it does not fall within the above, kindly specify the same against "Any Other" column. Response before 15th April, 2002 will be very helpful.]

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