

**FUNDAMENTALS OF
NGO
PROJECT MANAGEMENT**

TRANSITION MONITORING GROUP

With the financial support of the European Union



JUNE 2006

ACKNOWLEDGEMENT

Transition Monitoring Group (TMG) is grateful to all the contributors to this handbook: Temple Jagha, Innocent Chukwuma, Edetaen Ojo, Ada Agina-Ude, Ben Arikpo, Prince Olalekan Awolumate, Angela Odah, Olufunto Akinduro, YZ Yau, and Agnes Adoga for their papers in the first edition and this edition of this handbook.

TMG further expresses profound appreciation to the European Union for their support for the Capacity building workshops for NGOs/CBOs, on effective project design, management and gender mainstreaming- held in Sokoto on the 2nd-4th May 2006 for civil society organizations in the north west zone and 17th -19th of May 2006 for civil society organizations in the north east zone. Similarly, TMG is grateful to the European Union for the support for the publication and distribution of this handbook.

CONTENT

Acknowledgement

Contents

Preface

Operations research:
Conducting Baseline Surveys and Developing Indicators

How to Write an Effective Proposal

Monitoring, Evaluation, Training Techniques and
Preparing Project Accounting & Report

Mainstreaming Gender in Project Implementation

Developing A media Relations Strategy

Training of Trainers Approaches and Techniques

Project Accounting and Financial Reporting

About TMG

PREFACE

A cardinal objective of the Transition Monitoring Group as a civil society coalition is to strengthen the capacity of its member organizations to achieve the mandates of their organizations.

It was in furtherance of this goal that two workshops were organized in the month of May 2006 in Sokoto and Gombe drawing together civil society organizations from the north-west and the north east zones

The aim of the workshops were to strengthen the capacity of Non governmental Organizations(NGOs) and Community Based Organizations (CBOs) in the North East and North West zones to design, manage, report and mainstream gender in project management.

The content of the training covered the following areas:

1. Operations research: conducting baseline surveys and developing indicators,
2. gender mainstreaming strategies in designing, implementation and evaluation of projects,
3. how to write effective proposals,
4. developing a media relations plan,
5. monitoring and evaluations techniques,
6. training of trainers-approaches and techniques,
7. preparing project reports, project accounting and financial reporting

The need for these workshops arose in June 2002, when TMG advertised in the national dailies calling for applications from CBOs and NGOs in Nigeria wishing to join the coalition, at the conclusion of the process over 80 groups were admitted into the coalition. However, an analysis of the NGOS admitted revealed that very few groups applied for membership from the North East and North West zones.

Secondly, the call for proposals for voter education in December 2002 again saw very few groups from the North East and North West applying for the grants.

Seventy grants were given out to NGOs under the umbrella project titled “Heading towards the 2003 elections” (supported by the European Commission and DFID), less than 15 groups from the North East and North West.

Thirdly, at the conclusion of the voter education projects, impact assessment workshops were held in June and July 2003, to review the strengths, weaknesses and strategies for future projects; it was unanimously recommended at both workshops, that the coalition needed to embark on a membership drive in the North East and North West zones and train identified CBOs on critical skills to enhance their capacity to effectively pursue the mandate of their respective organizations.

This handbook is a compilation of papers presented at the training workshops stated above and papers included in the first edition of this handbook published in September 2000.

It is our hope that this handbook would be a useful resource material for civil society organizations across the country and that civil society practitioners would learn some tips on improving design, management and the implementation of projects that promote democratization, good governance, the rule of law and the participation of women in democratic processes.

Angela Odah
National Coordinator
Transition Monitoring Group
July 14th 2006

OPERATIONS RESEARCH: CONDUCTING BASELINE SURVEYS AND DEVELOPING INDICATORS

INTRODUCTION: RESEARCH

Research has come to have a capital “R” in people’s minds, but the language of proper research is enough to shake anyone’s confidence especially when it is called ‘scientific research’. There seem to be all kinds of magic incantations that can be said to produce real facts and the truth known only to the initiated priesthood of Research Scientists. However, a good place to start stripping research of scary mystification is by going back to the basics of what social research is. This presentation is developed to show you that you probably might have started doing research without even knowing it.

Research is something that anyone can do, and everyone ought to do. It is simply, collecting information and thinking systematically about it. The word *research* carries overtones of abstruse statistics and complex methods, white coats and overalls. Some social research is highly specialized, but most are not; much of the best work is logically very straightforward.

Research as a process begins with people having reasons for asking questions, then setting about to getting answers to them. This is done by systematically and rigorously amassing observations and imaginatively generating explanations about how and why such and such is the case. Research is fundamentally about **understanding and explaining** – about **knowing**. Research is, therefore, a systematic and skeptical (critical) questions concerning the physical or social worlds.

OPERATIONS RESEARCH (OR)

Democracy and Governance (D&G) programmes in Africa in general and Nigeria in particular are intended to have an impact on rule of law, civil society, party politics amongst others. These programmes are large in expenditure, personnel, coverage, and component activities. They are complex undertakings that require planning at all levels; OR is a primary means available to support these essential planning, coordination, training, and evaluation functions.

OR focuses on the day-to-day activities or operations of democracy and governance programmes. OR is for solutions. OR is intended to provide D&G officers with the information they require to improve existing functions or activities and plan for the future. OR seeks practical solutions to problem situations and viable alternatives to unsatisfactory operating method.

OR studies can be grouped into three categories:

i. Exploratory/Diagnostic Studies:

These types of activities seek to determine the parameters of a problem or situation affecting, for instance, the passivity of civil society. They examine the underlying factors influencing related phenomena within the area of democracy and governance. These types of OR are retrospective or cross-sectional in design. They are mostly needed whenever there is a perceived problem but the nature of the problem is not immediately known.

ii. Field Intervention Studies:

These studies test, on an experimental basis, new approaches to overcoming a programme problem. In many situations, the associated causes of some programme problems are known; but the most effective way(s) of alleviating the problems are not immediately known. This type of OR tests new methods or strategies of election monitoring, new methods for an electoral process, e.g. Option A4. These studies are always prospective and longitudinal and usually employ either an experimental or quasi-experimental research design.

iii. *Evaluative Studies:*

Very often, D&G activities are implemented for years, but never assessed or evaluated. In such cases, evaluative studies can be a valuable operations research approach for examining retrospectively or cross-sectionally the effect of programme activities.

These three categories of OR are not mutually exclusive. Frequently, a single OR study will be in with an exploratory/diagnostic phase to identify key variables of importance. At a different level of the same study, a field intervention might be initiated and then followed by an evaluative component to determine impact of intervention.

The methods of OR range from the quantitative to the qualitative, the study designs also range from the non-experimental to the true experimental. There is no single set of methods or designs unique to OR. Indeed, it is not the application of a particular set of methods or the use of one design over another that distinguishes OR from other forms of research. Rather, it is the focus or objective of this type of research. Simply stated and in the broadest terms, the objective of OR is to improve the implementation of programmes. While OR studies may employ experimental or non-experimental designs, and they may include a quantitative analysis of demographic processes or a qualitative discussion of democracy issues, the central objective always is to obtain a better understanding of the operations of programmes so that needed improvements can be made.

It is unusual to find situations where OR study results are accepted wholly and completely, and implemented immediately to change an entire system. Rather, OR study results are combined with other information (Federal Office of Statistics, FOS) to provide a more complete picture of a situation. Finally, designing and conducting an OR study is only one part of the entire operations research process. Disseminating the results from the study and then utilizing these results to improve the electoral system, for instance constitutes the other essential part of the OR process.

BASELINE SURVEYS

A survey is an overview of a terrain, a population or a social situation. It generally involves systematically questioning either that whole or total population (may be called census) or, more commonly a representative sample. It often involves a written questionnaire or structured interview, but may also take the form of systematic observation. Survey research is almost top-down; research concentrating on a mass of unconnected individuals and often done by and for some institution of influence – be it government or non-governmental. Surveys have become dominant forms of social research because central institutions have lost deep daily direct touch with the fellow citizens and no longer know enough about them.

Statistics relating to major aspects of society are lacking in most parts of the underdeveloped world, including Nigeria. Where statistics are available, they are incomplete and do not meet the

standards or present adequate information required to make inferences and assumptions; at other times for various reasons, information is difficult to obtain especially when issues are sensitive and political. This is the utmost reason for conducting baseline surveys. It is important to accumulate enough data to describe actual situations at specific times, accurate information permits the designing of clear, achievable goals and objectives, and creating programmes that meets the needs of the target population.

Baseline surveys should profile the status of a specific and well-defined target population, for example, legislators from Shomolu local government are within the entire Lagos State House of Assembly. Baseline surveys serve as pools of information, especially where none existed. In the real sense, baseline surveys are conducted to buttress information needed to prepare a long proposal for action research. Therefore, once a problem is observed, the current status of the issue must be affirmed before basic and fundamental assumptions can be made for the purposes of intervention. A kind of before-after matrix is generated – baseline data is eventually compared with post project impact data to determine how successful and effective the project has been.

Some rudimentary but fundamental issues need to be considered before a baseline survey can be conducted. Some of them are discussed as follows:

Why Do You Want to do it?

It is very important this initial focus is adhered to. The original question that needs to be answered must not be lost in ambiguity or vagueness. Therefore, it is important to start with the real concern and work towards a set of clear spot-on questions and the specific observations that led to these concerns.

Have you Identified Parties to the Research?

It is imperative to clearly identify the four conceptual parties to any research effort – those who it is for, those it is ultimately for, those who are the researchers, and those who are the researched. This guides what measures you adopt, what questions you might want to ask, how you will analyze material, and what you will do with it. However, these parties in any particular piece of research may have differing relationships to each other, or differing levels of overlap.

Clarify the Goals of the Research

The identification of the *for who* of the research is the first essential step towards ensuring that research is good research which assists that critical reference group achieve its goals (and thus those of the inquiry group). It is useful to critically assess *before* you start, just who does or who does not want the research done and why. Who does share your interests, experiences and perceptions? Who does not, to what extent and why?

Conclusively, in conducting baseline research, you need to take into cognizance issues such as timing – especially if the research is supposed to have a deadline. You must be very sure of the resources available and additional resources you might need and where to get them. It is imperative to think about overall management if the research is to succeed. Lastly you must think about money to conduct a meaningful research.

BASELINE RESEARCH DESIGNS, METHODS AND TECHNIQUES

Research design is a term used to describe an overall plan of how you intend to go about getting answers to your questions, and – next to getting your questions and purposes worked out – it is probably the most important part of the research process. A good

research design means that you will get the best evidence – the most relevant, credible, valid, reliable and authentic possible. It matches up the resources available and the questions to be answered with the kinds and amount of evidence needed to develop a case or demonstrate a situation. A good research design has the following attributes:

- ★ It is loosely shaped, to allow some flexibility but firm enough to guarantee a step-by-step plan of action to conduct the research.
- ★ It is clearly focused on the fundamental research question, asks only essential simple, unambiguous questions; and clearly states its purpose.
- ★ It involves the right people in the process and is clear about what its evidence will and will not allow it to eventually conclude.
- ★ Shows a devotion to honesty, self-skepticism and accuracy even in the smallest detail.
- ★ It is capable of being translated into action.

Baseline researches are often conducted as surveys; that's why it is frequently referred to as baseline surveys and because surveys employ a general amalgam of methods and techniques. These general methods evolve into general designs or research plans in themselves, because at some point, the methods fit into each other and are used complementarily. As stated earlier, a baseline survey presumes an idea about checking out an overall, general or entire terrain or population or social situation, if this is impractical, then sampling will be needed. Generally, a research design will include the following: mode of data collection (methods and techniques), pre-test/pilot, sampling techniques, mode of data analysis, plans for dissemination of findings.

MODE OF DATA COLLECTION

There are many different ways to collect data. The approach selected depends on a variety of the following study objectives, study design, availability of time, money and personnel. There are two broad world views or models in collecting baseline data – **Quantitative** and **Qualitative** methods. Most baseline surveys employ precise quantitative methods; however, in recent time the need for qualitative descriptions has been incorporated into baseline surveys and is currently being widely used.

QUANTITATIVE METHODS

The most common methods for collecting quantitative data on people is the structured interview. However, such information can sometimes be collected in other ways. If the sample is composed of geographic or organizational units (such as villages, districts, clinics, wards) rather than people, quantitative data usually can be obtained from other secondary (already existing) sources. Quantitative methods include the following primary (structured interview 1, 2) and secondary methods (3-5) of inquiry:

i. Structured Interviews:

If study samples are large enough to permit statistical analysis, it is customary to employ structured interviews because they lend themselves better to quantitative analysis. A structured interview is one that employs a standard questionnaire or interview schedule to ensure that all respondents are asked exactly the same set of questions in the same sequence. The exact wording of each question is specified in advance, and the interviewer merely reads each question to respondent. In designing questionnaire and then employing interviewers to administer it, there are several rules to observe and these include: use simple language, avoid embarrassing or painful questions, ask only one item of information in one question, eliminate ambiguous wordings, do not overload your interview schedule, include all questions necessary to provide

sufficient information, start with the easier questions, pretest the questionnaire in an actual field setting, isolate the respondent during interviewing.

ii. Official Statistics:

Most organizations maintain management information systems (MIS), and with these they generate statistics and data related to services. For instance, the Independent National Electoral Commission (INEC) will have secondary sources of data for the last general elections in Nigeria and anyone interested could request for and use this data. However, official statistics vary from country to country and even within countries – thus they should be used with caution. Official statistics could be used by the researcher to define parameters of the problem to be studied, and in some cases, they can be used to compare the results of a particular study with nationwide figures.

iii. Self-Administered Questionnaires:

Self administered questionnaires are likely to be useful in situations where literate respondents are already gathered together in a setting where they can write – for instance, in a classroom or an office. Self administered questionnaires can be especially useful in enhancing education programmes or training programmes.

QUALITATIVE METHODS

These conventional methods are best suited to studies whose objectives call for descriptive data and are different from those associated with quantitative analysis. Recently, a new group of tools have emerged, called the Participatory Learning and Action (PLA) techniques. These are a combination of verbal and non-verbal tools designed to elicit the most information from respondents. Qualitative verbal methods include the following:

i. In-Depth Interviews (IDI):

IDIs are sometimes called unstructured or semi-structured interviews. Instead of reading formal questions from a structured interview schedule to one respondent, the interviewer has an outline of topics or a set of general questions to serve as guide to the kind of information required. Details not immediately brought out are sought by follow-up questions called probes. In-depth interviews are usually most useful exploratory studies that seek to clarify concepts or generate hypothesis prior to developing questionnaires for quantitative surveys.

ii. Focus Group Discussion (FGDs):

FGDs involve in-depth discussions on a specific topic, issue or subject with a purposively chosen group. The typical FGD comprises of about 8-10 participants call discussants, and chosen on the basis of some pre-determined criteria – for instance age or occupation. Bringing respondents together in groups provides the opportunity to gather data from relatively number of respondents, as opposed to conducting in-depth interviews one at a time. The objective of a FGD is to tease out general beliefs, attitudes, values and practices about the issue or topic of interest. Discussants are purposively selected following some cultural, social, and demographic criteria, such as educational attainment, marital status, etc, and must be homogenous in nature.

iii. Visualizations/Diagramming:

There are a plethora of qualitative non-verbal methods also call visuals. Visual representations are social acts; they speak for themselves and about the perceptions of the particular actors who produce them. Visualizations, also called Diagramming, allow both literate and non-literate to participate in the process as equals and generate collective knowledge. The process of

constructing a visual representation is in itself an analytic act, the visualized products act as a focus and anchor for further discussions. Non-verbal/visual methods include but are not limited to the following:

Ranking Strategies: enable researchers to involve the community members in setting priorities, and have been used to identify groups to be targeted for interventions. They are also used to compare choices of strategies for specific problems and to prioritize solutions to specific problems. **Pairwise** ranking is about the easiest to use, when trying to determine the main preferences and priorities of individuals or groups for a set of items. It is also used to compare the priorities of different groups against another. **Well-being** ranking explores patterns of economic disparity by asking individuals to identify proxy indicators of wealth in their communities, and then ask them to identify individual or households with identified characteristics. It is useful in identifying different social-economic groups and investigating the impact of a specific intervention on different groups.

Matrix Scoring: uses matrices and counters (usually stones, seeds or pebbles) to compare priorities of people. Items from a list, are scored according to the importance or weight attached to them by the community members. Matrices enable the ordering and structuring of information, and are often diagrammatic representation of answers to direct questions about choices.

Social Mapping: refers to people's drawing and colouring with chinks, sticks, seeds, powders, pens, etc. on the ground, floor and later, on paper to make social, health or demographic maps, resource maps of village lands, maps of fields, schools, etc.. Maps can be used to identify spatial relationships and to locate potential resources. They can also be used to explain how things work, to analyze changes of an area over time and to monitor changes related to a specific intervention.

Transect Analysis: are undertaken by key informants and researchers walking through the area of interest. Participants walk through an area, covering it from a number of points which transect each other and observe the area, talk with residents and among themselves, identify different concerns, seek problems and possible solutions. The information gathered is then mapped on a transect diagram.

Flow Diagrams: show causes, effects, and relationships between identified variables; e.g. association between politics and corruption; minority issues and revenue allocation, etc. These versatile diagrams of connections and causality have been used for the analysis of sequences, social and political networking, and impacts of intervention and trends.

Venn Diagrams: are used to identify individuals and institutions important in and for a community or group, or within an organization and their relationships, especially for decision making and impact.

Most baseline researches should use a combination of quantitative and qualitative data collection techniques in order to obtain the most accurate and realistic picture of a programme situation. Quantitative methods are important to obtain data for making predictions, probabilistic statements, and generalizations. Qualitative methods are equally important to obtain data on processes, on how and why a programme works, and on unintended/unanticipated programme outcomes.

SAMPLING

Sampling is basically a data collection technique, but ensures that any technique used will get information from people that more or less represent accurately all the people in a total group or population. Sampling involves making decisions about who to ask questions, when you can have access to all who could be possibly involved. Sampling is imperative when you find it is only possible to reach a fraction of the total population, and it matters that those who are reached be representative of the views of the total population. There are two basic types of sampling, **Probability** and **Non-Probability Samplings**.

i. Probability Sampling

Probability sampling is more likely to be representative of the larger population from which it is drawn, and is therefore usually considered preferable. This is based on the tenet that each element of the larger population has a known probability of being selected. The most common types of probability sampling include:

Simple Random Sampling

Here, each element of the larger population is assigned a unique number, and a table of random numbers is used to select elements one at a time until the desired sample size is reached.

Systematic Sampling

The estimated number of elements in the larger population is divided by the desired sample size, yielding a sample interval let interval be n and the sample is drawn by listing the population elements in an arbitrary order and selecting every n^{th} case, starting with a randomly selected number between one and n . This sampling techniques is most useful when the same frame is already in existence since if the population is known then the sample becomes automatically available.

Stratified Sampling

Stratification may be used with either of the two earlier stated sampling methods to ensure the desired representation of specific subgroups. Stratification of population could take different forms, but it is quite straight forward. For instance, a population might be stratified according to age or occupation. Therefore, if it is necessary that the age distribution of respondents in the sample be exactly the same as in the larger population, the list of elements in the large population can be arranged by age category – that is – stratified by age and then samples for each age stratum drawn separately.

Cluster Sampling

Sampling can be greatly simplified by selecting clusters of elements (using either of the three sampling methods discussed earlier) and then proceeding to study all elements in each of the sampled clusters. More often clusters are geographic units (wards, provinces, districts, villages) or organizational units (clinics, clubs, training groups).

Multistage Sampling

This technique is commonly used in drawing samples for every large and diverse populations. The population is first divided into natural occurring clusters, and then a sample of these clusters is drawn. Secondly, there is a sampling of individual elements from within each of the sampled clusters. Sometimes, more than two stages are required, but at each level simple random, systematic, or stratified sampling methods are employed as complements.

MODE OF DATA ANALYSIS

When you analyze your information and ideas, what you are trying to do is take it to pieces and try to see what kind of categories, trends, themes, patterns or repeated relationships can be constructed. You are trying to see it from different perspectives. What things came through? What did people seem to be saying regularly? What did you keep hearing or noticing? Who thinks or does what most often? What are the complications for practice or change? When you are sorting out the different themes, you are analyzing the variables. There are, however, different ways of analyzing material according to the different purposes and methods for collecting them.

Since most baseline researches involve both qualitative and quantitative techniques, the analysis phase is more complex. First you need to decide whether all forms of analysis will be done by hand or by computer. Second you need to decide how the information can be converted into a form that will allow efficient processing. Third, you must specify the statistical manipulations to be performed; then you present your findings in report or series of report format.

Data analysis involves tabulation, frequencies, and other various statistical tests. Most often, the computer and statistical software are used for this purpose. Statistical software used for analysis includes EPIINFO, SPSS, ABSTAT, etc.

SOCIAL INDICATORS

Indicators summarize data which have been collected to answer questions relevant to the planning and management of programmes. They can be useful tools for assessing needs, monitoring and evaluating programme implementation and impact. Indicators are a statistical surrogate or symptom of something that cannot be observed directly. Generally used in reference to an abstract aspect of social significance; for example, well-being; or the electoral process, for instance, free and fair elections. They are not the same as social statistics, but are particular groups of statistics taken to mean, or interpreted as, standing for an abstract concept like social justice or freedom of movement.

Indicators are intended by their proponents to be descriptive, assist analysis, contribute to public policy and programme development and evaluation. They could include survey material from interviewing and documented statistics. More recently, they have been adapted as performance indicators to provide statistics which are intended to represent the effects, outputs, outcomes or impacts of services/organizations or individuals in them.

Most indicators should be regarded as indicative or suggestive of problems or issues needing action rather than as specific diagnostic tools. They often act as stimuli for other activities, such as a project review at particular stages of implementation. Most indicators again are expressed in terms of absolute numbers, rates, proportions, averages or categorical variables (i.e. presence or absence), as seen in the table below:

Type of Indicator	Unit of measurement	Example
Number	Absolute number in a geographical area or defined population	Number of eligible voters in Surelere. Number of human rights abuses in Nigeria
Rate	Rate per unit of population per unit of	Deaths due to human rights abuses as a percentage of all political imprisonments

	time	under the Abacha regime. Deaths from human rights abuses per 1000 unlawful imprisonments per year
Proportion	Proportion at a point in time (often expressed as a percentage)	Voters, in a given year, denied franchise divided by all eligible voters in the year. Disqualified candidates, in a given year, divided by all cleared candidates in that year.
Average	Average at a point in time	Average age at election of members of parliament in the year 2000. Disqualifications before elections in the year 2000
Category	Categorical measure at a point in time	Existence of a law addressing falsification of certificates by political contestants. Existence of a policy addressing conduct of MPs in public.

Social indicators are used for the following purposes:

Needs Assessment: to assess the current status of political affairs in the population in a specific sub-group in order to plan which programme areas need development or improvement.

Monitoring: to monitor the implementation and outputs of a programme to ensure it is on-track, or to monitor policy commitment e.g. anti-corruption crusade.

Evaluation: to evaluate the effectiveness and impact of a programme aimed at improving the participation of civil society and/or achieving specific targets e.g. a reduction in the passivity of civil society in the political sphere.

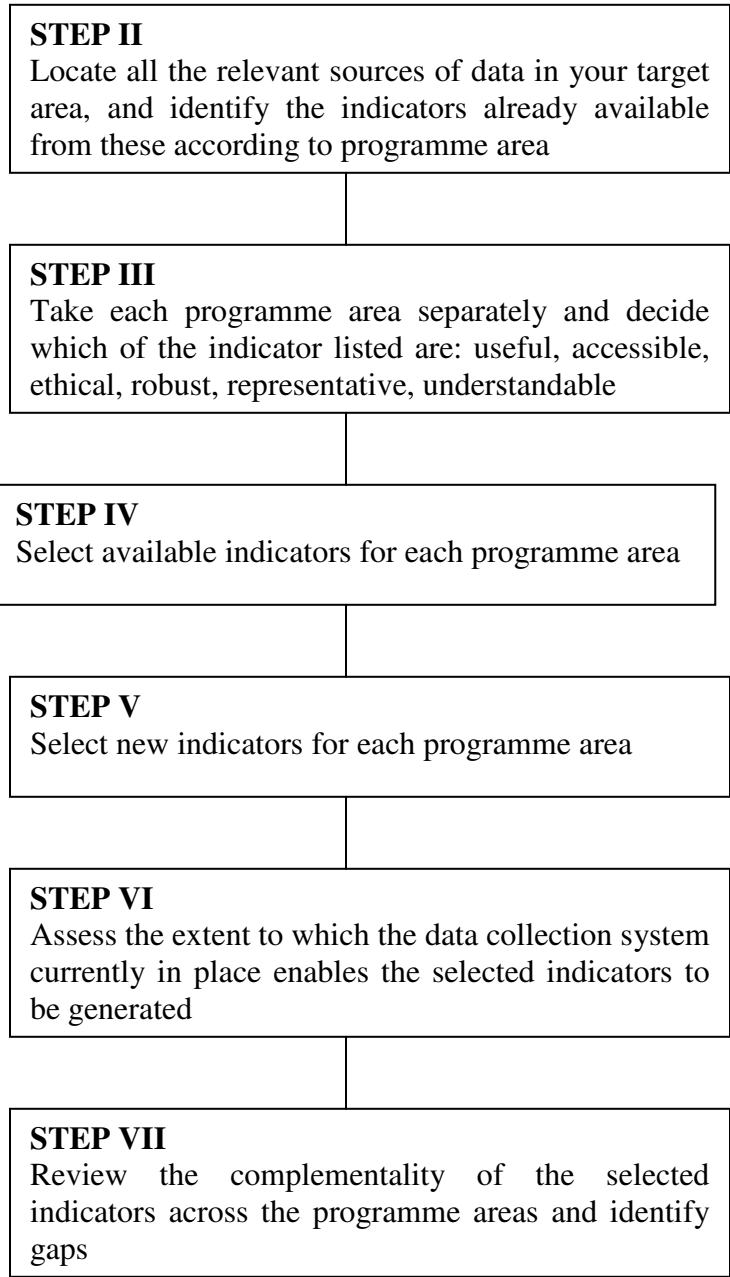
The selection of social indicators should be undertaken as a group activity, and the choice of indicators will largely depend on local circumstances. When there are well-developed programme areas, it may be preferable to involve individuals from each of these – with each undertaking the process semi-independently. This will still require a coordinator or small steering group to guide the overall effort and to tackle the issue of complementarity across the programme areas.

It is important that adequate time and resources (such as budget for traveling to data collection points) be set aside, and that the process is given full support at all levels of development, especially at the higher levels. This is not likely to be a quick process if it is to be conducted thoroughly. Considerable time may be spent in identifying the main routine sources, and in assessing and collating the data.

STEPS IN DEVELOPING INDICATORS

The diagram below summarizes the steps involved in developing relevant indicators:

<p>STEP I List the democracy and governance programme areas which are functioning in your target area</p>
--



STEP 1: Make an inventory of programme areas covered by a current programme in the specific district. Break these down into a number of programme areas and indicate whether each programme area is operational. Comment on the comprehensiveness of each programme area; for example, target population, scope and the length of time each programme has been operational.

STEP 2: Collect copies of all relevant summary report forms currently used. Visit the necessary information office and all other relevant data collection and reporting points, such as the official records department. In addition to data routinely gathered, identify any ad hoc or periodic sources particularly those collecting community – or population based information. Identify the indicators, which are available from these different sources, relevant to the programme areas.

STEP 3: Review each of the indicators according to the following criteria and note them accordingly:

- ★ Useful
- ★ Accessible
- ★ Ethical
- ★ Robust
- ★ Representative
- ★ Understandable

STEP 4: List all indicators and for each indicator note whether the criteria were met. A decision now needs to be made on whether all the criteria are equally important, and how many criteria must be met before an indicator is selected. For example, “useful” may be identified as an essential criterion, however it may be decided that the indicator must still meet at least two other criteria before it can be chosen. There is no right or wrong approach to this step. The group should decide locally how to use the criteria, although generally speaking, the simpler the approach the better.

STEP 5: At this stage the group needs to spend some time reflecting on the list of indicators identified. All of these indicators are, by definition, available from existing sources. However, it is possible that the same sources can be used to generate additional indicators which meet all the selection criteria. Write down these new indicators and consider whether they meet the selection criteria mentioned in step 3. Then, decide whether they should be selected or rejected.

STEP 6: Having selected the indicators, the group should assess to what extent the data collection system currently in place enables these indicators to be generated **accurately** and reported **on time**. This will involve liaison with several sections of administration, and may lead to proposals to change the system and introduce new data and/or methods.

STEP 7: A final step should involve an appraisal of the balance in the indicators selected, both within and across the programme areas. Which aspect of democracy and governance are well covered in the indicators identified? For which aspects of democracy and governance are there insufficient indicators? Some indicators may be selected for use across more than one programme area. In this case it would be efficient to pool the effort involved in data collection and analysis across programme areas.

When these seven steps have been completed, the components of the democracy and governance programme, the indicators available and the justification for their development will have been documented; and programme areas needing further indicator development identified. The development process will have also highlighted the possible need to develop new sources of information and/or the use of new methods of data collection.

More recently, social indicators have been adapted as *performance indicators* to provide statistics which are intended to represent the effects, outputs, outcomes or impacts of programmes, organizations or individuals. In this light, therefore, indicators are adapted at every stage of the life of a project being implemented. The types of indicators developed depend on selected methods of data collection (quantitative or qualitative). Therefore, indicators invariably correspond with qualitative or quantitative data collection techniques. Indicators can be utilized in three different forms, corresponding to three specific stages in the implementation of a programme as follows:

Process indicators enable the tracking of activities related to specific stages of a programme. These indicators monitor specific activities of implementation at every stage, using forms such as for time transects, daily activity logs, etc. A process indicator enables monitoring, supervision and evaluation of on-going activities within a programme. These indicators aid the steering of the programme, because officials can correct and direct activities involved by giving technical assistance to those involved in implementing the programme.

Outcome indicators are helpful to monitor and evaluate programme intermediate outcomes determined at the beginning of the programme. This intermediate outcome could be quarterly, half yearly, or yearly. It is only during these periods that the indicators are used to measure the extent to which intermediate outcome objectives have been met.

Impact indicators are employed to focus on long range effects of a programme. For instance, the effects of a programme on civic education would only be ascertained when majority of civil society become active participants in governance issues.

Indicators are employed to ascribe value, merit or significance to the extent to which a particular social action is achieving its objectives or goals. In particular, indicators are primarily used to compare – be this over time, between geographical areas or population groups, or between achievements and targets. Such comparisons are dependent on the availability of more than one instance of reporting on the indicator – either at more than one point in time, or across more than one area, or between more than one population group.

The extent to which these comparisons can be and are carried out, as well as the actions which result, are also markers of the success of the indicators developed and selected.

HOW TO WRITE AN EFFECTIVE PROPOSAL

INTRODUCTION

Proposal writing is a daunting task for all NGO managers. Most of us have learnt through trial and error. Sometimes we get it right, other times we get it all muddled up by simply not knowing what to do!

In this paper, I hope to give you tips that I have used to get a hang of it and win those grants that help you build your organizations and meet your goals and objectives. My focus will be on steps to take in developing an effective grant proposal that gets out the money!

A proposal is however, part of a process. It must be part of a process of planning and of research on, outreach to, and cultivation of potential foundations and corporate donors. Raising funds is an investment in the future. Your aim should be to build a network of foundation and corporate funders, many of which give small gifts on a fairly steady basis, and a few of which give large, periodic grants.

The recommended process is not a formula to be rigidly adhered to. It is a suggested approach that can be adapted to fit the needs of any non profit and the peculiarities of each situation. Recognizing the importance of the process to the success of your agency's quest for funds; let's take a look at each step.

BACK GROUND TO PROPOSAL WRITING PROCESS

1. Positioning your agency to raise funds/setting funding priorities

In the planning phase, you need to put in place an organizational structure that fosters confidence of donors such as obtaining a corporate affairs registration (CAC), putting in place an office (no matter how small and engaging a person or two to see to the day to day running of the organizations activities. Similarly, you need to map out all of your agency's priorities whether or not you will seek foundation or corporate grants for them. Ideally these priorities are determined in an annual meeting. The result of the meeting should be a solid consensus on the funding priorities of your organization for the coming year. Before seeking significant private sector support, you need to decide which of your organization's funding priorities will translate into good proposals. These plans or projects are then developed into funding proposals, and they form the basis of your foundation and corporate donor research.

2. Drafting the basic or "master" proposal

You should have at least a rough draft of your proposal in hand before you proceed, so that you can be really clear about what you'll be asking funders to support. In order to develop a "master" proposal, you will need to assemble detailed background information on the project, select the proposal writer, and write the actual components of the document, including the executive summary, statement of need, project description, budget, and organizational information

3. Packaging the proposal

At this juncture you have laid the groundwork for your application. You have selected the projects that will further the goals of your organization. You have written the master proposal, usually a “special project” proposal, or one of several specific proposal variations.

Now is the time to actually put the document together and get it ready to go out the door. The next step in the process will help you tailor your basic proposal to specific funders’ needs. You will need to add a cover letter and, where appropriate, an appendix, paying careful attention to the components of the package and how they are put together.

4. Researching potential funders

You are now ready to identify those sources that are most likely to support your proposal. You will use various criteria for developing your list, including the funders’ geographic focus and their demonstrated interest in the type of project for which you are seeking funds. This research process will help you prepare different finished proposal packages depending on the guidelines of specific funders.

There are two basic facts that you need to understand about raising funds for a project:

- ★ **People give to people.** Even though donor agencies are there to provide funds to NGOs, underlying that is the fact that relationship between institutions is created by individual interactions. If you understand that, you will appreciate why it is vital for you to spend time getting to know the relevant programme officers, diplomats, desk officers or persons who will be dealing with your application. There is nothing wrong with doing this. If you are able to meet face to face with such people, they will be better able to understand what you are trying to achieve, and the better you can understand what they are trying to achieve. Which leads to the second point

- ★ **Agencies give funds in order to achieve something.** Agencies fund project not because of charity, but because they believe they can achieve their own agenda. They have needs. Your task in seeking to meet with them is to help them understand that you can help them satisfy their own needs. But to do so, you must be able to understand what their needs are. So, how do you need to gather information about the intended funding agency? The act of submitting proposal to an agency is the last step in a courtship that you have to initiate.

Consider the following questions when you are looking for information about a funding agency:

- ★ What is their mission and what are their objectives?
- ★ What are their areas of interest?
- ★ What are their present priorities and preoccupations (e.g. environment, gender, prisoners’ rights, sustainable development, poorest of the poor etc.)?
- ★ Do they have particular funding criteria?
- ★ What are the procedures for submission of proposals:
- ★ Is there a standard format for proposals or do they have a form for applications?
- ★ Who is the relevant desk officer? Can you speak to him/her?

5. Contacting and cultivating potential funders

This step saves you unnecessary or untimely submissions. Taking the time to speak with a funder about your organization and your planned proposal submission sets the tone for a potentially supportive future relationship, if they show even a glimmer of interest in your project. This step

includes judicious use of phone communication, face-to-face meetings, board contacts, and written updates and progress reports. Each form of the cultivation is extremely important and has its own place in the fundraising process. Your goal in undertaking this cultivation is to build a relationship with the potential donor. Persistent cultivation keeps your agency's name in front of the foundation or corporation. By helping the funder learn more about your group and its programmes, you make it easier for them to come to a positive response on your proposal-or, failing that, to work with you in the future.

This is the point at which you take the plunge and actually submit your proposal to potential funders.

6. Responding to the result

No matter what the decision from the foundation or corporate donor, you must assume responsibility for taking the next step. If the response is positive, good follow-up is critical to turning a mere grant into a true partnership

Unfortunately, even after you have followed all of the steps in the process, statistically the odds are that you will learn via the mail or a phone call that your request was denied. Follow-up is important here, too, either to find out if you might try again at another time or with another proposal or to learn how to improve your chances of getting your proposal funded by others.

UNDERSTANDING WHAT A GRANT PROPOSAL IS

Many of us rush into writing grant proposals without being very clear in our minds what the real purpose of a proposal is. As a result, the task becomes difficult and is often abandoned. Let us start by asking ourselves what we think is the purpose of a proposal. **The main function of a proposal is to persuade the reader (the decision-maker in a donor agency) to support your project. In writing a proposal document, you are seeking to influence the decision in your favor.**

The project document should be written for a technical audience, the expert who will assess the project from a technical standpoint. They will not however, be making the decision on the project.

Because there are two separate audiences, one that makes the decision to fund, and the other that assesses the technical competence of the project, it is easier to write two separate ones, than try to make one document serve two quite different purposes. So, remember:

- ★ A proposal is a document that is written to persuade the decision maker;
- ★ A project document describes the technical and methodological aspects of the project. It should be written for a technical audience;
- ★ It is easier and better to write these as two separate documents.

STEPS IN PREPARING A PROPOSAL

Now that we know what a proposal document is, as different from a project document, let us discuss the steps in preparing a proposal. There are, basically speaking, five steps in preparing a proposal. These are:

- ★ Defining the objectives;
- ★ Planning the argument;
- ★ Gathering information about donors;

- ★ Writing the proposal document itself; and
- ★ Finally, cleaning and packaging it.

DEFINING THE OBJECTIVES

The term “objective” causes difficulties for many. The term is used by different agencies to mean different things. For some, ‘objectives’ have the same meaning; for others still, that part of an objective that expresses what is to be achieved is also called objectives. It is hardly surprising that there is confusion. In reality, it doesn’t matter. What is important is that the term is used consistently. For the sake of this training session, **an objective is a statement that expresses what you hope or expect to achieve by doing something.**

The most difficult and most important step in the process of grant proposal writing is defining the objectives. After grasping the objectives, the rest is easy. Your objectives in writing a proposal may be to raise funds for your project. Fine! But presumably you want your project to have some social impact in your community, state, country or the world at large. What changes in your community would you intend your project to make?

When you are planning a journey, you do so with your destination in mind. Unless you are merely a traveler, you make the journey in order to achieve something when you get there. So it is with proposals: we need to begin with the end in mind. What is it that you want to achieve by carrying out a project?

The following are reasons for having well-defined objectives:

- ★ To make it clear to yourself that the project aims to achieve something you intend and want;
- ★ To make it easier for yourself to design the project, to decide on what, how, when and how much;
- ★ To make it easier for you to write the proposal
- ★ To convince others that your project is worth supporting.

You may find that you spend more time on this than on any other stage of proposal writing. That is normal. It is worth devoting some effort to make sure that you write the right proposal. Getting this part right will ensure that you do not endlessly have to re-write the proposal. Everything else depends on making sure the objectives are right.

PLANNING THE ARGUMENT

The main purpose of a proposal is to persuade. It should be written to do just that. Although your intended readers may not see it that way, that is nevertheless, its purpose. So you will need to set down the arguments that you will use to persuade your reader. This sub-section guides you through the process of developing your argument in a systematic way. You will then be in a position to collect necessary evidence to back your arguments and write your final proposal.

At the heart of every good proposal, there are four parts:

- ★ The present situation
- ★ The problems/opportunity
- ★ The options
- ★ The proposition

The present situation describes how things are, starting to bring the reader from where they stand towards where you are. At the end of the section, the reader should feel that the analysis

you have made is convincing. If well written, they would have already formulated in their minds what you are about to summarize in the next section.

The problems/opportunity: the reader already knows that because of your convincing argument in the previous section, something needs to be done. Here you summarize, in a brief statement, the problems that needs to be addressed or the opportunity that needs to be seized.

The Options assesses the advantages and disadvantages of alternative ways of dealing with the problem of seizing an opportunity. Each option is dealt with fairly.

The proposition describes the way in which the problem will be addressed. It includes a brief description of the project and its methodology, including resources available.

WRITING THE FINAL PROPOSAL

Once you have planned your arguments and collected relevant information about the donor you want to apply to, you are ready to write your proposal. Writing the proposal itself can, with practice be done in few hours (remember when we refer to the proposal we are only referring to that part of it which contains the four headings: present, problem/opportunity, options and proposition)

It is better to do this when you are fresh. Choose a quiet place where you know you would not be disturbed. Write the proposal at one sitting without interruption, keeping the flow going. Don't worry about design or layout while you are writing. Get it all written in one go. Then put it aside and go back to it later in a day or so. You will usually find that you need to make some changes. If two or more persons are involved in preparing the proposal, then this may be the time for them to discuss it. At this stage, it is usually a good idea to show it to someone who has not been involved. Ask them if they understood your argument or if it sounds convincing enough to make them want to put down their money to fund it.

Depending on the agency from which you are seeking funding, you may be required to:

- ★ Fill out a standardized grant application form;
- ★ Write a proposal in a standardized format
- ★ Submit a pre-proposal or one page outline.
- ★ Submit proposal in your own format.

Standardized grant application form or format creates the illusion that all the agency wants is information rather the presentation of a persuasive case. Never fill out an application form without first thinking through the steps we have discussed in this session. What you write in an application form is, in spite of its format, a proposal. It is aimed at persuading the agency to make a particular decision.

My advice is to write the draft proposal before attempting to fill out the form. Then use the draft to guide you in answering each part of the form. That way you know that the points you want to make are included, while conforming to their requirements for information that they need.

THE BUDGET

The project description provides the picture of your proposal in words. The budget further refines that picture, but with numbers.

The budget for your proposal may be as simple as a one page statement of projected expenses. Or your proposal may require a more complex presentation, perhaps including a page on projected support and revenue and notes explaining various items of expense or of revenue.

As you prepare to assemble the budget, go back through the proposal narrative and make a list of all personnel and non personnel items related to the operation of the project. Be sure that you list not only new costs that will be incurred if the project is funded but also ongoing expenses for items that will be allocated to the project. Then get the relevant costs from the person in your organization who is responsible for keeping the books. You may need to estimate the portions of your organization's ongoing expenses that should be charged to the project and any new costs, such as salaries for project personnel not yet hired. Put the costs you have identified next to each item on your list. It is accepted practice to include as line items in your project budget any costs of the organization that will be specifically devoted to operating the project for example costs of supervision, telephone, utilities, office supplies.

In addition, most budgets include a line called 'overhead' which allows the project to bear a portion of the administrative costs, often called supporting services of your operation. Such items as the book keeper's salary, board meeting expenses, and the annual audit. These costs are not directly attributable to the project but can be allocated to it based on the notion that the project should bear some of the costs of the host organization. Your list of budget items and the calculations you have done to arrive at a naira figure for each item should be summarized on worksheets. For example:

Table 1

Item	Description	Cost
Executive director	Supervision	10% of salary = N1,200,000 25% benefits = N300,000
Project director	Full time	to be 11 months at N4,200,000= N3,849,960; hired in month one 25% benefits = N963,000
Tutors	12 working 10 hours per week for 3 months	12 x 10 x 13 x N540 = N842,400
Office space	Requires 25% of Current space	25% x N2,400,000, 000 = N 600,00
Overhead	20% of project cost	20% x N7,755,300 = N1,551,120

Table 2

Expense budget for project to train workshop leaders in special events fundraising – May 1992 through April 1993	
Project staff coordinator plus one-third	
Time program associate	N4,800,000
Part-time clerical and administrative support	480,000

FICA and benefits	480,000
Consultants	300,000
Travel (24, 000 miles)	576,000
Phone	360,000
Postage	300,000
Supplies, research materials	216,000
Printing, copies	600,000
Rent	600,000
Total	N8,712,000

Table 3

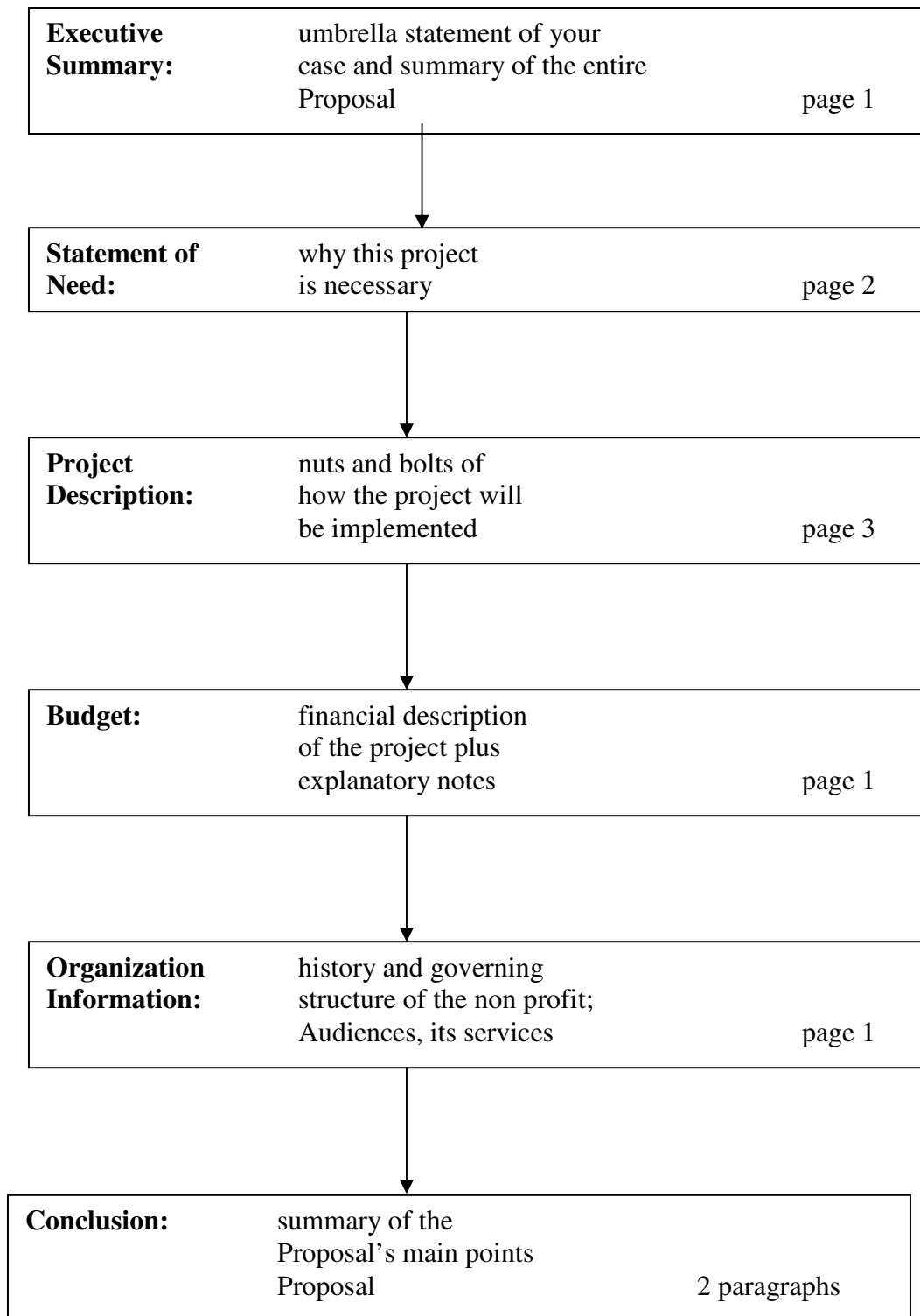
Research project on differences in communication styles between men and women – September 1, 1992 through November 1, 1993	
I. Staff	
Executive director (1/3 time)	N3,000,000
Project director (full-time)	6,300,000
Research assistant (full-time)	4,200,000
Executive assistant (half-time)	1,560,000
Interns	900,000
Health Benefits	378,000
FICA/Social Security	1,099,440
Subtotal	N17,437,440
II. General overhead cost (Programme Costs)	
Rent and utilities	N1,680,000
Office supplies	168,000
Copy service	420,000
Telephone	420,000
Postage	240,000
Courier	144,000
Accounting services	420,000
Legal counsel	840,000
Miscellaneous	240,000
Subtotal	N4,572,000
III. Computer costs	
Macintosh IICi with monitor	N1,440,000
9-track tape reader	480,000
FEC tapes and download cost	600,000
Software	300,000
Subtotal	N2,820,000
IV. Distribution cost	
Press conference	120,000
Purchase of promotional copies	600,000
Subtotal	720,000
Total	25,549,440

CLEANING AND PACKAGING

Many organizations put great effort into packaging, design and presentation. The result often looks beautiful. My experience suggests that it is the contents that make the difference, not the appearance. However, provided that it does not consume disproportionate amount of your time, there is of course much to commend an attractive looking document, especially as its appearance will influence the donor's view of your organizational capabilities and competence.

But there is no need to try to match the way others present their proposals. Unless you are submitting a proposal in response to a call for tender (i.e. where you are directly competing with others for the same project), gloss and razzmatazz is not necessary.

COMPONENTS OF A PROPOSAL



References

1. J. Geever and P. Mc Neill (eds), *Guide to Proposal Writing*, The Foundation Center, USA, 1993
2. I. Chukwuma, "How to write effective grant proposals" in *Fundamentals of NGO Management*, TMG, 2000
3. Brooklyn In Touch Information Center, *Fundraising with Proposals*, Brooklyn, N.Y., 1988
4. C. Coggins, *A User's Guide to Proposal Writing: Or how to get your project funded*, New York, 1990
5. D.L. Conrad *The Quick Proposal Workbook*, San Francisco, Public Management Institute, 1980
6. K. Norton J, *Program Planning and Proposal Writing: Expanded Version*, Grantsmanship Center, Los Angeles, 1980

MONITORING, EVALUATION, TRAINING OF TRAINERS TECHNIQUES AND PREPARING PROJECT ACCOUNTS & REPORTS

INTRODUCTION

CBOs exist to address the problems of their communities and by extension those of the wider society. In addressing these problems, they hope to impact on the community and society. The capacity of any organization to create impact in its community or country is dependent on how effective its programmes and interventions are. Organizations work to ensure the effectiveness of their programmes and interventions by monitoring and evaluating them. Monitoring and evaluation are thus two important elements of capacity building of CBOs.

Capacity building would also be done through Training of Trainers (TOT). This is particularly so for organizations that are involved in training programmes. You cannot rely on external resource persons to run your training programmes. Therefore training of trainers is one way to ensure that an organization has always stock of trainers and facilitators for its activities. Knowing how to conduct TOT therefore is very critical to the survival of the organization.

Conducting programme is one thing, the capacity to report and account for these programme activities is another. Hence many organizations have the capacity to carryout the activities, but lacking the capacity to prepare accounts and reports. This creates serious problems for such organizations, often, resulting either in cutting off support or delay in getting the support. An organization may even be pre-maturely judged a failure, sealing off its prospects for development and growth. A third component of organizational capacity building is thus in the area of Preparing Project Accounts & Reports.

This short presentation is to provide an overview of these aspects of organizational development.

MONITORING AND EVALUATION

Often people not only use the terms *Monitoring* and *Evaluation* together and interchangeably, but also tend to think them to mean the same thing. Yet the two are different and must be understood so. Monitoring refers to measuring your project input and output as you are executing it while evaluation refers to measuring your outcome in relation to your objectives and input. The confusion is often again in the inability to differentiate between outcome and output in project design.

Outcome is the change that a project is supposed to produce. This outcome may be intended or unintended. An unintended outcome is one that was not foreseen when planning for the project. An intended outcome results in the achievement of the objectives of the project.

Output is the result of what comes out of the processing of an input. An input to a project is the resources you mobilize to carryout the project. These may be financial, human or other types of resources. Output is obtained at every stage or state of a project while the outcome may only come at the end of the project. In this sense, monitoring is thus the processes of testing the effectiveness of processes and stages of the project while evaluation is an attempt to find out if the objectives of the project have been achieved or not.

Monitoring is done to ensure that the project is going on as plan, both in terms of the expected relationship between input and output and your global assumptions that articulate the relationship between input and output as well as foreground the project environment. The result is feedback

information which should determine the way and manner in which the next stage of the project is to be carried out.

The purpose of monitoring is to allow you to pass tentative judgment as to the possibility of achieving your goal on the basis of your mobilized inputs, assumptions and the actual output at that stage of the project. The output will tell you two things:

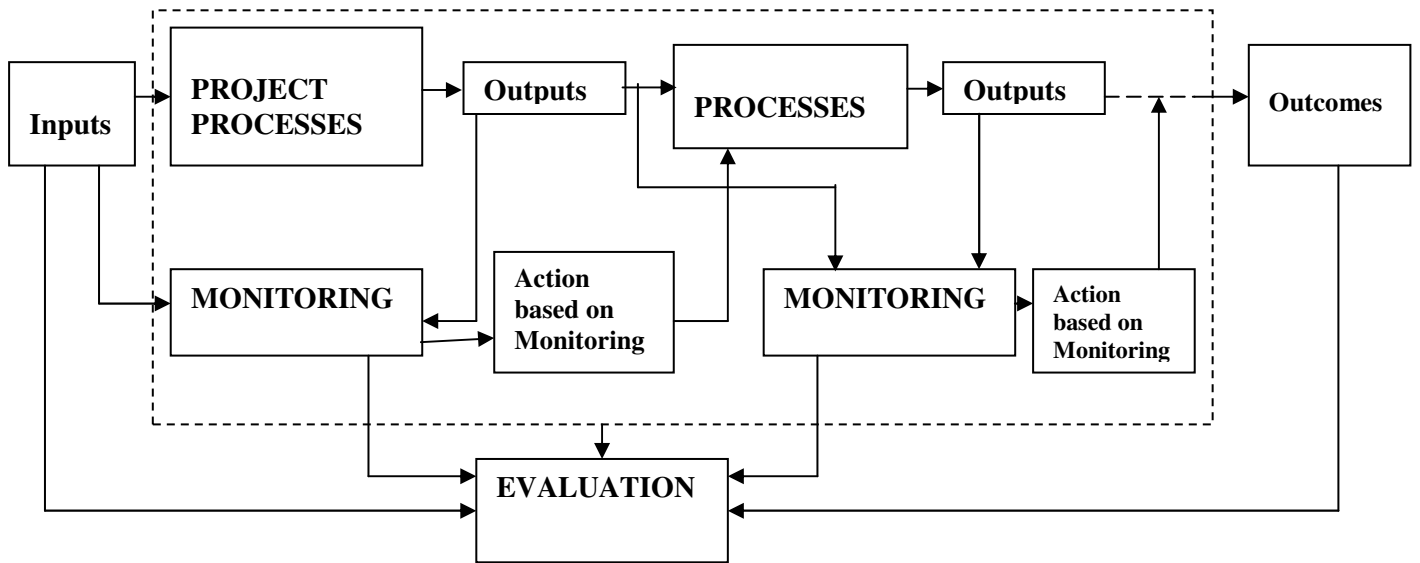
- ★ If the outputs are below the desired level: Either your assumptions are wrong or they have changed since the planning stage of your project.
- ★ If they are below the desired level, and your assumptions are correct and have not changed, there is disarticulation between your input and output, the result of which would be to require a greater level of input than you have provided

Either way, the monitoring would provide you a feedback so that you can judge the efficacy of your resources, the assumptions and the intervening un-controllable situational factors on the ground.

Monitoring can be continuous or discrete. When you are constantly monitoring this is said to be continuous monitoring. On the other hand discrete monitoring is done at regular intervals. During a workshop or training session, you can have a continuous monitoring while at the end of an activity, you can have a discrete monitoring.

Monitoring tools include interim financial report, project outputs, activity attendance list, exit questionnaires and responses to interview questions. Monitoring is usually the responsibility of the organization carrying out the project, although donor organizations may on their own also monitor projects they fund.

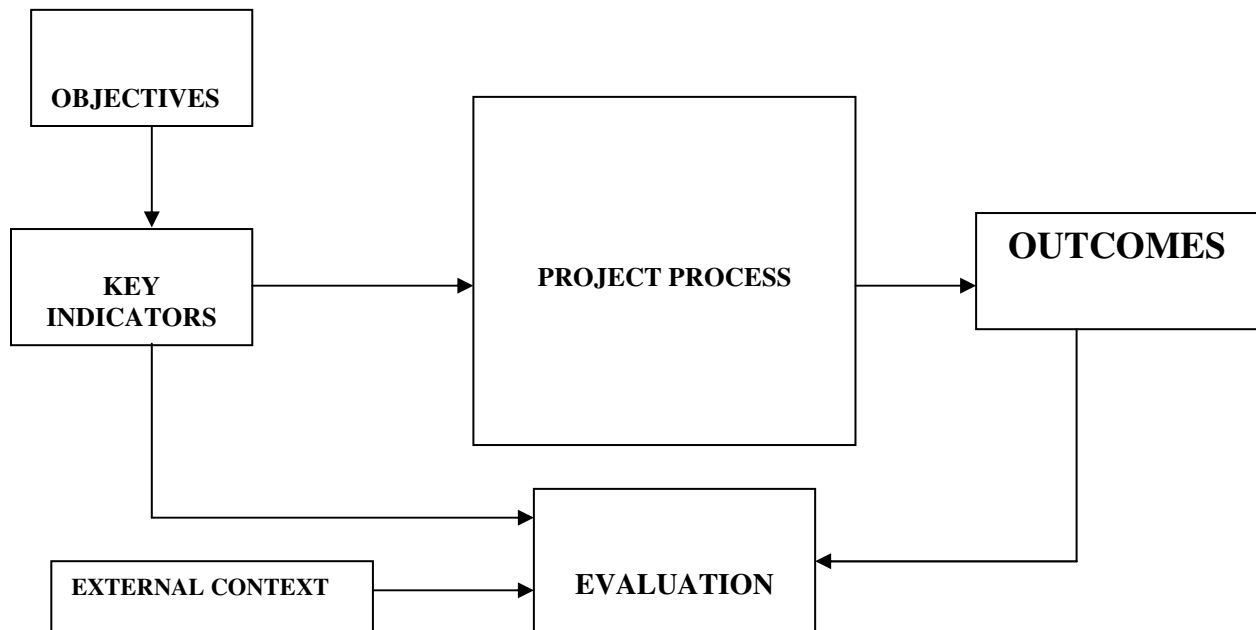
The diagram below illustrates the various relationships between, inputs, outputs, project processes, monitoring and evaluation. Project is monitored at every stage by comparison of inputs and outputs. Decision is taken on the basis of this comparison which would result some actions. This action along with the outputs of the previous state as well as additional inputs will form the global input for the next stage of the project. At the end of the project, evaluation is done on the basis of inputs, outputs and outcome as contextualized in the project environment and its history.



Evaluation can be either internal or external. An internal evaluation is usually done by the organization itself. An external evaluation is done by another body either on behalf of the organization conducting the project or on behalf of the organization that has funded the projects. Evaluation has three components, namely:

- ★ Key project indicators’ assessment: this is to establish to what level the project has achieved its purposes in terms of its outcomes.
- ★ Implementation evaluation: this is to find out whether the project has been implemented according to plan or not. This is particularly important in cases where the goals have not been achieved and explanation is being sought as to why this was so.
- ★ Resource auditing evaluation: this is to find out if the resources have been used in accordance with the plan of the project.

The process of evaluation is diagrammatically represented below.



It involves comparing the outcomes of the project with the key project indicators, taking into account the external context. The aim is to establish what change has resulted from the process as these indicators have been achieved. Note that while key indicators are project deliverables, they are not necessarily the outcomes of your project. They merely show that all the project steps have been followed. The outcome is to produce change given an initial state in which the key project indicators are to act as catalysts.

In order to make your evaluation more meaningful and effective, you will need to put in place an Evaluation system built round your key project indicators since the evaluation is assessing the key project indicators. Some of the tools for evaluation include the use of Focus Group Discussions (FGDs), Questionnaires, interviews, inventory of data and evaluation visits to project sites. The purpose of all these is to generate data with which both quantitative and qualitative analysis can be done to determine the level of success or otherwise of the project implementation.

In general, when planning a project, it is important to also design the monitoring and evaluation strategies. This is because, often, these have financial implications and if they are not in the budget, you find that it becomes impossible to implement your monitoring and evaluation strategies for your programme.

TRAINING OF TRAINERS (TOT) TECHNIQUES

Training of trainers is usually a crash training programme to produce those who will train others. In TOT, people are trained not on the materials they train others but on the technique of training. Thus, conducting a TOT for training of election monitors does not mean training the participants on election monitoring but rather they be given the skills on how to train election monitors.

Here therefore there is a fundamental assumption which most organizations often ignore in selecting participants to TOT. It is not everybody that should be selected for a TOT programme. Participants to TOT are required to have:

- ★ Knowledge of what they are supposed to train others in as the TOT will also impart technique of training on them and not the subject matter.
- ★ Demonstrated some skills in training: because TOT is usually for short duration, it only builds on existing skills, it therefore assumes a certain level of training competence on the part of the participants.
- ★ Participants must have the time to train others: this commitment must usually be secured.
- ★ TOT trainers must be competent and experienced, especially in identifying the learning mechanisms of the various participants at the TOT.

In conducting TOT, the key thing is training methodology rather than knowledge of the field. But TOT facilitators must themselves be aware of the field for which they are training trainers or facilitators. For example, a TOT facilitator for election monitors must herself/himself be conversant with election monitoring.

Because TOT is for a short duration, the need to identify the learning mechanisms of the participants so as to match the facilitation delivery to this is crucial. Generally, there are four types of learning mechanisms upon which the facilitation should base the skill transfer. These are:

- ★ Auditory: the learner learns best when he/she listen to the facilitator.
- ★ Visual: here the learner needs to see in order to absorb the new knowledge
- ★ Kinesthetic: this learns by touching or filling.

- ★ Environmental: The learner finds it difficult to learn unless the learning environment is one in which they are physically comfortable and they can concentrate.

PREPARING PROJECT ACCOUNTS & REPORTS

Project report consists of the narrative and the financial aspects of report. The Narrative Report gives a detailed account of how, when and where, and with what resources the project was executed. It also gives the results, in terms of both the outputs at each stage of the project, and the outcomes at the end of the project, as well as an assessment of the impact of the project.

Different organizations have their different in-house style for reporting, but there are some basic minimum which are common to all reports. These commons include:

- a. Introduction: this should give the background to the project and the context of its implementation.
- b. Project Objectives: a recap of the project objectives is important so that the reader can easily see if these objectives have been achieved or not
- c. Project Activities Report: all the project activities should be given, in the order in which they were conducted.
- d. Observation: what specific observations do you want to draw the attention of the reader to? These observations should be such that have significant bearing on the outcomes of your project. For instance, did you have to alter your assumptions in the course of the project implementation? Did you have to mobilize additional or extra resources over and above what was planned? Did something dramatic change in the project environment?
- e. Evaluation Report: include summary of the findings of your evaluation efforts
- f. Recommendations: are there specific recommendations you want to make by way of sustaining the gains of the project? What follow up activities would you suggest?
- g. Conclusion: emphatic statements in relation to the goal, objectives, outcomes and impact of the project

Narrative project report must be supported by documentary evidence. Such evidences can be in the form of photographs, figures and charts, video cuttings, documentations and other testimonies. Such supporting evidence must be authentic and verifiable.

Auditing the Materials for reports

Preparing report can be easy once at the appropriate time, steps to capture data and information needed for the report have been put in place and those responsible for capturing the data and information have been assigned. To make such an assignment, it is always important to first do an audit of what are the various capture mechanisms, and which are appropriate for your project or reporting format. Generally the following are the common capture mechanisms:

- a. Use of voice recorder: speeches and interviews can be recorded on tapes. These can then be transcribed to get materials for report writing. This is mostly useful in situation where verbatim report is needed. Transcription however is tedious and can be messed up by either a poor diction by the speaker or poor hearing by the person doing the transcription.
- b. Video recorder: recording both voice and action can yield very useful amount of information for reporting. This can be done using a video recorder. It is most useful where description of action is required in the report. The voice provide complimentary source for the description
- c. Still photography: still photographs are most useful in description of locations and in providing supporting evidence.
- d. Digital camera now combines both action and speech in a compatible format for interfacing with computer for ease of generating reports.

- e. Exit questionnaires: if you want to evaluate the responses of the participants to a given activity, exit questionnaire is the simplest way to do so. However, designing the questionnaire can be very difficult. It must bring out the information you want and be easy to fill. It must also be impersonal so that people will not feel that their views could easily be traced and be used for other purposes. They also need to be assured of the confidentiality of the information they give out. Ensure that questionnaires are distributed just before the last activity, and make sure you draw the attention of the participants and have a staff go round to collect back the completed questionnaires.
- f. Registration forms: these are the simplest way to know the number of participants at an activity, and to have all the information about them, especially if follow ups would be done. Always have participants fill the registration form before the commencement of the programme. Assign a specific person to do so.
- g. Evaluation forms: Evaluation forms are also meant to assist you get information needed for evaluating the project. Remember that your project report would require an evaluation section. Make sure you have someone to collect the evaluation forms.
- h. Presentations: if presentations are made, try to get copies of them all. If possible, obtain copies in multiple forms i.e. in hardcopy and softcopy (electronic). Sometimes presenters have two versions of a presentation: the full presentation and the PowerPoint presentation, do also obtain both.
- i. Outline of programme: keep a copy of the programme of activities of the event, and make note of any changes on the programme as it progresses.
- j. Rapparteurs: where you have several sessions in a programme assign rappartuers who would be responsible for generating the report of each of the sessions. You can have an overall rappartuer who would collate together these session reports and put them in a single report. Ensure you have design a reporting format.
- k. Reporting Format for Field Work: were you have to send staff or other project partners to the field, ensure you design and give them a reporting format, as well as a deadline for submission of report.

GETTING A PROJECT ACCOUNT

Project Account is an important aspect of Project Report. It details how the funds for the project are expended. The elements of Project Account are:

- ★ ability to show compliance with agreed funding allocation spending
- ★ ability to provide supporting evidence for project spending
- ★ verifiability and authenticity of project expenditure

In order to ensure that your report incorporate all of these, you need to have a system for this:

- a. Banking system: this details the nature of bank account you maintain with a bank: often funders require a dedicated project account. This means that money for that project is not mixed with money from other sources or other projects. There must also be clear system of lodgment and withdrawal: who are authorized to sign withdrawals, who keeps the cheque books and who goes to the bank are all elements of the banking system.
- b. Daily transaction ledger (DTL): a daily transaction ledger is a book keeping style in which every day you record all payment and withdrawals you made. It is very easy to translate the DTL into a financial report at the end of the reporting period. Some organizations do insist in getting your DTL as part of the financial report. The reason is that they will have a historical reading of how the money was expended. Funders will be able to determine what amount of money was kept out of bank and for how long. It is important to state that some donors do not want their money to be kept out of the bank for long. In fact most would prefer payment through the bank rather than by cash via large withdrawal and then making cash disbursements.

- c. Payment vouchers: the major element for verifying payments is the payment voucher. Any payment you made should be acknowledged by the person/organization receiving the payment. This should also show authorization. The simple way to do this therefore is to institute a payment voucher system for all kinds of payment. The voucher will carry the signatures of the person authorizing the payment, the person making the payment and the person receiving the payment. It will also carry the amount and the purpose for which it is made for as well as the date the payment is being made.
- d. Receipt and other documentations: in addition to vouchers, verifiability and authenticity are assured through the presentation of payment receipts. Receipt must carry the purpose for which receipt is being issued, the issuer, and the amount and the signature of both the payee and the recipient.
- e. Other Documents: other documents and evidences that you may need to support your report include banking statement (which will confirm your lodgment and withdrawal entries), banking balance, receipt for foreign exchange conversion, interest making status of the bank account , etc
- f. Presentation system: For many organizations a financial report has four components. These are:
 1. The global financial report or summary
 2. The detailed financial report: this gives the list of all the payment and expenditure, arranged sectorally and in chronological order
 3. The DTL as discussed above
 4. The annexures: this is the listing of all supporting evidences, documentation and receipts. They must be numbered in a consistent manner and arranged as listed

CONCLUSION

Good project design is a critical stage in the project life. It is here that decisions are made as to what resources to use for a project. Resource allocation must take into account the types of monitoring and evaluation mechanism you are incorporating. It must also take into account the type of document and data capturing systems you would be using in order to have the necessary documentary evidence to write up your reports.

Report writing may also have some cost implications. For instance, if you need the services of rapportuers, you will have to pay for it. Procuring of some documentary evidence would also incur expenditure. For this reason therefore, at the project design stage, you will have to make provision for all the things that would require resources.

Finally, report must be written in simple, clear and formal style. No matter the amount of data and supporting evidence you have, if you cannot put the report in clear terms, you will not have quality report. It is therefore important that as organizations build their capacity in reporting, they must have simultaneous efforts at building their capacity in communication skills.

MAINSTREAMING GENDER IN PROJECT IMPLEMENTATION

INTRODUCTION

The word mainstream encompasses the normal ideas, attitudes or activities of society. Gender mainstreaming is a situation when those ideas, attitudes or activities routinely incorporate a gender perspective and become a normal feature of mainstream thinking.

For policy makers, mainstreaming gender into policies implies that they systematically identify the consequences of a proposed policy on different groups of women and men as a matter of course and address any negative outcomes as the policy is developed. It is important to remember that gender mainstreaming will complement gender equality policies to form a twin track strategy.

A gender mainstreaming strategy introduces a gender perspective into a given policy field, even though there may not be obvious inequality. It helps policy makers explore how policy objectives affect different sections of the community, how policies are accessed and by who, and whether policies are delivering results for the intended audience.

WHAT IS GENDER?

Many times, when the word Gender is mentioned, people seem to think about women, this is an error. Gender is the social and cultural definition of being male or female. It also defines the relationship between the sexes.

This definition influences the society's values, opportunities, expectations and resources that are made available to men and women. This definition also highlights the difference between gender and sex roles. While the former is a learned behaviour and socially determined like the perception that women are cooks; the latter is based on biological attributes for example breastfeeding by women.

WHAT IS GENDER MAINSTREAMING?

According to a 1997 Report of the United Nations Economic and Social Council, Gender mainstreaming is the "process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels.

It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programme in all political, economic and societal spheres, so that women and men may benefit equally and inequality is not perpetrated".

A gender mainstreaming approach does not look at women in isolation, but looks at both men and women, because they are the actors and beneficiaries in the development process. It is necessary for ensuring equitable and sustainable human development.

STEPS TO MAINSTREAM GENDER IN PROJECT IMPLEMENTATION

Though the steps discussed here are subject to adaptation by different organizations based on their different aims and objectives, missions and areas of work; they are the essentials to gender mainstreaming as far as project implementation is concerned.

1. The whole organization must be involved and there must be commitment on the part of management and staff. A clear understanding of the gender concepts and their implications would enhance this commitment. Some of these gender concepts include:

GENDER RELATIONS:

This reflects the manner in which responsibilities are attributed to men and women; the demands made on them and the values attached to their work. Gender relations are context specific, hence are subject to change in the course of time as it pertains to different people.

GENDER PERSPECTIVE:

This involves the identification of gender interests in a specific context or area of activity, and mechanisms to respond to these interests.

GENDER EQUALITY/EQUITY:

Gender equality prevails when there is no privilege or priority attached to one sex only, meaning that both women and men have equal rights, obligations and opportunities. Gender equity however acknowledges that there are differences in circumstances that affect men and women and allows for affirmative action to compensate for the lapses.

EMPOWERMENT:

This term describe a process which enables both men and women to take control of their lives and affect others around them. This is often achieved by capacity building, access to resources, training and internal change.

DISCRIMINATION:

Is defined by CEDAW as “distinction, exclusion or restriction made on the basis of sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women of human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field.”

PRACTICAL GENDER INTERESTS:

These refer to the needs identified in a given situation which require an immediate response. They do not challenge gender inequality.

GENDER RESPONSIVENESS:

Refers to the application of gender perspectives and analysis. A gender responsive person or policy, publication, document is addressing gender interests.

2. Planning from a gender perspective and inclusion of gender expertise.
To ensure that gender is mainstreamed, right from the planning stage, gender must be incorporated in the project aim and objectives to reflect in the target groups for the activities. These will ensure that gender responsiveness is facilitated. The type and form of activities, venues and timing must be considered. Resource persons must be gender responsive. As much as possible, equal participation in all activities by men and women should be met.
3. Incorporate gender dimensions in the project indicators.

As much as possible, project indicators should reflect gender dimensions. For example, in a project to draw up development plans for a society; one of the indicators of the project could be “both men and women are involved in drawing up of development plans” instead of just “development plans drawn up”. Making project indicators gender responsive, help to ensure that gender is mainstreamed in the implementation.

4. There is need to engender institutional mechanisms and implementation arrangements. Modalities must be drawn up to increase participation of both sexes in activities; modifications must also be made as may be found necessary during the implementation of the projects to ensure gender responsiveness.
5. Establishment of gender planning, monitoring and evaluation system.
This is important to identify areas which need to be revised at periodic intervals during the project time frame, evaluation questions should include: what was done to ensure that the gender perspective was taken into account? Were specific gender objectives identified? Were the presenters of papers asked to incorporate the gender dimension? What was the ratio of men to women involved in the project? Were the resource persons involved in the project gender experts?
6. There must be reinforced dialogue on gender, during all projects. There should be reflection of gender dimensions on the statement, language, presentations, publications and illustrations used in activities. Where partners are involved, the communication line around issues of gender must be open. Gender responsiveness must be strengthened among partners.
7. Skill Development
Training on gender issues for both women and men is very crucial in ensuring that gender is mainstreamed in project implementation. This will not only empower them but put the issues in perspective leading to higher efficiency. Capacity building is also a component of skill development as men and women recognize their special merits and see effective ways to take part in and change society based on the projects being undertaken. Gender roundtables also find relevance here, as gender issues are put on the front burner for discussion and active analysis.

A GENDER RESPONSIVE CHECKLIST FOR PLANNING OF ACTIVITIES

OBJECTIVES

- ❖ To facilitate gender responsiveness in the planning process
- ❖ To provide a standardized procedure for gender integration in the planning of activities.

What is the objective of the activity and how will it benefit women and improve/promote gender equality? Identify a specific gender objective for the activity

TARGET GROUP

- ❖ What group of men and women will benefit?
- ❖ What can you do in order to ensure a gender balance/participation?

- ❖ Who should participate in order to speak up for a gender balance?

IDENTIFY PARTICIPANTS

- ❖ Ensure equal, or at least fair representation of women

MODALITIES AND TOOLS, TYPE OF EVENT

- ❖ Invitation addressed specifically to women e.g. personal invitation, not only inviting the organization encouraging women even if they are not well known yet
- ❖ What type and form of event is needed to attract women as well as men?
- ❖ Consider differences in the time budget of men and women, family support facilities
- ❖ Invite women representatives of the organization for planning
- ❖ Is the venue accessible to women and men?
- ❖ Are there family supportive facilities?

COLLABORATORS/PARTNER ORGANIZATIONS/RESOURCE PERSONS

- ❖ Prepare yourself for opposition to gender integration and acknowledge willingness of partners to integrate gender
- ❖ Choose gender responsive resource persons
- ❖ Is a woman available for the job? Include women experts
- ❖ Ensure gender balance in teams
- ❖ Write gender specific terms of reference

CONCEPT/TOPICS TO BE COVERED

- ❖ Check that the topics address the gender dimension or issues in question
- ❖ Avoid having gender as a separate topic at the end

FINANCIAL ESTIMATES/RESOURCES

- ❖ Allow for additional resources to fund extra gender- informed resource person and /or family supportive facilities

PROGRAMME

- ❖ Send out as early as possible (restricted time budgets of women, time for planning to be released from family duties/ permission)
- ❖ Ensure that female and male presenters/ resource persons are available
- ❖ Avoid allocating key slots to men alone.

DOCUMENTATION

- ❖ Ensure that gender concerns are addressed in all documentation and other follow up measures

MEDIA

- ❖ Give women the opportunity to speak to the media prepare well)
- ❖ Select gender responsive journalists/ media people
- ❖ Pass on a clear message to the media in relation to the issue

EXPECTED OUTCOME

- ❖ Check consistency with gender objective
- ❖ Ensure that gender concerns are addressed

EVALUATION

- ❖ Include gender dimensions and gender balanced participation
- ❖ Check if participants have implemented gender integration
- ❖ Ensure that gender concerns are addressed in all documentation and other follow up measures.

CONCLUSION

The whole concept of gender mainstreaming is very important due to the fact that men and women are both partners in the development process of this nation. It is therefore pertinent to work with men and women to change existing gender relations.

Women account for about 50% of the total population of the nation, and such a significant part of population must not be excluded in planning developmental policies.

These ideas on how to mainstream gender in project implementation are by no means exhaustive; as noted in the introduction, adaptation can be made as particular projects and organizations may find necessary.

REFERENCES

1. FES: Practicing Gender: A Tool Book.
2. SEEDS Gender Mainstreaming Manual.
3. http://europa.eu.int/comm/europeaid/projects/gender/documents/toolkit_section_1

DEVELOPING A MEDIA RELATIONS STRATEGY

INTRODUCTION

Non-Governmental Organizations (NGOs) work on issues of critical importance. To succeed, they face the challenge of trying to educate, motivate and mobilize the public therefore, communication is crucial to the success of NGO programs. Effective communication can only be achieved through the media; hence the need to pay attention to media relations. Though the need for effective media relations has been viewed as an issue of publicity and image building for organizations, for NGOs, the use of the media has gone beyond public relations and publicity to development issues such as public education and advocacy aimed at influencing public policy and practice or changing public opinion.

While many NGOs use the media, they lack a strategic plan for engaging or relating with the media. A media relations strategy is a clearly mapped out plan for an NGO to effectively use the media to achieve its goals and objectives. A media relations strategy cannot be compromised for an organization to successfully implement its programs and make the intended impact; hence, successful engagement with the media requires a deliberate consideration of strategy and resources.

Many organizations in recognition of the importance of the media to the success of their work have created a separate desk for a media relations/ communications officer. This paper will attempt to explain the relationship between the media and NGOs and also examine the necessary steps to take when developing a media relations strategy or plan.

What is a Media Relations Strategy

A media relations strategy is a carefully articulated plan that allows an organization to manage its relationship with the media.

The word 'relation' suggests an interconnection or a linkage; in this case, we are referring to the interconnection between the media and NGOs. The question that readily comes to mind is *what is the relationship between the media and NGOs?*

Before we go ahead to discuss the relationship of the media and NGOs, it is important to define what a media organization is and what an NGO is.

The World Bank defines NGOs as *"private organizations that pursue activities to relieve suffering, promote the interests of the poor, protect the environment, provide basic social services, or undertake community development"*

An NGO can broadly be defined as a *'non-profit organization which is independent from government. NGOs are typically value-based organizations which depend, in whole or in part, on charitable donations and voluntary service'*

NGOs employ different methodologies to achieve their objectives these include but are not limited to: advocacy, research, training, community mobilization, public enlightenment etc.

A medium is a means of communication, while the mass media is the means of communicating with the public. Media can be classified into:

- ★ Print media – newspapers, magazines etc
- ★ Broadcast media – TV, Radio etc
- ★ Electronic media – internet, intranet etc.

We now come to the question of the relationship between the media and NGOs. From the above definition of NGOs and brief description of their work, it is apparent that communicating with the public is an integral part of NGO work and the means of reaching the public is the media. Hence, the NGOs cannot successfully achieve their objectives without the media.

While it is true that NGOs cannot successfully achieve their objectives without the use of the media, it is important to recognize that media outfits and NGOs do not operate on the same principles. Media organizations are profit-driven organizations like any other business venture. Though media organizations work to inform and educate the public they also seek to make a profit. NGOs on the other hand are not-for profit organizations. This basic difference in principles is an area that many NGOs are yet to understand to enable them to relate with the media effectively. Many NGOs assume that they would automatically get media coverage for their activities because they undertake programs that are humanitarian. This assumption accounts for the poor media relations in many NGOs which impacts negatively on the final outputs of such NGOs.

Media messages come in different forms – press releases, articles, position/ opinion papers, jingles, advertisements etc

Importance of a Media Relations Strategy

The importance of the media in the work of NGOs cannot be over-emphasized, especially for advocacy groups and Community Based Organizations (CBO), as they (CBOs) undertake a wide range of development and mobilization activities which require public enlightenment. The easiest means of public enlightenment is the broadcast media. Though the use of the internet for information dissemination is on the increase, the percentage of the Nigerian population with internet access and the requisite skills to use the internet is grossly limited. Hence, the work of Nigerian NGOs is very dependent on the print and broadcast media.

Effective media relations would enable an NGO to:

- a) **Influence government policy and practice:**
NGOs through the media influence government policies by mounting pressure on the government. When government adopts or proposes to adopt policies that are not compliant with the rule of law or will impact negatively on the populace, groups employ the media as a means of informing the public, enlightening the public on the impact of such policies and mobilizing mass support to reverse such policies.
- b) **Raise organizational public profile:**
The use of the media by NGOs also serves as publicity for organizations as it opens organizations and their activities to the public. Such publicity also opens NGOs up to the donor community and funds
- c) **Program Public Profile:**
The public profile the media creates for programs and their outputs establishes a reputation for advice which policy makers may follow up.

Developing a Media Relations Strategy

As established in the preceding paragraph, NGOs and media organizations are deeply interconnected, hence the need to map out a proper engagement strategy for both institutions to collaborate effectively. Media relations is an area that requires proper planning and strategizing as the mode of operation differ from one media house to the other.

While developing a media relations strategy, it is important to consider the following:

★ Understanding of the different sectors of the media and their mode of operation:

While the relationship of an organization with the media is a contributory factor to how effectively it can function in public space, it is important for organizations to do an in-depth study of existing media outfits and the way the outfits operate. It is equally important to understand the structure and focus of every outfit to be able to relate with them appropriately.

For instance, what obtains in the Punch Newspapers might not necessarily be the same in the Guardian Newspapers as they have different organizational policies and the membership of their editorial Boards differ.

★ Clear definition of NGO's Objectives and message:

This aspect of the planning process should come at the inception of the NGO. Every organization must have clearly stated objectives and values which define its focus and message. However, it is important to note that messages sent out from an organization at any given time can be influenced by the factors such as the political context, issues of donor demands.

The most important thing is that messages should be guided by the overall values of the organization. An organization should not send messages that contravene its goal.

★ Clarity of message objectives:

The message being packaged by an organization must have clear, precise and measurable objectives. Messages are designed to achieve goals; thus the goal of the message would determine its content. Messages should not be sent out without clearly outlined goals.

★ Intended target audience for the message:

The intended audience for a message must be considered before the message is sent to the press and also before choosing the kind of press to send the message through.

It is important to note that for every message, there is 'a' public. We sometimes use the expression 'general public' but we need to rethink the use of that expression because every message is targeted to a specific portion of the public which constitutes a public for that message. For instance, when we design voter education messages we tag them as targeted to the general public, but in the real sense of it, such a message is targeted to the electorate (eligible voters). The recently concluded National Population and Housing Census featured certain messages in the print and broadcast media which were for the 'general' public, but when you reconsider each of those messages, you will see that each one is target to a section of the public.

Rather than target the general public, it is more important to reach a small portion of the public who can influence the larger society. For instance, messages on the current constitution review process would make more impact if they are directed toward the parliamentarians. Though the National Assembly has just a total of about 469 persons, this group of people, though few in number compared to the entire Nigerian population wield a great deal of influence because they are the law-makers who have the final say on the Nigerian Constitution; consequently messages targeted at them will make more impact.

There is need for an audience identification and segmentation process. This process would entail considering the issues at stake, the 'public' deeply impacted by those issues, then messages will be targeted at the identified public.

Hence, when a media message is being packaged, the public must be defined. It's important to the public and its perception as we package the message. It is equally important to define the impact we expect the message to have on the target audience as we package our message.

★ **Choice of media:**

It is important to identify the key media outlets accessible to our target audience as we strategize to use the media. The choice of media is dependent on the target audience and the intended impact of the message. For instance, a message that is targeted at a literate audience and intended to influence national policy will be better placed on the network service of a TV station and a national daily, rather than a newspaper with regional coverage to achieve the intended impact.

★ **Presentation of message:**

While message might be very important and relevant within the political context of the country, it needs to be packaged and framed attractively for it to be useful and acceptable to the media. Hence, while preparing a message for the media, the following issues should be considered:

- **Language of the message:** while framing a message, it is important to adapt use of language that will be easily understood by the target audience. It is important to avoid the use of technical terminologies/ jargons.
- **Current political context:** the political context should be considered while packaging a message. In the case of drafting a press release, it is important to draft the message taking cognizance of the current political context of the country. For instance, during the public hearings on Constitutional review in February, when our position paper was being drafted we were not to use the expression '*third term*' as the expression was and is still very controversial within the current political context of Nigeria.
- **Packaging or format of the message:** the final packaging of a message makes it attractive to the press. While a media house might be in agreement with the content of a message, it is also concerned about whether the message (an article, a press release etc) will make 'good' news as the media sector is becoming more competitive by the day. Hence, it is important to give every message a caption that would attract both the listener and the media house to its content. Messages must be clear, simple and concise as a long and complex message may not be attractive. A media message must appeal to the target audience; it must connect with the target audience.

- **Specify actions in the message:** messages from NGOs are often a part of a larger campaign and it is important to state clearly what actions you'd expect your audience to take. For instance the HIV/AIDS prevention campaign message that says '*Pass the message not the virus*' in my opinion is not an action-based message because it assumes that every one knows what the message is. On the other hand, the '*ABC*' (*Abstain, Be faithful and Use Condom*) message is clear on the actions expected of the audience. In some cases where the objective of the message is to convince the audience, it should contain a clear call to action, but at the same time should be persuasive to appeal to the audience.

Effective Media Relations Strategies

Media relations can be said to be effective when an NGO is able make impact and achieve its goals through the use of the media. Adopting a media relations strategy requires a planning process as it is not a process to be engaged mid-stream. The planning process should be strategic and it would entail:

- a. **A problem statement review process:** the problem should be understood from all perspectives to be able to set the goal of the media outreach right. When the problem statement is reviewed possible solutions, challenges and opportunities will be identified.
- b. **State your goals and objectives:** once the problem statement is in place, the goal is easy to state
- c. **Map out tactics that move you closer to your goals:** when the planning process is not properly done, people chose actions on the basis of what the most popular strategy is at the moment. Actions should be chosen on the basis of their relevance to the objectives of the plan. For instance, if your goal is to stop gas flaring in the Niger-Delta, it will be wrong to adopt the placement of an advert in a soft-sell magazine as a tactic.
- d. **Find your niche:** it is important for each organization to come out with a unique media relations strategy. For your strategy to be effective, you must be doing something that adds value to what already exists. Hence the need to undertake a review of existing strategies in your area of interest before adopting a strategy.
- e. **Be flexible:** there is need for flexibility as the socio-political context of the country keeps changing from time to time. For instance, it would be out of place for an organization to begin to place messages on gay rights within the present Nigerian political context.
- f. **Employ the services of a media expert:** many organizations are coming to terms with the importance of the media in the achievement of their goals; hence many organizations are bringing communication officers on board. It is important to create a separate desk for a media relations officer and have an expert man the desk. While the cost of a media relations or communication officer may not be affordable for some organizations, it is important to seek the views of a media expert/consultant from time to time as the need arises.
- g. **Media training:** while some organizations may not be willing to create a separate desk for media relations, it is important to ensure that program staffs of NGOs possess basic media relations skills. There is need for regular training on media relations to build the capacity of staff in this area.

- h. **Have a personal contact within your target media house(s):** it is important to have a personal contact within media house and equally important to know the individual journalists designated to the desk with which your organizations relates. It is important to also sustain relationships with these contacts. Relationships should not be on one-off basis.

With the planning process in place, it is important to consider the different strategies available for NGOs to adopt as part of their media relations strategy. These strategies include but are not limited to: TV and radio drama shows, community drama presentations, press releases, newspaper/ journal articles, newspaper editorials, talk shows, jingles etc.

Conclusion

In conclusion, it is important to note that the need to develop a media relations strategy goes beyond seeking publicity for NGOs or heads of NGOs, but publicity for issues that impact on national development and human rights. The relationship between NGOs and the media is one that must be developed for positive impact to be achieved.

References

1. Edetaen Ojo, *Developing a Media Relations Plan* in ***Fundamentals of NGO Management***; Lagos: Transition Monitoring Group, 2000
2. ***Now Hear this; The Nine Laws of Successful Advocacy Communications***; Washington DC: Fenton Communications, 2001
3. ***Media Map: Charting a Media Relations Strategy***; Washington DC: Association of Research Libraries, 2001
4. ***Developing a Media Strategy***; Swindon: Economic and Social Research Council, 2001
5. ***NGO Research Guide***: www.duke.edu/doc.lib

TRAINING OF TRAINERS APPROACHES AND TECHNIQUES

BACKGROUND

One of the first problems any development worker in Africa confronts in the implementation of projects is the lack of capacity of partners to deliver quality services to meet their vision and mission. This is often the result of organizational and management weakness arising from lack of concern for the institutional development of the organization, especially when implementing donor projects.

It is not uncommon to find an organization flourishing while implementing a donor project but disintegrating at the end of the project. Very often this phenomenon is traceable to the lack of concern by all stakeholders to the development of the organization to enable it meet the challenges of its environment, especially rapid social, economic and political changes associated with globalization.

One strategy of capacity building, which has been tested and proven in various sectors all over the world, is Organization Development (OD) – a process-oriented approach that helps an organization become and remain valid, flexible, effective and efficient, future oriented and innovative. This is because it is based on the principles of participation of organization members in diagnosing their problems and determining future interventions to address them. It also ensures ownership and control of the processes of change as this is internally directed rather than externally dictated.

It is gratifying to note that the organizers of this workshop have diagnosed their problems and come up with the broad theme of NGO Management as an area of intervention. They have also asked me to talk to you about approaches and techniques for training trainers. As one who has been involved in training trainers in different fields, I find the request a very difficult one as am required to complete the assignment within one hour thirty minutes.

This is a radical departure from the tradition of training by doing and experiencing which I am sure most of you are expecting. Suffice it to pause at this point to ask you to please take five minutes and state one or two expectations that you have about this session. Find two other people sitting next to you to form a buzz group. Discuss your expectations and agree on one main expectation from your group. We will note it on flipchart paper and compare it with what we want to achieve during this session.

OBJECTIVES:

As it is impossible to build capacity within the timeframe of this section, our main objectives will be:

1. to introduce participants to approaches and techniques for training trainers
2. to create opportunity for practicing some of the techniques.

These two objectives will guide our discussion throughout this session.

CONCEPTUAL CLARIFICATION:

Before we delve into a full discussion of the topic, it is important for us to have a common understanding of the concepts in our topic. Throughout this session, training of trainers will be regarded a “process of imparting and/or sharing information, skills and techniques to individuals or groups who are expected to transfer same to others using similar methods”. Trainers are not only those who are on the faculty of training institutions, but also all those who provide in-service guidance and support through field supervision, programme monitoring and evaluation. In other words, anyone who influences the quality of programme interventions is, in one sense a trainer.

Most training of trainers’ sessions are for adults. Consequently, before deciding on the methodology for the training, it is critical to be aware of the way adults learn. Recent studies have shown that adults learn differently from children. It is reported in the literature that adults are often interested in learning when they have a problem that needs to be addressed. Learning should help them bridge the gap between what they do not know and what they need to know. They will remember much more of what they have learned if they are able to put it into practice or immediate use.

Adults learn most effectively if the following conditions are met:

- They are challenged
- They are physically and psychologically comfortable
- Their expectations are met
- They are learning something that is important to them
- They have opportunities to connect what they’re learning now to what they already know
- They have opportunities to learn by doing
- They are taught in a variety of ways

Consequently, adults typically remember:

10% of what they read

20% of what they hear

30% of what they see

50% of what they hear and see

70% of what they say and write

90% of what they say as they do something.

As a result of these findings, modern training of trainers focuses on the experiential approach to which we will return shortly. Before we return to this let us examine the approaches for training trainers.

APPROACHES FOR TRAINING TRAINERS:

The literature is full of discussion about approaches for training trainers. For our purpose we should focus attention on three basic ones – the traditional, the social marketing and the participatory or experiential approaches. A brief discussion on each of the approaches might be helpful at this point.

The traditional or didactic approach:

In the training field today, the most widely used training approach is what is known as the *didactic teaching*. The traditional didactic style is a *content-focused* approach in which

information is largely passed in one direction from the outside expert to the learner. It is a “top-down” or “banking” approach since its primary purpose is the transfer of knowledge.

This approach assumes that the learner’s main problem is lack of knowledge. Didactic trainers see a gap in what people know and what they “should” know if they are to make the right connection between cause and effect. The trainer’s task therefore is to fill this knowledge gap. For example, a human rights educator may use the didactic methods to teach in-school youth or villagers about their rights believing that this new knowledge will eventually lead to their advocacy for respect of their fundamental human rights.

The methods and materials used in this approach are all geared to transferring technical content from the trainers mind to the learner’s mind. Choice of content is often done on the basis of surveys or needs assessments conducted by trainers. The learners may have little or no role in the data collection and content design.

The advantage of the directive approach is that it simplifies the trainer’s task of teaching subject matters. For example, it is easier for a Para-legal to teach from a flip chart because the instructions on what to say are printed at the back of each picture. The trainer asks questions or gives assignments that will test whether the message has been received and remembered. Thus many hundreds of field workers can be sent out to villages after a short training armed with flip charts, posters and other material. It is also easy to mass-produce such materials since they are standardized.

A serious disadvantage of this approach is that the simple transfer of information from the trainer to the learners seldom assures the latter will change their behavior. Often the villagers can recall the message perfectly but fail to adopt them in practice. If the trainers are seen as an authority figure the people’s response may be polite but non-committal.

The social marketing approach:

This is variant of the didactic style of more recent origin greatly influenced by modern advertising and sales techniques. Here also, the emphasis is on the transfer of information believed to be needed by the people.

The approach is more popular in the health field where health is considered a “marketable commodity” and, accordingly, a number of health messages are selected and tested to see if they are understandable by the people and compatible with the prevailing culture and perspectives of the community members. The human rights and pro-democracy sector has borrowed this approach and used it extensively in the development and deployment of information, education and communication (IEC) materials such as posters and handbills.

The original messages or recommendations are chosen on the basis of their technical soundness, by testing them intensively among small groups of people (called “focus group”), preferably of the same cultural and socio-economic and modified to make them more palatable. To that extent, learners (including villagers) may be said to participate in the shaping of messages. They may suggest a different picture or a change in colours or a different way of working the message to make it fit better into their local context or they may comment on the substance of the recommendation itself. What results from this process is a synthesis of new and traditional ways of doing things, thus making the message more persuasive.

On that basis, a large campaign is then “launched” to “sell” the new idea or practice to the people using persuasive marketing techniques, the expectation is that the new message will be accepted and will result in behavioral change.

Social marketing is clearly much more flexible in its approach than conventional didactic teaching. The underlying structure, however, is similar: both strategies are built around pre-selected content and both disseminate recommendations or “prescription for action”.

The participatory or experiential approach:

This approach is more open, more flexible and learner-centred. It is supported through a number of practical experiential activities that engage learners in creative problem solving and provide opportunities for new forms of self-expression. By being involved in a variety of new ways, learners discover talents and abilities that they never knew they had. Their self-confidence increases enormously. The quality of their participation accordingly improves through the cumulative effect of several activities. Sometimes it improves by leaps and bounds depending on the enthusiasm generated in the peer group and the support forthcoming from the trainer.

Learning sessions are structured in the form of problem-solving activities or tasks requiring teamwork and open peer discussion. While the trainer provides the simple structure of the problem-solving activity or task, the content comes mainly from the learners, drawn from their own rich experience of life. This increases the relevance of the learning and gives them self-assurance in practicing problem-solving skills. This can be illustrated graphically thus:

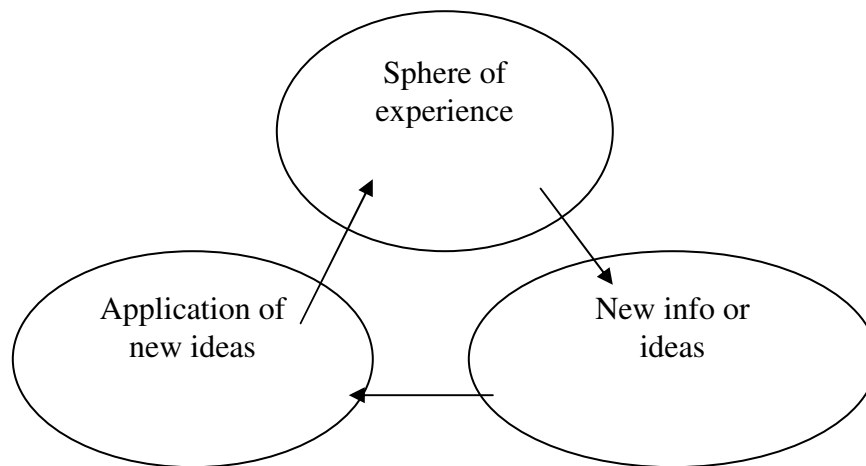


Fig 1: The Experiential Learning Model

In using the experiential approach, great care must be taken to ensure that the curriculum design takes into account the need to maintain the interest of trainees and the relevance of the material to their sphere of experiences. The preparations for the training and the design of the delivery should follow the normal curve depending on the duration of the training. The contents should speak about the middle of the day or week depending on the type of training.

TECHNIQUES FOR TRAINING TRAINERS

There are several techniques for being an effective trainer, irrespective of the training approach used, some techniques in common use include:

1. The use of cards
2. Flip charts
3. Energizers, ice breakers and body work

4. Small group discussion, and
5. Role play

The use of cards: In most training sessions today, cards of various sizes and shapes are a common feature. They are used for the classification of material, information or grouping ideas. When using cards, it is important to maintain a colour scheme so that similar ideas are written on the same colour of cards. Cards are most valuable in participatory training when the individual's ideas are captured on cards before synthesis in small or large groups. Cards can also be used for a gallery during training sessions and latecomers can benefit from the previous ideas. Cards can be stored after the session and reused in future.

Flip chart use: Many of us have used flip charts and markers without regard to the basic rules in using them. The use of newsprint can be very innovative if used with the right mix of pens and markers. Some things to consider for using flip charts:

- a. Always use at least two flip charts. You need one for what you are doing and one other for things you want to note down, such as timing, agenda, and items to deal with later, etc.
- b. If you always use either blue or black ink it is easier to see. Only use green for Emphasis. Migraine sufferers frequently have difficulty dealing with red ink-as do many other who are colour blind or who just have difficulty in seeing it.
- c. You can get water-based markers. This solves the problem of toxic fume headaches-especially if you are facilitating all day. It is also more environmentally friendly and does not bleed through the paper.
- d. Always use words of the person making the comment. If you paraphrase you will be accused of meddling in content. If you cannot use the exact words because you do not understand what was said or it was phrased badly, ask for words you can use. This will allow other people to get an idea of what was said-if you do not understand it, probably neither to some others.
- e. When taping pages up on the wall, use pieces of tape about 3 inches long and use them VERTICALLY a couple of inches in from each side. Do not put the tape on at an angle. When you take them down, you will find that the tape can either be folded neatly over the back and out of the way, or can be used to tape relevant pages together. In either case, the tape will not get in your way and cause a great mess.

Energizer, icebreakers and bodywork: Recent studies show that adults hardly hold attention and focus on an activity that is highly structured beyond forty-five (45) minutes. Consequently, trainers should keep their sessions within an hour and vary activities with energizers, icebreaker and bodywork.

Energizers are exercises and interventions used during training sessions when the trainer experiences that the energy level in the group is going down. This often manifest in the form of side-talks and noise by participants, sleeping or dozing, unease on the part of the participants, unnecessary movements in and out of the training hall, etc. Once there is evidence of these behavioral traits, then the trainer should use energizer to boost up the energy level.

Energizers can be fun if used properly. Although it might be considered "child like" by some participants, who might even resist them, if you keep to the cardinal principle it will be enjoyed by all. This principle requires that you keep it simple and short (KISS). Some others even say,

“Keep it short and stupid” so as to obtain the desired effect. A few examples include “the cat and mouse” game played by pupils in schools, the Swahili game, etc.

Icebreakers are used often at the beginning of training sessions when participants are not yet familiar with each other and communication is impaired by their reluctance to socialize. In order to encourage a smooth transition into the training, icebreakers are used to break communication barriers and to encourage interaction among trainees.

Bodywork involves exercises that stimulate the body to respond to stimuli in order to increase comprehension and alertness during training sessions. As most training sessions involve adults whose attention span is very short, trainers need to keep them alert through bodywork interventions. Examples include massage, proper sitting posture, and brain cell stimulation by the use of tennis balls at particular zones, etc. some of these required to be done with participants who are already familiar with one another. Care should also be taken to make exercise gender sensitive.

Small Group Discussion

The use of small group discussions often helps to increase the level of participation of trainees. It ensures that diverse opinions and skills are brought to bear on the outcome of the training. However, in using small group discussions certain principles should be borne in mind.

- ★ Ensure that there is a task to be accomplished
- ★ Set clear task instructions and expected outcome
- ★ Supervise the work without interfering (ask or answer helpful questions)
- ★ Set realistic time frame for the task (do not rush them to finished or they will blame you for a poor done job)
- ★ Ensure that each group has a facilitator and a reporter
- ★ Give the group opportunity to present their work in plenary or through a gallery walk (if you do not have enough time to take all groups, explain why and apologise)
- ★ Have a good listening ear for the feedback from the groups and avoid judgments about the quality of the presentation (whether good or bad).

Role-play:

The use of role-plays in training sessions is often very effective. Participants are required to model some form of behavior that the training is geared towards as a means of empathizing with the ultimate beneficiaries. This is especially so in the health sector where behaviors change of rural people is the target of a training.

Remember that in role-play, the trainer decides the content in line with the desired objectives of the training. Participants are given roles to act out after due preparation.

CONCLUSION

We have tried to explore the approaches and techniques in training trainers. Without being prescriptive, we will like to suggest that in your design of training programmes, consider the use of the experiential approach and vary the techniques you use to keep the participants interest throughout the session.

PROJECT ACCOUNTING AND FINANCIAL REPORTING

INTRODUCTION

Accounting generally provides an information system. This is the art of analyzing, recording, summarizing, evaluating and interpreting an organization's financial activities and status, and communicating the results. The recording is done in a journal, the summarizing in a ledger; these two documents are frequently referred to as "the books" because they are typically housed in separate bound book. They form the basis of the accounting system.

Accounting is often call "the language of business" and indeed it serves as principal means of communication for the profit-seeking segment of the economy. It is equally the language of the not-for-profit (NFP) organization or non-business segment.

Accounting in the NFP segment is referred to as project or fund accounting. Project or fund accounting is a broader term than governmental accounting, although the terms are sometimes used synonymously.

Governments use fund accounting, but so do other non-for-profit organizations, which are also referred to as non-profit organizations.

Accounting is an information system for a specific entity. Entity means "one, a unit". All economic activity is carried on by an entity of some sort, be it an individual, family, a corner grocery, a large corporation, a charitable society, or a government. The accounting process is applied to entities. For example, if a person manages two projects, there will be three separate entities to account for: the individual, Project 1, and Project 2.

The entity concept is a crucial one in accounting for both the NFP and business segments; however, the term is not used in exactly the same way for the two segments. In NFP accounting, the entity concept is first related to separate project entities, not to the organization as a whole. It is only after accounting and reporting for the project entities is completed that the present generally accepted accounting principles will require combinations of the project data in an effort to treat the organization unit as the reporting entity.

TYPES OF NFP ORGANIZATIONS

The major types of NFP organizations and some examples are:

- ★ **Governmental:** federal, state and local
- ★ **Educational:** public schools, colleges and universities
- ★ **Health and Welfare:** hospitals, nursing homes, and orphanages
- ★ **Religious:** churches and church-related organizations
- ★ **Charitable:** community-based organizations and those having more restricted objectives
- ★ **Foundation:** private trusts and corporations

In the literature of accounting, and for brevity, the non-profit sector is divided into five components: government al, hospitals, colleges and universities, voluntary health and welfare organization (VHHO), and other non-profit organizations (ONPO)

AUTHORITATIVE SOURCES OF NFP ACCOUNTING PRINCIPLES

The focus of this paper is on project accounting and financial reporting for not-for-profit organization. The primary source for the principles of project accounting and financial reporting for NFP is the Financial Accounting Standards Board (FASB). Both the Governmental Accounting Standards Board (GASB), established in 1984, and FASB, established in 1973, are independent standard – setting boards operating under the auspices of Financial Accounting Foundation.

LEGAL AND ADMINISTRATIVE CHARACTERISTICS OF NFP ORGANIZATIONS

All facets of an NFP organization's operations may be affected by legal or quasi-legal requirements imposed both internally (by federal or state statute, ruling, grant stipulation, or judicial decree) and externally (by character, bye-law, ordinance, trust agreement, operation agreement, donor stipulation or contract agreement).

Furthermore, operational and administrative controls may be stricter than in private enterprise because of the need to insure compliance with legal and other requirements. The two most important types of legal and administrative control provisions affecting accounting in this environment are the use of project funds and budgets.

The role and emphasis of financial accounting reporting may be altered as compared with the profit-seeking enterprise environment, but sound financial management is still just as important for the NFP entity as for the business enterprise. Furthermore, because of the scope and diversity of its activities, proper management of the financial affairs of a city or town may be more complex than that of private business with comparable assets or annual expenditures.

Accounting is a service function and must evolve to meet the information demands of a given environment. In the NFP environment, decisions concerning resource acquisition and allocation, the managerial direction and control of resource utilization, and custodianship of resources traditionally have all been formed in terms of social and political objectives and constraints rather than profitability. Legal and administrative requirements have been used as society's methods of directing its NFP institutions in achieving those objectives. NFP organization project accounting and financial reporting have correspondingly evolved with a distinct emphasis on control and accountability for expendable resources.

CONTRASTING NFP ORGANIZATIONS WITH PROFIT-SEEKING ENTERPRISES

NFP organizations differ from business enterprises in the following respects:

1. The profit motive is not the basis for their establishment or operation
2. They are usually owned by their constituents, that is, ownership is not normally evidenced by individually owned equity shares, which may be sold or exchanged.
3. Those contributing financial resources to the organization do not necessarily receive a direct or proportionate share of its goods or services. The contributions do not expect profit (for dividends) because of their contributions.
4. The objective of most not-for-profit organizations is to provide as many goods or as much serviced each year as financial and other resources permit.

In sum, while private businesses seek to increase their wealth for the benefit of their owners, NFP organizations seek to expend their available financial resources for the benefit of their

clientele. Financial Management in the NFP environment thus typically focuses on acquiring and using financial resources rather than on net income.

Even though not-for-profit entities have organizational characteristics and objectives that differ from those of business enterprises, they are also similar in many ways.

For example:

1. Both are integral parts of the same economic system and utilize similar resources in accomplishing their purposes.
2. Both must acquire and convert scarce resources into their respective goods or services.
3. Financial management processes are essentially similar in both, and each must have a viable information system – of which the accounting system is an integral component – if its managers and other interested persons, groups are to receive relevant and timely data for planning, directing, controlling, and evaluating the use of its scarce resources.
4. In as much as their resources are relatively scarce – whether donated, received from consumers, acquired from investors or creditors, or secured through taxation – least-cost analysis and other control and evaluation techniques are essential to assuring that resources are utilized effectively and efficiently by both.

In addition to organizational similarities, there are also many similarities in the accounting procedures for profit-seeking and non-for-profit entities. The basic mechanics of the record keeping process are the same for both. Many of the terms are the same or similar, but not all of the terminologies are interchangeable.

The principles of project accounting presented here have been derived over time and emphasizes the unique characteristics of non-profit entities. Project accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and change therein, which are segregated for the purpose of carrying specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

In the not-for-profit setting, a project is a self-contained entity for control, out fiscal, accounting, and reporting purposes. Its assets and liabilities and any charges therein are recorded so that they may be identified with the project. A separate set of accounts is maintained for each project. A NFP organization is likely to have many projects and each having separate projects and account group.

DAY-TO-DAY RECORD KEEPING OF A PROJECT

All operations pertaining to cash handling need a variety of records to account for what they do. These include – bank cash book, petty cash book, invoice/receipts, bank statements, cheque books, pay-in-slips, and ledgers. Collectively, these are referred to as “the books”

BANK ACCOUNTS

All including the smallest of groups handling funds need to open a Bank Account. All money received, whether in cash or by cheque, should be paid promptly into the bank Account. All bank accounts in whichever location they exist should be regularly reconciled with bank statement and

included in the books of account in order to give an overall picture of the funds available in the organization.

As with all day-to-day financial activities, compliance with certain rules should ensure good practice. The following rules apply to cash and bank transaction:

- ♣ Cash must be kept secured and insured
- ♣ Only one person should be responsible for cash at any time
- ♣ The person responsible for disbursing cash should not be the same person authoring payment
- ♣ Cash should be verified regularly by the responsible officer within the organization, for example, the treasurer.
- ♣ Receipts should always be demanded for payments made
- ♣ Bank accounts should have at least two designated signatories.

CASH BOOK

All money or cash received is entered on the left side of the book, which is called the Debtor (debit) side because the receiver is always considered as the debtor. All the cash that is paid away is entered on the right side of the book, which is called the Creditor (or credit) side because the payer or sender is always considered as the creditor. When we receive a grant for a specific project, the sum received is entered in the debit (debtor) side of the cash book, when we pay an amount; the sum is entered in the credit (creditor) side of the cash book. The cash analysis book may be recognized by the ruling of the pages. An unused specimen page is shown below:

DR.	THE CASH BOOK				CR.		
D A T E	PARTICULARS	FOLIOS	AMT	DATE	PARTICULARS	FOLIOS	AMT

VOUCHERS, INVOICES AND RECEIPT

Vouchers or invoices (signed pieces of paper to prove an amount has been paid or received) must be kept for all transactions. They should be filed in date order with separate sequences for money received and money paid.

RECEIVABLE/ INVOICEABLE ITEMS:

All budget line items must be accounted for by way of invoices/receipts for purchase and services from the vendor from whom the product was obtained.

This includes

- a) stationery
- b) printing
- c) accommodation/lodging
- d) hall rental/hire

- e) car/vehicle hire
- f) air travel
- g) transportation
- h) advertisement/media services
- i) Meals/lunch/tea breaks etc.
- j) all other kinds of rental/or hire purchase
- k) Equipment purchase, etc.

NON-RECEIPTABLE, BUT DOCUMENTABLE ITEMS

Budget items such as:

- a) honoraria
- b) per diem
- c) personnel cost, etc
- d) overheads, etc

are not to be receipted/invoiced as stated above. Their retirement shall be in the way of duly signed statement containing the name, date, description of services being paid for, amount and signature of payee. The signature of the organization’s Coordinator shall be appended for authorization/approval.

PETTY CASH BOOK

Often times many of the expenditures incurred in a project are of small amounts. Therefore, in order to prevent the cash book being overloaded, a subsidiary book call petty cash book is used. A simple form of petty cash book contains a total column and other columns for different items of expenditure such as postages, traveling, stationery, transportation, computer together with the remaining cash, should always add up to the amount held by the cashier. When the petty cash account needs to be replenished, a cash cheque is issued from the main cash book, which is equal to the total receipts received from the imprest holder i.e. the petty cash level is fixed. This method is known as the imprest system. It is also helpful in projects handling large cash transactions, and with more than one place of operation.

An unused specimen is shown below:

PETTY CASH BOOK

RECEIPT OR CASH RECEIVED	FOLIO	DATE	PARTICULARS	TOTAL	POSTAGES	TRAVELING EXPENSES	STATIONERY EXPENSES	TRANSPORTATION	COMPUTER	CLEANING EXPENSES
<hr style="width: 100%; border: 1px solid black; margin-bottom: 5px;"/> <u>XX</u>			TOTAL BAL. C/D BAL. B/D	X X X X						

The ledger is the most important of all the books used in project and business, for it contains an abstract of every transaction recorded in the other books. The cash book, petty cash book, purchase book are called “subsidiary” books or sometimes “books of original entry” and are used largely to facilitated the entries in the ledger, prevent room for long statements in this important book. Really, the cash book is part of the ledger, being the cash account taken out and bound up in separate cover for convenience.

All the transactions, which have been recorded in the other books, are arranged under convenient heads and entered in the ledger, in the order of their dates. The ledger, therefore, is the book, to which all the entries in the other books are posted, or transferred. The ruling of the ledger is as shown below:

THE LEDGER

DATE	PARTICULARS	FOLIO	AMOUNT	DATE	PARTICULARS	FOLIO	AMOUNT

The information in the project accounting records will be used to complete the financial report. At the end of the reporting periods, the amount of funds spent for each budget category will be totaled and inserted in the financial report in the column of current year expenditures. It is very important that all grant expenditures are accurately recorded in the accounting records since they are the source of information for the financial report. Some organizations may have more sophisticated accounting system than others. Whatever type of accounting system an organization may have, the system must be able to summarize expenditures by budget category so that amounts spent can be compared to the grant budget.

Expenditures in any major line item may not exceed the budgeted amount for the line item by more than 10 – 15% without prior endowment approval by the funder. Total expenditures must not exceed the total amount of the grant in most cases.

FINANCIAL REPORTING

Stewardship is a term sometimes applied to accounting objectives in the non-profit sector. The stewardship function suggests that there is responsibility on the part of the non-profit entity to serve the citizenry as one who manages another’s property or finances, who acts as an administrator or trustee and is held accountable.

Financial reporting must meet the accountability objective by providing information that allows:

1. Comparing actual financial results with the legally adopted budget;
2. Assessing financial condition and the results of operations;
3. Assisting in determining compliance with finance-related laws, rules and regulations; and
4. Assisting in evaluating efficiency and effectiveness.

Organizations must follow the financial reporting schedule and requirements specified in the grant agreement. Grantees must report all expenditures of grant fund to the funder in the required

format when preparing a financial report. Funders usually require the grantee to list the following information when reporting:

1. **Budget** – the type and Dollar or Naira of expenditure approved for the project
2. **Prior expenditure** – the amount of grant funds spent up to the end date of the previous reporting period. On the first financial report, this column will be blank; for all reports after the first financial report, this amount should be the same as the “Total Expenditures” on the previous report.
3. **Current Expenditure** – the amount of grant funds spent during this reporting period.
4. **Total Expenditure** – the sum of “Prior Expenditures” plus “Expenditures of the current period”

THE CHARACTERISTICS OF FINANCIAL REPORT

1. It must be understandable
2. It must be complete
3. It must be reliable
4. It must be timely; and
5. It must be comparable with other periods

THE PURPOSE AND PRINCIPLES OF FINANCIAL REPORT

1. The purpose of financial report is to state the actual income and expenditure including capital items as compared to the budgeted amounts.
2. The items of income and expenditure in the financial report shall be structured in conformity to the structure of the approved budget for the project.
3. Interest earned on project funds is to be shown separately on the income side of the financial report.
4. The financial report must show the balance of the project funds as at the end of the reporting period by taking the previous balance into consideration, comparing it with income and expenditure of the reporting period. The balance of project funds (“A”) shall be compared to the cash available on the project (“B”) and the difference if any shall be explained. In case any prepayments have been made out of project funds or if there are any liabilities yet to be settled out of project funds, the details should also be shown.
5. The financial report has to be signed by the authorized signatory or signatories of the partner.
6. **PROJECT ASSETS:** Assets acquired out of project funds shall be the property of the PARTNER (or the beneficiaries kept for the purposes of the project), and shall be utilized only for the purpose of the project.
7. The PARTNER shall maintain a register of all fixed assets of the project. Proper records shall be kept for other project assets, for example, stocks, debtors, revolving funds and cash accounts.
8. The PARTNER shall obtain adequate insurance cover for fixed assets according to the laws and common practice of the country concerned.

ILLUSTRATION

i. SCHEDULE OF APPROVED BUDGETED COST FOR ONE YEAR

Project No: C.E 04/99

Training programme for the Nigerian Youths

1. Investment Cost	\$	\$
- 1 vehicle (P.504) and maintenance	2,500	
- 1 video machine, T.V. and cassettes	1,000	
- 1IBM laptop and accessories	1,500	5,000
2. Personnel Cost		
- Salaries for 1 Coordinator and	900	
- 2 Project Officers	1,200	2,100
3. Administration Cost		
- Courier services	360	
- Communication	120	
- Photocopying	460	940
4. Programme Costs		
- Seminar for youths, manual & printing	5,000	
- Training of trainers seminars	2,000	
- Air fare	600	7,600
5. Reserves		1,000
Total		<u>\$16,640</u>
ii. Schedule of Budgeted sources of funds		
Christ Embassy Grant up to		<u>\$16,640</u>

Note: Cost items reserve is primarily meant to be utilized for:-

- Audit fees and expenses
- Bank charges

Furthermore, with prior approval of Christ Embassy, this item may also be used for financing additional measures not foreseen in the approved budget.

Please, prepare your yearly report in accordance with the above schedules using the same numbering and headings.

Amount remitted to account of National Youth Forum:

Installment No. 1	\$12,480
Installment No. 2	\$ 4,160
	\$16,640

The project report is expected at least 4 weeks after the project.

FINANCIAL REPORT

Reporting Period from: 1st January to 31st December, 1999

Project Number and Title: C.E. 041/99 (Training Programme for the Nigerian Youths)

Partner (Project Holder): National Youth Forum (NYF)

i. INCOME

	BUDGETED INCOME		ACTUAL INCOME		
	\$ NC (National Currency)		Previously reported	During Reporting Period	Total to date NC
Description	1	2	3	4	5
Grant Remittance:					
First Installment	12,480	1,248,000	-	1,248,000	1,248,000
Last	4,160	416,000	-	416,000	416,000
TOTAL	16,640	1,664,000	-	1,664,000	1,664,000

Weighted Average Exchange Rate: **N100**

ii. EXPENDITURE

	BUDGETED INCOME		ACTUAL INCOME		
	\$ NC (National Currency)		Previously reported NC	During Reporting Period NC	Total to date NC
ITEM	1	2	3	4	5
1. INVESTMENT COST					
- 1 vehicle (P.504) & maintenance	2,500	250,000	-	250,000	250,000
- 1 video machine, T.V. \$ cassette	1,000	100,000	-	100,000	100,000
- 1 IBM laptop and accessories	1,500	150,000	-	150,000	150,000
2. PERSONNEL COST					
- Salaries for 1 Coordinator and	900	90,000	-	90,000	90,000
- 2 Project Officers	1,200	120,000	-	120,000	120,000
3. ADMINISTRATION COST					
- Courier services	360	36,000	-	36,000	36,000
- Communication	120	12,000	-	12,000	12,000
- Photocopying	460	46,000	-	46,000	46,000
4. PROGRAMME COSTS					
- Seminar for youths, manual & printing	5,000	500,000	-	500,000	500,000
- Training of trainers seminars	2,000	200,000	-	200,000	200,000
- Air fare	600	60,000	-	60,000	60,000
5. RESERVES					
- Audit fees	600	60,000	-	60,000	60,000
- Bank charges	300	30,000	-	30,000	30,000
TOTAL	16,540	1,654,000	-	1,654,000	1,654,000

Weighted Average Exchange Rate: **N100**

iii. BALANCE OF PROJECT FUNDS AND CASH STATUS

1.	Balance of project funds at start of reporting period		NIL
2.	Add: total income during the reporting period (page 1, column 4)		N1,664,000
3.	Less: total expenditure during the reporting period (page 2, column 4)		N1,654,000
			<u>N10, 000 (A)</u>
4.	Balance of project funds at the end of the period		
5.	Cash status		
		Cash at hand	NIL
		Cash at bank	N10, 000
			<u>N10, 000 (B)</u>

Explain difference between A and B, if any:

6. Details of major prepayments and liabilities: NIL

This is to confirm that the contents of this report are in accordance with the Letter of Approval, the Budget and the Project Agreement entered into by Partner and Christ Embassy (CE)

20th January, 2000

.....
(Place/Date)

.....
Signature of authorized Signatory/ies

Table 1.1

FINANCIAL REPORT

Example of an income and expenditure account
Income and Expenditure account
For the year ended – 31st December, 1999

Income:	\$	\$	₦	₦
Grant – Christ Embassy		16,640	1,664,000	
LESS: Expenditure				
1. Investment Cost				
- 1 vehicle (P.504) and maintenance		2,500	250,000	
- 1 video machine, T.V. and cassettes		1,000	100,00	
- 1IBM laptop and accessories		1,500	150,000	
2. Personnel Cost				
- Salaries for 1 Coordinator and		900	90,000	
- 2 Project Officers		1,200	120,000	
3. Administration Cost				

- Courier services	360	36,000	
- Communication	120	12,000	
- Photocopying	460	46,000	
4. Programme Costs			
- Seminar for youths, manual & printing	5,000	500,000	
- Training of trainers seminars	2,000	200,000	
- Air fare	600	60,000	
5. Reserves			
- Audit fees	600	60,000	
- Bank charges	300	30,000	
		(16,540)	(1,654,000)
Excess of Income over Expenditure	<u>100</u>		<u>10,000</u>

On examining an income and expenditure account, the following questions should be asked:

- ★ How old are the accounts, and how do they compare with each item in the previous year's account and the budget?
- ★ Have the accounts been audited (if not, you should scrutinize the cash book, ledger, and invoices/receipts).
- ★ How valid is the expenditure?
- ★ Have grants given for a particular purpose been so applied?

Closeout Requirements

At the end of the grant period, the grantee must submit to the endowment, a list of all equipment purchased with grant funds (including any equipment purchased by or on behalf of designated sub-recipients), indicating the type of item, date of purchase, cost per unit, serial number, location, tag number and current use or disposition.

ABOUT TRANSITION MONITORING GROUP

Transition Monitoring Group [TMG] is a coalition of human rights and civil society organisations founded in 1998 by 60 civil society groups with the objectives to develop integrity in the electoral process by monitoring and reporting on prosecution of the political programme, to observe and monitor the conduct of elections in Nigeria, to promote accountability, transparency and responsiveness among political leaders and in the public sector, to encourage and promote participation of citizens especially women and marginalised groups in the political process, to assist in capacity building for member organizations, to provide civic education, encourage wider dissemination of voter education materials, to lobby and campaign for the promulgation of human rights and people oriented legislation, to assist in mediating and resolving disputes arising within the electoral process, to engage in programmes that will strengthen the legal system and guarantee a free and independent judiciary and other democratic institutions, to network with groups and associations with similar goals and objectives. In the last five years its membership has increased to over 230 groups. The coalition started its activities with the monitoring of 1998 /1999 Nigerian general elections, organised voter education projects across the country to encourage participation, proper voting procedures, and peace education and encouraged participation of women. These activities have been sustained with the observation of the 2003/2004 general and local elections as well as voter and civic education aimed at enhancing and promoting the sustenance of democratic governance in Nigeria.

The Coordinating Committee Members of the TMG for the period 2005-2007 are:

1. Innocent Chukwuma Center for law enforcement education(CLEEN) [**Chair**]
2. Mashood Erubami- Centre for Human Rights Research and Development [**Vice Chair**]
3. Priscilla Achakpa Women's Environmental Programme [**Treasurer**].
4. Edetaen Ojo [**Publicity Secretary**]
5. Mohammed Wuyo- Borno Coalition for Democracy and Progress
7. Rommy Mom – Lawyers Alert
8. Osita Nnamani Ogbu - Centre for the Advancement of Democracy and the Rule of Law
9. Nze Eddy Ezurike - Community Health and Development Advisory Trust
10. Rebecca Sako-John- League of Democratic Women
12. Titus Mann - Civil Liberties Organization
13. Rose Ekeleme – International Association for Volunteer Effort
14. Ibrahim Muazzam-Center for Research and Documentation
15. Festus Okoye - Human Rights Monitor
16. Clement Wasah - Community Actions for Popular Participation
17. Oby Nwankwo - Civil Resource Development and Documentation Centre
18. Yemi Olukoya Centre for Reproductive Health and Aromatherapy Development
19. Mimidoo Achakpa -Women's Right to Education Programme
20. Y. Z Yau - Centre for Information Technology and Development,

The Secretariat is presently made up of 9 full time staff as stated in the chart below :

- | | |
|--------------------------------|---------------------------|
| 1. Angela Odah | National Coordinator |
| 2. Chibuike Mgbeahurike | Program Officer |
| 3. Oluwaseyi Ojo | Assistant Program officer |
| 4. Qudus Adekogbe | Accountant |
| 5. Nnenna Eke | Secretary/Admin. Officer |
| 6. Ogechi Obialo | Administrative Assistant |
| 7. Innocent Onaji | Driver |
| 8. Miriam Nweke | Office Assistant |
| 9. Jubril Audi | Security Officer |