



EIILM UNIVERSITY
S I K K I M

ADMINISTRATION OF NON GOVERNMENT ORGANIZATIONS

SYLLABUS

Non Governmental Organisations (NGOs): Concept, Significance and Rationale., .Role of NGOs in the Provision of Public Goods and Services., NGO as a Trust: Features, Procedures for Registration and Working., NGO as a Society: Features, Procedures for Registration and Working.

Sources of NGO Funding:, Internal Sources: Concept, Significance and Types., External Sources: Concept, Significance and Types., Salient features of Foreign Contributions (Regulations) Act, 1976.

Governing Board: Composition, Functions and Role., Administrative Staff, Recruitment and Capacity Building. , Government Control over NGOs.

Red Cross Society of India: Organisation, Functions and Role. , Rajiv Gandhi Foundation: Organisation, Functions and Role. , Ford Foundation: Organisation, Functions and Role.

Suggested Readings:

1. Chatterjee, Ashoke NGOs: An Alternative Democracy in Hiranmay Karlekar Independent Indra: The First Fifty Years (New Delhi: Indian Council for Cultural Relations and Oxford University Press latest ed.).
2. Prasad, Kamta (ed.) NGOs and socio-Economic Development Opportunities (New Delhi: Deep and Deep Publications Pvt. Ltd, latest ed.).
3. Mohanty, M. and Singh, A.K. Voluntarism and Government: Policy, Programme and Assistance, Voluntary Action Network India (VANI), (New Delhi: latest ed.)
4. Dantwala, M. L., Sethi, Harsh and Social Change Through Voluntary Action (New Visaria, Pravin (eds.) Delhi: Sage Publications, latest ed.).
5. Nanavaty, Meher and Kulkarni P. NGOs in the Changing Scenario (New Delhi: Uppal Publishing House)

LEGAL PROCEDURES FOR ESTABLISHMENTS OF NGOS

STRUCTURE

- Learning Objectives
- Introduction
- A trust
- Regulations of a civilization
- Tax relief's for NGOs
- Documents required under section 80g
- Kind of income entitled for exemption
- Meaning of charitable and religious purpose
- Review questions

LEARNING OBJECTIVES

After reading this unit, you will be able to:

- A Trust and Civilization;
- The legal provisions which govern the formation of Trust and civilization;
- The dissimilar methods in which NGO's can be registered; and
- The tax reliefs for NGOs.

INTRODUCTION

The constitution of India, has guaranteed to all her citizens besides freedom of speech, freedom to profess any religion, freedom to form associations or civilizations. A group of persons with general purpose and with intention to further their vision and mission are allowed to form trusts and civilizations. These are shaped normally for the purpose of welfare of the people or for furtherance of arts and cultures. In contemporary times, the concept of 'trusts' have gained greater significance mainly due to several tax exemptions attached to these organizations, A trust is a separate tax entity and a charitable or religious trust enjoys approximately 100% exemption on its income, subject to sure circumstances.

A TRUST

Section 3 of the Indian Trusts Act, 1882 defines a 'trust' as :

- "A trust is an obligation annexed to the ownership of property, and arising out of a confidence reposed in and accepted through the owner,

or declared' and accepted through him, for the benefit of another, or of another and the owner". ..

- The person who reposes or declares the confidence is described author of the trust;
- The person who accepts the confidence is described the 'trustee';.

The person for whose benefit the confidence is accepted is described the 'beneficiary';

- The subject matter of the trust is described 'trust property' or 'trust money';
- The beneficial interest or 'interest' of the beneficiary is his right against the trustee as owner of the trust property; and
- The instrument if any, through which the trust is declared is described the instrument of trust

Essential Elements of a Trust

The following elements are essential for a trust:

- The author of the trust,
- The trustee,
- The beneficiary,
- The trust-property or the subject matter of the trust,
- The objects of the trust.

Essential Elements of a Civilization

- The formation and rules and regulations of a civilization is governed through respective States Registration of Civilization's Acts,
- A minimum of seven persons are required to form a Civilization.
- Documents pertaining to the civilization namely, Memorandum of Association and Rules and Regulations of the Civilization needs to be registered with the Registrar of Civilization of the respective States.

What is a Trust Deed?

The instrument through which the trust is declared is described the 'instrument of trust' or more properly as the 'trust deed'. Since a trust may be declared either through will or alternatively through agreement, a trust-deed may be in the form of a testamentary instrument i.e. will or non-testamentary instrument. Sure trusts may be created even orally i.e. without executing an

instrument in writing. It is though, always advisable to have written trust-deed.

MEMORANDUM OF ASSOCIATION AND RULES AND REGULATIONS OF A CIVILIZATION

The Memorandum of Association is the main document, which provides the vision and mission of the civilization. It should specify the name and address of the civilization, the objects of the civilization and the names, addresses and the job of the members of the committee. In order to carry out the aims and objects of the civilization, a set of rules is required. These are described Through-Laws. In order to carry out the aims and objects of the civilization, a set of rules is

Registration of a Trust

A trust can be registered on the following methods:

- Registration under the Indian Registration Act;
- Registration under Public Trusts Act;
- Registration under Civilizations Registration Act.
- Registration under the Company's Act;
- Registration under the income-tax Act;
- Registration under the foreign contribution (Regulation Act).
- Registration under the Indian Registration Act. It is the Trust Deed or the will is registered. This deed or will need to be registered with the sub-registrar of the registration department of the state government.
- In sure states, the government has passed Public trust acts. In those states the trust deed has to be registered under public trust acts.
- A charitable civilization/trust also can be registered under section 25 of Companies Act. The application should be made in form 1-A and the guidelines issued in this regard should be followed.
- Charitable religious trusts and civilizations, claiming exemption under sections 11 and 12 of the Income-tax Act are required to obtain registration under the Act. The application for registration should be made to the Commissioner, within a era of one year from the date of creation of the trust/institution in Form, No. 10A beside with the relevant documents.
- In order to obtain registration under the Foreign Contribution Regulation Act, the applicant trust or civilization has to submit Form FC-8 to the Home Ministry at New Delhi.

Registration of a Civilization

With the Memorandum of Association and the Rules & Regulations framed, the desirous persons should approach the Registrar of Civilizations, of the State where they intend to function, purchase properties, Operate bank accounts, etc. In some States beside with the Civilization registration, a registration with Charity Commissioner is also required e.g., Maharashtra and Gujarat. The legal obligations to the Charity Commissioner are several and they need to be followed very strictly. The charity commissioner may impose penalties on the Civilization on violations and has suo-motto powers.

Ethics Formation-of Trust and Civilization

The trustees and the members of the civilization should be above board in their actions on behalf of the civilization. They should get involved and take interest in the welfare of the people for whom they have shaped these organizations. It is enough that they attend only annual meetings and remain as passive members. They should uphold high ethical standards and not draw any benefits from these intuitions which are not provided in the statutes. The trustees and members should always be conscious of the Aims and Objects for which they have approach jointly to form these organizations.

TAX RELIEF'S FOR NGOS

Income tax was first introduced in India in 1860. In those days income related with charitable purposes were totally exempt from tax. In excess of the years the Income Tax Act underwent radical changes, basically to ensure that such exemptions are not misused through unscrupulous elements. Currently, extensive exemptions are still accessible to NGOs but a host of regulatory provisions have been incorporated in the act, which are to be adhered to, in order to claim exemptions. Usually the Trusts and civilizations are shaped for the benefit of the general public at big or for benefit of a scrupulous section of people in the civilization. It is a well recognized information, several trusts and civilizations are involved in Poverty alleviation programs, Medical assistance, Education, adult literacy and other society development programs. Usually they work without any profit motive and their main focus is to serve the society. Of late some non-Governmental Organizations are involved in income generating projects to sustain their development programs. Since these organizations are involved in development programs, the Government of India has extended several tax reliefs, in order to support them in their effort to bring in social and economic transformation in the middle of the poor in the country. In this unit we will seem at those tax concessions extended to them.

Tax Exemption for NGOs U/S 11 and 12 of Income Tax Act

Application for Registration

In order to claim exemption. An NGO should create an application to the Commissioner of Income Tax for registration of the NGO. Such application is to be made in Form 10A. The following documents are required to be submitted:

- Form 10A
- The original instrument under which the NGO is recognized, or the Bye Laws & Memorandum of Association evidencing the creation of the NGO should be enclosed.
- Two copies of the Accounts of three previous years should be enclosed. Where the NGO was not in subsistence in any of three prior years, copies of the accounts of lesser number of years may be submitted.

Time Limit for Creation an Application

The application for registration should be made before expiry of one year from the date of creation of the NGO. NGOs which create a delayed application are allowed exemption' with effect from the 1st day of the financial year in which application is made. Though, the Commissioner of Income Tax has the power to condone the delay in submitting the application.

The Power to Whom Application is to be made

The application is to be submitted under Income Tax - Registration Procedure to the Commissioner of Income Tax in whose region the NGO is situated. I though,' in respect of the four metropolitan municipalities of Kolkata, Chennai, Delhi & Mumbai, the applications are to be made to the Director of-Income Tax (Exemption).

Trusts Eligible for Exemption U/S 11 & 12

Following charitable or religious trusts are entitled to exemption u/s 11 and 12, on fulfillment of sure circumstances:

- Trusts created wholly for charitable or religious purposes and applying (or accumulating) their income to such purposes, in India the expression "wholly for religious purposes" has been held to mean a religious purpose within the meaning of personal law applicable to the assesses.

- Trusts created before 1.4.1962 in part only for charitable or religious purposes and applying (or-accumulating) their income to such purposes, in India; where trust is partly religious and partly charitable, so extensive as no part of the income or corpus can be utilized for a purpose, which is not either charitable or religious, exemption u/s 11 would be accessible.
- Trusts created before 1.4.1952 for charitable or religious purposes, authorized through a general or special order of the board, and applying their income to such purposes outside India;
- Trusts created on or after 1.4.1952, for the charitable purpose of promoting international welfare in which India is interested, authorized through a general or special order of the board, and applying their income to such purpose outside India, and
- Charitable trusts created for the benefit of scheduled castes, tribes, backward classes or women and children.

Trusts not eligible for Exemption

Following trusts are not eligible for exemption under Section 11 and 12:

- A trust for private religious purpose, which ensures no public benefit;
- A charitable trust created or recognized on or after 1.4.1962 for the benefit of any scrupulous religious society or case (other than scheduled castes/tribes, backward classes or women and children).
- A trust or institution for charitable or religious purposes, if any part of its income or property is used or applied, or ensures, directly or indirectly for the benefit of a person specified u/s 13(3) for instance the founder of the trust.
- Any charitable or religious trust or institution, which has not invested or deposited its funds in the manners or shapes specified u/s 11(5).

Income Tax-Privileges to the Donors

Under section 80G

- **Registration Under Section 80G:** (a) If an NGO gets itself registered under section 80G then the person or the organization creating a donation to the NGO will get a deduction of 50% from his/its taxable income. The NGO has to apply in Form No. 10G as per Annexure - 29 to the Commissioner of Income Tax for such registration. Normally this approval is granted for 2-3 years.

DOCUMENTS REQUIRED UNDER SECTION 80G

Documents to be filled with Form 10G

The application form should be sent in triplicate to the Commissioner of Income Tax beside with the following documents :

- Copy of income tax registration certificate.
- Detail of behaviors since its inception or last three years whichever is less
- Copies of audited accounts of the institutionMG0 since its inception or last 3 years whichever is less.

Circumstances to be fulfilled Under Section 80G

For approval under section 800 the following circumstances are to be fulfilled :

- The NGO should not have any income which is not exempted, such business income. If, the NGO has business income then it should uphold separate books of accounts and should not divert donations received for the purpose of such business.
- The through laws or objectives of the NGOs should not contain any provision for spending the income or assets of the NGO for purposes other than charitable.
- The NGO is not working for the benefit of scrupulous religious society or caste.
- The NGO maintains regular accounts of its receipts and expenditures.
- The NGO is properly registered under the Civilizations Registration Act 1860 or under any law corresponding to that act or is registered under section 25 of the Companies Act 1956.

Extent of Benefit

There is ceiling limit up-to which the benefit is allowable to the donor. If the amount of deduction to a charitable organization or trust is more than 10% of the Gross Total Income computed under the Act (as reduced through income on which income-tax is not payable under any provision of this Act and through any amount in respect of which the assesses is entitled to a deduction under any other provision of this Chapter), then the amount in excess of 10% of Gross Total Income shall not qualify for deduction under section 80G. In other words, while computing the total income of an assesses and for arriving at the deductible amount under section 80G, first the aggregate of the sums donated has to be establish out. Then 50 per cent of such donations have to be establishing out and it should be limited to 10 per

cent of the gross total income. If such amount is more than 10 per cent of the gross total income, the excess will have to be ignored.

Illustration of Benefits under Section 80G

The persons or organization who donates under section 80G gets a deduction of 50% from their taxable income. Here at times a confusion creeps in, that the tax advantage under section 80G is 50%, but actually it is not so. 50% of the donation made is allowed to be deducted from the taxable income and consequently tax is calculated. The ultimate benefit will depend on the tax rates applicable to the assesses. Let us take an illustration. Mr. X an individual and Ms. Y Pvt. Ltd., a Company both provide donation of Rs. 1,00,000/- to a NGO described ACTS. The total income for the year 2003-2004 of both Mr. X and Ms. Y Pvt. Ltd. is Rs. 2,00,000/-. Now assuming that the rates are 30% for the individuals and 40% for the Companies without any minimum exemption limit. The tax benefit would be as shown in the Table;

	Mr. X	MS. Y Pvt. Ltd.
(i) Total Income for the year 2003-2004	2,00,000.00	2,00,000.00
(ii) Tax payable before Donation..	60,000.00	80,000.00
(iii) Donation made to charitable organizations	1,00,000.00	1,00,000.00
(iv) Qualifying amount for deduction (50% of donation made)	50,000.00	50,000.00
(v) Amount of deduction u/s 80G (Gross Qualifying Amount subject to a maximum limit 10% of the Gross Total Income)	20,000.00	20,000.00
(vi) Taxable Income after deduction	1,80,000.00	1,80,000.00
(vii) Tax payable after Donation	54,000.00	72,000.00
(viii) Tax Benefit U/s 80G (ii)-(v)	6,000.00	8,000.00

Under section 35 AC

As we already know that an NGO can avail income tax exemption through getting itself registered and complying with sure other formalities, but such registration doesn't give any benefit to the person's creation donations. The Income Tax Act has sure provisions which offer tax benefits to the "donors". All NGOs should avail the advantage of these provisions to draw potential donors. Section 35AC is one of such sections.

Registration under Section 35 AC

The Central Government approves sure NGOs and notifies them as eligible for project or schemes for the purposes of section 35AC. If an NGO succeeds in getting such an approval for its projects then it stands a very good chance of mobilizing funds from the corporate and the business sector. Business homes creation contribution to such approved projects are allowed the benefits of deducting such contribution as expenditure.

National Committee

The Central Government has constituted a National Committee to identify projects and schemes to be notified under section 35AC, such committee normally consists of eminent persons. All NGOs are entitled to apply to the National Committee to get its projects or schemes approved.

Where the Application is to be Made?

The application for approval through the National Committee should be made to the Secretary, National Committee for Promotion of Social and Economic Welfare, Dept. of Revenue, Govt. of India, North Block, New Delhi - 110001.

The Application and its Enclosure

- The application is to be made in 2 Sets, written either in Hindi or English.
- Details such as name, address and status of applicant, the district/ward circle where assessed/PAN number.
- Audited Balance Sheet, Profit & Loss Explanation, or Income & Expenditure Explanation for the latest year and two preceding years.
- How is it constituted i.e., whether as a trust, civilization, etc. supported through relevant documents like trust deed, rules & regulation, memorandum of association etc. and registration certificate, if any.
- Name and Addresses of the persons managing the affairs of the association or institution, including those who left the organization but were managing the affairs of the association or institution throughout the 3 years preceding the date of application.

- If the association or institution is notified under section 10(23)(C) or is approved for the purposes of section 809 the particulars of such approval granted.
- Brief particulars of the behaviors of the association or institution throughout 3 years preceding the date of application or since inception if the association or institution is less than 3 years old.
- Such other information as the association or institution may like to lie before the National Committee.

Additional Information

- Title of project or scheme;
- Date of commencement;
- Duration and the likely date of completion;
- Estimated cost of the project ;
- Category or class of persons who are likely to be benefited from the project or scheme;
- Affirmation that no benefit from the project or scheme other than remuneration or honorarium, will accrue to persons managing the affairs of the NGO ;
- Such other particulars as the applicant may lay before the National Committee.

Certificate to be Issued to the Donor

All approved NGOs are required to issue a certificate to the donor for all contributions and receipts under section 35AC. The certificate is to be issued in Form 58A.

This certificate will enable the donor to claim exemption from its taxable income. Further, the NGOs should also send an Annual Statement to the National Committee indicating the progress of the work relating to the project/scheme and the following information in respect of each contributor :

- Name of the contributors and their addresses.
- PAN.
- Amount of contributions.
- The project/scheme for which the contribution is made.
- Total amount of contribution received throughout the year.
- Total cost of the project approved through the National Committee.
- Such Annual Statement should reach the National Committee through 30th June, following the financial year in which the amount is received.

KIND OF INCOME ENTITLED FOR EXEMPTION

The following incomes of a charitable or religious trust are exempt u/s 11 or 12:

- Income in the form of voluntary contributions towards the corpus of the trust,
- Income derived from property held under trust is exempt to the extent it is applied to charitable or religious trust. Voluntary contribution other than those towards corpus of the trust is also exempt to the extent it is applied to Charitable or religious purpose. The amount accumulated or set separately for charitable purposes is also exempt subject to sure circumstances.
- Income being profits and gains of an eligible business, that is, business which is incidental to the attainment of the objects of the trust. Separate books of explanation have to be maintained for this purpose.
- Income being the capital gains arising on transfer of capital asset, where the sale consideration is utilized in acquisition of another capital asset.
- Usually the exemption is 100% subject to sure circumstances. Only 25% accumulated income of the previous years allowed with a maximum era of five years.

MEANING OF CHARITABLE AND RELIGIOUS PURPOSE

The 'Charitable purpose' comprises relief of the poor education, medical relief and any other substance of general public utility. A purpose necessity in order to be charitable, is directed to the benefit of the society or a section of the society, as distinguished from an individual or a group of individuals.

The expression 'religious purpose' has not been defined under the Act. 'Religious purposes' are necessarily associated with religion. Religious purpose comprises the advancement, support, or propagation of religion and its tenets. The income of a religious trust or institution is entitled to exemption even though it may be for the benefit of a scrupulous religious society or caste. The exemption u/s 11 is though confined to public religious trusts only; any income from the property held under the trust for private religious purposes which does not ensure for the benefit of the public is not exempt,

REVIEW QUESTIONS

- Describe a trust and explain its essential elements.
- Differentiate flanked by a trust and a civilization giving examples.
- Talk about some tax relief events for NGOs.

OFFICE PROCEDURE AND DOCUMENTATION

STRUCTURE

- Learning objectives
- Introduction
- Documents required to form a trust
- Contents of a trust deed
- Registration under Indian registration act
- Documents required to form a society
- Contents of the memorandum of association
- Significant bye laws of the society
- Registration of a society
- Registration under companies act
- Review questions

LEARNING OBJECTIVES

After reading this unit, you will be able to:

- What are the documents required for Registration?
- Contents of each document;
- Private and Public Trusts;
- Mode of declaration of Trust and Society; and
- Registration with competent authorities.

INTRODUCTION

A Trust or Society is said to have shaped only, when it is registered with the appropriate authorities with valid documents. One of the decisions that need to be taken through the intending parties is to determine whether they would like to form a trust under Indian Trust Act or a society within the rules and regulations of State Society's Act. The trust is also broadly classified into Private and Public Trusts. A Private Trust is one where the beneficiaries are specified individuals who are ascertained or capable of being ascertained. On the other hand a Public Trust is one where the beneficiaries are the general public.

A Public charitable or religious institution can be shaped wither as a trust or as a society or as a non-profit company. It usually takes the form of a trust when it is instituted or shaped primarily through one or few persons only. At least seven persons are required to form a charitable society. Organizations occupied in promotion of art, society and commerce are often registered as non-profit companies.

DOCUMENTS REQUIRED TO FORM A TRUST

A Trust may be declared through any of the following kinds of instruments:

- A Trust Deed, where a Trust is declared inter-vivo,
- A Will, where a trust is declared there under,
- A memorandum of association beside with rules and regulations and the bye-laws , when the institution is being shaped as a society,
- A memorandum of association and articles of association where the association is desired to be shaped as a company.

A Trust may be declared either through Will or through a non-testamentary instrument described Trust Deed. A Trust in relation to movable property can be created also through transfer of ownership of the property to the Trustee. A Trust is created when the person creating the Trust, described the "author" of the Trust designates with reasonable certainty through any words or acts the following:

- An intention on his/her part to make a Trust,
- The purpose of the Trust,
- The beneneficiary,
- The Trust property.

The intention may be expressed orally or in writing. Though, a Trust in relation to immovable property has to be declared in writing signed through the author of the Trust and has to be registered at the office of the local sub-registrar where other documents are registered. Trusts may also be created under a will. In case of Trusts created under a will even if it relates to immovable property no registration is necessary.

CONTENTS OF A TRUST DEED

A Trust Deed, usually, incorporates the following:

- The name(s) of the author(s) of the Trust;
- The name(s) of the Trustee(s),
- The name(s) of if any, of the beneficiary/ies or whether it shall be the public at big;
- Objects of the Trust,
- Names of the Trust,
- The lay where its principal and other offices shall be situate;
- The property that will devolve upon the Trustees. In case of immovable property a account of the property,
- The procedure for appointment, removal or replacement of a Trustee, their rights, duties and powers, etc.,
- The rights and duties of the beneficiary/ies;

- Provision for dissolution,
- Signature of the author,
- Signature of the witnesses.

REGISTRATION UNDER INDIAN REGISTRATION ACT

The Trust Deed which is typed neatly on appropriate stamp paper should be presented for registration in the office of the Sub-Registrar within whose sub-district the whole or some portion of the property is situate. Registration fees, as prescribed through the State Government, is payable on presentation of the document.

When the Registering Officer is satisfied that the provision of the Act as applicable to the document presented for registration have been complied with, he shall endorse thereon a certificate containing the word "registered, jointly with the number and page of the book in which the document has been copied. Such certificate shall be signed, sealed and dated through the Registering Officer, and shall then be the conclusive proof that the document has been duly registered.

DOCUMENTS REQUIRED TO FORM A SOCIETY

The Societies can be shaped for any lawful purpose. The Societies are usually shaped for the promotion of religion, charity, art, literature, sports, medical work etc. The Societies Registration Act of 1860 is a central enactment which governs the formation and functioning of societies all in excess of India. Though, a number of states have enacted laws of their own to regulate the societies. The two principal documents that are required are:

- Memorandum of Association, in duplicate, neatly typed and pages serially numbered.
- The (byelaws) Rules and regulation of the society in duplicate.
- A Covering letter requesting for registration stating in the body of the letter several documents annexed to it. The letter is to be signed through all the subscribers to the Memorandum or through a person duly authorized through all of them to sign on their behalf.

CONTENTS OF THE MEMORANDUM OF ASSOCIATION

The memorandum of Association should be drawn up with the:

- Name of the society,
- Objects of the society,
- The names, addresses, job, and signatures of the persons who have joined jointly to form the society.

It necessity be ensured that the memorandum of Association is typed on stamp paper of a specified value before execution. The memorandum should be signed through all the persons (minimum of seven) joining the society, and

witnessed through two persons.

SIGNIFICANT BYE LAWS OF THE SOCIETY

- Name of the society,
- Address of the registered office,
- Name of the persons to sue and to be sued on behalf of the society,
- Method of enrolment of members
- Rights and obligations of members
- Manner of transaction of business of the society,
- Methods of investment of society funds,
- Methods of dissolution of the society,
- Provision of disposal of property on dissolution.

In addition the following provisions have to be made:

- Provision relating to admission of members,
- Age limit and cessation of membership,
- Membership fees,
- Proceeding including voting through members,
- General Body meeting,
- Proceedings of the meeting of the Governing Body,
- Duties and Powers of the office bearers.

REGISTRATION OF A SOCIETY

If the Registrar is satisfied with the documents filed, he then requires the applicant society to deposit the registration fee; normally it is Rs.501- payable in cash or through a demand draft. After the registration formalities have been completed and the Registrar is satisfied that the provisions of the Act have been complied with, he then issues a certificate of Registration and copies of the Rules and Regulations and Memorandum certified in his hand.

REGISTRATION UNDER COMPANIES ACT

A charitable institution/association may be registered as a non-profit company and obtain a license under section 25 of the Companies Act. For obtaining a license, the association has to first apply for availability of name to the Registrar of State in which it wants to get itself registered. The application should be made in form 1-A and the guidelines issued in this regard should be followed. As soon as the letter of approval of name is received from the Registrar, proceed for incorporation, as follows:

- New charitable institution should apply to Local director, Company Law Board of the region through a covering letter beside with following documents.

- Memorandum and Articles of Association of the proposed company. No stamp duty is payable.
- List of names, addresses, account, and job of the promoters in three copies.
- List of companies, associations and other organizations in which promoters are directors or hold responsible positions, with account of positions held.
- List of members of the proposed Board of Directors.
- Declaration in the prescribed form through an Advocate, Attorney, pleader, Chartered Accountant or a whole time practicing company Secretary, on a non-judicial stamp paper of appropriate value.
- Copies of accounts, balance sheet and reports on working of association for last two financial years (for one year only if the association has functioned for less than two years), in triplicate.
- Statement of assets and liabilities.
- Sources of income and estimate of annual income and expenditure,
- A note on works already done and proposed to be done through the association.
- Grounds in brief for creation application u/s 25.
- Declaration signed through each of the applicant.
- Certified copy of notice published in newspaper.
- A draft or paid treasury challan for Rs. 500 in payment of the registration fee.

A copy of the application with all enclosures and accompanying papers should be sent to the Registrar of Companies of the State where the association proposes to situate its registered office. After the draft Memorandum and Articles have been approved through the Local Director, the association should apply to the Registrar of Companies, for its registration as a company, in Form No. I beside with printed copies of Memorandum and Articles, other documents necessary for registration and a registration fee of Rs. 501- and filing fee of Rs. 101- per document. The Registrar then issues a certificate of incorporation.

REVIEW QUESTIONS

- List out the documents required for a Trust.
- Suppose the NGO you are working in is a Trust. What are the contents of a Trust Deed? List the contents.
- What are the dissimilar documents required to form a society?

BASICS OF ACCOUNTING, BUDGETING AND RESOURCE MOBILIZATION

STRUCTURE

- Learning objectives
- Basics accounting
- Steps in accounting procedure
- Vital rules in accounting
- Budgeting
- Resource mobilization
- Review questions

LEARNING OBJECTIVES

After going through this unit, you will understand:

- What are vital principles in accounting?
- Principle steps in Accounting;
- The dissimilar books of accounts to be maintained through NGOs;
- The conditions Journal, Ledger and Trial Balance;
- Preparation of Financial year closing accounts for auditing;
- The vital concept of budgeting and the need for budgeting;
- Budget as a tool of financial scheduling;
- The importance of Cash Budgeting for NGOs;
- How Budgeting helps in financial manage;
- how to write a proposal;
- the External and Internal factors need to be measured before writing a project proposal
- Methods appropriate for fundraising efforts;
- Techniques need to be analyzed and adopted for a specific situation;
- Ones vision and purpose in finance raising efforts; and
- How to write a project proposal and improve the writing skills?

BASICS ACCOUNTING

The need for good financial health of any organization need not be accentuated, more so in the case of NGO' because it is usually supervised through non-professionals. It is also significant that the founders, members and the general public are aware of the financial standing of the organizations for which they are supportive. The health of the organization needs to be constantly monitored so as to avoid mismanagement, embezzlement, and consequent closure. It is also mandatory that the Civilizations and Trusts are

audited through qualified chartered accountants annually. With the view in view, and to educate the persons involved in the NGOs set up, the Vital Accounting Unit is analyzed and discussed.

Legal Necessities

The Civilian's Registration Act and the Indian Trust Act create it mandatory for NGOs to uphold and submit accounts annually. They require the organizations to have the annual accounts audited through qualified Chartered Accountant before submitting to them. The Income Tax Act also requires the organizations to uphold and submit audited accounts to finalize approval of relief's under the Act. The accounting year starts from 1st April to 31st March of each year. So, the onus is on the NGOs to write up books of accounts, for all the transactions, preferably on daily foundation, and have it audited periodically not only for submission to statutory authorities but also to know the financial health of the organization.

Need for Maintaining Accounts

The NGOs need to prepare and uphold the accounts on explanation of the following reasons:

- To avoid or to reduce the possibility of misappropriation of the through any unscrupulous staff, members and others.
- To ascertain whether their incomes for a year would be enough to meet their expenses for that year.
- To know their financial location at the end of each financial year to undertake remedial events if need be.
- It acts as a tool for financial management.

Double Entry Book Keeping

Every financial transaction has two characteristics. One is 'getting aspect, and the other is 'giving aspect'. The two conditions often used to denote these characteristics are described 'DEBIT and CREDIT'.

Let us understand these two conditions, because they form the foundation of financial transactions.

Debit

The term 'debit' (Dr) is derived from the Latin word 'debere', which means

what is due. So, the term 'debit' means the amount owed through or from an explanation or charged to an explanation for the benefit received through that explanation. In short, it means the benefit received through an explanation.

Credit

The term 'credit' (Cr) is derived from the Latin word 'credere', which means trust or belief. So, the term 'credit' means the amount owed to an explanation for the benefit given through that explanation in the belief that its value will be returned at a later date. In short it means the amount to be rewarded to an explanation or the amount of discharge to be given to an explanation for the benefit given through that explanation.

STEPS IN ACCOUNTING PROCEDURE

Accounting is the complete sequence of accounting procedures or procedures which begin with the recording of financial transactions in the book or books of original entry and end with the preparation of final accounts, and which are repeated in the similar order in each accounting era. *Sequential steps involved in accounting procedure are:*

- ***First Step:*** *Recording the business transactions in the book or books of Original entry* - Each and every financial transaction are entered in the journal or in the subsidiary books, date wise as and when they happen.
- ***Second Step:*** *Classifying the transactions from the original books to Ledger-* Posting or transferring those entries to the appropriate accounts in the ledger periodically.
- ***Third Step:*** Balancing the several ledger accounts to arrive at the net balance in each explanation.
- ***Fourth Step:*** Preparation of trial balance from the balances of several ledger accounts to verify or to check the arithmetical accuracy of ledger accounts.
- ***Fifth Step:*** *Preparing the final accounts or financial statements:* In the case of NGOs it will be:
 - Income and Expenditure explanation.
 - Receipts and payment explanation.
 - Balance Sheet.

From the trial balance and after adjusting the adjustments if any, at the end of the accounting era, the above accounts need to be prepared to know the financial position of the organization. In the case of business organizations, the final accounts will provide the profit or loss of the business operations.

VITAL RULES IN ACCOUNTING

Under the double entry book keeping system, all the financial transactions are classified into three kinds. They are the following:

- Personal accounts
- Real or Asset accounts
- Nominal or Fictitious accounts.

Personal Accounts

All financial transactions which relate to individuals, business enterprises or to any organizations are classified as transactions relating to personal accounts. Under the personal explanation, the person or the entity who/which receives the benefit of the transaction should be Debited and the person or the entity who/ which provides the benefit of the transaction should be credited. So the rule is as under.

Debit the Receiver and Credit the Giver

The rule for debiting and crediting personal accounts can be explained with the help of the following examples:

- Received from Shanthi Rs . 5000 / -

The two accounts which in focus are Cash explanation and Shanthi's explanation. The cash explanation is the receiver and Shanthi is the giver; so the entry would be:

- DEBIT CASH EXPLANATION Rs.5000/- and CREDIT SHANTHI'S A/C Rs. 5000/-
- Sold goods to Joseph on credit Rs . 600 / -
 - The two accounts which is focus are goods explanation and Joseph's explanation. Joseph is the receiver of the benefit and goods explanation is the giver of the benefit. So the entry would be:
 - DEBIT JOSEPH EXPLANATION Rs.600/- AND CREDZT GOODS ACCOUNT Rs . 600/-
- REAL OR ASSET EXPLANATION: In the case of assets it will either enter the organization or goes out of the organization.

Journal, Ledger and Trial Balance

Journal

- The term 'journal' is derived from the French work 'jour, which means a day. Journal, so, means a day book or a daily record. It is a book of original entry in which transactions are first recorded chronologically. It is written in the order of occurrence or order of dates from the source documents. In the journal, each transaction is analyzed in to debit (i.e., getting or incoming), and credit (i.e., giving or outgoing) characteristics, and both the debit and credit are recorded jointly in one entry, with a brief explanation for the entry described narration. So, the 'journal' is:
 - Day book or daily record
 - Chronological record or book date wise
 - Original entry, as all transactions are entered first in the journal.
- The steps to be taken for each transaction to journalize the entry.
 - Ascertain the two accounts involved in the transaction.
 - Ascertain the classes of accounts these two accounts involve, namely whether it is Personal explanation, Real explanation or Nominal explanation.
 - Apply the relevant rules of debit and credit for each transaction.

Ledger

The term Ledger is derived from the Dutch work "Léger", which means a book where the several accounts are kept. A ledger is a summary statement of all transactions relating to a scrupulous person, asset, expenses, or income which have taken lay throughout a given era of time. A ledger contains accounts for all the persons with whom the organization deals namely accounts of all personal accounts, real accounts and nominal accounts. So the main characteristics of a 'Ledger' are:

- It is summarized analytical record of all transactions.
- It is a secondary record, the primary record being 'Journal'.
- It is described as the principal book or king of books, because it contains information in relation to the all financial transactions of the organizations.
- It is described the permanent storehouse of all the transactions.
- Points to be noted while preparing ledger accounts:
 - Open separate explanation in the ledger for each explanation establish in the journal.

- For all transactions relating to one explanation, only one explanation to be opened.
- Allot enough pages for each explanation.
- The journal entries should be posed to the ledger accounts in the order of their dates.
- Begin with 'TO' for every debit entry entered on the debit face and the word 'THROUGH' for credit things on the credit face.
- There should be only one explanation for each explanation. For instance, for all cash entries, there will be one cash explanation.
- In the existing organization's ledger, each explanation will have opening balances brought down 'balance brought down i.e. BE and each explanation is closed with either 'To balance accepted forward' (CIF) or 'through balance accepted forward' (C/F).
- **Balancing Ledger Accounts:** Balancing of a ledger explanation or striking the balance of a ledger explanation is the procedure or act of ascertaining whether a scrupulous explanation has received more benefits than it has given, or has given more benefits than it has received. It is the procedure of finding out the variation flanked by the total of the debit face and total of the credit face of an explanation. In short it is the act of ascertaining the balance of a ledger explanation.

Trial Balance

A '*Trial Balance*' is a list of all the General ledger accounts (both revenue and capital) contained in the ledger of a business. This list will contain the name of the nominal ledger explanation and the value of that nominal ledger explanation. The value of the nominal ledger will hold either a debit balance value or a credit balance value. The debit balance values will be listed in the debit column of the trial balance and the credit value balance will be listed in the credit column. The profit and loss statement and balance sheet and other financial reports can then be produced by the ledger accounts listed on the trial balance.

The name comes from the purpose of a trial balance which is to prove that the value of all the debit value balances equal the total of all the credit value balances. Trial balancing, through listing every nominal ledger balance, ensures accurate reporting of the nominal ledgers for use in financial reporting of a business's performance. If the total of the debit column does not equal the total value of the credit column then this would illustrate that there is an error in the nominal ledger accounts. This error necessity is established before a profit and loss statement and balance sheet can be produced.

The trial balance is usually prepared through a bookkeeper or accountant who has used daybooks to record financial transactions and then post them to the nominal ledgers and personal ledger accounts. The trial balance is a part of the double-entry bookkeeping system and uses the classic 'T' explanation

format for presenting values.

Trial Balance Limitations

A trial balance only checks the sum of debits against the sum of credits. That is why it does not guarantee that there are no errors. The following are the main classes of error that are not detected through the trial balance.

- An error of original entry is when both sides of a transaction contain the wrong amount. For instance, if a purchase invoice for £21 is entered as £12, this will result in an incorrect debit entry (to purchases), and an incorrect credit entry (to the relevant creditor explanation), both for £9 less, so the total of both columns will be £9 less, and will therefore balance.
- An error of omission is when a transaction is totally omitted from the accounting records. As the debits and credits for the transaction would balance, omitting it would still leave the totals balanced. A difference of this error is omitting one of the ledger explanation totals from the trial balance.
- An error of reversal is when entries are made to the correct amount, but with debits instead of credits, and vice versa. For instance, if a cash sale for £100 is debited to the Sales explanation, and credited to the Cash explanation. Such an error will not affect the totals.
- An error of commission is when the entries are made at the correct amount, and the appropriate face (debit or credit), but one or more entries are made to the wrong explanation of the correct kind. For instance, if fuel costs are incorrectly debited to the postage explanation (both expense accounts). This will not affect the totals.
- An error of principle is when the entries are made to the correct amount, and the appropriate face (debit or credit), as with an error of commission, but the *wrong* kind of explanation is used. For instance, if fuel costs (an expense explanation), are debited to stock (an asset explanation). This will not affect the totals.
- Compensating errors are multiple unrelated errors that would individually lead to an imbalance, but jointly cancel each other out.
- A Transposition Error is an error caused through switching the location of two adjacent digits. Since the resulting error is always divisible through 9, accountants use this information to locate the misentered number. For instance, a total is off through 72, dividing it through 9 provides 8 which designates that one of the switched digits is either more, or less, through 8 than the other digit. Hence the error was caused through switching the digits 8 and 0 or 1 and 9. This will also not affect the totals.

Capital Finance and Fixed Asset Assessment

The closing capital finance, or the general finance or accumulated finance of an NGO, which has been in subsistence for more than a year, can be ascertained through adding the capitalized receipts of the current year like, life membership fees, entrance fees etc., and the surplus (i.e., the excess of income in excess of expenditure) of the current year with the opening capital finance. In case of deficit, (excess of expenditure in excess of income) throughout the current year, it should be deducted from the total of the opening capital finance and the capitalized receipts of the current year.

In the case of newly started NGOs the capital finance can be ascertained through totaling up the capitalized receipts such as legacies, life membership fees, donations and the surplus (i.e., excess of income in excess of expenditure of the current year. In case of deficit, the similar is to be deducted. ,

The Fixed Assts

Fixed assets, also recognized as a non-current asset or as property, plant, and equipment (PP&E), is a term used in accounting for assets and property that cannot easily be converted into cash. This can be compared with current assets such as cash or bank accounts, which are described as liquid assets. In mainly cases, only tangible assets are referred to as fixed. International Accounting Average (IAS) 16 defines Fixed Assets as assets whose future economic benefit is probable to flow into the entity, whose cost can be measured reliably.

Moreover, a fixed/non-current asset can also be defined as an asset not directly sold to a firm's consumers/end-users. As an instance, a baking firm's current assets would be its inventory (in this case, flour, yeast, etc.), the value of sales owed to the firm via credit (i.e. debtors or accounts receivable), cash held in the bank, etc. Its non-current assets would be the oven used to bake bread, motor vehicles used to transport deliveries, cash registers used to handle cash payments, etc. While these non-current assets have value, they are not directly sold to consumers and cannot be easily converted to cash.

These are things of value that the organization has bought and will use for an extended era of time; fixed assets normally contain things such as land and structures, motor vehicles, furniture, office equipment, computers, fixtures and fittings, and plant and machinery. These often receive favorable tax treatment (depreciation allowance) in excess of short-term assets.

It is pertinent to note that the cost of a fixed asset is its purchase price, including import duties and other deductible trade discounts and rebates. In addition, cost attributable to bringing and installing the asset in its needed site and the initial estimate of dismantling and removing the thing if they are eventually no longer needed on the site.

The primary objective of a business entity is to create profit and augment the wealth of its owners. In the attainment of this objective it is required that the management will exercise due care and diligence in applying the vital accounting concept of "Matching Concept". Matching concept is basically matching the expenses of an era against the revenues of the similar era.

The use of assets in the generation of revenue is usually more than a year, i.e. extensive term. It is so obligatory that in order to accurately determine the net income or profit for era depreciation is charged on the total value of asset that contributed to the revenue for the era in consideration and charge against the similar revenue of the similar era. This is essential in the prudent reporting of the net revenue for the entity in the era.

Net book value of an asset is basically the variation flanked by the historical cost of that asset and its associated depreciation. From the foregoing, it is apparent that in order to statement a true and fair location of the financial jurisprudence of an entity it is relatable to record and statement the value of fixed assets at its net book value. Separately from the information that it is enshrined in Average Accounting Statement (SAS) 3 and IAS 16 that value of asset should be accepted at the net book value, it is the best method of consciously presenting the value of assets to the owners of the business and potential investor.

Depreciating a Fixed Asset

Depreciation is, basically put, the expense generated through the uses of an asset. It is the wear and tear of an asset or diminution in the historical value owing to usage. Further to this; it is the cost of the asset less any salvage value in excess of its estimated useful life. It is an expense because it is matched against the revenue generated through the use of the similar asset. Depreciation is usually spread in excess of the economic useful life of an asset because it is regarded as the cost of an asset absorbed in excess of its useful life. Invariably the depreciation expense is charged against the revenue generated through the use of the asset. The method of depreciation to be adopted is best left for the management to decide in consideration to the peculiarity of the business, prevailing economic condition of the assets and existing accounting guideline and principles as implied in the organizational policies.

It is worth noting that not all fixed assets depreciate in value year-in excess of-year. Land and structures, for instance, may often augment in value depending on local real-estate circumstances. Fixed assets are sometimes collectively referred to as "plant".

BUDGETING

The NGOs like other business organizations needs to be forward looking. They have to plan the future events in advance, so that the goals that they have

set for the organization could be achieved without bottlenecks. Budgeting helps them to be focused on goal specific. They are sure of what they are doing and what they are going to achieve. This requires proper scheduling in relation to the all behaviors of the organization. Finance being life blood of an organization separately from human possessions, financial scheduling assumes greater importance. The budgeting and Budgetary manage also helps in optimum utilization of possessions accessible in the organization.

A Budget

A Budget is a plan expressed in quantitative, usually monetary conditions with a specific time frame usually a year. In other words, it is a systematic plan to utilize the accessible possessions effectively. In the case of NGOs a budget symbolizes the expected incomes and the expected expenses that will arise in a specific era of time. Budgets may be divided into Capital Budgets and Operative Budgets. Capital budgets are directed towards proposed expenditures for new projects and often require dedicated funds. The operative budgets are directed towards achieving short term operational goals of the organization. in the case of NGOs operative budgets could be for instance the number of HIV/AIDS people to be treated in a specific era of time. The main features of a budget are:

- It is prepared in advance based on the objectives and goals of the organization.
- It is for a specific era in the future.
- It is usually expressed in quantitative form.

Advantages of Budget Preparation

- It brings efficiency and improvement in the organization.
- The personnel working in the organization are aware of the goals and responsibilities expected of them.
- It is a motivational force.
- It serves as a reference point for controlling on going operations.
- It develops team spirit in the middle of the participants.
- It helps in minimizing wastages and losses.
- It will serve as a tool for evaluating the staff members.
- It will help them to focus and challenge the concerned people.

Key Factors Involved in Budget Preparation

- **Goal setting:** The setting up of a definite plan of organization is the first step towards preparation of the budgeting and budgetary management mechanism. This document should provide details of the powers, duties and the sphere of action significant key officials.
- **Budget Resolution:** The budget needs to be settled in discussion with the several department heads. For instance, in the case of purchase budget for a year, all the department's needs to be assessed, before purchase budget is finalized.
- **Fixation of the Budget Era:** A definite time frame is needed for preparation of Budget. Usually it will one year time frame. Depending upon the requirement of the organization and for better management the era could be quarterly or monthly.
- **Forecasting income and expenses:** In the case of NGOs it is significant to forecast the income flow for a year and also the expenses for a year. For better monitoring it can be split into monthly or quarterly budget. Since NGOs are normally dependent on donations and grants, preparation of a cash budget is very significant.
- **Project wise budgeting:** In the case of NGOs, it will help the organization to prepare project wise budgeting to plan and manage the operation project wise.

Classification of Budget

Budgets can be classified into dissimilar categories on the foundation of Time, Function, or Flexibility. The dissimilar budgets sheltered under each category are shown in the following chart.

Chart – Classification of Budgets

Time	Function	Flexibility
<ul style="list-style-type: none">• Long term• Short term• Current• Rolling	<ul style="list-style-type: none">CashPurchasePersonnelCapitalProject	<ul style="list-style-type: none">FixedFlexible

Technique of Budgeting

The first thing in budgeting is to be clear in relation to the objectives for the year. Budget is not basically looking at the previous year's income and

expenditure explanation and adding or deducting a small here and there. This is not budgeting though several do it this method. Budgeting is a serious exercise which provides direction to all people in the organization. It is a two-method manage. It provides direction and also brings manage. Objectives of the organization should be clearly decided. In the case of business, their goal as always is to maximize the profits. It is always proper to be very specific in stating the objectives. After defining the objectives, the key factors or limiting factors necessity be ascertained. The constraining factors needs to be recognized. It could be trained staff or the funds, then, a realistic budget necessity are prepared.

Another very significant factor is to involve those who are actually involved in the implementation of the objectives, right from the stage of budgeting. A budget should never be made without consulting the people who are involved in the implementation. Budgeting is not presently the accountant's work. It is the function of the senior members of the organization. A budget should be a realistic expectation in relation to the goal that has been set. Let us talk about in relation to the cash budget which is very significant in the case of NGOs.

Cash Budget

The Cash Budget is a summary of the organization's expected cash inflows and outflows in excess of a scrupulous era of time. In other words, cash budget involves a projection of future cash receipts and cash disbursements in excess of a specific time interval. A cash budget helps the management in:

- Determine the future cash needs of the firm
- Scheduling for financing of those needs
- Exercising manage in excess of cash and liquidity of the firm.

Budgetary Manage

The system of scheduling can be successful only through having an effective and efficient system of manage. Budgeting is closely linked with manage. The exercise of manage in the organization with the help of budgets is recognized as budgetary manage. The procedure of budgetary manages comprises:

- Preparation of several budgets
- Continuous comparison of actual performance with budgetary performance and
- Revision of budgets in the light of changed circumstances.

A system of budgetary management should not become rigid. There should be enough scope for flexibility to give for individual initiative and drive. Budgetary management is a significant device for creating the organization more efficient on all fronts. It is a significant tool for controlling costs and achieving the overall objective.

RESOURCE MOBILIZATION

Proposal Development

Proposal writing and Submission to prospective donors is a significant function of NGOs, as they are dependent on donors and foundations to carry out their vision. As arranging and organizing finance is significant for implementation of any project, considerable time and scheduling is required to prepare an appropriate proposal. This unit discusses the several factors that need to be measured, before and after preparation of the project proposal. The budget assessment is also accorded importance in the preparation of project proposal. A specimen project proposal is given as a model, and is not exhaustive.

Getting the proposal written or getting the structured format filling up requires careful scheduling. Once the groundwork has been completed, and complete data is composed, then proposal writing can commence. The key decision to be made at this stage is structured formats; this exercise is overlooked. Sometimes, the structure is determined through the nature of the project as well as through the funding agency's necessities. A perusal of the dissimilar formats, application shapes, project design outlines and grant application guidelines, it is possible to get some general elements. Feel pride in being part of the organization. If you consider in your organization, this will approach through in the proposal.

Before considering developing a proposal, you will need to ascertain the following:

- To whom you are going to address the proposal?
- What are their priorities and policies?
- The details as to their get in touch with points.
- What are their procedures as to assessment of the project proposal?
- What are the circumstances for sanctioning the, grants?
- A complete but concise statement on the project which is proposed for finance rising.
- A complete but concise statement on your organization.
- The form and the timing of the application.

Checklist for Preparing a Project Proposal

- The proposal should contain all details which may be required through a donor agency.
- The document should be comprehensive but brief and not bulky.
- The introduction of the proposal should contain the essence of the proposal.
- Create it a point to furnish statistics as appendix.
- Avoid use of uncommon abbreviations and unexplained short shapes.
- As distant as possible provide latest data.
- Wherever required attach copies of relevant documents.
- Use an average mass paper.
- The proposal document needs to be folded neatly and stapled at the appropriate lay.
- Never furnish false and inaccurate information.

Vital Factors for Consideration

Application Shapes

You should discover out from the donor whether the application needs to be submitted in any average format, or if there is an application form that you could use. When completing an application form, create sure that you read the guidance to applicants very cautiously, noting the key points so that you answer all the questions fully and cautiously.

It may be a Good thought to Approach a Few Donors who are Interested in your Proposed Action

But create sure, you create it personal. The simplest method of doing this is through having an average proposal, which gives all the information that is needed in relation to the project or programme and accompanied through a short covering letter. This will explain the donor why you are approaching them, why they should support you, and how much you would like them to provide? When approaching major donors, create sure you are well-known with their priorities and interests.

Flexible Approach

Depending upon the status and mass of the donor, the contents of the proposal may vary. For instance, the big donors will be interested in a great deal of detail, whereas for smaller donors, may not require voluminous

proposal. In the case of smaller donors, it is better the proposal is short and brief.

Optimum Usage

It is always better, to spend considerable length of time, efforts, possessions in preparation of project proposal, where you have planned to raise superior grants. Your preliminary expenses need to be kept at minimum in case of smaller grants.

Vision and Research

All your writings should reflect the vision that you have conceived and passion in relation to the it. The prospective donor necessity clearly sees your vision in clear conditions. It is better for you to make a strong visual, which will express it all. For instance, The World Vision (NGO) appeal for funds carries a little story with the photograph of the child, which says all in relation to the their vision ad mission. It is better to approach out with some exciting literature before launching finance rising or even at the stage of proposal writing. It is better for the NGO, to undertake some research in the field in which they are interested in development work.

Project Proposal Guide

Project Proposal Outline and Content

Project Summary

The Project Summary should be a brief write up of the key points contained in the Proposal. This should contain a brief account of the proposing organization, project objectives, behaviors, indicators of attainment and the context (or rationale/justification) upon which the project is based. This shall also contain the connection of the project to the GEF/SGP Country Programme Strategy and a statement of the total cost of the project, the amount of funding requested from the GEF Little Grants Programme, how those funds will be used, the amount, nature, and status of society contributions, and the status and sources of additional funding required.

Organizational Background and Capability to Implement the Project

This section should clearly demonstrate that the proposing organization has the experience, capability, and commitment to implement successfully the proposed project. In the middle of the issues to be sheltered in this section contain:

- Nature of the proposing organization – Is it a society-based organization, national or sub-national NGO, research or training institution?
- Purpose and core behaviors of the organization,
- Organizational approach (philosophy) for project implementation, i.e. how does the organization deliver its projects?
- Length of subsistence and project management experience
- Organizational structure, governance and administrative framework: number of paid staff members,
- Membership and affiliation to associations or umbrella groupings,
- Legal status - registration with government approved power
- Target population group (women, indigenous peoples, youth, etc)
- Previous experience relevant to the proposed project including: projects addressing troubles of Biodiversity loss, Climate Change Mitigation and/or Version, land degradation/Sustainable Forest Management and Pollution of International Waters. OR experience with projects that focus on environment and natural possessions management and sustainable development at society stage.

Project Objectives and Expected Results

This section should contain a clear and specific statement of what the proposed project will accomplish. In the middle of the issues to address contain:

- The problem statement or challenge the project is planned to address
- The primary objective and specific objectives of the proposed project
- The rationale (justification) for the project. The rationale should indicate the importance of the proposed project to the GEF Little Grants Programme in conditions of contributing to its overall and or specific focal region objective (s). It should also reflect the connection of the project to other relevant programmes such as local, district or national government programmes, other GEF and UNDP projects, multilateral and bilateral aid agency projects, and other society-based, NGO, and/or private sector behaviors. This ensures that the intervention is not a standalone action.
- The specific results that the project will produce. The expected results are the measurable changes which will have occurred through the end of the project as a result of the planned intervention e.g. land region under forest cover increasing because of tree planting and promotion of natural regeneration of vegetation; etc.

Account of Project Behaviors

This section should describe what will actually be done to produce the expected results and accomplish the project's objectives. There should be a clear and direct linkage flanked by the behaviors and the outcomes. (The proponent necessity ensures that the behaviors are a means to getting to

planned outcomes). *Note that weakness in this region may be a major cause for failure to receive funding as this is the actual component to be implemented as a project.*

Action descriptions should be as specific as possible, identifying what will be done, who will do it, when it will be done (beginning, duration, completion), and where it will be done. In describing the behaviors, an indication should be made concerning the organizations and individuals involved in or benefiting from the action.

Implementation Plan and Time Frame

This section may be presented in graphical (table) form and can be attached as an annex. It should indicate the sequence of all major behaviors and implementation milestones, including targeted beginning and ending dates for each step. Give as much detail as possible. The Implementation Plan should illustrate a logical flow of steps, indicating that all the things that necessarily happen have been cautiously thought through from the current to the end of project situation. Contain in the Implementation Plan all required highlight reports, project reviews and evaluation behaviors.

Plan to Ensure Society Participation

Describe how the stakeholder societies were (and are being) involved in:

- Project scheduling and design
- Project implementation
- Project monitoring and evaluation to ensure efficiency and effectiveness in delivery. This is the foundation for generating and understanding project impact.

Risks to Successful Implementation

Identify and list the major risk factors that could result in the project not producing the expected results. These should contain both internal factors (for instance, the technology involved fails to work as projected) and external factors (for instance, important currency fluctuations resulting into changes in the economics of the project).

Contain in this section also the key assumptions on which the project plan is based. In this case, the assumptions are mostly related to external factors (for instance, government environmental policy remaining stable) which are anticipated in project scheduling, and on which the feasibility of the project depends.

Monitoring and Evaluation Plan and Indicators

This section should contain an explanation of the plan for monitoring and evaluating the project, both throughout its implementation (formative) and at

completion (Summative). In the middle of the key issues to be addressed are:

- How the performance of the project will be tracked in conditions of attainment of the steps and milestones set forth in the Implementation Plan;
- How the impact of the project will be assessed in conditions of achieving the project's objective(s);
- How the mid-course correction and adjustment of the project design and plans will be facilitated on the foundation of feedback received;
- How the participation of society members in the project monitoring and evaluation procedures will be achieved.

Propose specific and measurable indicators relating to project performance and impact which can form the foundation for monitoring and evaluation. These indicators necessity also speak to the CPS indicators in your country. These indicators will be refined in consultation with the NC, and will form an significant part of the contract flanked by the proposing organization and the GEF SGP. In addition, identify at least 1 GEB and 1 indicator from each of the 3 categories of biophysical, livelihood and empowerment indicators provided (*see pages 9 – 10*).

Sustainability

Sustainability is a critical aspect in all the GEF SGP funded projects. The proposal should outline the steps to be taken before, throughout and at the completion of project implementation to ensure that once all the SGP funds have been disbursed, the behaviors of the project and the organization will continue for several years thereafter.

The funds provided through SGP are primarily seed funds, intended to provide the project a important boost. Though, project proponents should envision the project three or even five years after SGP has given out the agreed upon funds, and consider the factors that could contribute to the success and failure of sustainability of their project, and address them accordingly.

Project Budget Information Sheet

The Project Budget Information Sheet is an significant part of every GEF SGP project proposal and necessity is completed prior to consideration of a proposed project for funding. Once a project has been approved for funding, the budget information becomes part of the binding contract flanked by the GEF SGP and the proposing organization.

The development and management of a realistic budget is an significant part of developing and implementing a successful GEF project. Careful attention to issues of financial management and integrity will enhance the

effectiveness and impact of the project. In keeping with the role of the GEF SGP as a support mechanism for society-stage initiatives, every effort has been made to stay financial management necessities as straightforward and non-burdensome as possible. The following significant principles should be kept in mind in preparing a project budget:

- Contain only costs which directly relate to efficiently carrying out the behaviors and producing the objectives which are set forth in the proposal. Other associated costs should be funded from other sources.
- The budget should be realistic. Discover out what planned behaviors will actually cost, and do not assume that you will be able to create do for less.
- The budget should contain all costs associated with managing and administering the project. In scrupulous, contain the cost of monitoring and evaluation.
- "Indirect costs" or administrative overhead costs such as staff salaries and office rent are not funded through the GEF SGP. These so should not be part of the funding request.
- GEF SGP funds should be spent just as to the agreed budget.
- All relevant, financial records should be made accessible. These may be independently audited, and may become public information.
- The budget row things are general categories planned to assist in thinking through where money will be spent. If a planned expenditure does not appear to fit in any of the average row thing categories, list the thing under other costs, and state what the money is to be used for.
- The figures contained in the Budget Information Sheet should agree with those on the Proposal Cover Sheet and in the text of the proposal.
- GEF SGP grant requests should not exceed fifty thousand United States Dollars (US\$50,000) per project.

Budget

What, if contributions will be indefinite and the likely hood that foreign assistance can be phased out in excess of time? You will attempt to discover out the mass of grant that the scrupulous donor usually creates, throughout your preliminary research. Some donors will give you with a list of grant they have made in excess of the year; or you can inquire them what range of giants they normally create, whether they create one-off grants or provide regular support in excess of a sure number of years, and the mass of grant that you might apply for.

You may realize that they are giving less than the total you need to raise. In such a case, you will need to approach more than one donor, asking each to contribute a part of the total. There are many approaches to this:

- The total sum is shared flanked by a number of donors: You can approach, say, three dissimilar sources, and inquire each to contribute one-third of the total (or an appropriate proportion, depending on their mass).
- Each donor is asked to support a scrupulous aspect of your work: You can break down the project into separate components. Each of these might become the subject of an application to a scrupulous donor, and you would give a separate budget for that thing. In each application, you would highlight the scrupulous importance of what you are asking that donor to support-as well as the value of the project as a whole.

Then there is the question of strategy. Do you approach all your prospective donors at the similar time? Or do you approach one of them first, hoping to gain their support, before approaching the others? This is something only you can decide. If you have a donor with whom you have worked closely in the past and who is prepared to create a commitment to support the project, then that information might encourage others. On the other hand, if you have to wait to get a commitment from one donor before approaching others, then that can delay the funding procedure. Whatever you decide, it is significant to have a funding plan, and to explain to everyone you approach how you propose to raise all the money you need. A Budget will contain the following things:

- **Capital Things:** The Fixed Assets things like, Land and Structures, Machinaries, Equipments that will be purchased out of the proposed grants needs to be assessed and to be incorporated in the budget.
- **Current Assets Details:** Current assets such as computers and office equipments. Vehicles can be incorporated in this category.
- **Current Expenses:** A list of Current expenses such as salaries, wages, electricity and water, traveling expenses, raw materials etc., individually needs to be projected and to be incorporated in the budget.
- **Income Generated Internally for the Project:** Income generated internally through the organization, may be shown as the contribution from the NGO for the project which can be deducted from the total budget.

Reasons for Sending Proposal to a Donor

It's always a good thought to attempt to relate your proposal to their interests and priori lies, to illustrate how well it fits in with these and how it gives an opportunity to take forward their own agenda or programme. When approaching companies, an additional factor to consider is what you can offer in return to the company. For mainly companies this will be an significant consideration, and for any sponsorship proposal it is crucial. Things which are

to being measured are as follows:

- Methods in which you can publicize the company's support (in your annual reports, newsletters, the local press, etc.) and the number of people that will become aware of the company's support
- For a sponsorship, methods in which you can get publicity for the company's products or services.
- "The interest and involvement of the company's own employees in your organization as fundraisers or volunteers (several companies like to support what their employees are involved with).
- "The proximity of your organization to any major site or factory of the company, as the company will be happy if it is seen as being socially responsible and a good citizen in the middle of the society it operates with.

Proposal Writing

Through now we know what all is required for developing a proposal. Let us now attempt to understand as to how a proposal is written.

General Guidance

Efficient and effective management of grants is also a critical part of good scheduling. First, feel pride in being part of the organization. If you consider in your organization, this will approach through in the proposal. Ensure to organize your thoughts to bring the complete picture of the project in the project proposal. Use it also to create sure the thought you have in mind. In those cases where you have to prepare a full proposal in the funder's format use your proposal format to organize your facts and figures before writing them out in the funder's format. In those cases where you write inquiry letters and fill-out applications you will only have one chance to summarize your full proposal? You will do a much better job if you summarize from a written proposal than if you attempt to do this from the top of your head.

The following is a list of helpful tips in writing your proposal:

- **Plan ahead:** Allow plenty of time for those involved to meet, talk about, and review progress in the grant writing procedure. Also, allow enough time to get the required signatures and to get the proposal to the funder.
- **Create it a team effort:** Assign specific roles and responsibilities to people in conditions of developing the proposal. But keep in mind; if you inquire your budget person to develop the budget, they need the design FIRST! You cannot budget that which you don't understand, let alone what doesn't exist.

- **Be realistic:** In what you are proposing; what can reasonably be accomplished in the scope time and possessions of this grant?
- **Be a learning organization:** Learn from your own and others experiences with the similar donor. Read the reviews of other proposals that have been submitted to the similar donor if possible.
- **Demonstrate partnerships:** Provide proof to the donor to illustrate that you are associated with reputed organizations that are in the field.
- **Be factual and specific:** Don't talk in generalities or in emotional conditions. Be sure to substantiate all statements in your proposal, otherwise don't create them.
- **Limit technological and organizational jargon:** Use language anyone will understand-no abbreviations, initials, or jargon. Don't assume the reader will understand your acronyms or abbreviations, and also create sure to contain an acronyms page.
- **Call the donor if you have questions:** Realize that several others will be calling as well and don't wait until the last minute. When you call, be organized; be clear on what you need to know and how to inquire for it. Call the staff yourself.
- **Consider collaborating with other organizations:** At a minimum stage, discover out what other proposals are being submitted to the similar donor at the similar time.
- **Clarify partner's roles and responsibilities:** When collaborating with partners, be sure you have determined who will be responsible for what.
- **Read the guidelines cautiously:** Create your proposal fit for the funding necessities. Don't inquire for things that are outside of the intent of the grant
- **Measure twice, cut once:** Go in excess of the proposal urbanized twice and create sure that each thing is addressed.
- **Clear format:** Choose a format that is clear and easy to read. Readers are overloaded with proposal and appreciate legible, attractive proposals. Create sure tables are legible and easy to figure out.
- **Stay within page limits:** Stick to the specified number of pages. Extra pages or attachments may either be removed before the proposal is read, or may disqualify your whole proposal from the reading procedure.
- **Original and copies:** Create sure you contain the requested number of copies of your proposal. Stay both an electronic and hard copy backup of the final proposal that was submitted in a central and accessible site.
- **Be aware of donor priorities:** Cautiously match your project with an appropriate funding source. The primary variation flanked by successful grant writing and inefficient proposal submission is the amount of time invested in the strategic identification of appropriate funders.

Putting the Proposal Jointly

- It is better to have separate Project Director for each project. He will be responsible for assigning the dissimilar sections, getting the finished sections, and putting jointly the final version. Too often we hurriedly attempt to put a proposal jointly at the last minute, slapping sections jointly, with no system of coordination or main point of get in touch with.
- The Project Director should have regularly scheduled meetings to assess the proposal's progress and determine any troubles.
- Set up a timeline for the proposal procedure at the outset and send it to all participants. Talk about it in the first proposal meeting. Set interim deadlines. This will help combat the "last minute rush."
- Begin working with the finance and contract people immediately rather than waiting until the proposal body is finished.
- Ensure that all sections are written in a constant format.
- If you use the formatted headings in Windows, it is then very easy to do the table of contents automatically.
- If you want to contain a complicated illustration or chart, get someone who is knowledgeable in relation to the layout and graphics to help you. Create sure you can still vary the text or the information - there is nothing more frustrating than a great diagram that needs to be re-drawn from scratch with every design modification in the text.
- Break the proposal up into little and easy subsections-especially if more than one person will be writing. Provide each subsection headings and subheadings and stick to this outline. By subheadings liberally will not only help you organize your material but will also guide reviewers through your perhaps not altogether flawlessly organized narrative?
- Be sure to compare your budget and your text to ensure that for every cost figure a corresponding action is mentioned and justified in the text.

Some Language Suggestions

- Use active verbs and verb shapes. "The sharing of the food was achieved through the national civilization" is much weaker than: "The national civilization distributed the food." The meaning of passive sentence structures sometimes is harder to grasp quickly. Strong subjects and verbs lead to shorter, clearer sentences.
- Keep in mind to "call out" acronyms the first time they are used. Never assume the reader knows what a scrupulous acronym means.

- Do not, for the sake of saving time, skip by an editor. Schedule this step in the beginning timeline.
- Length: There is a lot of information you could put in. If you put it all in, your application it would be too extensive for several funders. If you are looking for a very substantial grant, then a very extensive application may be appropriate. For less complicated and smaller proposals, stay the length to a minimum.
- Facts and figures: It is significant to- backup your claims - in relation to the extent of the need and the effectiveness of your methods - with facts and figures, rather than talk in generalities.

Dos and Don'ts of a Project Proposal

There are some do's and don'ts for writing a proposal. These are:

- Do address your appeal to the right person, with name and job title correctly spelt.
- Do tailor your appeal to the interests and concerns of the recipient.
- Do contain a clear statement of your organizations' objectives and work.
- Do state clearly the purpose for which the funds are needed and the amount required.
- Do break a big appeal into manageable, realistic amounts for dissimilar donors.
- Do contain your latest annual accounts.
- Do offer to go and see the prospective donor, and follow up with a letter within a week.
- Do create full use of any contacts you have that might be prepared to introduce you to the donor.
- Do stay it brief:
 - Don't create your appeal letter seem mass-produced.
 - Don't contain irrelevant information or big quantities of printed material.
 - Don't get angry at a refusal-nobody can support every request.
 - Don't be put off through a refusal-attempt again after that year.
 - Don't feel obliged to offer expensive hospitality to a prospective donor.
 - Don't provide too small time for the response-it could take months for a decision to be made.

Finance Raising

The 'BRIC' countries (Brazil, Russia, India, and China) are the fast

developing economies of the world. Their GDP growth has improved and the income stage of at least the middle class is rising. Some of the erstwhile traditional countries in the west's support to NGOs in the developing countries are declining. Some overseas donors feel that countries like Africa need financial support rather than fast developing countries like India. There is also pride in standing on our own legs. Till recently NGO's were supervised through people without much professional background. But the scenario has changed. Now, increasingly more and more professionals are joining or stalling NGOs.

Some of the NGOs with expertise in some niche regions were able to generate income in order to support the development works undertaken through them. Some other NGOs bridge their deficit through undertaking income generating projects. Under the present context, there is a need to generate income internally to self support and to carry on the development work with dignity.

Legal Issues in Finance Raising

Once we have decided to finance raise, it is better to check the legal situation to see whether the legal provisions in the country allows you to raise funds. It is also better to understand, the existing tax situation in the country to take advantage. Usually amount donated to charitable causes becomes eligible for tax concessions. Before starting the exercise, it is better to thoroughly investigate all avenues that are accessible to raise funds in India. If need be it is better to consult a consultant on this.

In some of the western countries finance raising is an significant part of national development procedure. The NGOs development work is still in the nascent stage in communistic countries. In mainly developing countries NGOs depend extensively from overseas contribution to finance their projects. In India though, we have a well recognized voluntary sector, with laws governing their formation and functioning. Voluntary organizations are allowed to raise funds in India. The foreign contribution receipt and accounting is governed under Foreign Contribution Regulation Act of 1974 (FCRA).

- Is special permission required to raise funds in India? Unlike in several countries you do not require any permission to raise funds in India.
- Does your organization's constitution permit you to fundraise? You necessity create sure that your constitution permits you to raise funds.
- Are the NGOs allowed to generate income internally? All voluntary organizations are encouraged to raise income through method of doing some gainful behaviors . Some NGOs sell Greeting Cards, while some others manufacture useful things such as handicrafts or candles etc.
- What in relation to the tax relief's on charitable donations made through individuals and corporate?: Under sections, 10, 11, 35AC and

80(G) of Income Tax Act, the rules are laid down for registering, claiming and the quantum of relief that are accessible for individuals and other entities.

Techniques of Finance Raising

Finance rising is a valuable part of the strengthening of NGOs and societies. The contribution in the form of cash and in type is needed through them to carry out their desired and planned behaviors. The obtaining of possessions is so a desired and honorable task; finance raisers should be acknowledged and praised. Finance rising is a job to which all should contribute, and for which all should be responsible. Several of the techniques and skills of finance rising can be or have been adapted from the commercial profession of "marketing". While marketing and sales skills can be valuable, they necessity always be applied in an ethical manner. Every finance raiser necessity first and foremost is totally influenced of the value, integrity, and benefits of the organization, and the behaviors for which the raised funds will be used.

These guidelines necessity be customized in each society so as to be adapted to the differences that characterize every society and context.

Principles of Finance Raising

There is a variation flanked by principles of finance rising and techniques of finance rising. This document discusses both. This section concentrates on the principles.

Several of the skills and techniques of finance rising used through NGOs have been urbanized through, and adapted from the commercial profession of marketing.

Some people see this as a cynical and insincere action. Maybe that is so as it is practiced through some, but it does not have to be, and often is not. If a sales or marketing professional sincerely believes in the value of the product, sales can be affected honestly and ethically.

The principles of sincerity and ethical integrity especially apply to finance rising. Finance rising should be the responsibility of all members of the organization, although they may participate in dissimilar methods. It should not be basically left to the professionals. All of us/you, so, should know in relation to the principles as well as techniques of finance rising. The finance raiser, first and foremost, necessity is honestly influenced in the integrity of the organization, and in the benefit and value of the action or project of the organization. Potential and past donors very quickly spot insincerity,

dishonesty, and diversion of "their" donated possessions.

Acknowledgement of Donations

Acknowledgement is a necessity. Several donors use their donations to gain prestige and honor in their societies. It is a little price to praise every donor. Ensure that societies we assist are aware of the need to acknowledge all donations, and praise the donors for their loyalty to the society and their much needed and appreciated donation.

Thank You

The mainly significant two words in obtaining funds, and running a successful NGO, or society project, are the words, "Thank you!" ...

Several NGO staff has wondered why enthusiasm for their behaviors has dehydrated up, and funds cease to roll in; and the easy cause is often established to be that the NGO forget to acknowledge and thank the donors.

Progress Reports

Further to a easy "thank you," donors want to know what was achieved with their donated money. The mainly effective form of thank you is a progress statement. Donors are less interested in your behaviors; they are more interested in the results of your behaviors; have you reached, or partially reached, the objectives you stated when you asked for the donation? Finance raising and statement writing are not self-governing behaviors.

Integrity

A high stage of integrity necessity is maintained at all times. This applies to the set up and behaviors of the organization in general, and specifically to its finance raising behaviors. An significant aspect of that integrity is full accountability.

All actions necessity is accountable; all funds necessity is accountable. This means accurate, complete, understandable, and honest narrative reports and financial reports, accessible at any time to any member of the public.

Beside with accountability is transparency. The group necessity not have any secret agenda, and necessity be public and honest in relation to the all its behaviors and all its expenditures. Explanation records necessity is open that is accessible to any member of the public to inspect at any time. Honesty can not

be compromised.

- Those people responsible for implementing the behaviors of the group, including the action of obtaining funds, necessity are honestly and totally influenced of the goodness of the group and its objectives, and the worth while values and benefits of the project. This stage of integrity is essential for the sustainability of the project, the completion of the project, and the benefit of the society.

The Importance of a Positive Attitude

Not everybody is a donor. Some of the people, agencies or groups can or will not provide to your society or organization if you do not recognize that failure to obtain a donation from one source does not imply that you or your organization is a failure, you may be tempted to be discouraged and provide up.

Do not provide up

You cannot allow yourself to be discouraged; it is a luxury that YOU, your organization, and your society cannot afford. You may experience eight rejections; do not provide up because the ninth and tenth may bring the needed donation.

Calculating and Recording Project Inputs

It is significant to uphold accurate records of all possessions used in a society project. Too often some donations are forgotten or under-valued, and the correct amount of the society contribution is higher than what is recorded and accounted. This under valuation is detrimental for many reasons. These are:

- The society members have a lower estimate of self worth and this lowers confidence,
- The outside donors have a lower estimate of society contribution and will be more reluctant to contribute more or
- Will not recognize the worth of the society inputs.

We necessity ensure that the executive committee of the organization that is scheduling to undertake a society based project, recognizes the value of hidden communality possessions. An accurate estimate of the cash value of donated possessions in type like, labour for construction, donated skilled labour, time spent through society members and leaders in meetings for scheduling, or non cash physical donations necessity be made through the society. We should encourage the society to identify and record these. These financial estimates should be incorporated in the cost estimates of the project

proposal, and should be recorded throughout the actual construction behaviors.

When the total costs of a society based project are calculated, they should so contain the actual cash contributions of donors, international and local, Governmental and non-Governmental, and others, plus the cost estimates of all non monetary donations, whether in the form of non-cash physical things or services, or human time and power.

Methods of Finance Raising

The following are some of the time tested methods through which the NGOs world in excess of raise funds for their projects. They are as follows

- Individual donors
- Fundraising events
- Corporate donors
- Trusts, foundations and other grant-creation agencies;
- Overseas non-resident societies;
- Tourists and Visitors
- Government sources

Individual Donors

Who are the Individual Donors?

There is a wide range of potential donors for any worthy cause. Each donor has dissimilar reasons to provide. While giving, each person has a vision/purpose to fulfill. The fundraiser necessity have definite plan of approach/mode. It is significant to use effective communication to draw the support. Potential donors contain the following:

- The rich and the upper middle class; the young and the old;
- Men and Women.
- Those who have understood the cause.
- Professionals such as lawyers, Doctors, IT Professionals and so on.
- Family and Friends.
- Students and Members of Charitable Organizations.

Test dissimilar audiences to see what the response is. You will approximately certainly discover that a wider range of people want to support you than you thought and for dissimilar reasons from what you imagined. Go out and meet people; talk at meetings in relation to the your work; organize a reception and provide presentation to people who have expressed some interest.

Finding Supporters: Some Easy Methods of Getting People to Provide

If you are starting out in fundraising, you are almost certainly not even aware of whom your supporters are, and you have no experience of asking. The first step is to discover a few people who might be interested in helping you, and to work out methods of asking them for support. You have to inquire them for something. Thinking in relation to the what to inquire for and how much to inquire for can be really good opportunity to begin to make a 'fundraising message'

Finding a few supporters is a first step to finding more people to support you, which can be a step in structure up a supporter base. Here are some first steps to take:

- Inquire; all those who are already linked with the organization. Often you may be surprised to discover that your support base is already accessible.
- Inquire everyone who has given to you to suggest some names of people who might be interested in the work of the organization. The persons suggested necessity is followed up with letters, telephone calls, and other communicative manners.

Start Keeping a Mailing List

In order to stay communication with your donor, frame an appeal; be specific in relation to the targeted amount. The efforts necessity is in lay to produce appropriate literature. Once you have a mailing list of 100, it is much simpler to expand further. You will discover that you are slowly beginning to build up a successful membership scheme or direct mail fundraising Programme. Once your list begins to develop, this will require proper management (to add new names, to update the information on each donor, to ensure that amendments are made when a change of address is notified to you, and to remove names of people who seem no longer interested).

Create Get in Touch with your Local Society

Mainly organizations fail to take advantage of the information that they are part of a local society, and that some local people might be interested in what is happening in their neighborhood, then go approximately knocking on doors asking to leave a leaflet in relation to the your work. If people seem genuinely interested, then;

- Create a note of this and inquire them if they would like to receive an occasional newsletter in relation to the your work.
- Think in relation to the having an open day, and asking local people to approach and see you.
- Invite a celebrity to attend, as this will be a 'draw' for clothes.
- Create sure you provide out literature in relation to the your work.
- A difference on this is exhibiting at a fair or mela.

Think in relation to the having a local person as a Board Member. This is always good for (any in the vicinity-based organization, as it will give a link

with the local society.

Organize a Home-to-Home Collection

This requires a lot of volunteers. Training the volunteers, orienting them to the needs of the cause and purposes is the after that step.

Organizing a Fundraising Event

Organizing an event can be a wonderful method of raising money for a good cause. The events draw a wide spectrum of people in the civilization and it is the perfect lay to present your cause for finance rising. There is an enormous range of events you can organize. These contain:

- Sporting events and tournaments;
- Musical and cultural events;
- Events involving schools;
- Dances and cultural events;
- Participation Events like walks, human chain formation etc.,
- Auction of donated goods and Raffles, lotteries etc.,

Management of Events

The skill to run an event well is crucial. It will approximately certainly take much longer and involve much more effort than you think. There are three main approaches to organizing an event:

- Do it yourself. But you need to create sure that you have the time and the skills.
- Get a professional to do it. You can organize for a fee or free.
- Discover some volunteers to do it.

Corporate Donors

It is a well recognized information that corporate want to pass on a portion of their profits, which they have earned to provide back to the civilization. The Microsoft, Tatas, and Birlas for instance, earmark every year considerable portion for charity causes. Here are some reasons why they provide:

- To make goodwill in the local society;
- To make goodwill amongst employees;
- To be associated with sure good causes;
- Because sure honest leaders approached for a cause;
- Because the Chairman or his wife is personally interested in the project;
- Publicity for their products and for their 'corporate image';
- There are tax reliefs on giving.

Keep in mind the following:

- It is the shareholders' money which is being given absent; they have to justify and present reasons for supporting;
- Giving for charity is secondary ;

- Corporate wants to be a good corporate citizen often they would like to identify with local projects;
- Sometimes an employee could be a catalyst in corporate charity;
- They may have an eye on business opportunity while giving;
- Sometimes companies want to provide their products as gifts;
- Companies appreciate acknowledgement, recognition, and good publicity.

What companies can provide?

- Cash donation;
- Sponsor an event;
- Sponsor promotional and educational materials;
- Engage in joint promotion;
- Create company facilities accessible and give expertise and advice;
- They would like to be a Board Member.

It is clear from what is said above that company's can extend their support to your cause in diverse methods. So think cautiously in relation to the best method in which the company might help you. It is often easier for them to support you in some method other than cash donations.

Trusts and Foundations

Trusts and foundations are grant creation bodies set up specifically to provide money for charitable purposes. They are usually endowed with corpus, and distribute the income earned on this each year in grants. Here are some active foundations in India.

- Ford Base, Aga Khan Base which are International foundations with offices in New Delhi.
- The National Base for India, Delhi
- Rajiv Gandhi Base, Delhi
- The Indian Base for the Arts, Bangalore
- Child Relief and You (CRY)
- Concern India Base
- Sir Ratan Tata Trust
- Infosys Base

What Foundations Support?

- Local foundations support local projects, which address the troubles of the municipality or region where they are based. National and International Foundations usually support national programme and they also support projects that are innovative and of national significance. They usually confine their support to one-off grants or recurrent grants made for a era of up-to three years. Private foundations support those projects that are of interest to the family

running the base. Under income tax rules, foundations are usually exempt from tax on the foundation that they apply their money to charitable purposes.

- The superior foundations have brochures that set out their giving policy and application procedure, with examples of the type of projects they have been supporting. For instance, Rajiv Gandhi Base in India extends its support for the following causes:
- Literacy: Supporting several non-formal education projects,
- Women and children: Street children project and vermin civilization project.
- Special Projects: Those who are interact to assist children who have lost parents in terrorist violence.
- Project to support Disabled Persons
- Health support schemes for AIDS/HIV/CANCER patients.

Raising Money through Overseas Contacts/Nri's

There is a big chunk of Indian population spread throughout the world. They could be your get in touch with for raising money for your projects. Mainly of them retain strong family links with their home country and civilization. With increasing globalization of business and as people migrate for economic or political reasons or seek educational opportunities absent from India, there are more and more non-resident Indians (NRI's) livelihood abroad.

But how do you reach them, and what do you inquire them to do? There are a number of possible approaches. One is to market your cause to the non-resident society at big. This can be done through publicity in overseas Indian newspapers, through by networks in the country where they are now livelihood, such as a Confederation of Indian Organizations, Or through personal visits to develop your own contacts. You can also use direct marketing. For instance, Help Age India used direct mail fundraising (sending letters to address lists) to rally NRIs support in the Gulf States, and Child Relief and You has arranged with Banks to contain an appeal with bank statements being sent to NRIs who hold rupee accounts with the bank.

Visitors and Tourists

Visitors can be people passing through, who have heard in relation to the your work, or people coming on a tour organized through a donor agency for its committed supporters to see some of the projects they are helping, or if you run a conference or training center, there are the people attending events run at the center. These people are clearly interested in what you are doing, which is a good starting point. You have a chance to illustrate them your work, and to inquire them to support you. Create sure you have a visitor's book (where they can write their name, address, and e-mail), provide them publicity material in

relation to the your work, inquire them if they are interested in doing something for you when they return home. You can even inquire them to create a donation then and there.

Attracting Tourists

You can attempt to draw tourists to visit you through arranging events and behaviors at your project (with transport laid on if required', Some tourists would like to do something 'out of the ordinary' throughout their stay, which brings them closer to the life of the country they are visiting. Visiting local craftsmen at work (and perhaps buying what they produce), seeing a rural development project, being shown round a museum with a talk from an expert. The opportunities are endless!

What you might attempt to do is to arrange to have a leaflet or even display a panel in relation to the your organization and its work in local hotels. This could provide details of the events and behaviors you are organizing, as well as explain your work and encourage: people to visit you. You could even design special events such as a cycle: tour of the municipality, or visit to see an significant mela, which is in progress. Your project could be an significant educational visit.

In several countries, tourism symbolizes an very significant contributor to the national economy. Some tourists are on tightly organized schedules and never stray from their group, while others are more adventurous and may well be tempted to share some motivating experience, which you can devise for them.

Government Sources

Separately from the foreign donors who have been providing much of the funding for development work, there will also be government sources at national and state stage (and local government sources at district or panchayat stage) that are accessible for your work. The procedure of getting support is very alike to getting support from an international donor agency. Some suggestions to approach government sources are:

- Research to discover out what's accessible, the policies, procedures, and timetable for distributing the money of any likely grants scheme. Keep in mind that funds may be accessible at all stages of government.
- Identify the department/person which/who will be responsible for getting applications and creation a decision on your proposal. Personal get in touch with should be used if possible, as this enables you to create much more powerful case, as well as build a rapport with them. You need people who can lobby government effectively and who are able to develop good relationships with the civil servants who will be processing your proposal.

- It is advisable to understand the need of the government and how it will be able to meet that need.

Why Government Funds for Voluntary Organisations?

There are a number of reasons why government might finance a voluntary organisation. Progressive Governments dedicate budgetary allocations for sure projects to be implemented through NON-GOVERNMENTAL Organizations.

In excess of the years the government has realized that NGOs are effective in sure regions. There is a possibility of creating a working partnership. Several of the joint Forestry management programme, use voluntary organizations for extension work and to run training programme for forest societies in partnership with the Forest Department. A voluntary organization can bring additional funds into the programme through its own fundraising efforts. A voluntary organization may be able to offer an innovative approach to dealing with the problem. The government wants to carryout significant socio-economic programme; it uses voluntary organizations as implementing agency because of its expertise and experience and also of its skill to respond quickly.

Where to Discover out in Relation to the Government Support?

The Government of India has a big number of schemes to support social and development needs. Each scheme has its own focus and criteria for application. One significant scheme is Jawahar Rozgar Yojana (JRY), which aims at:

- Improving and expanding employment opportunities for the rural landless,
- Creating durable assets for the poor, and
- Improving the excellence of life in rural regions especially through social forestry, water harvesting and land development.

A comprehensive source of information on government schemes in India may be established in their publication "Development Programme and NGOs" which is a guide to central government programme for NGOs in India.

Finance Raising Campaigns

Success of your finance raising campaign mainly depends on proper scheduling and systematic implementation of the methods. As some of these behaviors are dedicated in nature, it may be entrusted to right people. The following points may be measured:

- **Publicity Materials:** Entrust all behaviors such as preparation of campaign materials such as leaflets, brochures, reports, and audio-video materials to people who are best in the filed.

- **Organizing events:** Organizing events require specialist inputs. It is better to engage people who are dedicated in the field.
- Select and train a band of dedicated volunteers and campaign leaders.
- Put in lay a good system of accounting to receive, acknowledge and to send Thank You' cards.
- Prepare booklet containing possible donors, trusts and foundations, their addresses, telephone numbers and key get in touch with persons.
- For an effective campaign a thoughtful and well prepared mission statement is necessity. So spend considerable time to prepare one.
- Your 'VISION' statement necessity reflects in all your campaign materials and write-ups.

Use of Electronic Media

In these days the Electronic Media is used very effectively. The Radio, Television, and Internet are being used extensively to articulate their vision and development work in a focused method. The visual media is being used to bring in the beneficiary's story effectively. The prospective donors get the actual information of the field work and are moved to provide more donations.

Focus on your Vision and Cause

The first and foremost method to prepare your campaign is to determine, understand and to be confident of your cause for which you are approaching the public for support. Create sure your cause is relevant, universally appealing, and real. After identifying and deciding on the cause discover out the methods and means of appealing to people, who will be interested in your cause. Your appeal necessity contains why your organization had undertaken the scrupulous action and how the funds will be utilized. The campaign necessity impress upon the people, how you are going to change the lives of a scrupulous section of the civilization or a scrupulous civilization problem or injustice. The focus should be on:

- Your Vision and commitment to civilization.
- Effective communication.
- Your beneficiaries.
- Project the unique identity of your organization and why you deserve support from individuals and donor agencies.
- Explain the need for funds.
- Create recognized that it is a people centric programme.
- Display complete transparency and honesty.

Methods of Income Generation

Services

Non Governmental organizations have excelled themselves through providing several excellence services at a reasonable price. The schools and Hospitals recognized through them offer excellence education and healthcare at affordable price. Income generated from these services can part finance for other charitable development work. Some NGOs have dedicated in environment issues. The consultancy services offered in such regions can be priced in order to generate internal income.

Skilled Work

The Societies livelihood in a scrupulous region is dedicated in a scrupulous ability. For instance, in some parts of Karnataka like Mysore and Bidar, they are skilled in handicrafts and metal work. Elsewhere in Kashmir and Sivakasi for instance, the people are skilled in Papier-mache work and match stick and agarbathies preparations. The unemployed and the rural poor in these regions can be profitably employed. The articles prepared out of them can be sold at reasonable prices to augment the deficit in the development projects. Some of these products have patronage in the overseas too.

Agriculture and other Allied Behaviors

Several NGO's are successful in taking up agricultural behaviors like vegetable gardening. Some have taken up Dairy farming and Poultry farms in a big method. These behaviors can be undertaken with the help of people in the project region, where they have taken up development work. Besides it is food things for the people involved, it will also be sold to augment income.

Micro Enterprises

The Micro financing through voluntary organizations has gained good ground in developing countries. The Micro Finance vehicle can be profitably used to encourage starting little business models in the project region. The capability built, in these micro finance behaviors will generate income for development work elsewhere. So little business behaviors like book shop, Internet cafe's and Xerox centers may be undertaken through voluntary organizations to part finance their behaviors.

Several Voluntary Organizations are also interested in documentation and dissemination of information. For instance, the Environmental issues can be

documented and the message spread in the form of little booklets at a price. All of these behaviors can be undertaken to generate income, which can then be used to finance other work of the organization. This form of income generation has the advantage that it promotes the objectives of the organization and at the similar time raises money for it.

There are a Number of Issues that should be Addressed: What are these Issues?

Does your organization have the legal power to trade? This will normally be incorporated as a power in the constitution. Sometimes organizations are not sure. Sometimes they are careful, believing that there might be legal/tax implications if they were to sell their services. For instance, Youth for Unity and Voluntary Action (YUVA), which works with vulnerable children in Mumbai, has a publishing programme, but instead of giving a price for its publications, it designates a 'suggested contribution'. Note also that under foreign contributions Regulation Act (FCRA) rules, voluntary organizations in receipt of foreign funds are not allowed to publish and sell periodical publications (so their periodicals are usually designated 'for private circulation only').

Is your organization happy with the thought of 'trading'? Some organizations approach from a strong anti-capitalist custom, and instinctively dislike the thought of selling anything for gain. Others are so used to the thought that publications and training should be provided and obtained free, that they have never measured the thought of charging or paying.

There are, though, several advantages of selling expertise or a service. These are:

- It forces you to do your costing. You have to know how much it costs you to give the service, before you can decide how much to charge for it. This in turn helps you manage the action better.
- It forces the purchase to create a positive decision to create a purchase. This means that they will read the publication or attend the conference. Several publications are discarded unread. Several people do not turn up at conferences where they have been booked for free.
- It forces the provider to give what the participant or purchaser wants or needs.
- There is a link flanked by price charged and perceived value. If it's expensive, several people consider it will be good. If it's free, they may feel it has no value.
- You can always have differential pricing to allow for the dissimilar purchasing power of dissimilar purchasers (for a publication, you might have dissimilar rates for overseas selling and for sale in India; or dissimilar rates for commercial, government and voluntary organizations).
- You can always create a positive decision to provide free spaces or send free copies. But this then becomes part of your marketing or dissemination strategy.

Internal Income Generation

It has become necessary to generate income internally. Why? The following are the reasons for the similar.

Decline in Overseas Income

In recent times, the overseas income is declining and drying up. Some of the urbanized countries and foundations are reluctant to finance the developing countries. A few International organizations have expressed that they would like to finance only underdeveloped and poor countries. So Voluntary Organizations in countries like India, which is one of the fast developing countries of the Asian Continent, is facing funds scarcity. At times like this, it is better for the NGOs to start thinking in conditions of internal finance generation.

Some Times it could be Matter of Dignity

The Voluntary Organizations forever, cannot depend upon others donations. Besides they become parasites, they may tend to lose their dignity and honor. It is better as distant as possible to go in for structure capital for eventual income generation. This will put them in better image.

Some Donors Tend to be Arrogant and Draconian

Some donor agencies, attempt to be too stiff, and hard to handle. They set impossible targets and milestones. Sometimes they may not understand the context in which the voluntary organizations are placed and are working. In such situations it is better for the NGOs concerned to seem for alternate method of finance rising.

- "Vulnerability to aid trends, reduced autonomy, pathological contamination through association, loss of public trust and civic roots, creeping self-censorship and the erosion of relative advantages all add up to substantive reasons for Non-Government Development Organizations (NGDO'S) to seem at conceptual and financial alternatives. Hence the question posed to conference panelists: what options are there for NGDO'S in a theory and practice beyond aid"?

Interference of the Donor Agencies may be a Bottleneck

It is sometimes the experience of the voluntary organizations that donor agencies do not allow them to work freely. At every stage the donors would like to interfere and that comes in the method of NGOs vision demonstration. It could even mean political risk too. So it is better to generate income in the vicinity wherever feasible.

Sometimes it will not Meet their Whole Operation

Each donor agencies have some limitations or rules under which, they may not finance the whole operations. In order to meet the shortfall, it is better for the voluntary organizations, to seem for bridging this gap through internal income generation.

Optimum Use of Local Possessions

Sometimes it is better, that the voluntary organizations involve local people to participate in development work. For instance, the able men and women can offer their services for development behaviors. Skilled personnel can offer their services for generating income and so on. Some NGOs are blessed with land and structures can lease or rent it out if possible for raising income.

Premature Closure of NGOs

Not several voluntary organizations survive for a longer duration. Several of them face closure on explanation of several reasons. One of the reasons is low capital base and mismatch in cash flows. The staff attrition is also high on explanation of poor salary structure. It is time the NGOs devise methods to generate income to take care of regular cash flaws and to strengthen their capital base. As a extensive term strategy it is better for the NGOs to put in lay a plan for sound capital formation policy.

These are some of the reasons why voluntary organizations need to seem for income generation.

REVIEW QUESTIONS

- Explain the concept of accounting giving examples.
- Differentiate flanked by journal, ledger, and a trial balance.
- Explain how a balance sheet is prepared giving hypothetical instance.
- What is a budget?
- Refer to some books on budgeting and list dissimilar techniques of budgeting.
- What do you understand through budgetary manage?
- Suppose you want to develop a project proposal. What will be your checklist for developing the proposal?
- List out the information which needs to be incorporated in a project proposal.
- What are the general guidelines for writing a proposal?
- Explain how a proposal is put jointly. Illustrate with the help of an instance.

- What are the legal issues, which need to be taken care of before raising funds?
- Talk about the dissimilar techniques of raising funds.
- Talk about the role of trusts and foundations in raising funds.
- What are the dissimilar methods of income generation?
- Explain the needs for Generating the income internally.

SOCIAL MARKETING

STRUCTURE

- Learning Objectives
- Introduction
- Social marketing
- Social marketing and commercial marketing
- Behavioral change and social marketing
- A successful social marketing organization
- Fundamental components of social marketing
- Challenges for NGO society
- Social marketing and corporate social responsibility
- Examples of social marketing
- Summary
- Review questions

LEARNING OBJECTIVES

After going through this unit you will be able to:

- Understand the concept of social marketing;
- Differentiate flanked by social marketing and commercial marketing; and
- Understand the fundamental components of social marketing.

INTRODUCTION

The programme you are now undergoing has to do with what is described Non- Profit Management. Several of the subjects taught in regular business schools are being adapted into the NGO environment and are creating impacts on the whole management of the service sector which badly needs such studies. Mainly of these otherwise commercially oriented subjects are being

adapted well into the non-profit curriculum. It was in this type of a context that "Social marketing" appeared as a subject in the 1970s.

Philip Kotler and Gerald Zaltman broke new ground in transposing commercial marketing principles into the NGO sector with one strong belief: The similar concepts that were being used to sell "products" for profit were seen to be applicable to "sell" trends and skills that could bring in relation to the changed attitudes and behaviors.

This Unit will introduce you to the concept of Social Marketing and help you see several applications to your own region of work. Some of the marketing skills that the business world boasts of will be utilized through you in your little or big region of action.

SOCIAL MARKETING

What is Social Marketing?

In 1971, Kotler and Zaltman published a very influential article in the Journal of Marketing 'Social marketing: an approach to planned social change'. This has been widely accepted as the first time the term "social marketing" had been used technically in the world of management. They defined social marketing as "the design, implementation and manage of programs calculated to power the acceptability of social ideas and involving thoughts of product scheduling, pricing, communication, sharing and marketing research."

But how dissimilar is Social Marketing to the regular commercial or business marketing? One major variation flanked by commercial marketing and social marketing is that the latter seeks to benefit the target audience and the general civilization and not monetarily profit the marketer. It seeks to power perceptions and attitudes and vary social practices and behaviors. This tool has been used extensively in international health programs, especially for family scheduling and HIV and AIDS campaigns and more recently for such diverse topics as drug abuse and organ donation. It is used strategically to power policy formulation at several stages to bring in relation to the such results.

Social marketing is hence the appropriate application of marketing concepts and techniques into the society in order to achieve specific behavioral goals for a social good. Basically, the primary aim of 'social marketing' is 'social good', while in 'commercial marketing' the aim is primarily 'personal benefit'. This does not mean that commercial marketers do not contribute to attainment of social good. We will read in relation to the this later in this unit.

Here is how Kotler himself defined the concept: "The societal marketing concept holds that the organization's task is to determine the needs, wants, and interests of target markets and to deliver the desired satisfactions more

effectively and efficiently than competitors, in a method that preserves or enhances the consumer's and the civilization's wellbeing". you will note the emphasis on identifying the needs of the clients, and on providing a service or product which is of the required excellence. It also brings the wellbeing of civilization into consideration, and leaves out the profit orientation.

Here are some other Definitions taken from Several Sources.

The branch of marketing that is concerned with the use of marketing knowledge, concepts, and techniques to enhance social ends, as well as the social consequences of marketing strategies, decisions, and actions.

Marketing intended to power the behavior of a target audience in which the benefits of the behavior are planned through the marketer to accrue primarily to the audience or to the civilization in general and not to the marketer. Comment: Social marketing is sometimes confused with social impact of marketing. Social marketing can be accepted on through for-profit, public, and private nonprofit organizations or through individuals.

SOCIAL MARKETING AND COMMERCIAL MARKETING

You have grasped the vital meaning of Social Marketing, but perhaps still wonder how the marketing principles learnt in a regular MBA programme apply here. Do the several theories and concepts taught to aggressive marketing experts apply here? Very much so! In information these concepts are the structure blocks for any social marketing plan but with a variation. Let us explore some of these.

Customer Orientation

The focus on Customer orientation characteristics in both shapes of marketing. The social marketer's necessity knows their customers and knows how to appeal to them. In both cases the customer's necessity recognizes benefits that will create him or her want to create a choice: The marketing personnel in both shapes need to have powers of persuasion.

Market Research

Both commercial and social marketing will need to engage them in careful market research. Market research is undertaken through both types of marketers to understand the customers' present beliefs, attitude, and knowledge in relation to the relevant issues. These are even more critical in

social marketing. In an HIV/AIDS campaign for instance it will be necessary for the marketers to understand people's perceptions of sex and marriage, the reasons why people resort to extra-marital sex, what type of beliefs and attitudes form these attitudes, even revise social structure etc.

Market Segmentation

Market segmentation is the procedure in marketing of dividing a market into separate segments that behave in the similar method or have alike needs. A Market segment is a subgroup of people or organizations sharing same product needs. Because each segment is fairly homogeneous in 'their needs and attitudes, they are likely to respond likewise at given marketing strategy. This is even more crucial in Social marketing. Segmentation here could do with stages of education or religion. A campaign to use condoms will not be successful in an region where religiously these are taboo! So, relevant social segments necessity is recognized and the marketing strategy necessity be tailored accordingly.

The Four P's of Marketing

In commercial marketing there is teaching in relation to the "marketing mix" which started method back in 1948 when James Culliton said that a marketing decision should be a result of something alike to a recipe. In 1953 Neil Borden, President of the American Marketing Association took this thought a step further and coined the term 'Marketing-Mix'. In 1960 E. Jerome McCarthy proposed the four-P classification which is popular today. We have already understood this concept in the previous unit. Let us now see their relevance in context of social marketing. These Four "Ps" are:

- **Product**: While commercial marketing is selling a product one can see such as an automobile, toiletries and cosmetics, foodstuffs etc.; social marketing does not necessarily have a physically visible "product". There may be tangible, physical products (e.g., condoms or water filters), but these are connected strongly to a superior campaign. These products may approach in the form of services (e.g., counseling, health checks) but aimed at changing habits and practices (e.g., breastfeeding, safe water etc).
- **Price**: The price is the amount a customer pays for a product. It is determined through a number of factors including market share, competition, manufacture costs, and the customer's perceived value of the product. In Social marketing "price" refers to what the consumer necessity do in order to obtain the "product". This cost may be monetary, or it may instead require sacrifice such as time or effort, or even family anger initially. In both cases a product will be adopted when the perceived value of the offering is higher than the cost or commitment made.
- **Lay**: Lay symbolizes the site where a product can be purchased. It also describes the method that the product reaches the consumer - from a warehouse, transportation,

sales people, retail outlets etc. An significant element of lay is accessibility of the service and delivery. Research necessity takes into explanation the behaviors, preferences and habits of the target audience and thereby identifies the mainly ideal means of sharing for the offering.

- **Promotion:** Promotion symbolizes all of the communication systems and methods that a marketer may use. Promotion consists of the combined use of advertising, public dealings, promotions, media advocacy, personal selling, mass campaigns, and other apparatus. Social marketer's necessity takes great care. When dealing with a rural mass do not use fancy urban methods. Use the right type of language and visuals. For sure "products" individual visits or home groups may be better than mass campaigns. Do some careful revise before you embark on any major campaign.

Nedra Kline Weinreich, widely recognized as an expert in the field of social marketing and author of the classic book "Hands-On Social Marketing" proposes some additional Social Marketing "P's".

- **Publics**—Social marketers often have several dissimilar audiences that their program has to address order to be successful. "Publics" refers to both the external and internal groups involved in the program. External publics contain the target audience, secondary audiences, policymakers, and gatekeepers, while the internal publics arc those who arc involved in some method with either approval or implementation of the program.
- **Partnership**—Social and health issues arc often so intricate that one agency can't create a dent through itself. You need to team up with other organizations in the society to really be effective. You need to figure out which organizations have alike goals to yours—not necessarily the similar goals— and identify methods you can work jointly.
- **Policy**— Social marketing programs can do well in motivating individual behavior change, but that is hard to sustain unless the environment they're in supports that change for the extensive run. Often, policy change is needed, and media advocacy programs can be an effective complement to a social marketing program.
- **Purse Strings**—Mainly organizations that develop social marketing programs operate through funds provided through sources such as foundations, governmental grants, or donations. This adds another dimension to the strategy development—namely, where will you get the money to make your program?

We propose one more "P" and this is Passion. No matter how professionally a social marketing has been intended, unless there is "passion" in those who are delivering this programme, there will be nothing more than a good statement at the end of the campaign. Social marketing mediators should engage in the programme with a passion to see change, There is need for empathy and compassion.

Social and Commercial Marketing - Similarities and Differences

Now that you are getting the better picture of Social Marketing you are able to identify some similarities and distinctions. There are sure characteristics that are general to both. Customer orientation is significant in both shapes of marketing. Both these types of marketer's necessity know their

customers and work towards the satisfaction of their target audience. In both cases the customer's necessity perceives benefits that equal or exceed the perceived costs.

Market research is fundamental in both commercial as well as social marketing. Market research is undertaken through social marketers to understand the customers' present beliefs, attitude and knowledge in relation to the a relevant social issue. In a campaign for donating blood, it will be beneficial for the marketers to understand the reasons why people hesitate to donate blood, what type of beliefs and attitudes color their decision to either donate or not donate blood.

There has to be a segmentation of audience in both cases. A campaign to orphaned children may be more meaningful for middle and upper middle class localities rather than for lower middle class households where they normally have superior families already. So, relevant social issues necessity is recognized and the marketing strategy necessity be tailored accordingly to each segment.

We saw that the 4 P's of Marketing are as applicable to social marketing presently as it is in commercial marketing. The only "P" we may have establish irrelevant is "price" but we clearly see price not presently in conditions of money, but in greater methods in which the customer "pays a price" - time, effort, discipline etc.

But there are Differences

Firstly, social marketing aims for society or societal gain rather than personal or financial gain. In commercial marketing often the segmentation is done on the foundation of the mainly profitable segment. While in social marketing we will seem at the extent of the need, the social troubles, the readiness of the people to change and aim at the improvement of the people rather than the personal business of the marketer.

There is a very major variation flanked by social and commercial marketing when it comes to competition. In commercial marketing it is competing with other brands and same products that satisfy alike needs. In social marketing, the competition is a bit tougher. You are competing with conflicting desires. The man who necessity stops his extramarital sexual behaviors have the competing desires of the enjoyment he receives. His necessity is persuaded to see the benefits obtained from adopting the opposite behavior. Social marketing has been used extensively in anti-smoking campaigns too. Smokers would know the strong pull back to tobacco. This is the type of strong competition the social marketer faces.

BEHAVIOURAL CHANGE AND SOCIAL MARKETING

Philip Kotler measured social marketers to be "change mediators" and through distant this is the mainly significant aspect of social marketing.

Whether you are dealing with an HIV / AIDS situation or working towards cleaner water you are aiming at changing people and their attitudes, even transforming societies. So, what do these social marketers sell? They sell changed actions, new attitudes, better behaviour etc. All these are shown to be desirable for the benefit of the individual and the civilization at big.

These "products" are not only life transforming but everlasting. Products marketed in the commercial world are deliberately made to wear out in a few years so the marketer can gain through newer purchasers. Not so in social marketing. "Products" are built to last! Once the product has been bought there is no need to change it two or three years later. The longer it has lasted the greater is the success of the marketer.

Development programmes and commercial marketing are both in relation to the modifying group behaviour - the one in the society, the other in the market. A cola company would like to create people habituated to their cola as once "hooked" they cannot switch back to drinking something else. Behaviours are targeted. More and more the corporate world is talking in relation to the changing paradigms, and that is what will create their product sell. The mobile phone company would like to let you know that unless you have that small gadget in your hand you are not part of the new world. Likewise social marketing in the NGO development world necessarily create people think that unless they change their behaviour they are not part of regular civilization. Social marketing has strong behavioral goals aimed at bringing in relation to the social good health, family values, economic stability, environmental cleanliness etc. Social marketers, dealing with goals such as reducing cigarette smoking or encouraging safe sex aim at extensive-term behavioral change in target populations. So marketing skills that need to be acquired necessarily deal with deeper human decision creation procedures rather than the superficial leisure of a better car or mobile phone. Hence, although we use alike techniques, we should realize the distinctive touch in social marketing. public health professionals in recent years have begun to speak of "Behaviour change" and this has become the main objective of public health programmes, behaviour change programs adopt a broad range of behaviors and approaches and have varied theories on which they operate. Primarily these theories focus the individual, society, and environmental powers on behaviour, The term Behaviour Change Communication (BCC) specifically employed in V and TB prevention projects approached their whole "marketing" from the belief that behaviour could be changed. "action aims to help individuals and societies adopt and practice behaviour that will have a positive impact health. These theories share a commonality in defining individual actions and its relation to change, behaviour change programmes usually focus on behaviors that help a person or immunity to reflect upon their risk behaviours and bring in relation to the change to are their risks.

Nedra Klein Wienrich in Hands-on Social Marketing suggests—"Presently as Copernicus radically altered how people thought in relation to the world

through showing that the world revolves approximately the sun, social marketing has need for the subfield of social marketing. But trying to affect intricate and often emotion based decision is rather dissimilar from selling a tangible product. The social marketing "product" is the behaviour or offering you want the target audience to adopt. The product may fall anywhere along the continuum ranging from physical products (e.g. smoke detectors) to services (e.g. medical examinations) to practices (e.g. breast-feeding, eating a heart healthy diet) to more intangible thought (e.g. environmental protection).

A SUCCESSFUL SOCIAL MARKETING ORGANIZATION

Population Services International (PSI) founded in 1970 to improve reproductive health by commercial marketing strategies, has appeared as a leading social marketing organization in the world, specializing in HIV/AIDS prevention, family scheduling and maternal and child health. With its vast experience and big professional network, PSI combines education with marketing skills to motivate healthy behavior. They give the needed health products and services to lower income persons.

PSI procures products, establishes an office and sharing system, and sells the products through the wholesale and retail network, primarily to lower income persons. Products and services are branded, attractively packaged, widely marketed, effectively promoted to the poor and selected target groups, and sold at low prices, even lower than the manufacturing cost, and so affordable to the poor. Donor contributions are a vital element of their social marketing procedure.

In answering the question "Why is social marketing needed?" PSI states: "Methods traditionally used to deliver health products and services in developing countries often do not reach a big portion of the population, especially those at the low end of the cash economy. Commercial entities sell products at high prices affordable only to a little portion of the population, usually with small or no promotion. In excess of-burdened public health systems usually do not have enough outlets, and give a free, generic product or service that often is not valued through the consumer. Government ministries are limited in the kind and nature of motivational campaigns they can undertake."

PSI has urbanized and refined innovative techniques to harness the power of the mass media to reach the poor, at risk target groups, and illiterate and remote populations. PSI uses such diverse communications methods as mobile video units, television soap operas, point-of-sale advertising, itinerant poets, billboards, and movie spots. PSI also targets at risk populations and motivates good health practices through interpersonal communications. PSI has won many national and international awards for these behaviors and so noteworthy of looking at one of their case studies.

FUNDAMENTAL COMPONENTS OF SOCIAL MARKETING

Social. Marketing has fast become very accepted at Government as well as NGO stages of behaviors and numerous studies have helped to create this a subject of rising academic interest. Newer and newer nuances of the subject are being published. Some of the fundamental components being discussed are:

- **Developing an audience-centered orientation:** This is a salient aspect of social marketing. Rather than starting with a predetermined message that is packaged to be conveyed it is the audience that is first consulted. This orientation is achieved through holding formative research behaviors to better understand the audience profile, and this incorporated needs, wants, perceptions, lifestyles, livelihood environment, and media habits.
- **Segmenting the audience or clientele:** This is an significant component of all social marketing efforts because one does not segment the audience like the commercial marketing world. All young people are not the similar. Or even more, one cannot say that all senior citizens act in such and such manner. Segmentation necessity be based on predisposition, motives, values and lifestyle is essential when designing and targeting social marketing behaviors .
- **Communication:** This is very significant and so a diversity of means necessity be used to reach target audiences. Popular media, face-to-face communication and several social events should be used. The methods selected should be based on an analysis of the target groups' profiles and what will appeal to them best.
- **Pre-testing and ongoing monitoring:** Pre-testing and ongoing monitoring and evaluation helps to vary the content of the programme and improve the communication. This is becoming a highly scientific aspect of social marketing and comprises documenting the impact or outcomes.
- **Mobilizing Possessions:** Both human and other possessions need to be effectively mobilized for successful social marketing projects. As we have seen there are dedicated skills that are described for. There is synergy that needs to be urbanized with others of alike concern. Partnerships will help rally the human, financial, and material possessions required to implement social marketing behaviors .
- **Handling "Competition":** The competition, we have seen, is of a dissimilar nature. Since social marketing is in relation to the changing the behaviours of people, there are previous habits and lifestyles that constantly compete against the newer behaviour acquired. Strong follow-up and counseling programmes necessity is integrated into the total social marketing programme.
- **Creation a substantial and extensive-term commitment:** Social marketing is not an overnight hit and run action. It has to be sustained in excess of a substantial era of time and hence deep commitment stages are required from all the people occupied. The extent and duration of such commitments is in proportion to the stage of change expected. It is not presently skilled professionals but people willing to create extensive term commitments with compassion that will create your programme.

CHALLENGES FOR NGO SOCIETY

One of the first challenges faced in the NGO society is to identify and recruit qualified and committed Social marketers. They are not easy to discover. Mainly often the "doctor" or the "health worker" or perhaps the manager-tumed- CEO takes on this job with small ability but plenty of

commitment. Caution necessity is employed to recruit the right people who will combine marketing skills with people centered dispositions.

Mainly time's personnel's in social marketing are dealing with vulnerable contexts and may themselves fail for several reasons. A male member dealing with too several females may soon discover himself falling prey to his vital instincts! A lady working with people in an infectious disease prone region may succumb to these diseases. The right people are urgently needed and these have to be people with both emotional and physical stamina. Values should be high on their agenda.

Social marketing professionals are becoming greatly in demand and being employed through government agencies, non - profit organizations and non - governmental organizations. The right people are worth their weight in gold. NGOS like WWF have supervised to make immensely successful campaigns because of the skillful use of marketing techniques. There are also agencies that are springing up and often NGOs recruit regular marketing consultants or agencies to make their campaigns. You could train your own committed staff through their services.

Second, communication is a challenge. Whereas commercial marketing is dealing with an appealing product, the social marketer is peddling sensitive social issues that will take time to communicate. A cycle manufacturer can develop an aggressing campaign in a village, but the social market tackling AIDS will need extra caution. How hard can we hit the public? What are the sensitive regions to avoid? How extensive will it take to change perceptions? These and other questions arc daunting.

Communication strategies need to be cautiously urbanized with the help of professional communication agencies. WWF, a leading NGO committed to environmental conservation, recently undertook a major campaign in England. The head of their Marketing Communications said: "The campaign goes method beyond presently advertising or marketing. It will give WWF with a totally new communications language for talking in relation to the environment." This is very significant in social marketing.

Third, mobilizing finances is a major challenge. Social marketers face approximately the similar challenges as those faced through commercial marketers if not more. One of the big challenges is to set aside a substantial amount of money for such marketing their sights on the profits at the end, behavior, and lifestyles. Unluckily, these cannot "pay" for your programme. Read the following news thing that appeared in 2005 and note cautiously how an NGO like WWF gets professionals to make marketing campaigns. If your NGO embarks on an rigorous social marketing campaign, it is advisable for you to approach a reputed firm that is able to work out a total package for you. Normally, such firms will advise you on several characteristics, including finance rising.

SOCIAL MARKETING AND CORPORATE SOCIAL RESPONSIBILITY

Several well recognized corporate group's are beginning to add a social or an ethical value dimension to their behaviors. For instance in India the Tata and Birla groups have been occupied in major social projects, and more recently the big IT giants Wipro and Infosys have added a charity dimension to their company. They take on projects of social value like health, education etc. This is popularly recognized as CSR or Corporate Social Responsibility. Several companies now have a CSR thing on their budget.

Here are some definitions to help you grasp the central thrust of CSR:

- Corporate Responsibility is in relation to the ensuring that organisations manage their businesses to create a positive impact on civilization and the environment whilst maximizing value for their shareholders
- "Corporate Social Responsibility is the continuing commitment through business to behave ethically and contribute to economic development while improving the excellence of life of the workforce and their families as well as of the local society and civilization at big" World Business Council for Sustainable Development.
- "Corporate social responsibility is the commitment of functional businesses to contribute to sustainable economic development through working with employees, their families, the local society and civilization at big to improve their lives in methods that are good for business and for development." International Finance Corporation.

There is also a concept which is recognized as the Societal Marketing Concept (not to be confused with Social Marketing). The concept integrated issues of social responsibility into commercial marketing strategies. For instance, a toothpaste manufacturer may develop a whole programme to educate people on dental hygiene, or a sports good manufacturer may take on the programme of providing free training services to poor and underprivileged children in a rural region.

These concepts have an emphasis on social responsibility and suggest that for a company to only focus on a commercial connection with customers will not sustain extensive term success. Rather, marketing strategy should deliver value to customers in a method that maintains or improves both the consumer's and the civilization's well-being. Mainly companies today recognize that ethical and socially responsible practices could ensure good business, resulting not only in favorable social image, but ultimately in increased sales. Though in principle, CSR is not expressed because of the need for the society to stand with them. It is the other method approximately. It started as a method of saying thank you to the society who stood with the company in their business.

EXAMPLES OF SOCIAL MARKETING

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Issue: The North-East region continues as one of the three major epicenters of HIV/AIDS in India and the youth, on explanation of widespread intravenous drug use, the mainly vulnerable group. At present 6000 of the IVDUs are whispered to be HIV-positive. Stage of knowledge and risk perception is low and the social attitude to persons with HTV+ is highly discriminatory. **Project:** The project is an innovative motivational and educational campaign primarily directed at the Youth club leaders and society representatives for generating individual, group, and societal awareness on the issue adopting the principles and procedure of social marketing. Launched through Nehru Yuva Kendra Sangathan (NYKS) India's main rural youth organisation with 200000 affiliated youth clubs; the project adopted communication as the Key programme as well as implementation strategy. The level and nature of the project necessitated huge outreach through training, interpersonal get in touch with, public meetings, rallies, photo, poster, quiz, street play, film shows exhibitions, hand bills and folk media to cover one million households. **Result:** 45 selected Blocks spread in excess of six states were sheltered with 0.75 million households. 25 thousand youth leaders on behalf of 5000 villages were sensitized. 550 marches, marathon walks and runs, cycle rallies, torch-light processions, safer-sex demonstrations and advocacy sessions mannered. A critical mass of vital trainers and folk performers on the issue was created. Public awareness and social impact increased, myths and misconceptions stigmatization and scapegoat reduced considerably. Site specific intervention plans urbanized at grass root stage. **Lessons Learned:** The efficacy of Social Marketing in promoting advocacy on social awareness was tested with considerable result. The potential of 'youth to youth' approach was realized. Organizers encountered unforeseen reaction from a multi-ethnic milieu that described for innovative response. Familiarity with socio-cultural background behind myths and discriminations made the programme planners wiser. Pre- campaign situation revise, identification of resistance points and pockets helped organizers to plan future programme more realistically.

Contraceptive Social Marketing, India

The Project

The project involved marketing condoms and oral contraceptive pills at

subsidized prices in 6 states in northern India, with the aim of increasing contraceptive prevalence through the use of temporary methods. It was undertaken through an Indian NGO, Parivar SevaSanstha (PSS), an associate of Marie Stopes International (MSI), and was funded through ODA's Joint Funding Scheme (JFS). ODA provided £500,000 flanked by 1989 and 1995 for the purchase of contraceptive materials, while the cost of marketing and sharing was met through the Ford Base and from other proceeds.

The Evaluation

The evaluation was undertaken in April 1995 through a team comprising consultants in economics, social development, and contraceptive social marketing. The findings and lessons will be incorporated in a forthcoming synthesis of population projects.

Overall Success Rating

The project is judged to have been partially successful, and to have achieved some important benefits in relation to costs. It performed well in conditions of cost effectiveness and cost management, reasonably well in conditions of institutional strengthening, but less well in developing marketing capability and in reaching the lowest income groups. Sustainability will depend on continuing external financial support.

The Main Findings

Implementation concentrated on achieving sales targets, and the project's main attainment was to sell in excess of 44 million condoms and 776,000 cycles of oral pills, against targets of 45 million and 550,000, respectively. There was, though, less emphasis on achieving and measuring the objectives of raising contraceptive prevalence and awareness, or on consumer marketing, which should be a major component of a CSM programme.

Insufficient funds were made accessible for marketing, which limited the development of consumer awareness and brand loyalty, and in scrupulous failed to create a breakthrough in sales of the pill. The failure to make constant consumer demand in the original regions of operation meant the project had to stay expanding into new geographical regions in order to meet sales targets, which stretched human and financial possessions. Throughout the later years of the project, PSS moved into smaller, rural settlements. This paid off in conditions of regular sales, and has increased choice and availability for new consumers in regions not well served through other brands, though adding to

the problem of stretched possessions.

The research programme planned to monitor progress and refine strategies was dropped due to lack of funds, and there were no other mechanisms for regular feedback from consumers.

It is therefore not possible to identify the features of consumers or to measure the augment in prevalence that is to assess the number of genuinely new acceptors reached through the project. What information is accessible suggests that condoms were bought through low-to-middle income groups, and the pill through reasonably well-educated, middle-income groups. The information that sales are made through retail outlets creates it impracticable to confine the benefits of CSM projects to the poorest. Scrupulous social groups may be targeted through marketing campaigns (for which there were inadequate funds in this project), though financial viability will require this to be complemented through mass sales in more populous regions.

The project improved women's practical gender needs through increasing physical access and choice to temporary contraceptives, but the impact was limited through not taking into consideration the social economic and cultural factors which ascribe family scheduling decisions to men and prevent women from purchasing contraceptives.

The programme could only become financially self-enough if sales volumes were three or four times higher, which would require a major, and risky, investment in marketing and in additional project staff. Moreover, a rapid augment in turnover could realistically only be achieved through concentrating on the superior urban markets, and competing with other CSM organizations for market share. This would negate PSS's achievements to date in developing new markets and new consumers in smaller population centers. If this is to remain a CSM programme with developmental objectives, it will require ongoing financial support.

Even though revenues fall well short of costs, the project has been relatively cost-effective supplying family scheduling services at a cost of £2.05 per couple-year of protection (CYP). The cost of ODA support has been 82 pence per CYP.

Lessons

Social marketing projects need to contain detailed sharing and marketing plans and adequate marketing funds to achieve target sales. Project preparation and appraisal should involve a social marketing specialist.

Monitoring systems, evaluation methods, and performance indicators should be defined at the design stage, and agreed with the implementing agency. They should be capable of measuring the attainment of defined objectives, not basically volume sales. Alternatively, objectives should be limited to those for which attainment can be measured in a cost-effective method. In situations where an intermediary organization is involved in managing a project, its role and inputs should be clearly agreed at the outset. CSM projects need to take social, gender and excellence of care issues into consideration in the design, implementation and management procedures, as there is a risk that these concerns become marginalized in the drive to achieve sales.

Where products are sold through retail outlets, benefits cannot be limited to specific groups (e.g. poor people). There may, though, be some scope for reaching such groups through targeting of advertising and marketing campaigns, and through careful choice of distributors and stockiest.

Even though it is not possible to target the poor, well intended CSM projects offer a cost effective solution to improved access to contraception, and are appropriate for the JFS. Such projects, though, may require a longer term approach than the maximum of five years funding which is usually permitted.

SUMMARY

This unit basically deals with the emergence of the concept of marketing in the social context, which is now recognized as social marketing. This unit tries to differentiate flanked by the social marketing with that of commercial marketing and how the concept of selling has been used to sell trends and skills to change the behaviours and attitudes than selling the products for profits. Several case studies have been incorporated to create the concepts clear and explain the applicability of social marketing in the corporate world.

REVIEW QUESTIONS

- Describe Social marketing.
- Identify some of the salient components of social marketing.
- Develop a social marketing plan for your organisation.
- What is the variation flanked by Social Marketing and Corporate Social Responsibility?
- Do some of these marketing principles apply to your organization? How?

PROJECT MANAGEMENT

STRUCTURE

- Learning Objectives
- Introduction
- Project cost management
- Sequence and timing
- Scheduling the implementation
- Defining project objectives and preliminary milestones
- The role of workflow
- Project documentation
- Staffing
- Hardware and software possessions
- Outsourcing
- Preparing a budget
- Cost components
- An instance budget
- Additional scheduling thoughts
- Executing the project
- Proposal writing
- Reporting
- Monitoring
- Evaluating the manufacture stage of the project
- Evaluating the overall project
- Evaluating the collection
- Multi-institution projects
- Review Questions

LEARNING OBJECTIVES

After learning this unit, the student will be able to:

- Understand the vital concept of Project Management;
- Understand the several phases of Project Life Cycle (PLC);
- Understand the dissimilar stages for project identification and its success factors.
- Understand the importance of scheduling of several tasks throughout project execution;
- Differentiate flanked by traditional job scheduling and project action scheduling through network techniques like PERTICPM;
- Draw the project network diagram and to calculate project completion fine;

- Understand the importance of critical path and float in any project.

INTRODUCTION

Project management is the discipline of scheduling, organizing, securing, and managing possessions to bring in relation to the successful completion of specific project goals and objectives. It is sometimes conflated with program management, though technically that is actually a higher stage construction: a group of related and somehow interdependent engineering projects.

A project is a temporary endeavor, having a defined beginning and end (usually constrained through date, but can be through funding or deliverables), undertaken to meet unique goals and objectives, usually to bring in relation to the beneficial change or added value. The temporary nature of projects stands in contrast to business as usual (or operations), which are repetitive, permanent or semi-permanent functional work to produce products or services. In practice, the management of these two systems is often establish to be quite dissimilar, and as such requires the development of separate technological skills and the adoption of separate management.

The primary challenge of project management is to achieve all of the engineering project goals and objectives while honoring the preconceived project constraints. Typical constraints are scope, time, and budget. The secondary—and more ambitious—challenge is to optimize the allocation and integration of inputs necessary to meet pre-defined objectives.

History

Project management has been practiced since early culture. Until 1900 civil engineering projects were usually supervised through creative architects and engineers themselves, in the middle of those for instance Vitruvius (1st century BC), Christopher Wren (1632–1723) , Thomas Telford (1757–1834) and Isambard Kingdom Brunel (1806–1859). It was in the 1950s that organizations started to systematically apply project management apparatus and techniques to intricate engineering projects.

As a discipline, Project Management urbanized from many meadows of application including civil construction, engineering, and heavy protection action. Two forefathers of project management are Henry Gantt, described the father of scheduling, and manage techniques, which are well-known for his use of the Gantt chart as a project management tool; and Henri Fayol for his creation of the 5 management functions which form the base of the body of knowledge associated with project and program management. Both Gantt and Fayol were students of Frederick Winslow Taylor's theories of scientific management. His work is the forerunner to contemporary project management apparatus including work breakdown structure (WBS) and resource allocation.

The 1950s marked the beginning of the contemporary Project Management

era where core engineering meadows approach jointly working as one. Project management became recognized as a separate discipline arising from the management discipline with engineering model. In the United States, prior to the 1950s, projects were supervised on an ad hoc foundation by mostly Gantt Charts, and informal techniques and apparatus. At that time, two mathematical project-scheduling models were urbanized. The "Critical Path Method" (CPM) was urbanized as a joint venture flanked by DuPont Corporation and Remington Rand Corporation for managing plant maintenance projects. And the "Program Evaluation and Review Technique" or PERT, was urbanized through Booz Allen Hamilton as part of the United States Navy's (in conjunction with the Lockheed Corporation) Polaris missile submarine program; These mathematical techniques quickly spread into several private enterprises.

At the similar time, as project-scheduling models were being urbanized, technology for project cost estimating, cost management, and engineering economics was evolving, with pioneering work through Hans Lang and others. In 1956, the American Association of Cost Engineers (now AACE International; the Association for the Advancement of Cost Engineering) was shaped through early practitioners of project management and the associated specialties of scheduling and scheduling, cost estimating, and cost/schedule manage (project manage). AACE sustained its pioneering work and in 2006 released the first integrated procedure for portfolio, program, and project management (Total Cost Management Framework). The International Project Management Association (IPMA) was founded in Europe in 1967, as a federation of many national project management associations. IPMA maintains its federal structure today and now comprises member associations on every continent except for Antarctica. IPMA offers a Four Stage Certification program based on the IPMA Competence Baseline (ICB).

The ICB covers technological competences, contextual competences, and behavioral competences. In 1969, the Project Management Institute (PMI) was shaped in the USA. PMI publishes A Guide to the Project Management Body of Knowledge, which describes project management practices that are general to "mainly projects, mainly of the time." PMI also offers multiple certifications. The American Academy of Project Management (AAPM) International Board of Standards 1996 was the first to institute post-graduate certifications such as the MPM Master Project Manager, PME Project Management E-Business, CEC Certified-Ecommerce Consultant, and CIPM Certified International Project Manager. The AAPM also issues the post-graduate standards body of knowledge for executives.

Approaches

There are a number of approaches to managing project behaviors including agile, interactive, incremental, and phased approaches. Regardless of

the methodology employed, careful consideration necessity is given to the overall project objectives, timeline, and cost, as well as the roles and responsibilities of all participants and stakeholders.

The Traditional Approach

A traditional phased approach identifies a sequence of steps to be completed. In the "traditional approach", we can distinguish 5 components of a project (4 stages plus manage) in the development of a project:

- Project initiation stage;
- Project scheduling and design stage;
- Project execution and construction stage;
- Project monitoring and controlling systems;
- Project completion.

Not all the projects will visit every stage as projects can be terminated before they reach completion. Some projects do not follow a structured scheduling and/or monitoring stages. Some projects will go through steps 2, 3 and 4 multiple times. Several industries use variations on these project stages. For instance, when working on a brick and mortar design and construction, projects will typically progress through stages like Pre-Scheduling, Conceptual Design, Schematic Design, Design Development, Construction Drawings (or Contract Documents), and Construction Administration.

In software development, this approach is often recognized as the waterfall model, i.e., one series of tasks after another in linear sequence. In software development several organizations have adapted the Rational Unified Procedure (RUP) to fit this methodology, although RUP does not require or explicitly recommend this practice. Waterfall development works well for little, well defined projects, but often fails in superior projects of undefined and ambiguous nature. The Cone of Uncertainty explains some of this as the scheduling made on the initial stage of the project suffers from a high degree of uncertainty.

This becomes especially true as software development is often the realization of a new or novel product. In projects where necessities have not been finalized and can change, necessities management is used to develop an accurate and complete definition of the behavior of software that can serve as the foundation for software development. While the conditions may differ from industry to industry, the actual stages typically follow general steps to problem solving — "defining the problem, weighing options, choosing a path, implementation, and evaluation."

Critical Chain Project Management

Critical Chain Project Management (CCPM) is a method of scheduling and managing projects that puts more emphasis on the possessions (physical and

human) needed in order to execute project tasks.

The mainly intricate part involves engineering professionals of dissimilar meadows (Civil, Electrical, Mechanical etc) working jointly. It is an application of the Theory of Constraints (TOC) to projects. The goal is to augment the rate of throughput (or completion rates) of projects in an organization. Applying the first three of the five focusing steps of TOC, the system constraint for all projects is recognized as are the possessions. To use the constraint, tasks on the critical chain are given priority in excess of all other behaviors. Finally, projects are planned and supervised to ensure that the possessions are ready when the critical chain tasks necessity start, subordinating all other possessions to the critical chain. Regardless of project kind, the project plan should undergo Resource Leveling, and the longest sequence of resource-constrained tasks should be recognized as the critical chain.

In multi-project environments, resource leveling should be performed crossways projects. Though, it is often enough to identify (or basically select) a single "drum" resource—a resource that acts as a constraint crossways projects—and stagger projects based on the availability of that single resource.

Extreme Project Management

In critical studies of Project Management, it has been noted that many of these fundamentally PERT-based models are not well suited for the multi-project company environment of today. Mainly of them are aimed at very big-level, one-time, non-routine projects, and nowadays all types of management are expressed in conditions of projects.

By intricate models for "projects" (or rather "tasks") spanning a few weeks has been proven to cause unnecessary costs and low maneuverability in many cases. Instead, project management experts attempt to identify dissimilar "lightweight" models, such as Agile Project Management methods including Extreme Programming for software development and Scrum techniques.

The generalization of Extreme Programming to other types of projects is extreme project management, which may be used in combination with the procedure modeling and management principles of human interaction management.

Event Chain Methodology

Event chain methodology is another method that complements critical path method and critical chain project management methodologies. Event chain methodology is an uncertainty modeling and schedule network analysis technique that is focused on identifying and managing events and event chains that affect project schedules. Event chain methodology helps to mitigate the negative impact of psychological heuristics and biases, as well as to allow for easy modeling of uncertainties in the project schedules. Event chain methodology is based on the following principles.

- **Probabilistic moment of risk:** An action (task) in mainly real life procedures is not a continuous uniform procedure. Tasks are affected through external events, which can happen at some point in the middle of the task.
- **Event chains:** Events can cause other events, which will make event chains. These event chains can significantly affect the course of the project. Quantitative analysis is used to determine a cumulative effect of these event chains on the project schedule.
- **Critical events or event chains:** The single events or the event chains that have the mainly potential to affect the projects are the “critical events” or “critical chains of events.” They can be determined through the analysis.
- **Project tracking with events:** Even if a project is partially completed and data in relation to the project duration, cost, and events occurred is accessible, it is still possible to refine information in relation to the future potential events and helps to forecast future project performance.
- **Event chain visualization:** Events and event chains can be visualized by event chain diagrams on a Gantt chart.

Prince2

Prince2 is a structured approach to project management, released in 1996 as a generic project management method. It combined the original PROMPT methodology (which evolved into the PRINCE methodology) with IBM's MITP (managing the implementation of the total project) methodology. PRINCE2 gives a method for managing projects within a clearly defined framework. PRINCE2 describes procedures to coordinate people and behaviors in a project, how to design and supervise the project, and what to do if the project has to be adjusted if it does not develop as planned. In the method, each procedure is specified with its key inputs and outputs and with specific goals and behaviors to be accepted out. This allows for automatic manage of any deviations from the plan.

Divided into manageable stages, the method enables an efficient manages of possessions. On the foundation of secure monitoring, the project can be accepted out in a controlled and organized method. PRINCE2 gives a general language for all participants in the project. The several management roles and responsibilities involved in a project are fully described and are adaptable to suit the complexity of the project and skills of the organization.

Procedure-based Management

Also furthering the concept of project manage is the incorporation of procedure-based management. This region has been driven through the use of Maturity models such as the CMMI (Capability Maturity Model Integration)

and ISO/IEC15504 (SPICE - Software Procedure Improvement and Capability Estimation).

Agile Project Management

Agile Project Management approaches based on the principles of human interaction management are founded on a procedure view of human collaboration.

This contrasts sharply with the traditional approach. In the agile software development or flexible product development approach, the project is seen as a series of relatively little tasks conceived and executed as the situation demands in an adaptive manner, rather than as a totally pre-planned procedure.

Procedures

Traditionally, project management comprises a number of elements: four to five procedure groups, and a manage system. Regardless of the methodology or terminology used, the similar vital project management procedures will be used. Major procedure groups usually contain :

- Initiation
- Scheduling or development
- Manufacture or execution
- Monitoring and controlling
- Closing

In project environments with a important exploratory element (e.g., Research and development), these stages may be complemented with decision points (go/no go decisions) at which the project's continuation is debated and decided. An instance is the Stage-Gate model.

Initiation

The initiation procedures determine the nature and scope of the project . If this stage is not performed well, it is unlikely that the project will be successful in meeting the business' needs.

The key project controls needed here are an understanding of the business environment and creation sure that all necessary controls are incorporated into the project. Any deficiencies should be accounted and a recommendation should be made to fix them. The initiation stage should contain a plan that encompasses the following regions:

- Analyzing the business needs/necessities in measurable goals
- Reviewing of the current operations
- Financial analysis of the costs and benefits including a budget
- Stakeholder analysis, including users, and support personnel for the project

- Project charter including costs, tasks, deliverables, and schedule

Scheduling and Design

After the initiation stage, the project is planned to an appropriate stage of detail. The main purpose is to plan time, cost, and possessions adequately to estimate the work needed and to effectively manage risk throughout project execution.

As with the Initiation procedure group, a failure to adequately plan greatly reduces the project's chances of successfully accomplishing its goals. Project scheduling usually consists of

- Determining how to plan (e.g. Through stage of detail or rolling wave);
- Developing the scope statement;
- Selecting the scheduling team;
- Identifying deliverables and creating the work breakdown structure;
- Identifying the behaviors needed to complete those deliverables and networking the behaviors in their logical sequence;
- Estimating the resource necessities for the behaviors ;
- Estimating time and cost for behaviors ;
- Developing the schedule;
- Developing the budget;
- Risk scheduling;
- Gaining formal approval to begin work.

Additional procedures, such as scheduling for communications and for scope management, identifying roles and responsibilities, determining what to purchase for the project and holding a kick-off meeting are also usually advisable.

For new product development projects, conceptual design of the operation of the final product may be performed concurrent with the project scheduling behaviors , and may help to inform the scheduling team when identifying deliverables and scheduling behaviors .

Executing

Executing consists of the procedures used to complete the work defined in the project management plan to accomplish the project's necessities. Execution procedure involves coordinating people and possessions, as well as integrating and performing the behaviors of the project in accordance with the project management plan. The deliverables are produced as outputs from the procedures performed as defined in the project management plan.

Monitoring and Controlling

Monitoring and controlling consists of those procedures performed to

observe project execution so that potential troubles can be recognized in a timely manner and corrective action can be taken, when necessary, to manage the execution of the project. The key benefit is that project performance is observed and measured regularly to identify variances from the project management plan. Monitoring and Controlling comprises:

- Measuring the ongoing project behaviors ;
- Monitoring the project variables against the project management plan and the project performance baseline;
- Identify corrective actions to address issues and risks properly;
- Influencing the factors that could circumvent integrated change manage so only approved changes are implemented

In multi-stage projects, the monitoring and manage procedure also gives feedback flanked by project phases, in order to implement corrective or preventive actions to bring the project into compliance with the project management plan. Project Maintenance is an ongoing procedure, and it comprises:

- Continuing support of end users
- Correction of errors
- Updates of the software in excess of time

In this stage, auditors should pay attention to how effectively and quickly user troubles are resolved. In excess of the course of any construction project, the work scope may change. Change is a normal and expected part of the construction procedure. Changes can be the result of necessary design modifications, differing location circumstances, material availability, contractor-requested changes, value engineering and impacts from third parties, to name a few. Beyond executing the change in the field, the change normally needs to be documented to illustrate what was actually constructed. This is referred to as Change Management.

Hence, the owner usually requires a final record to illustrate all changes or, more specifically, any change that modifies the tangible portions of the finished work. The record is made on the contract documents – usually, but not necessarily limited to, the design drawings. The end product of this effort is what the industry conditions as-built drawings, or more basically , “as built.” The requirement for providing them is a norm in construction contracts.

When changes are introduced to the project, the viability of the project has to be re-assessed. It is significant not to lose sight of the initial goals and targets of the projects. When the changes accumulate, the forecasted result may not justify the original proposed investment in the project.

Closing

Closing comprises the formal acceptance of the project and the ending thereof. Administrative behaviors contain the archiving of the files and

documenting lessons learned. This stage consists of:

- **Project secure:** Finalize all behaviors crossways all of the procedure groups to formally secure the project or a project stage
- **Contract closure:** Complete and settle each contract (including the resolution of any open things) and secure each contract applicable to the project or project stage.

Project Manage Systems

Project manage is that element of a project that keeps it on-track, on-time and within budget. Project manage begins early in the project with scheduling and ends late in the project with post-implementation review, having a thorough involvement of each step in the procedure.

Each project should be assessed for the appropriate stage of manage needed: too much manage is too time consuming, too small manage is very risky. If project manage is not implemented correctly, the cost to the business should be clarified in conditions of errors, fixes, and additional audit fees. Manage systems are needed for cost, risk, excellence, communication, time, change, procurement, and human possessions. In addition, auditors should consider how significant the projects are to the financial statements, how reliant the stakeholders are on controls, and how several controls exist.

Auditors should review the development procedure and procedures for how they are implemented. The procedure of development and the excellence of the final product may also be assessed if needed or requested. A business may want the auditing firm to be involved throughout the procedure to catch troubles earlier on so that they can be fixed more easily. An auditor can serve as a controls consultant as part of the development team or as a self-governing auditor as part of an audit. Businesses sometimes use formal systems development procedures.

These help assure that systems are urbanized successfully. A formal procedure is more effective in creating strong controls, and auditors should review this procedure to confirm that it is well intended and is followed in practice. A good formal systems development plan outlines:

- A strategy to align development with the organization's broader objectives
- Standards for new systems
- Project management policies for timing and budgeting
- Procedures describing the procedure
- Evaluation of excellence of change

Project Managers

A project manager is a professional in the field of project management. Project managers can have the responsibility of the scheduling, execution, and

closing of any project, typically relating to construction industry, engineering, architecture, computing, or telecommunications. Several other meadows in the manufacture engineering and design engineering and heavy industrial also have project managers.

A project manager is the person accountable for accomplishing the stated project objectives. Key project management responsibilities contain creating clear and attainable project objectives, structure the project necessities, and managing the triple constraint for projects, which is cost, time, and scope.

A project manager is often a client representative and has to determine and implement the exact needs of the client, based on knowledge of the firm they are on behalf of. The skill to adapt to the several internal procedures of the contracting party, and to form secure links with the nominated representatives, is essential in ensuring that the key issues of cost, time, excellence, and above all, client satisfaction, can be realized.

Project Management Triangle

Like any human undertaking, projects need to be performed and delivered under sure constraints. Traditionally, these constraints have been listed as "scope," "time," and "cost". These are also referred to as the "Project Management Triangle", where each face symbolizes a constraint. One face of the triangle cannot be changed without affecting the others.

A further refinement of the constraints separates product "excellence" or "performance" from scope, and turns excellence into a fourth constraint. The time constraint refers to the amount of time accessible to complete a project. The cost constraint refers to the budgeted amount accessible for the project. The scope constraint refers to what necessity is done to produce the project's end result. These three constraints are often competing constraints: increased scope typically means increased time and increased cost, a tight time constraint could mean increased costs and reduced scope, and a tight budget could mean increased time and reduced scope.

The discipline of Project Management is in relation to the providing the apparatus and techniques that enable the project team (not presently the project manager) to organize their work to meet these constraints.

Work Breakdown Structure

The Work Breakdown Structure (WBS) is a tree structure, which shows a subdivision of effort required to achieve an objective; for instance a program, project, and contract. The WBS may be hardware, product, service, or procedure oriented.

A WBS can be urbanized through starting with the end objective and successively subdividing it into manageable components in conditions of mass, duration, and responsibility (e.g., systems, subsystems, components,

tasks, subtasks, and work packages), which contain all steps necessary to achieve the objective.

The Work Breakdown Structure gives a general framework for the natural development of the overall scheduling and manages of a contract and is the foundation for dividing work into definable increments from which the statement of work can be urbanized and technological, schedule, cost, and labor hour reporting can be recognized.

Project Management Framework

The Program (Investment) Life Cycle integrates the project management and system development life cycles with the behaviors directly associated with system deployment and operation. Through design, system operation management and related behaviors happen after the project is complete and are not documented within this guide. For instance, see figure, in the US United States Department of Veterans Affairs (VA) the program management life cycle is depicted and describe in the overall VA IT Project Management Framework to address the integration of OMB Exhibit 300 project (investment) management behaviors and the overall project budgeting procedure.

The VA IT Project Management Framework diagram illustrates Milestone which occurs following the deployment of a system and the closing of the project. The project closing stage behaviors at the VA continues through system deployment and into system operation for the purpose of illustrating and describing the system behaviors the VA considers part of the project. The figure illustrates the actions and associated relics of the VA IT Project and Program Management procedure.

International standards

There have been many attempts to develop Project Management standards, such as:

- Capability Maturity Model from the Software Engineering Institute.
- GAPPS, Global Alliance for Project Performance Standards- an open source average describing COMPETENCIES for project and program managers.
- A Guide to the Project Management Body of Knowledge
- HERMES method, Swiss general project management method, selected for use in Luxembourg and international organizations.
- The ISO standards ISO 9000, a family of standards for excellence management systems, and the ISO 10006:2003, for Excellence management systems and guidelines for excellence management in projects.

- PRINCE2, Projects IN Controlled Environments.
- Team Software Procedure (TSP) from the Software Engineering Institute.
- Total Cost Management Framework, AACE International's Methodology for Integrated Portfolio, Program and Project Management)
- V-Model, an original systems development method.
- The Logical framework approach, which is popular in international development organizations.
- IAPPM, The International Association of Project & Program Management, guide to Project Auditing and Rescuing Troubled Projects.

Project Portfolio Management

An increasing number of organizations are by, what is referred to as, project portfolio management (PPM) as a means of selecting the right projects and then by project management techniques as the means for delivering the outcomes in the form of benefits to the performing private or not-for-profit organization.

Project management methods are used 'to do project right' and the methods used in PPM are used 'to do the right projects'. In effect PPM is becoming the method of choice for selection and prioritizing in the middle of resource inter-related projects in several industries and sectors.

PROJECT COST MANAGEMENT

Project cost management (PCM) is a method which uses technology to measure cost and productivity through the full life cycle of enterprise stage projects. PCM encompasses many specific functions of project management that contain estimating, job controls, field data collection, scheduling, accounting and design.

Beginning with estimating, a vital tool in PCM, actual historical data is used to accurately plan all characteristics of the project. As the project continues, job manages uses data from the estimate with the information accounted from the field to measure the cost and manufacture in the project. From project initiation to completion, project cost management has an objective to simplify and cheapen the project experience.

SEQUENCE AND TIMING

To begin with, the fifth stage, 'Determine technological specifications', is really a catch-all that involves defining the metadata that the collection will

use, determining the search and display functionality, determining the file formats that will be used, and selecting a CMS. As we have seen, all of these tasks are themselves fairly intricate, and ideally should be completed before actual manufacture of content begins, given that each has implications for apparatus, workflows, and procedures.

For instance, throughout this stage, desired search, and display functionality may power file formats, which may in turn determine the apparatus that are used throughout the creation of the files. Likewise, search and display necessities and the functionality of the CMS will determine what kinds of structural metadata need to be created. Second, even though it is convenient to view the phases as a sequential list, in practice it is not always possible to complete one and move on to the after that sequentially. Two examples:

- The original goals for a collection may need to be revised later because of technological or budget issues that arise.
- Securing the rights to contain a big amount of material could take more time than initially anticipated, resulting in delayed digitization and the need to alter workflows in order to finish the work on time.

In addition, some of the action that is defined early in our list of phases may continue past the beginning of later phases. The best instance of this is the clearance of permission to contain material in the collection. Depending on national copyright laws, material should not be digitized before permission to do so has been secured, which means that some material may be ‘held back’ from the project execution stage.

Though, this material can remain in the clearance queue while the project moves forward and other material is digitized and made accessible. One of the mainly demanding roles of a project manager is balancing the intricate relationships flanked by the several phases in a project. One stage that should happen at a specific point in the scheduling of a digital collection is the development of the budget.

This action should happen after the workflows and project objectives have been finalized, not before. It is significant that the creation of a budget follows the development and testing of workflows; otherwise, cost and estimates and manufacture milestones will be highly speculative.

The more information accessible before the budget is created, the more accurate the budget will be. To summaries, even though we can identify a fairly linear progression flanked by separate phases in the development of a digital collection, in several cases it will be necessary to adopt a more flexible approach. The exception is developing the budget: accurately projecting the cost of executing a project requires that as several decisions are finalized early in the scheduling procedure as possible.

SCHEDULING THE IMPLEMENTATION

Another region of complexity not reflected in the list of phases provided is scheduling the implementation of the project itself. This action, broken down into specific tasks, groups approximately phases 5, 6, and 7:

- Describe project objectives and preliminary milestones
- Determine technological specifications
- Develop workflows
- Determine preliminary procedures based on workflows; begin project documentation
- Determine what possessions you need (hardware, software, staff)
- Decide if you will outsource
- Develop budget
- Evaluate and acquire necessary possessions
- Finalize milestones
- Finish project documentation
- Hire and train staff, if necessary
- Start manufacture

This series of tasks begins with identifying objectives and milestones and ends with the start of manufacture work.

DEFINING PROJECT OBJECTIVES AND PRELIMINARY MILESTONES

A collection's goals are the starting point for defining the objectives of the project. Objectives should describe the desired outcomes of the project, specifically the deliverables expected at the end of the project (if a specific end point has been defined). Milestones describe desired outcomes at specific points in time throughout the project and are used to assist in monitoring the progress of the work being completed.

Once we have a clear statement of the project's goals, we can determine how much work needs to be done through compiling an inventory that lists all of the major groups of content that will be incorporated in the collection based on physical format, and within each group, the number of documents that need to be **digitized**. It is useful to describe these groups through physical format (text, image, audio, video), as the ultimate purpose of this inventory is to help us plan the amount of work that will need to be completed and how extensive it will almost certainly take.

Each format group will require its own workflow. Finally, in addition to the number of documents within each format group, it is necessary to calculate how several components or parts of each document will need to be processed. For text, the countable unit is pages; for graphic materials, it is usually the whole document (e.g. a single photograph); for audio and video, it is each separate document, but as these two formats necessarily be **digitized** in real time they are usually quantified through their duration.

Again, the goal of this inventory is to determine the amount of work that will need to be completed throughout the project, so the inventory needs to be fairly granular. It is better to describe more format groups than fewer because you can combine alike groups later; through contrast, defining your format groups too narrowly can introduce unnecessary complexities into your cost estimates. To proceed with our instance, throughout the content evaluation and selection stage of collection scheduling, the following calculations were used to estimate the total number of pages published in the era 1900–1920. The two newspapers are of the similar physical format, but we are putting each newspaper in its own group basically to assist in determining the total number of pages:

The number of issues to contain in the collection was determined throughout the evaluation stage. The staff evaluating the material concluded that in general one issue per month of the Herald and one issue every 2 weeks of the Daily would give a representative example of the articles, advertisements and other content in the newspapers. Based on this assessment, almost 9840 pages need to be **digitized**.

Table Sample calculations for estimating extent of source material

Newspaper	Average no. of pages per issue	No. of issues per week	No. of issues in collection	Approx. no. of pages in collection
<i>County Herald</i>	15 pages/issue	1	240 (one per month)	3600
<i>Crichton Daily</i>	12 pages/issue	5	520 (one every 2 weeks)	6240

The project is to be performed in excess of a era of 10 months (that is the era throughout which the funding is accessible). So, 984 pages need to be scanned every month (or 246 every week), on average, throughout this time. This figure will be used to determine preliminary manufacture milestones. Based on the information we have at this point, the preliminary monthly milestones for the project can be represented as in Table:

- **Table** Sample production milestones

End of month	No. of pages to be digitised
1	984
2	1968
3	2952
4	3936
5	4920
6	5904
7	6888
8	7872
9	8856
10	9840

These milestones are preliminary at this point because we have not performed the detailed calculations necessary to determine how several staff we will need (and we do not have enough information to do that at this point).

We will approximately certainly need to revise these milestones as information in relation to the funding and possessions becomes accessible, but it is good to have a general thought of how much content we will be expected to produce at this point so that we can at least start scheduling for staff, hardware, and other possessions. In some cases, the project is not planned to complete all of the work required to fulfill the collection's goals, such as when the collection has open-ended goals or when the collection is planned to be completed in specific phases in excess of an extended era of time. In these cases, defining milestones and by them to track project status is still essential, if only to track how much is being spent in staff salaries.

THE ROLE OF WORKFLOW

As suggested through its location in the implementation list, workflows need to be urbanized as early as possible. From a project management perspective, a clearly defined workflow gives information necessary to:

- Determine the tasks required to achieve a specified set of outcomes and the order in which these tasks necessity be completed.
- Determine costs. As already mentioned, the only sound method of determining the possessions required to perform a given set of tasks (and the costs of performing those tasks) is to perform a representative set of those tasks and document actual costs cautiously. Workflow

modeling and evaluation is so necessary prior to estimation of costs associated with the manufacture of digital content.

- Clarify duties and responsibilities. Systematic workflow definitions can help clarify who is responsible for what and can serve as the foundation for negotiations flanked by partner libraries, vendors, consultants and other participants in the creation of a digital collection.

PROJECT DOCUMENTATION

A number of other types of documentation that are not scrupulous to digital collection development necessity are supervised efficiently. These kinds of documentation are required for any kind of project (e.g. they apply to retrospective cataloguing of print materials as well as digitizing content) but are worth mentioning here nonetheless. These contain:

- **Finances:** Financial characteristics of a project need to be documented very cautiously. Financial audits are a real possibility, particularly if funds have been received from public agencies, and any funder has the right to inquire for documentation on how project managers are spending its money. Several organizations rely on centralized financial services (at the library or parent organisation stage) to assist in this documentation. Periodic reporting to funders is much easier if sensible documentation procedures are recognized early in the project.
- **Staffing documentation:** Job descriptions, documentation concerning location creation, applicants' shapes and resumes, and other kinds of documentation should be handled in accordance with your institution's normal practices.
- **Results of monitoring the project:** I will talk about the importance of documenting the results of monitoring.
- **Meeting minutes:** Notes and minutes from project staff meetings should document the status of the project, issues that require attention and action things.

Documentation should be viewed as a regular action and not one that is performed on an as-needed foundation, and it should be built into each of the phases recognized earlier as part of big-level collection scheduling, from defining the goals and scope of the collection to project and ongoing collection evaluation. Every stage needs to be documented in some method, but in scrupulous, evaluating, and selecting source material, clearing permission to use the source material and determining the technological specifications for the collection all require considerable documentation.

Given that creating and maintaining useful documentation is time-consuming, it can take considerable staff possessions, and so should be incorporated in the overall staffing and budget for a given collection or project.

STAFFING

The tasks that operational staff performs will be defined in project workflows. Alike tasks should be grouped into roles, which are general kinds of staff positions that can be used in scheduling and in developing job descriptions. Stephen Chapman gives the following list of staff roles typically involved in digitization projects:

- Project manager
- Selector
- Conservator, curator, or other analyst of the source materials
- Preparations technician (may also be curator, who, in turn, may also be the selector)
- Cataloger to make or enhance bibliographic records and to withdraw materials for conversion
- Scanning technician or photographer
- Excellence manage technician (may also be the scanning technician)
- Metadata analyst (may also be the cataloger)
- Data entry technician
- Programmer or other database expert who integrates metadata and images into a coherent resource (also recognized as the digital substance)
- Systems administrator or other manager of electronic records and systems
- Network administrator to implement security and other access necessities (may also be the systems administrator)
- Developer or designer of the user interface

These roles may not apply to every project, depending on the nature of the source material and the workflows that you have defined. For instance, the staff required to work on a collection of born-digital material will differ from the staff required to work on a digitization project.

Also, some of these roles, such as cataloguers and network officers, may be assumed through existing staff that perform these functions as part of their regular jobs. Having existing library staff perform work in short-term projects is a good method to save on staff costs, and several funders consider existing staff time to be 'in type' contributions.

Though, if existing library staff are to work on the digitization projects, they necessity be allowed to devote the required time and not have the extra work basically added to their existing responsibilities. In some cases this means that the digitization project takes priority in excess of other action or that someone else can take on work displaced through the digitization project without exceeding their own normal workloads.

A number of factors should be measured when creating job descriptions for project staff. First, new positions may be based on existing ones if they exist, particularly for roles such as cataloguers, systems officers and software

developers as the skills required for these positions are in general not specific to the work that is required in digital library development projects.

On the other hand, several positions in Chapman's list are quite specialized and project managers may have difficulty finding models for appropriate job descriptions. Second, much digitization work is repetitive and detail-orientated, particularly that of scanning or digitization technicians. So, it is significant to build diversity into their job descriptions. Two strategies for ensuring diversity are:

- Have each staff member fill multiple roles or
- Have each role perform a diversity of tasks.

The disadvantages of setting up positions in this method is that it may be more hard to fill such positions because of the diversity of skills required, and when a person leaves a project, multiple roles are left vacant. Scheduling for staff training in digitization projects can be demanding. In short-term projects that have a defined duration, staff filling positions created specifically for the project will need to be trained early in the project era. For training to happen, hardware and software necessity be operational, and procedural documentation necessity be ready. Staff taken from other parts of the library will also need to be trained on project operations but this can sometimes be done before the training of new staff happens, provided documentation and apparatus required for their work are ready.

As stated earlier, an individual project manager should be recognized as being responsible for the project. This person is directly involved in the scheduling of the project, assembling and allocating the required possessions, monitoring the progress of the work, managing the budget, and for evaluating the project and often for evaluating the collection after the work is complete. Project staff should statement directly or indirectly to the project manager; if there is a separate supervisor of project operations, mainly project staff will statement to this person, who in turn reports to the project manager. In little operations, the project manager and supervisor can be the similar person, but in superior operations, the demands of both of these roles can quickly surpass a single person's capability.

In information, superior projects will almost certainly need more than one supervisor, especially if the manufacture work is done in shifts that exceed a normal work day or if it is done at more than one physical site. In some cases a committee, instead of a single individual, performs the role of project manager. Committees are general in big-level or extensive-term projects, and in multi-institution projects. Though, smaller, shorter projects are often best supervised through a single individual who can draw on the expertise of others when needed.

HARDWARE AND SOFTWARE POSSESSIONS

If your library does not already have the hardware and software

possessions necessary to make the desired content, you will have to acquire them. Unluckily, acquiring scanners and other digitization hardware is not as straightforward as it might sound, so project plans necessity contain appropriate lead times if manufacture is to start on a given date. A number of factors will help you determine the necessities for the hardware and software you will need to make your collection's content.

First, information gathered throughout the source material evaluation stage, such as format (still images, sound, etc.), physical dimensions, and physical condition, should be measured when selecting digitization hardware. Second, fully urbanized workflows can assist in the selection of hardware and software through helping describe the mainly efficient set of steps in which to make content and metadata.

The desired set of steps can then be used to describe criteria for evaluating hardware and software. For instance, if you know that you will in general be by TIFF as the format for the master versions of image files you are creating, you can contain the skill to make TIFF files in your scanner evaluation criteria. Limitations in hardware and software can often be compensated for in workflows, but usually this compensation involves additional tasks, which add to overall project costs.

It may be tempting to evaluate and acquire hardware and software based on the necessities of a single collection or the workflows of a single project, particularly if these possessions will be purchased from funds allocated specifically for that collection or project. Though, if a library intends to develop additional digital collections or participate in collaborative collection development initiatives, acquiring hardware and software that can produce files meeting a diversity of criteria is a much sounder strategy.

Acquiring a scanner whose maximum output resolution is the exact resolution required in the current project is less preferable to acquiring a scanner that can output images at much higher resolutions. Typically, the better the hardware, the more expensive it is, but all other things being equal, if you can afford hardware that exceeds the necessities of your current project, you should consider acquiring it as future projects may have more demanding technological specifications than the current project. Realistically, though, you need to work within your budget, and if you can only afford digitization hardware and software that meets but does not exceed the requirement of your current project, then that is what you should buy.

To a big extent, exactly when you evaluate and acquire any new hardware and software does not matter, except for that you will need to know the minimum technological specifications that content in your collection will adhere to, and you need to know if you have the funds to buy the required possessions. Obviously you will need to have all apparatus in lay in time to document procedures prior to training new staff.

This applies to hardware, software used in the manufacture of the content and metadata, and the CMS you will be by. Project deadlines and staffing stages can have an impact on how much hardware and software you will need.

For this cause, several project managers wait until they know the final deadlines and staff budgets before acquiring new hardware.

OUTSOURCING

Producing digital content, even on a little level, requires a substantial investment in hardware, software, legroom, and staff possessions. Several libraries are not in the location to create these investments or are otherwise happy to avoid creation them. Instead, they send original material to a vendor, who makes the digital content and then delivers it to the library, ready for loading into the library's CMS.

Alternatively, the vendor may be responsible only for digitizing the material and the library will perform other required tasks, such as creating derivative versions for presentation on the web. The latter case applies to libraries that wish to avoid investing in digitization hardware but still want to be involved in the manufacture of their content.

Some libraries also outsource the creation of descriptive metadata, whereas others choose to make their own even if they outsource digitization or conversion. In some cases, the library does not host its own collections, but contracts with a vendor to host them on its servers. When deciding whether to invest in the infrastructure necessary to develop and uphold a digital collection, a library may choose from a number of options:

- Performing all work internally,
- Hiring a commercial vendor to perform all or parts of the work required to produce the content,
- Hiring a consultant to plan and oversee the project, with the work done either internally or through a vendor,
- Collaborating with other libraries.

The information Gertz gives is thorough and detailed and will prove to be very useful to libraries considering contracting with commercial vendors for the manufacture of their digital content and metadata. Contracting with other libraries that act as 'vendors' is becoming increasingly general. This kind of connection differs from multi-institutional projects: the 'client' library is basically contracting with the 'vendor' library to do specific kinds of work instead of contracting with a commercial vendor. Several libraries that have invested in digitization hardware, software, and staff have the extra capability to do external work, particularly throughout periods of low action from their own projects. In these cases, the client and vendor libraries necessity approach to an agreement that is satisfactory to both parties, and the vendor library necessity be able to perform the work at rates comparable with those charged through vendors. This kind of connection may be preferred when the client libraries feel mainly comfortable dealing with other libraries, particularly if they cannot discover a commercial vendor that meets their needs.

Also, it is not uncommon for superior university and public libraries to act

as digitization and metadata manufacture centers for smaller libraries within their geographical region that may have motivating collections but not the possessions to digitize them. On the other hand, some libraries may prefer to deal with commercial vendors because they feel that it is easier to set up business-like relationships with commercial entities or that it is best to collaborate with other libraries on a more equitable foundation than the client–vendor connection often implies. Hiring a consultant to assist in scheduling and to oversee project operations is yet another option.

A good consultant will have experience in digital library content development, will balance the goals of the collection with the possessions accessible for the project, and will demonstrate flexibility in how troubles are solved. Avoid consultants who are tied to a scrupulous set of technologies (unless the library would adopt those similar technologies self-governing of the consultant’s recommendations). Stay in mind that a consultant cannot assist a library with a digital collection project (or any other kind of project) unless library staff assist the consultant: clearly communicating the expected outcomes of the consultant’s work and freely providing the information the consultant needs are essential.

The best possible outcome of hiring a consultant for this kind of project (other than a successful digital collection, of course) is successful knowledge transfer; in other words, library staff should be able to plan and manage alike projects on their own in the future, if doing so is part of the library’s extensive-term digital collection development programme. In addition to outsourcing the manufacture of digital content and metadata, some libraries choose to create their collections accessible by CMSs hosted externally. Options for creation the collection accessible to end users contain:

- Host the collection on servers maintained through the library’s parent institution,
- Host the collection on a commercial vendor’s servers, or

The collection on another library’s servers. Like selecting an external source for content manufacture, selecting a vendor or other library to host a collection allows libraries with content to make digital collections without investing in the required infrastructure.

Several libraries do not run their own servers or do not have the technological staff required to uphold a CMS. On the other hand, several libraries would rather host a CMS than acquire scanners and specialized software, and employ the staff necessary for creating digital content.

PREPARING A BUDGET

Preparing a budget for a digitization or conversion project can be somewhat intricate because of the following factors:

- **Variability in workflows for dissimilar projects:** Digitizing or converting still images, text, video and audio source material all

require dissimilar sets of tasks, and even within each kind of source material there can exist a wide range of workflows (we have seen, for instance, that there are many considerably dissimilar approaches to digitizing texts). Collection functional necessities can vary widely as well, as can options for creating metadata. This matrix of implementation variables can result in real challenges for project managers who need to estimate how much it will cost to make a given collection. Costs are determined through the nature of the project workflow, and if managers cannot predict workflows, they cannot predict costs with much accuracy.

- **Inconsistency in source material:** Even though careful project managers will base cost estimates on representative samples of the source material they are working with, several collections of source material contain hidden surprises that complicate manufacture significantly, and so have a real impact on a project's overall budget. This impact can be considerable given the cumulative effect of high numbers of unexpected exceptions.
- **Limitations of technology:** Whether due to temporary troubles or due to systemic limitations, troubles with technology can dramatically affect the likelihood that a project will be completed on time and within its budget.

As already stated, through distant the safest method to estimate the costs involved in producing specific digital content is to develop appropriate workflows and procedures, perform trials, document the cost of the trials, and then by those costs extrapolate the cost of processing the whole collection of source material. Any other method of determining costs is an educated guess. Even in the unlikely event that your institution will accommodate budgets that are off through 50–200% (to pick arbitrary figures), it is safe to say that few external funders will.

They will typically want to know exactly how much it will cost to accomplish the goals you describe in the grant applications. This kind of proof-based budgeting is not easy. It is hard if not impossible to do on short notice, it can require possessions (such as hardware) that are not accessible prior to getting the funding you are applying for, and it can be inaccurate if staff performing the trial runs are not proficient at by the accessible workflows and apparatus, which they may not be without a few weeks' experience. It can also make a misleading sense of confidence in cost estimates, particularly if the workflows and procedures are not fully urbanized or if the source material being tested is not typical of the whole collection.

Finally, even though proof-based budgeting gives fairly accurate data for estimating the costs of staff who are performing the tasks, it does not necessarily give accurate data on how much time supervisors and project managers spend on tasks not directly related to manufacture, such as documentation, supervision and writing reports.

Despite these drawbacks, by empirical proof to estimate costs lends power to budgeting, and even if these informed estimates prove to be inaccurate, the information derived from trials will allow you to identify the regions that are inflating actual manufacture costs. In some cases it is not necessary to perform trials on representative samples of source material in order to derive an accurate budget if the project you are scheduling is very alike to ones you have performed in the past. In these cases, the recognized costs from the previous projects can act as a reliable indicator of the likely costs in the new project.

Though, this method is reliable only to the extent that the source material, metadata necessities, and workflows of the two projects are the similar. Even slight differences flanked by source material and technological specifications can cause estimated costs to be inaccurate, particularly if the number of things in your collection is big.

COST COMPONENTS

The main costs for a digitization project are operations staff (staff performing permissions clearance, metadata manufacture and content creation; supervisors; project managers, etc.), hardware, software, copyright clearance fees and a CMS, whether a vendor product or open source. If your library already has appropriate hardware or software, or a appropriate CMS, those things will not symbolize additional real costs (although they may be applicable as in-type contributions on grant applications, as described below). The mainly general kind of cost for any project is staff.

It is hard to generalize in relation to the relative proportions of the several kinds of cost in a project because of the wide variability in hardware, software, and CMS prices, and because staff costs are strange for any project until workflows have been tested. By documented costs from a series of large-scale digitization projects, Steven Puglia establish that roughly one-third of the cost of the manufacture of those collections accounted for digitization, one-third for metadata creation, and the final third for administration, excellence manage and other behaviors .

Although these findings were derived from actual recorded costs, they should be used as a general guide only and not as an accurate scheduling formula, for reasons stated earlier. After manufacture is complete, ongoing costs contain collection maintenance, promotion, and evaluation.

AN INSTANCE BUDGET

The following instance illustrates how project managers can develop a budget based on performing trials of the tasks recognized in a project's workflow. The instance is easy but realistic, and comprises every aspect of the digitization and metadata creation behaviors necessary to put a little collection of audio tapes online.

It comprises estimates for two positions other than the staff involved in content and metadata manufacture, a web developer who is configuring a

CMS for the collection, and a project manager who is responsible for supervision, documentation, training, and excellence manage. It does not contain the work necessary to clear permission to mount the material on the web. The collection consists of 110 tape recordings of authors reading short fiction or excerpts from longer works.

In preparation for developing this budget, we have urbanized a workflow and digitized a number of samples. From these trials, we have determined that the following are reasonable average amounts of time for processing each reading:

Table

Workflow tasks and average times for processing sample audio recordings

Task	Estimated time required
Retrieving and preparing each tape	15 minutes
Converting audio tape to WAV and naming the file according to documented procedures	20 minutes
Converting each WAV file to mp3 format for the web and copying it to the designated archive directory	10 minutes
Creating descriptive metadata for each sound file	20 minutes
Adding administrative metadata to the CMS, copying the master WAV file to the archive drive, and adding the mp3 file into the CMS	10 minutes

A note in relation to the converting from audio tape to WAV: the conversion necessity be done in real time (i.e. a tape that is 15 minutes extensive takes 15 minutes to convert). Even though the technician does not have to sit at the workstation throughout the conversion but can do other tasks – in theory he or she could be preparing the after that tape while the previous one is playing and being digitized – we have decided to explanation for the times as if the technician did not perform other tasks while waiting for the tape to finish playing.

Another note, this time in relation to the how to perform the budgeting trials: for mainly projects where textual content is being produced, the number of pages is a useful unit to base timelines on as each page needs to be scanned separately. For image-based collections, the number of images that are required would be an appropriate unit; for collections of audio or video that necessity be digitized, the number of minutes or hours may be more appropriate as these formats necessity be digitized in real time.

The Conversion Technician, who retrieves each tape, digitizes it and converts the files from WAV to mp3, earns \$15.z0 an hour plus 8% benefits, and the Metadata Specialist, who applies all metadata and adds the files to the

archive directory, earns \$20.00 an hour plus 9% benefits. To calculate the cost of digitizing the whole collection and creating the accompanying metadata, we multiply the average times recognized above through the number of tapes:

Table ■ Estimated time required to digitise entire collection and create metadata

Task	Estimated time required to complete the project	Total time required to complete the project
Retrieving and preparing each tape (Conversion Technician)	15 minutes/tape	0.25 hours/tape × 110 tapes = 27.5 hours
Converting from audio tape to WAV and naming the file according to documented procedures (Conversion Technician)	20 minutes/tape	0.33 hours/tape × 110 tapes = 36.3 hours
Converting each WAV file to mp3 format for the web and copying it to the designated archive directory (Conversion Technician)	10 minutes/tape	0.17 hours/tape × 110 tapes = 18.7 hours
Creating descriptive metadata for each sound file (Metadata Specialist)	20 minutes/tape	0.33 hours/tape × 110 tapes = 36.3 hours
Adding administrative metadata to the CMS, copying the master WAV file to the archive drive, and adding the mp3 file into the CMS (Metadata Specialist)	10 minutes/tape	0.17 hours/tape × 110 tapes = 18.7 hours

The costs for the Web Developer and the Supervisor are calculated separately.

Table**Tasks and salaries for the Web Developer and Supervisor**

Type	Estimated time required	Estimated cost
Web Developer, who has to modify some of the CMS web templates for publication of these files. This activity does not include any other activity. (Position 3)	10 hours	\$40/hour, no benefits
Administration, including project development, documentation, staff training and supervision, and quality control (Position 4)	50% of all staff time including the Web Developer	\$32/hour, plus 12% benefits

The former is a freelance consultant who charges a flat rate and has supplied a quote indicating that the work will not take more than 10 hours to complete. The Project Manager/Supervisor's salary is more hard to estimate accurately, but based on alike work done at the library, we estimate that the Supervisor will need to spend half of the total time required through the Conversion Technician and Metadata Specialist to digitize the material and make metadata.

This estimate is relatively high but it comprises the time required to write the procedures manual and to perform excellence manage on the digitized sound files (through listening to the beginning, middle, and end of each reading, for instance). Now that we have estimated costs for all of the staff, we can add them jointly in the following spreadsheet:

Table**Total staff costs for processing the audio recordings**

Title	Conversion Technician
Number of hours	28 + 37 + 19 = 84 hours
Hourly rate and total salary	\$15.00/hour × 84 hours = \$1260.00
Benefits (8% of total hourly wage)	\$100.80
Total cost for Position 1	\$1360.80
Title	Metadata Specialist
Number of hours	37 + 19 = 56 hours
Hourly rate and total salary	\$20.00 × 56 hours = \$1120.00
Benefits (9% of total hourly wage)	\$100.80
Total cost for Position 2	\$1220.80

Title	Web Developer
Number of hours	10
Hourly rate and total salary	\$40.00
Benefits (0% of total hourly wage)	\$0.00
Total cost for Position 3	\$400.00
Title	Supervisor
Number of hours	70
Hourly rate and total salary	\$32.00 × 70 hours = \$2240.00
Benefits (12% of total hourly wage)	\$268.80
Total cost for Position 4	\$2508.80
Total staff costs	\$5490.40

This instance illustrates a linear workflow, which means that all of the tasks are performed sequentially. To budget for parallel workflows, in which self-governing tasks are performed at the similar time and the output from each is combined later, we need to add additional rows in our spreadsheet for each of the parallel tasks and then add up all of the costs. In other words, the time required to digitize the source material by parallel workflows is cumulative – we need to pay the salaries of all the staff who contribute to the creation of a digital document, even if they are working at the similar time but on separate tasks.

For instance, if we had someone transcribing the audio tapes as they were being digitized in order to make a searchable ‘full text’ for each tape, the salaries for both of these staff would need to be incorporated in our budget.

ADDITIONAL SCHEDULING THOUGHTS

Once the amount of staff time required for a project is recognized, we can estimate the number of staff we need to hire, the amount of hardware and software we need to procure, and the amount of physical legroom required to do the work. After fully urbanized workflows, the after that issue to resolve is how much time is required to complete the project. The number of work days accessible to you will let you determine how several staff to hire, which in turn will determine how much hardware you need and how much physical legroom you need.

These numbers can be determined through several factors, such as the amount of time a funder provides you to spend their money, the end dates of fiscal years, the availability of staff (e.g. scheduling work shifts approximately major holidays is often problematic), or other factors. Ultimately, you will need to determine when you plan to launch your collection. This date may or may not be flexible, and you may need to launch the collection before all the

content and metadata are ready, but in practice you will almost certainly have to juggle all of the timing factors listed here in order to get a fairly accurate thought of how extensive your project will take.

Given the total amount of time required to complete the tasks defined in our workflow, and the number of days accessible within the project timeline, we can estimate the number of hours of work per day that need to be completed. Given the total number of hours of work, we can determine the number of staff required, and from that number, the amount of hardware and physical legroom they will need to complete the work. This formula is only a guide – adjustments may need to be made in response to contingencies such as unpredictable availability of staff (e.g. mainly students do not want to work at exam time) and delays due to hardware and other troubles.

Though, the total number of hours of work required to complete a project is a useful foundation on which to estimate associated possessions. First, for the conversion technician and metadata specialist, we need to calculate the number of work hours per day required to complete our project:

- Number of hours per day required to complete all work = Total number of hours required to complete all work/number of accessible days

For the sake of this instance, we are told through the library administration that we need to spend all of the money allocated to this project within 4 weeks (or 20 working days):

Table | Hours of work per day required to complete all work

Position title	Hours required to complete all work	Days available	Hours per day required to complete all work
Conversion Technician	84	20	4.2
Metadata Specialist	56	20	2.8

By this figure of 4 weeks and the number of hours in a average working day (in this case 7 hours per day for full-time equivalent staff, or FTE), we can determine the number of positions we need for the conversion technician and the metadata specialist in order to complete work within the given timelines:

Table

Positions required to complete all work
in days available (FTE)

Position title	Hours in standard working day (1 FTE)	Hours per day required to complete all work	Positions required to complete all work in days available (FTE)
Conversion Technician	7	4.2	0.6
Metadata Specialist	7	2.8	0.4
Supervisor	7	3.5	0.5

The right-mainly column shows that the number of positions required is less than one FTE for each location title. This figure is useful in determining how several people to hire, and whether their positions will be full time or part time. In our instance, because all of the positions are less than one FTE, we may be able to complete the project in fewer than 20 days if we create the positions full time; if the number of positions were more than one FTE, we would need to hire more than one person, or augment the number of days in which we would be able to complete the project (which the library administration says is not an option).

At this point we should finalize our project milestones. In the earlier instance in which we devised some preliminary milestones for the digitization of the local newspapers, we did not have much information – only how much content was planned to go into the collection and an estimate of how extensive we had to complete the project. In this instance, though, we know an additional and significant piece of information: how several staff we will need to complete the project.

Once we know that, we can finalize our project milestones. If we monitor the project's progress cautiously, we will be able to detect any important deviations from these refined milestones and take corrective events if necessary. Also, now that we have determined the number of staff we will need to hire, we can determine the amount of work legroom and hardware required. In our instance, we will need a separate workstation for the Conversion Technician and Metadata Specialist, and a separate workstation for the Supervisor (the Web Developer will work at home). The Conversion Technician will need to have the tape player arranged close to his or her computer workstation in order to capture the audio.

If circumstances were such that we needed to hire more than one FTE staff member for each location (if, for instance, we had 80 hours of audio to capture and catalogue in the similar number of days), we would need to hire more than one person for each location, which would require more work legroom, more computer workstations (each with the necessary software), and in the case of

the Conversion Technician, more than one tape player and audio capture card.

EXECUTING THE PROJECT

At this point we are ready to finish project documentation, hire and train staff, and begin the actual manufacture of our content and metadata. Any required hardware, software and work legroom necessity now be in lay as well.

PROPOSAL WRITING

Project managers are usually required to prepare formal proposals for funding. Funders can be internal (to the institution), private (individuals, foundations, corporations or other organisations) or public (government bodies at any stage, from municipal to international).

The jurisdiction that a library is part of can have a important impact on its eligibility for a scrupulous source of funds, so I will not identify specific sources of funding. The procedure of applying for funding will be defined differently through each funder. In some cases, the funder will give a average form that needs to be completed, sometimes with attachments or appendices containing narrative responses to scrupulous questions.

The form and all supporting documentation necessity then be submitted through a given date. In other cases, particularly where the amount of accessible funds is high and the time in excess of which they can be spent is extensive (e.g. from a full year to many years), the application procedure may involve multiple submissions delivered at dissimilar deadlines. In these cases, funders will issue invitations to applicants to submit to the after that stage of the procedure, with each submission containing more detailed information.

Finally, some funding organisations rely on a less formal application procedure that does not involve standardized shapes, but instead defines criteria (ranging from general to quite specific) that applicants address in their proposals.

Proposal Components

Despite this diversity of necessities, mainly funding proposals contain at least some of the following components. Though, they do contain some of the more general characteristics of funding proposals that you may encounter.

- **Letter of intent:** In application procedures where multiple components necessity be submitted at dissimilar times, the first component often takes the form of a ‘letter of intent’ indicating that the institution intends to pursue the grants in question and that may provide very general information in relation to the proposed collection or project. The funder responds to this letter with an invitation to proceed with the

remainder of the application or a statement of why the applicant is not being invited to proceed.

- **Executive summary:** A brief summary of an application, typically containing information such as the name of the applying institution, names of major partner organizations, title and nature of the collection, finance(s) being applied for, amount being applied for, and a brief indication of the relevance of the collection or action to the funder's stated objectives.
- **Account of your organisation:** Brief and selective account of the library applying for the funds. Regularly this information is detailed in a form that may inquire vital information such as principal get in touch with person, year founded, charitable organisation status, number of employees, and so on, while in other cases the funder may require detailed information in relation to the library's previous projects, partners, and funders.
- **Project objectives:** A clear statement of what the funds will be spent on, by language that the funders will understand. _ Account of how funder's objectives will be met: Not all funders support 'digitization', but several support job creation for students, structure databases of local content or some other action that you can incorporate into your project. Funders want to know that their money is being spent on things that matter to them, and you should be prepared to explain why your project meets their objectives.
- **Project work plan:** Some funders require a work plan, which is typically an outline or table indicating major milestones in the project.
- **Project budget:** Budget formats vary widely, from easy shapes to sophisticated Excel spreadsheets that contain formulas to calculate things such as administration charges, salary calculations, and maximum allowable amounts in several categories such as hardware or copyright licensing fees.
- **Appendices:** Some applications may require other documentation, often grouped jointly as appendices, attachments, or schedules. These documents can vary widely depending on the necessities of the application, but can contain letters of support from partners (both for the current project and for previous projects), letters or special shapes from officials in the library's parent institution, screen captures or printed pages from prototype websites if applicable, and example job descriptions or job advertisements.

Assembling the information required for mainly applications can be time consuming and hard. For big grants it is not uncommon to treat the application procedure itself as a 'project' that requires hiring consultants or providing temporary replacements for existing staff.

Although the amount of effort required to complete mainly application procedures should not require additional staff, you should assume that any

formal, structured application procedure will take considerable coordination, particularly if you necessity involve people outside your library for letters of support, financial information or other reasons. Mainly funders will not accept applications past their stated deadlines.

Proposal Terminology

The following conditions are used regularly in funding applications. In some cases, application documentation will actually contain definitions of the conditions used throughout the application and even some examples of how the conditions are planned to be used.

Obviously, paying secure attention to the instructions for completing applications is very significant. Missing components or misinterpreted questions can disqualify an application, and if the funder receives several more applications than they intend to finance, they will be looking for opportunities to create their adjudication easier.

- **Partners:** Several funding agencies favor applications submitted on behalf of multiple organizations – in information for superior grants this may be a requirement. Typically, one institution necessity be recognized as the ‘lead’ or ‘principal’ partner, if for no other cause than to simplify the funder’s accounting procedures (the lead partner would be responsible for distributing funds to partners). The term ‘partner’ will almost certainly be defined within the application documentation, but participants of all kinds, from individuals to whole organisations such as commercial companies, universities or government departments, may be measured partners.
- **In-type contribution:** ‘In-type’ describes possessions that the institution, as opposed to the funder, is expected to supply. As this term is usually used within the context of a project budget, it will usually be defined very specifically; for instance, some funders consider staff salaries to be in-type, whereas others do not. In-type contributions are also often subject to formulas that qualify the value of the contributions in some method, such as reducing the value of a \$5000 scanner to \$500 that can be applied to the institution’s contribution. In addition to staff possessions, other typical in-type contributions contain hardware and physical legroom for digitization and related behaviors .
- **Cash:** In contrast to in-type contributions, cash is typically money that an institution necessity contribute to a project that they would not spend if they were not participating in the project (in other words, it necessity be additional to their normal operational costs). The mainly general costs that cash contributions apply to be staffing and hardware. In general, the similar possessions cannot be measured cash and in-

type contributions, although some funders allow claiming staff time as a 'cash in-type' contribution.

- **Outcomes:** Funders will regularly inquire for a statement of 'outcomes', which are usually equivalent to your project's goals. To be effective, outcomes should be worded such that they are understandable to readers of your application (i.e. free of library jargon) and constant with the funder's objectives. Several funders will use language that is tied very closely to their mandate or organizational objectives. For instance, government agencies at several stages may allocate funds to supporting projects that employ youth; some big private foundations have been requiring any software created with their funds to be released under a specific open-source license. When describing outcomes, it can be advantageous to adopt some of the language used in the proposal documents, particularly when discussing how your project's objectives align with those of the funder.
- **Deliverables:** Deliverables tend to be more concrete and countable than outcomes. Things that might be expected in response to a question in relation to the what deliverables a project will produce contain an account of the website/CMS, the number of documents, any standards or reports, or other documentation or software urbanized throughout the creation of the content (CMS platforms, software utilities, etc.).
- **Evaluation:** Several grant applications will inquire how you plan to evaluate the success of your project, and may even inquire you to write a final statement and sign a release so they can use the statement for their own purposes.
- **Sustainability:** Finally, some funders are interested in how extensive their investment will pay off. If they finance early stages of a project, they may inquire what its extensive-term sustainability is and what the library's long-term goals for the project are. Your response to this kind of question will depend on your institution's and your partner's commitment to the project. If a collection is open (content will continue to be added), a statement of sustainability should address how the ongoing action will be funded; if a collection is planned to be closed (for instance, the scope of the collection is narrow and the content appropriate to that scope is likely to create it into the collection within the defined life of the project), a statement of sustainability may only need to address issues of preservation and ongoing evaluation.

REPORTING

If your grant application is successful, you will be expected to statement to the funders periodically. Several funders will require clear and comprehensive reports of how their money is being spent. This is as true of funds allocated internally from the library as it is of funds awarded from an external organisation.

Every funder will describe its own reporting necessities, but typically they will contain periodic statements of how much money has been spent, statements of periodic quotas or milestones for deliverables, and progress on other work that is being funded.

MONITORING

Monitoring is essential for any kind of project, not presently projects producing digital collections. Periodic checks on the progress being made and the identification and correction of any troubles as they happen will dramatically augment the chances that a project will meet its defined goals and will do so without exceeding the allocated possessions. The mainly significant characteristics of monitoring digital content creation projects are ensuring that objectives and milestones are being met, ensuring that the accessible budget is not being overspent, holding regular staff meetings and documenting the outcomes of issues resulting from those meetings. First, it is more efficient to stay manufacture on schedule throughout a project than to attempt to create up for low manufacture at the end of the project.

Accessible legroom, hardware, and staff possessions will almost certainly be insufficient to augment the output required toward the end of the project to meet overall objectives. Second, manufacture milestones should be connected to ongoing costs, so that at any time throughout the project you can predict if the funds allocated to the work will be enough. Third, communicating with manufacture staff regularly through regular meetings ensures that troubles they encounter are dealt with as early as possible. Finally, because one of the goals of monitoring a project is to address potentially serious issues as early as possible, documenting troubles as they arise and are resolved will allow even faster resolution of alike troubles should they arise again.

EVALUATING THE MANUFACTURE STAGE OF THE PROJECT

In a general sense, the content manufacture stage of a digital collection project should be measured successful if it reaches the project's stated goals. Though, evaluating projects just as to specific criteria is desirable for a number of reasons: evaluating a project after its completion can demonstrate to funders that their money was spent the method they planned it to be spent, can validate a project and can identify regions for improvement.

The mainly useful strategy for evaluating a project is to build evaluation into the project's goals. In other words, one of the project's goals should be to undergo a systematic evaluation. Explicitly stating this goal will help stay the project focused and will encourage project managers to uphold accurate and thorough documentation.

The exact criteria through which projects will be evaluated should be determined through the desired outcomes of the evaluation, which should be

defined through the project manager(s), the library administration, and the project funders. Criteria will fall into the following categories:

- **Manufacture milestones:** Typical criteria contain the project's skill to meet defined manufacture milestones and objectives, and what constitute acceptable deviations from defined objectives.
- **Budget:** Obviously, the project's skill to accomplish its goals within the defined budget is significant. By considerably less money than the amount defined in the budget is less likely to happen than overspending, but funders may not seem favorably on what they would perceive as an overestimation of the funds required to complete the project. Careful monitoring will help avoid this situation.
- **Excellence benchmarks:** Evaluating the skill to meet defined stages of excellence in excess of the duration of the manufacture action is relatively easy (provided standards of acceptable excellence have been clearly defined and documented) and should give no surprises if excellence manage has been performed throughout the project.
- **Operational characteristics:** Evaluation of the suitability of the hardware, software, and workflows is useful as a scheduling tool for subsequent projects. Staff job descriptions, scheduling and other characteristics of staffing should also be reviewed at the end of each project.

To summaries, careful monitoring throughout the project is a form of formative evaluation, but summative evaluation of the work involved in creating digital content is an significant aspect of overall project evaluation.

EVALUATING THE OVERALL PROJECT

Content manufacture is only one aspect of the 'project' associated with a digital collection. Initial and ongoing promotion, the benefits to users, financial sustainability, and ongoing maintenance issues should also be evaluated. The NISO Framework of Guidance for Structure Good Digital Collections defines four principles through which projects should be evaluated:

- A good collection-structure project has a substantial design and scheduling component.
- A good project has an evaluation plan.
- A good project produces a project statement and broadly disseminates information in relation to the project procedure and outcomes.
- A good project considers the whole lifecycle of the digital collection and associated services urbanized through the project.

The second principle may sound tautological, but it actually emphasizes the need for systematic evaluation. As the Framework states, 'An evaluation plan demonstrates the commitment of a project to its stated goals and

objectives.’

To support development of effective evaluation plans, the Framework cites the Institute of Museum and Library Services’ list of possessions on Outcome-Based Evaluation (OBE). As the IMLS describes it, OBE determines the impact of digital collections on users’ knowledge, attitudes, skills, and behaviours. This impact is evaluated through by techniques such as online questionnaires that test users’ knowledge. The IMLS website offers this instance:

- In order to know if online availability had a benefit, an institution needs to measure skills, attitudes, or other relevant phenomena in the middle of users and set up what portion of users were affected. To capture information in relation to the these types of results, a library, or museum could inquire online visitors to complete a brief questionnaire. If a goal is to augment visitor knowledge in relation to the a scrupulous institution’s possessions, a survey might inquire questions like, ‘Can you name 5 sources for health information? Rate your knowledge from 1 (can’t name any) to 5 (can name 5).’ If visitors rate their knowledge at an average of 3 at the beginning of their experience, and 4 or 5 (or 2) at the end, the sponsoring institution could conclude that the web location made a variation in responders’ confidence in relation to the this knowledge. It should be clear that such a strategy also lets you test your effectiveness in communicating the planned message!

Regardless of whether the narrowly defined action involved in content manufacture is being evaluated or whether the whole set of behaviors nearby the development of a digital library collection is being evaluated, a thorough and effective evaluation plan should be part of the overall project goals.

EVALUATING THE COLLECTION

The third kind of evaluation that project managers should perform is evaluation of the collection. This evaluation is actually part of ongoing collection management, and will happen after the ‘project’ has ended, whether defined narrowly through its manufacture stage or more broadly through a superior set of behaviors .

The NISO Framework of Guidance for Structure Good Digital Collections gives seven principles of ‘good’ collections (good meaning usually appropriate for the user groups the collection is aimed at) that are self-governing from characteristics of projects. These principles can be used both as scheduling apparatus and as evaluation criteria:

- A good digital collection is created just as to an explicit collection development policy that has been agreed upon and documented before digitization begins.
- Collections should be described so that a user can discover features of the collection, including scope, format, restrictions on access,

ownership, and any information important for determining the collection's authenticity, integrity, and interpretation.

- A collection should be sustainable in excess of time. In scrupulous, digital collections built with special internal or external funding should have a plan for their sustained usability beyond the funded era.
- A good collection is broadly accessible and avoids unnecessary impediments to use. Collections should be accessible to persons with disabilities, and usable effectively in conjunction with adaptive technologies.
- A good collection compliments intellectual property rights. Collection managers should uphold a constant record of rights-holders and permissions granted for all applicable materials.
- A good collection has mechanisms to supply usage data and other data that allows standardized events of usefulness to be recorded.
- A good collection fits into the superior context of important related national and international digital library initiatives.

Project managers should develop mechanisms throughout manufacture that will capture the information needed for testing these attributes, such as entrance or exit surveys on the collection website, usage loggers, in-person interviews, focus groups or general feedback shapes that users can complete. Part XII of the NINCH Guide to Good Practice in the Digital Representation and Management of Cultural Heritage Materials gives detailed discussion of the kinds of mechanisms that can be used to collect information from a collection's users. OBE can also be applied to the collection on an ongoing foundation if desired.

MULTI-INSTITUTION PROJECTS

Increasingly, libraries are collaborating on digital collection-structure behaviors . This collaboration is dissimilar from the client–vendor relationships flanked by libraries described earlier. Partner libraries approach jointly to make digital collections for the similar reasons they approach jointly co-operatively to subscribe to commercial databases and electronic journal collections or to share virtual reference services: to form strategic alliances, to pool possessions and to please funding agencies, which to a big extent favor multi-institution projects in excess of ones undertaken through a single institution.

The advantages of collaborating that are specific to digital collection structure are that the costs of specialized hardware and software can be distributed, expertise can be shared, big projects can be delivered in shorter timeframes, and libraries that are not able to invest in hardware and software can participate through performing other kinds of necessary tasks, such as clearing copyright permissions and creating descriptive metadata. Collaborative efforts also have the disadvantage of increased administrative

overhead, which can manifest itself in a number of methods, including record-keeping necessities that are not compatible with all partners' local institutional practices, scheduling meetings and holding them via teleconference or video conference, etc., and creation sure that all partners meet project milestones and deadlines.

From a practical perspective, multi-institution projects introduce a number of complications that need to be taken into explanation. First, development of workflows that are distributed in the middle of multiple partners can be demanding basically because having multiple locations gives more methods of getting the work done: in some multi-institution projects, mainly or all of the work is accepted out in parallel at multiple locations, whereas in others, each partner performs dissimilar sets of tasks that are then integrated centrally. In order to maximize efficiencies, the implications of distributed workflow should be explored cautiously throughout the scheduling phases of multi-institution projects. Second, all participating organizations necessity conform to the project's technological specifications.

Care necessity be taken that file formats, file densities, color depths, sampling rates, metadata formats, the application of metadata creation guidelines and file naming conventions are constant crossways all partners. Use of the similar hardware and software at all contributing organizations promotes consistency, but in reality being able to use identical possessions at each location is not general, particularly if each location possessed its own hardware and software prior to the start of the project. Though, regular checks of output from partners will ensure that inconsistencies are minimized. Third, the number of participating organizations can have a considerable impact on the project's skill to meet manufacture milestones.

The more partners fall behind, the harder it is to recover; through contrast, the more partners are involved in producing digital content, the more likely it will be that shortfalls can be taken on through other partners if they have the extra capability. All of these issues can be mitigated with enough scheduling and continuous communication in the middle of partners.

REVIEW QUESTIONS

- Describe Project Management. What are the project management body of knowledge?
- Describe the significant phases of project life cycle.
- What are the several Project Management stages? How they are related to each other?
- What are the critical success factors for project management?
- What are the objectives of scheduling?
- Explain Gantt Chart. Talk about its drawbacks

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