



Madras School of Social Work

(An Autonomous Institution affiliated to the University of Madras)

P.G. Department of Social Work (Shift-II)

VALUE ADDED (CERTIFICATE) COURSE ON

'NGO -GOVERNANCE (MANAGEMENT), FINANCIAL AND LEGAL COMPLIANCE)

RESOURCE MATERIAL

Resource person:

Dr.Kandasami,

Managing Partner of Kandasami & Associates,

Dates

17.02.2018 | 24.02.2018 | 03.03.2018 | 10.03.2018

17.03.2018

COURSE COORDINATOR

Dr. Dominic Savio

Assistant Professor.

**A Value Added Certificate Course on
“NGO GOVERNANCE (MANAGEMENT),
FINANCE AND LEGAL COMPLIANCE”**

Organized by

**Department of Social Works (SF)
Madras School of Social Work
and
Kandasami & Associates,
Chartered Accountants**

Facilitator: Dr.Kandasami FCA, Ph.D

Course Co-ordinator

Dr.Dominic Savio

1. Brief Introduction

Non Profit Organisations (NPOs) play pivotal role in the present day society. They form part of the vibrant sector which is known as the Non Profit Sector. Next only to Government and Corporate sectors, NPO Sector attracts huge resources both human and financial and implements varied programs related to education, health, social welfare and development, human rights, women rights, child rights, disaster relief and rehabilitation programs. This list is getting longer and longer.

Financial management has become one of the major challenges for the NPOs as there are increasing demands of accountability from several of their stakeholders including donors, regulators, beneficiaries and general public. In reality, NPOs face multiple challenges in term of inability to attract competent financial staff with required competence and experience, board members with knowledge on financial management and the complex legal compliance requirements. Governance of NPOs (Governing Bodies, Board of Trustees, Advisory bodies) have a critical role to play by their engagement in the above challenges faced by NPOs relating to the financial management and accountability.

After completing the studies in the Schools of Social Work such as MSSW, most of the students move to social sector organizations. As such there is a great need to familiarize with the Governance systems in NPOs and get deeper knowledge and understanding about the methods of engagement or

involvement of Governance systems in the financial management of the NPOs.

This course is meant to provide an excellent opportunity to the students of Social Work, -----, ----- to gain familiarity, knowledge and practical tips to the Governing systems and their methods of engagement in the financial management of NPOs.

2. Course Objectives:

- To familiarize with Governing Structures and Systems and processes in the Non Profit Sector Organisations
- To get introduced to the financial management systems, structures and processes in the NPOs
- To learn about the interface between Governance Structures and their engagement in the Financial Management Systems of NPOs
- To gain knowledge on the Regulatory Framework for NPOs namely: Societies, Trusts, Non Profit Companies, FCRA, Income Tax and GST

3. Learning Outcomes

- Good knowledge about Governance Structures, Systems and practices of Non Profit Organisations (NPOs).
- Reasonable knowledge on Financial Management Systems, Structures and processes of NPOs.

- To develop familiarity with the fiscal laws, rules and regulations applicable for NPOs and compliance to such laws.
- An understanding on the need for Governance Structures to interface and engage in the FM of NPOs.

4. Course Modules and Sessions

S. No	Topics	
1.	Historical evolution of Non Profit Sector Organisations in India and around the world	Module - 1
2.	Governance, Corporate Governance and Governance in Non Profit Organisations	
3.	An overview of the Governance Structures in various types of Non Profit Organisations	
4.	Governance Systems and Processes with special focus on Financial Management of NPOs	
5.	An overview of Financial Management in Non Profit Sector Organisations	Module - 2
6	Fund Accounting System in Non Profit Sector Organisations and its application and practice	
7.	Internal Control Systems, Checks and Balances in NGO sector organisations	

8	Financial Reporting to Internal and External Stake holders of Non Profit Organisations	
9.	Activity oriented Financial Reporting and Monitoring System in Non Profit Organisations	
10.	Auditing Systems including various types in the Non Profit Organisations	
11.	Methods of Incorporation including Registration of a Societies, Trusts and Charitable Companies	Module - 3
12	Foreign Contribution (Regulation) Act, 1976 - Law	
13	Income Tax Act, 1961 as applicable to NGO Sector organisations - Law	
14.	Goods and Service Tax as applicable to Non Profit Sector Organisations	
15.	Role of Governance and Management in NGO Sector organisations	
16.	Formulating and Implementing of Financial Management Policies and Procedures in NPOs	
17.	Governance Engagement in the financial Management systems of NPOs (GEfMs) - Factors	Module - 3
18.	Selection of Board Members - Factors for effective engagement in the FM of NPOs	
19.	Areas of engagement by the Board Members and Committees in the FM of NPOs	
20.	Impact of the Engagement of Governance in the	

	FM Non Profit Organisations	
21.	Quiz Tests after second module	Assessment
22.	Mid Term Test after third module	
23.	Field Work and Project Work	
24.	Final Assessment	
Total		24

5. Who can Participate (Eligibility Criteria)

- Open to students of all departments. Registration is on the basis is of first come, first served.
- Students interested to start their own Non Profit organizations
- Those who want to perform efficiently in an organization with sound, legal and financial knowledge
- Those who want to update with the latest knowledge on rules and regulations

6. Course Faculty Team

1. Dr. M. Kandasami, FCA,DISA,Ph.D.
2. CA Preethi FCA,CISA

7. Course Co-ordinator

Dr. Dominic Savio, Ph.D.
Asst. Professor, MSW (SF)

8. Examination Assessment

S. No.	Assessment components	Points
2.	Written test	50
3.	Field Work / Project work	50

9. KSA Profile

Dr.CA Kandasami is the Managing Partner of Kandasami & Associates, Chartered Accountants, Chennai. He is a commerce graduate with several medals for his academic excellence from the reputed Loyola College, Chennai, India. He is a qualified Chartered Accountant (1982) from The Indian Institute of Chartered Accountants of India. He is also a qualified Systems Auditor from the above Institute. He is a Doctorate in the area of Governance Engagement in the Financial Management of Non Profit Organisations and a research scholar on the above topic.

His field of specialization is governance, financial management and legal compliance aspects of Non Profit Sector Organizations.

For the last three and half decades, he is engaged in providing audit, advisory, consulting, financial management, legal compliance, governance and related services exclusively to *Non Profit Organisations (NPO's) in India and several other Asian and African countries.*

He and his firm helps Non-Profit Organisations to structure and set up legal entities and to comply with legal and regulatory requirements, including Income Tax, Service tax, Companies Act, Societies Act, VAT,

FCRA, FEMA etc. and strengthen their Governance, Financial Management and Fundraising capabilities.

He is a consultant and advisor to reputed National and International Non Profit Organisations working in India as well as other countries. They also include reputed and premier educational, medical institutions, health care and research bodies, well known international funding agencies, their domestic entities in India and their associated bodies,

Audit and Assurance services:

He heads the Audit and Assurance Services for more than 35 years whereby his firm conducting External and Internal audits of premier educational, health care and social development bodies across India and mainly in South of India.

Advisory support:

Kandasami provides advisory services for national and international funding agencies (INGOs) as well as Faith based Organisations (FBOs) on Governance of Non Profit Organisations, Financial management and legal compliance aspects issues including Income Tax, Foreign Contribution (Regulation) Act and Service Tax and allied laws,

Representation before tax authorities

He and his firm provide representation services for NPOs and related organisations before the Govt. authorities such as Tax departments of Ministry of Finance and also with other Ministries.

Teaching, Training, Workshops and Conferences

He is a sought after trainer and resource person at national and international seminars and workshops. He is also invited by The Institute of Chartered Accountants of India and government departments, such as *The Income Tax Department's National Academy of Direct Taxes (NADT)* to address Income Tax Officials on the Assessment of Trusts

He is a Visiting faculty at social work and management institutions and universities, including the *Xavier Institute of Management, Bhubaneswar* and an *Adjunct Faculty to Loyola Institute of Business Administration.*

He provides Training and Workshops regularly to NPO and Social Sector organisations on financial management, governance and legal compliance aspects. He also facilitates Interface meetings between NPOs and Govt. departments such as Income Tax Department to bring about closer and mutually enriching relationships between social sector bodies and Govt. agencies for mutual benefit and promote qualitative service to the society.

He is a pioneer in developing a strategic intervention method called 'Financial Management Capacity Building'.

Auditors network

In addition to facilitating a network of auditors in India, he has also facilitated for setting up such network of consultants in several Asian and African countries who provide the financial management capacity building to NPOs in those countries.

Academic and scholarly contributions

He has contributed to the study on *Charities Administration for the Planning Commission, Govt. of India*

He is a well known author on the Non Profit Domain. His book, *Governance and Financial Management in Non Profit Sector Organisations* is in global circulation.

He has co-authored the first ever book on Foreign Contribution (Regulation) Act 1976, titled “*The Law of Foreign Contribution and Foreign Hospitality*”, together with the former Asst. Director of FCRA Division of the Ministry of Home Affairs, New Delhi – co-authored ‘Financial Management Capacity Building - A Manual’ – 2012 which is translated also in French.

He is written a Manual on Audit of Public Trusts for the Institute of Chartered Accountants of India. He has helped several Non Profit Organisations both national and International for streamlining their finances and administration. For some of the above, he helps both at national and at South Asia level.

He has an excellent standing and credibility before the Govt. departments and this helps many non profit bodies to solve their tax and other legal issues in an amicable manner.

Mr. Kandasami was awarded the Hind Gaurav Award and National Unity Award for professional excellence.

A Certificate Course on
**“NPO Governance (Management) Finance and Legal
Compliance
Assessment”**

Name		Reg. No.	
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1. The three legal forms for NPO's are
 - a. Trust, Society and Charitable company
 - b. Private Ltd Company ,Partnership firm and one person Company
 - c. Cooperative society, public company, Association of person
 - d. None of the above

2. In a Non-profit organisation, Governance should be
 - a. Very serious and particular about Financial Management
 - b. Left to the Director/Management and staff
 - c. Not interested in Financial Management
 - d. None of the above

3. Most Important role of the Governance is
 - a. Investments
 - b. Policy making
 - c. Field activity reports
 - d. None of the above

4. Three types of Governance around the world
 - a. Financial, Corporate, and State Governance
 - b. University, Municipality and Corporation
 - c. Corporate, Non Profit and State Governance
 - d. None of the above

5. Governance structure in a society is two tier
 - a. True
 - b. False
 - c. Not Sure
 - d. None of the above

6. Vision by itself
 - a. Is merely a dream
 - b. Is a good intention but has to be actualized

- c. Is waste of time
- d. All of the above

7. The NPO has to put its mission before money

- a. If not, it will be equal to putting the cart before the horse
- b. If not, it will be equal to putting the horse before the cart
- c. It will be equal to putting the horse before the cart
- d. None of the above

8. Financial management system is

- a. Part of the Governance function
- b. Extraneous to the organisation
- c. Same as Governance function
- d. All of the above

9. Audit is to play a watch dog role

- a. In order to enhance the accountability standard
- b. To bring out the falsify acts
- c. To trace the underground adjustment
- d. All of the above

10. The three sectors operating around the world

- a. Public, Private and Cooperative sector
- b. Non Profit, Transport and Agriculture
- c. Banking, Government and Industrial
- d. Corporate, Government and Nonprofit

S. No	Assessment	Marks
1.	Right answers	
2.	Wrong answers	

3.	Total	
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**MADRAS SCHOOL OF SOCIAL WORK (MSSW)
DEPARTMENT OF SOCIAL WORK (SF)
CERTIFICATE PROGRAMME ON
'NGO -GOVERNANCE (MANAGEMENT), FINANCIAL AND LEGAL COMPLIANCE'**

**Resource person: Dr.Kandasami, Managing Partner of Kandasami & Associates,
Course Coordinator - Dr.Dominic Savio**

The following students from the department of Social Work (SF) attended the certificate Programme

S.No.	Name	Department
1	Nila Ramona	MSW-SF

2	Maria Susan	MSW-SF
3	Princy.R	MSW-SF
4	Karthik Raju.G	MSW-SF
5	Reshma Banu.A	MSW-SF
6	Joshua Sam Immanuel	MSW-SF
7	Angeline.G	MSW-SF
8	Siva Vignesh.S	MSW-SF
9	Sam Issac.H	MSW-SF
10	Sai Chiraag Mahadevan	MSW-SF
11	Manoji Kumar A S	MSW-SF
12	Raghavendra. R	MSW-SF
13	Sangeerthana.R.M	MSW-SF
14	Dinakaran.S	MSW-SF
15	Jonathan Benjamin	MSW-SF
16	Arun.A	MSW-SF
17	Kashif Khan	MSW-SF
18	Aditya	MSW-SF
19	Yuvaraja.R	MSW-SF
20	Deebika	MSW-SF
21	Hamsa Priya.S	MSW-SF
22	Aishwarya.S	MSW-SF
23	Riya Orision	MSW-SF
24	Vibin Francis	MSW-SF
25	Gayathri.R	MSW-SF
26	Aiswarya.P	MSW-SF

27	Vinitha Devadass	MSW-SF
28	Soorya Prakash.C	MSW-SF
29	Sandeep.S	MSW -SF
30	Maria Jecintha	MSW-SF
31	R.Priyanka	MSW -SF
32	A.Merlin Monica	MSW -SF
33	R.Murali	MSW -SF
34	Blessy Sukanya Nayak	MSW -SF
35	Midhu Marydass	MSW -SF
36	Nimmy M George	MSW -SF

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The Classes were held on the following Saturdays from 10 am to 5 pm.
17.02.2018, 24.02.2018, 03.03.2018, 10.03.2018 17.03.2018

The following students from the department of Social Work (SF) attended the certificate Programme
MSW -(SF), II Year Students

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12	Raghavendra. R	MSW-SF
13	Sangeerthana.R.M	MSW-SF
14	Dinakaran.S	MSW-SF

15	Jonathan Benjamin	MSW-SF
16	Arun.A	MSW-SF
17	Kashif Khan	MSW-SF
18	Aditya	MSW-SF
19	Yuvaraja.R	MSW-SF
20	Deebika	MSW-SF
21	Hamsa Priya.S	MSW-SF
22	Aishwarya.S	MSW-SF
23	Riya Orision	MSW-SF
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S.No	Name	Department	17.02	24.02	03.03	10.03	17.03
1	Nila Ramona	MSW-SF	present	present	present	present	present
2	Maria Susan	MSW-SF	present	present	present	present	present
3	Princy.R	MSW-SF	present	present	present	present	present
4	Karthik Raju.G	MSW-SF	present	present	present	present	present
5	Reshma Banu.A	MSW-SF	present	present	present	present	present
6	Joshua Sam Immanuel	MSW-SF	present	present	present	present	present
7	Angeline.G	MSW-SF	present	present	present	present	present
8	Siva Vignesh.S	MSW-SF	present	present	present	present	present
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P.G. Department of Social Work (Shift-II)

CERTIFICATE OF COMPLETION

This is to certify that

Mr. Murali

has successfully completed the value-added certificate course on “NGO -Governance (Management), Financial and Legal Compliance ” offered by the P.G. Department of Social Work (S.F.) in the month of February and March 2018.

DR. C. FRANCIS

Head of the Department,
P.G. Department of Social Work (Shift-II),
Madras School of Social Work.

DR. S. RAJA SAMUEL

Principal,
Madras School of Social Work.