1. **Course Description**

This course will present the fundamental knowledge and skills needed to develop and manage the budget of a program in a nonprofit social service organization. Students will learn to use the techniques necessary to:

1) Plan, develop, display, revise, monitor, and evaluate a program budget using different kinds of budget formats (e.g. Line item, functional, and performance);
2) Evaluate proposed financial changes for the future, using “what-if” planning and simulations; and
3) Monitor and evaluate the cost-effectiveness of a program.

*Students will be expected to have mastered basic skills in a computerized spreadsheet program (MS Excel) before enrolling in this course.*

2. **Course Content**

This course will present the basic knowledge and skills required for managing the finances of a small nonprofit agency or program. We will focus primarily on management of expenses and revenues and the types of accounting approaches and financial records used, as well as computerized accounting systems. The course will include exercises that aid developing and managing a fiscal year budget for a sponsored program in an agency, along with a review of relevant policies and procedures in public and nonprofit organizations. Students will learn to understand cost analysis, calculate simple unit costs, and estimate fees and sliding scale arrangements. Students will also receive an introduction to the process of financial auditing and the role of Boards of Directors and consultants in financial management, planning, and evaluation. Calculation of indirect (overhead) costs and issues of continuation funding will be discussed.
Students will also learn to develop a budget using a functional budgeting approach, with attention to such concepts as Cost Centers and Responsibility Centers. Development of such a budget will include estimating and allocating the costs of personnel, the major expense in human service programs. An overview of typical organizational policies and procedures guiding salaries and fringe benefits will be presented. Estimation of costs of needed non-personnel items, their procurement and allocation among cost centers will also be reviewed.

3. **Course Objectives**

Upon completion of the course, students will be able to:

A. Describe and illustrate the cycle of budget development for a fiscal year (including planning, startup, execution, monitoring, and continuation funding).

B. Specify frequently found budgeting issues in the planning of personnel resources (e.g. full-time vs. part time employees, permanent and temporary employees, regular vs. contractual employees, qualifications, fringe benefits, etc.), and non-personnel resources (e.g. equipment, occupancy, supplies, etc.) in nonprofit human service organizations.

C. Estimate the needs of personnel for non-personnel resources and calculate ratios to supply adequate material support for employees in different cost centers.

D. Express in a clear, written format the justification for all proposed budget expenditures.

E. Interpret financial reports that monitor a program's expenditures, as well as the financial status of an organization (e.g. year-to-date reports, annual reports, balance sheets, etc.).

F. Critically examine the linkage between budgeting and fiscal management and other areas of an organization’s operation (e.g., mission, fund development, program development, service delivery, program evaluation, human resources, management information systems, inter-organizational relations, etc.) with special attention to relevant social work ethics and values. Specific concerns regarding privilege, oppression, diversity, and social justice (PODS) will also be addressed.

4. **Course Design**

This course will be conducted mainly in the classroom using lectures, case studies, small group exercises, and guest presenters to convey relevant content. Occasionally we will go to the computer lab, where students will perform exercises, and witness demonstrations of relevant computer-based applications. Students will be expected to have basic spreadsheet skills compatible with the computer programs offered at the University of Michigan (e.g. creating, inputting data, basic arithmetic functions, formatting, saving, and printing a spreadsheet file), and be able to produce a budget justification using a computer-based word processing program. The course will use *Microsoft Excel for Windows* as its spreadsheet program.
5. **Relationship of the Course to Four Curricular Themes, and Ethics and Values**

The SSW’s four curricular themes will be addressed in the course as they relate to the planning, development, implementation, and evaluation of program budgeting and the securing of resources to meet programmatic needs. Examples of how they are addressed are presented below:

1) **Multiculturalism and Diversity**:
   - Program examples used in class come from organizations serving diverse populations, and especially socially excluded populations in or at-risk for poverty and low quality of life. The challenges for financial management success that face such organizations are addressed.
   - Budgets prepared in class are additionally reviewed and discussed for including resources that meet needs of diverse populations (e.g., translators, multi-cultural supplies, culturally- and gender-sensitive employment practices).
   - While the course presumes financial activities in one organization in the United States, selected issues affecting program budgets of international or collaborative programs are discussed.

2) **Social Justice and Social Change**
   - Program examples from social justice and social change organizations and the financial management challenges they often face are discussed.
   - Organizations that seek to redress past discrimination and oppression through community development, such as Community Financial Development Organizations, are discussed.
   - Organizational policies to promote social justice and social change (e.g., use of suppliers from minority, woman-owned and environmental sustainability enterprises) are discussed.

3) **Prevention, Promotion, Treatment, and Rehabilitation**
   - Budgeting and financial management issues facing organizations providing prevention, promotion, treatment, and rehabilitation services are included (e.g., cost-benefit analysis, cost analysis of outputs and outcomes).

4) **Behavioral and Social Science Research.**
   - Current conceptual models of the resource environment facing human service organizations and their programs are presented.
   - Results of empirical research on the funding, budgeting, and financial management of human service and related organizations are included.

**Ethics**

In addition to course objective #F above, students will discuss ethical issues that frequently arise in the area of budgeting and fiscal management, such as: conditions of employment and empowerment of employees and clients, collegial and inter-professional collaboration, accountability to stakeholders, and legal and ethical monitoring and management of financial and other resources in a human service organization.
II. Texts/Materials Required

A. Two textbooks are required for the course. The first should be available at most textbook stores or through the student resale book project:


B. You will also need to purchase one or more 3.5-inch computer diskettes for use with the University's computers. Diskettes are available at local student bookstores.

C. A manual/guide for the MS-Excel spreadsheet program (optional).

III. How to Contact Me

I will make every effort to be available to students whenever possible.

1. **E-mail/office:** E-mail may be the best way to contact me. Send any messages to dkv@umich.edu. My office is 3794 SSWB. If you’d like to make an appointment, you can call, see me after class, or send me an e-mail with a few upcoming dates and times that you are convenient for you. I can usually accommodate.

2. **Telephone:** Students may contact me at my office (734) 647-2553. Leave a message on the voice mail or answering machine if I am not available when you call.

IV. Course Requirements

A. **Attendance / Participation:** Students are expected to attend and participate in all classes. Please feel free to ask questions, make comments, and contribute to the discussion. They are also expected to submit all assignments on the due date, at the beginning of class.

Exceptions are illness, religious observance, or other personal or family reasons for which a person would miss work. Please let me know in advance anytime you need to miss class, or not turn in an assignment on time. Students who miss class are expected to make arrangements with a classmate to make up missed content.

Students who have special learning requirements or challenges are kindly asked to let me know so appropriate and timely accommodation can be made.
B. Class Structure and Participation: The 3 hour class session will begin promptly at 9:10 am. The class is typically broken into two or three sub-parts. When we are only located in the classroom, there will be two 10 minute breaks. During those classes when we also move to the computer lab, (Rm. B696), there will typically be one, longer break. The first hour or two will typically begin with a period of lectures, discussion, and small group exercises in the classroom, SSW 2816. After a brief break, we will reconvene for more discussion, guest lectures, group or individual project work, or conclude in the Computer Classroom.

During the lecture/discussion period, all students are encouraged to contribute to the dialogue either by raising issues from the current reading assignments, discussion-trigger documents that will be distributed, or commenting on other specific issues, for instance, volunteering pertinent examples from their field placement or past experiences. Students are also encouraged to bring in news clippings, agency materials or other current information pertinent to this course to share with class members.

*Please also review Section VIII. “Multicultural & Confidentiality Ground Rules for the Course,” further on in this document, as a guide for the desired classroom climate.*

Note: Sessions may be rearranged, depending on student interest, guest lecturers, and scheduling issues.

C. Lab Sessions and Software: In the Computer Classroom we will be using IBM personal computers and Microsoft Excel for Windows. Time spent there will be used for the demonstration of principles of budgeting using computerized spreadsheets, the discussion of issues and technical problems arising from completed assignments, and the presentation and application of technical procedures necessary for the completion of upcoming assignments.

D. Assignments

1. *Five required graded assignments will be given.* The purposes of *graded* these assignments are: (a) to orient students to the general content of the course and its relevance to social work practice, (b) to communicate their understanding of the financial environment and its potential impact on their agency, and (c) to help prepare students to begin using concepts, calculations and techniques learned through the lectures, readings and other presentations. Each of the five required graded assignments addresses a financial decision typically found in social welfare organizations. They are referred to as:

   1. Financial Resources Scavenger Hunt & Memo
   2. Responsibility Centers
   3. Cost Analysis
   4. Break-even points
   5. Fee Setting

2. *Four required Un-graded assignments.* The purposes of these required, *ungraded)* assignments is to introduce students to new technical skills, or performance areas in which
other staff members typically engage (e.g., accounting), but for which the students’ particular familiarity will enhance their effectiveness in their roles as managers or community organizers. The quality of these assignments will be assessed as S, M or U (satisfactory/marginal/unsatisfactory. ) These assignments are referred to as:

i. Agency Program Analysis

ii. Line item budgets & Cash Flow Analysis

iii. Financial Reporting (Field Interview)

iv. Accounting

Reading ahead is acceptable at any time, however, completion of written assignments ahead of time is not recommended. All computerized budgeting assignments must be completed using a computerized spreadsheet program.

All assignments are due at the beginning of the class period.

V. COURSE GRADING POLICY

Course requirements will be graded as follows:

<table>
<thead>
<tr>
<th>Assignments</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 Grade Assignments @ 15% of final grade</td>
<td>75%</td>
</tr>
<tr>
<td>4 Ungraded Assignments (S/M/U)</td>
<td>25%</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100%</td>
</tr>
</tbody>
</table>

Assignments must be ready for submission at the beginning of the class period. Students must contact the instructor in advance if they need to submit work later than the deadline due to illness or other emergency or uncontrollable circumstances. Grades can be reduced up to two full marks (e.g. from “A” to “C”) if they are handed in late without a justifiable reason. The instructor is not obliged to accept late work for which alternative arrangements have not been made.

Graded assignments are evaluated in terms of:

- Demonstrated understanding of course concepts and terminology.
- Coherent and ethical decision-making regarding the acquisition and use of resources to best meet program and agency goals.
- Clear and concise justifications and presentations of proposed expenditures, budget revisions, etc.
- Clear, accurate and correct numerical presentations and calculations.
- Adherence to stated constraints on allocations set forth in the text and the assignment (if applicable).

(continued…)
Letter grades are based on the percentage of the assignment that is complete and correct:

- **A range (excellent)**: 90 – 100%
- **B range (good)**: 80 – 89%
- **C range (satisfactory)**: 70 – 79%
- **D range (no credit)**: 60 – 69%
- **E range (no credit)**: <60%

The School’s grading policy is found in the 2004-05 UM SSW Student Guide to the MSW Program, [http://www.ssw.umich.edu/studentGuide/2005/page.html?id=3.02](http://www.ssw.umich.edu/studentGuide/2005/page.html?id=3.02), and is cited below:

### 3.02: Grades in Academic Courses

Letter grades from "A" through "E" are given for class performance. "A" grades are given for exceptional individual performance and mastery of the material. The use of "A+", "A", and "A-" distinguish the degree of superiority. "B" grades are given to students who demonstrate mastery of the material. "B+" is used for students who perform just above the mastery level but not in an exceptional manner. "B-" is used for students just below the mastery level. "C" grades are given when mastery of the material is minimal. A "C-" is the lowest grade which carries credit. "D" grades indicate deficiency and carry no credit. "E" grades indicate failure and carry no credit.

### VI. Course Expectations

Students will be expected to participate in the course in a professional and considerate manner, including:

- All students are expected to attend and participate in every class.
- Classes will start promptly at 9:10 every day.
- All cell phones and pagers should be turned off or set to vibrate. Only emergency calls should be taken, and all cell phone discussions should occur outside of class.
- Students may drink legal beverages in class if they do not interfere with other students’ learning experience. Individuals eating during class are distracting to the instructor, so please refrain and eat only on the break. The exception is if adequate food is brought in to share with the entire class.
- Openly contribute your ideas and experiences.
- Respect the views of other participants.
- View differences of opinion as both natural and helpful.
- Ask questions when you do not understand.
- Think critically and behave constructively.
- Avoid side conversations, which distract other students and the instructor, and contribute discussion that is relevant to the topic.
- Leave the classroom in at least as good and clean a condition as you found it, if not better.
VII. Course Evaluations

Students will be asked to evaluate this course at the mid-term and again at the end of the course. The final evaluation will benefit future students and provide the School of Social Work with an evaluation of the course.

VIII. Multicultural & Confidentiality Ground Rules for the Course

1. Our primary commitment is to learn - from the instructors, from each other, from materials and from our work. We acknowledge differences amongst us in skills, interests, values, scholarly orientations and experience.

2. We acknowledge that racism, sexism, and other forms of discrimination exist and are likely to surface from time to time.

3. We acknowledge that one of the meanings of racism is that we have systematically taught misinformation about our own group and especially members of devalued groups and populations of color (this is true for both dominant and dominated group members.) The same is true about sexism - we are taught misinformation about ourselves and others regarding forms of difference and discrimination.

4. We cannot be blamed for the misinformation we have heard, but we will be held responsible for repeating misinformation after we have learned otherwise.

5. Victims are not to be blamed for their oppression.

6. We will assume that people are always doing the best they can, both to learn the material and to behave in non-racist, nonsexist and multi-culturally productive ways.

7. We will actively pursue opportunities to learn about our own groups and those of others, yet not enter or invade others' privacy when unwanted.

8. We will share information about our groups with other members of the class, and we will not demean, devalue, or "put down" people for their experiences.

9. We can have an obligation to actively combat the myths and stereotypes about our own groups and other groups so that we can break down the walls which prohibit group cooperation and group gain.

10. We want to create a safe atmosphere for open discussion. Thus, at times, members of the class may wish to make a comment that they do not want repeated outside the classroom. If so, the person will preface the remarks with a request and the class will agree not to repeat the remarks.

11. In discussing financial issues of agencies, students may wish to keep names of organizations and names of staff confidential.

Text above adapted from guidelines initially developed by Lynn Weber Cannon, Professor of Sociology, Memphis State University, and Courtesy of UM SSW Professor Edith Lewis.
### IX. Course Schedule – Fall, 2003

<table>
<thead>
<tr>
<th>Date</th>
<th>Class #</th>
<th>Topic</th>
<th>Reading due</th>
<th>Assignment Due</th>
<th>In-class Exercises/Events</th>
<th>Key Concepts</th>
</tr>
</thead>
<tbody>
<tr>
<td>9-Sep-2004</td>
<td>1</td>
<td>-Introduction -Social Work Ethics &amp; Financial Management; -EXCEL assessment</td>
<td>-</td>
<td>At end of class, hand in: 1. Information Sheet 2. Pre-Assessment Form</td>
<td>*Info sheets, pre-assessment sheets *Explain Graded #1 *How to find an annual report *EXCEL quiz</td>
<td>-Ethics &amp; Fiduciary responsibilities</td>
</tr>
<tr>
<td>16-Sep-2004</td>
<td>2</td>
<td>Financial Management</td>
<td>Martin (*), Ch. 1</td>
<td>NO CLASS - Rosh Ha-Shana, Jewish New Year:- Alternative Assignment (Graded #1):</td>
<td>*Conduct &quot;scavenger hunt&quot; of financial information resources on web and elsewhere</td>
<td>-Information Sources -The Financial Environment: Gronbjerg's diagram of multi-level funding</td>
</tr>
<tr>
<td>23-Sep-2004</td>
<td>3</td>
<td>Financial Management</td>
<td>Larson Allen (*), Ch. 1</td>
<td>*Graded #1 due: Bring to class: (1) Memo and Results of your scavenger hunt; (2) an actual annual report from a charitable nonprofit providing human services</td>
<td>*Mapping the Organization's Financial Resource Base</td>
<td>- Financial Management Perspective &amp; Environment -Program and responsibility center definitions</td>
</tr>
<tr>
<td>Date</td>
<td>Class #</td>
<td>Topic</td>
<td>Reading due</td>
<td>Assignment Due</td>
<td>In-class Exercises/Events</td>
<td>Key Concepts</td>
</tr>
<tr>
<td>--------------</td>
<td>---------</td>
<td>----------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>--------------------------</td>
<td>---------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>30-Sep-2004</td>
<td>4</td>
<td>Programs, Program Structures, Program Managers, and Responsibility Centers</td>
<td>Martin, Ch. 2 Larson Allen, Ch. 6</td>
<td><strong>Ungraded #1 due:</strong> Bring to class: a sketch of the programs at your field placement agency in organizational chart form; List programs using Larson Allen Worksheet #3. <strong>Graded #2 due:</strong> Complete Martin, Exercise 2.1-&quot;Responsibility Centers&quot;</td>
<td>*Discuss Ungraded #1 and Graded #2.</td>
<td>- Program Definition - Responsibility Centers / Types</td>
</tr>
<tr>
<td>7-Oct-2004</td>
<td>5</td>
<td>Budgeting &amp; Budgeting Systems</td>
<td>Martin, Chs. 6 &amp; 7; Larson Allen, Ch. 2</td>
<td><strong>Ungraded #2 due:</strong> Bring to class a line item budget from your field placement, or one you have created.</td>
<td>*Larson Allen Worksheets #4-7</td>
<td>-Line item, performance and program budgeting systems - FTEs and Personnel allocations to programs</td>
</tr>
<tr>
<td>Date</td>
<td>Class #</td>
<td>Topic</td>
<td>Reading due</td>
<td>Assignment Due</td>
<td>In-class Exercises/Events</td>
<td>Key Concepts</td>
</tr>
<tr>
<td>-------------</td>
<td>---------</td>
<td>--------------------------------------------</td>
<td>-------------------------------------------------</td>
<td>----------------------------------</td>
<td>-----------------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>14-Oct-2004</td>
<td>6</td>
<td>Cost Analysis</td>
<td>Martin, Ch. 8; Larson Allen, Chs. 3, 4, &amp; 5</td>
<td>No assignment due</td>
<td>*Explain Graded #3 - Indirect Cost Allocation</td>
<td>-Non-personnel allocations to programs -Direct &amp; indirect costs -Cost analysis</td>
</tr>
<tr>
<td>21-Oct-2004</td>
<td>7</td>
<td>Differential Cost Analysis</td>
<td>Larson Allen, Ch. 7</td>
<td>Graded #3 due- &quot;Cost Analysis&quot;</td>
<td>*Discuss Graded #3</td>
<td>-Fixed &amp; Variable Costs -Break-even analysis</td>
</tr>
<tr>
<td>28-Oct-2004</td>
<td>8</td>
<td>Setting Fees</td>
<td>Martin, Ch. 10 and 11</td>
<td>No assignment due</td>
<td>*Discuss Graded #4 - Break-even points</td>
<td>-Depreciation &amp; use allowance -Unallowable costs -Profit Margins -Break-even points -Variable &amp; sliding fee schedules</td>
</tr>
<tr>
<td>4-Nov-2004</td>
<td>9</td>
<td>Government Contracts &amp; Grants; Fund Development (or Risk Management)</td>
<td>(Scan Martin, Ch. 12 &amp; 13 &amp; 14)</td>
<td>Graded #4 due- &quot;Break even points&quot;</td>
<td>*Discuss Graded #4 *Explain Graded #5</td>
<td>-Procurements (RFP, IFB) -Types of contracts: cost-reimbursement, performance, and capitated (managed care) -Risk management</td>
</tr>
<tr>
<td>Date</td>
<td>Class #</td>
<td>Topic</td>
<td>Reading due</td>
<td>Assignment Due</td>
<td>In-class Exercises/Events</td>
<td>Key Concepts</td>
</tr>
<tr>
<td>--------------</td>
<td>---------</td>
<td>--------------------------------------</td>
<td>------------------------------------</td>
<td>-------------------------</td>
<td>---------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>11-Nov-2004</td>
<td>10</td>
<td>Understanding Financial Statements</td>
<td>Martin, Ch. 3 Larson Allen, Ch. 4</td>
<td>Graded #5 due-Setting Fees</td>
<td>*Discuss Graded #5</td>
<td>-Types of Financial Statements</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-Statement of Activities Contents &amp; Issues</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-Cash and Accrual accounting</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-IRS form 990</td>
</tr>
<tr>
<td>18-Nov-2004</td>
<td>11</td>
<td>The Basics of Accounting</td>
<td>Martin, Ch. 4 Larson Allen, Ch. 8</td>
<td>NO CLASS -Prepare Ungraded #3: Field Project begins</td>
<td>*In the field: Interview financial officer or board member</td>
<td>-Basic accounting terms</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-Actual Execution of financial management (interview)</td>
</tr>
<tr>
<td>25-Nov-2004</td>
<td>12</td>
<td>Thanksgiving Break</td>
<td>No assignment</td>
<td></td>
<td>Happy Thanksgiving!</td>
<td></td>
</tr>
<tr>
<td>2-Dec-2004</td>
<td>13</td>
<td>Financial Analysis</td>
<td>Martin, Ch. 5</td>
<td>Ungraded #3 due: Field Project</td>
<td>*Explain Ungraded #4</td>
<td>-Financial analysis ratios</td>
</tr>
<tr>
<td>9-Dec-2004</td>
<td>14</td>
<td>Performance Measures &amp; Auditing</td>
<td>Martin, Ch. 6 &amp; Ch. 15</td>
<td>Ungraded #4 due-Accounting (Martin, Exer. 4.3 and 4.4)</td>
<td>*How to Survive an Audit. *Discuss Financial Analysis Exercises 5.1 and 5.2 in class</td>
<td>-Legislation &amp; rules (GPRA, SEA, GAO, GAAP)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-Output, quality, and outcome performance measures</td>
</tr>
</tbody>
</table>

SSW661 Fall 2004

FURTHER READINGS OF INTEREST

**Good Books and Provocative Papers**


Hauser Center Working Paper No. 2

*Strategic Positioning and the Financing of Nonprofit Organizations: Is Efficiency Rewarded in the Contributions Marketplace?*

by Peter Frumkin and Mark T. Kim (October 2000), 33 pp.

http://www.ksg.harvard.edu/hauser/PDF_XLS/workingpaper_2.pdf

Hauser Center Working Paper No. 8

*The Price of Doing Good: Executive Compensation in Nonprofit Organizations*

by Peter Frumkin and Elizabeth K. Keating (October 2001)

http://www.ksg.harvard.edu/hauser/publications/working_papers/workingpaperlist.htm

Hauser Center Working Paper No. 16

*The Single Audit Act: How Compliant Are Nonprofit Organizations?*

by Elizabeth K. Keating, Teresa Gordon, Mary Fischer, and Janet Greenlee (March 2003)

http://www.ksg.harvard.edu/hauser/publications/working_papers/workingpaper16.htm

Hauser Center Working Paper No. 18

*The Public Value Scorecard: A Rejoinder and an Alternative to "Strategic Performance Measurement and Management in Nonprofit Organizations" by Robert Kaplan*

by Mark H. Moore (May 2003)


Hauser Center Working Paper No. 20

*Wrongdoing by Officers and Directors of Charities: A Survey of Press Reports 1995-2002*

by Marion R. Fremont-Smith and Andras Kosaras (September 2003)

http://www.ksg.harvard.edu/hauser/publications/working_papers/workingpaper20.htm

This offers a comprehensive overview of the financial strategies and resources used by nonprofits and grantmakers to develop three types of capital: facilities (funding of buildings and similar permanent structures), working (funds that help organizations build capacity), and permanent (endowments, capital reserves and other funds used for housing and business development). Researchers new to community development finance will find it most useful for descriptions of resources such as community development financial institutions, community development venture capital funds, tax-exempt bonds, and Local Initiatives Managed Assets Corporation. (from http://www.milanoknowledgehub.org/archives_finiance Management.cfm#surviving, accessed August 18, 2004).


### Helpful Guides for Understanding Accounting, Finance, and the Business Side of Human Services


*(uses forprofit approach, but helpful overview)*.


*(with actual forms on included disk)*.


**Materials Especially Relevant to PODS:**
(Privilege, Oppression, Diversity and Social Justice)

Hauser Center, Harvard University - John F Kennedy School of Government

You Can Take a Horse to Water But… Keeping NGO Water Programs Competitive in a Changing World

**Abstract:**
In trying to improve the daily lives of the poor in developing countries, what sorts of standards must be met? Should households have their own water supply connections and individual latrines or are shared facilities acceptable? Such are the questions that a well-established non-governmental organization (NGO) confronts when, in conversation with a key donor, it is told that its costs are far too high -- so high, in fact, that the organization should simply get out of the water program business. This disguised, composite case is meant to raise both specific programmatic questions as regards standards and norms, and to raise organizational strategy and donor relations management issues for NGOs. A series of detailed exhibits combine with study questions to allow students to make specific cost comparisons across a variety of water programs in order to address both the standards and management issues.

<table>
<thead>
<tr>
<th>Pages:</th>
<th>4</th>
<th>Exhibits:</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Format:</td>
<td>PAPER</td>
<td>Type:</td>
<td>Case</td>
</tr>
<tr>
<td>Date Published:</td>
<td>1/1/96</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sponsors:</td>
<td>MARC LINDENBERG</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


This project has developed courses and related resource materials for ten (not necessarily mutually exclusive) groups: Women, Catholics, Protestants, Jews, Latin Americans and Latinos, African-Americans, Europeans, Native Americans, Middle Easterners, and Asians. Within this framework, the project focuses on the political, social, and economic roles that philanthropy (i.e., the giving of time, money, and/or valuables) has played in enabling each of these groups to broaden opportunities within their communities. The underlying hypothesis is that philanthropy holds the key to understanding the workings of participatory democracy and civil society. Through this program, the Center hopes to redefine popular perceptions of the meaning of "philanthropy" by moving beyond stereotypical associations with robber barons and middle class "ladies bountiful" to include people of every level of society.
<table>
<thead>
<tr>
<th></th>
<th>Title</th>
<th>Authors</th>
<th>Format</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Women and Philanthropy in the United States, 1790-1990</td>
<td>Kathleen D. McCarthy (Professor of History and Director, Center for the Study of Philanthropy, GSUC, CUNY)</td>
<td>Undergraduate/Graduate</td>
<td>128</td>
</tr>
<tr>
<td>2</td>
<td>Philanthropy and Voluntarism Among the Jews</td>
<td>Egon Mayer (Professor of Sociology, Brooklyn College, and Director, Center for Jewish Studies, GSUC, CUNY)</td>
<td>Undergraduate</td>
<td>108</td>
</tr>
<tr>
<td>3</td>
<td>Topics in Black American Philanthropy in the United States Since 1785</td>
<td>Colin Palmer (Distinguished Professor of History, GSUC, CUNY)</td>
<td>Undergraduate</td>
<td>116</td>
</tr>
<tr>
<td>4</td>
<td>Catholic Philanthropy in America</td>
<td>Mary Oates (Professor of Economics, Regis College, Weston, MA)</td>
<td>Undergraduate/Graduate</td>
<td>166</td>
</tr>
<tr>
<td>5</td>
<td>Anglo-American Protestant Philanthropy, 1600 to the Present</td>
<td>Angelo Angelis (History Department, GSUC, CUNY)</td>
<td>Undergraduate</td>
<td>176</td>
</tr>
<tr>
<td>6</td>
<td>American Philanthropy, the State, and the Public Sector, 1890-1970</td>
<td>Thomas Kessner (Professor of History, GSUC, CUNY) and Ariel Rosenblum (History, GSUC, CUNY)</td>
<td>Undergraduate</td>
<td>198</td>
</tr>
<tr>
<td>7</td>
<td>Latinos and the Development of Community: Philanthropy, Associations and Advocacy</td>
<td>Eugene D. Miller (Assistant Director, Center for the Study of Philanthropy)</td>
<td>Undergraduate/Graduate</td>
<td>169</td>
</tr>
<tr>
<td>8</td>
<td>A Graduate Curriculum Guide to Topics in Black American Philanthropy Since 1785</td>
<td>Colin Palmer (Distinguished Professor of History, GSUC, CUNY)</td>
<td>Graduate</td>
<td>118</td>
</tr>
<tr>
<td>9</td>
<td>Philanthropy and American History: The Elite Experience, 1890-1940</td>
<td>Thomas Kessner (Professor of History, GSUC, CUNY) and Ariel Rosenblum (History, GSUC, CUNY)</td>
<td>Graduate</td>
<td>192</td>
</tr>
<tr>
<td>10</td>
<td>Topics in Asian American Philanthropy and Voluntarism</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Title</td>
<td>Author(s)</td>
<td>Pages</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------</td>
<td>-------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Advocacy, Democratic Theory, and Participation</td>
<td>Marilyn Gittell (Professor of Political Science and Director, Howard Samuels State Management and Policy Center) and Kathe Newman (Political Science, GSUC, CUNY)</td>
<td>68</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. The Wisdom of the Giveaway: A Guide to Growing Native American Philanthropy</td>
<td>First Nations Development Institute, Contributing Authors Mindy Berry (Sr. Consultant with the Alford Group) and Rebecca Adamson (Founder &amp; President of First Nations Development Institute)</td>
<td>64</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. The Production of Philanthropy: A Case Study of the Imagery &amp; Methodology of Jewish Fundraising</td>
<td>Egon Mayer (Professor of Sociology, Brooklyn College, and Director, Center for Jewish Studies, GSUC, CUNY)</td>
<td>52</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Philanthropy Among Middle Eastern Americans and their Historical Traditions of Giving</td>
<td>Mehdi Bozorgmehr (Associate Professor of Sociology, City College, CUNY) and Beth Baron (Professor of History, City College, CUNY)</td>
<td>84</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. Building Communities Through Leadership and Voluntarism: A Curriculum Guide on Voluntarism For Religious Institutions and Other Nonprofit Organizations</td>
<td>L. Faye Flemister, Ph.D.</td>
<td>Undergraduate / Graduate / Professional</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**The Multicultural Advantage Link Directory**

http://www.multiculturaladvantage.com/links/XcDirViewInCat.asp?ID=76
Information and links to organizations concerned with philanthropy and people of color, such as Asian Americans/Pacific Islanders in P Black Agency Executives philanthropy (AAPIP), The Association of Black Foundation Executives (ABFE), The Council of Foundations Affinity Group on Japanese Philanthropy, The Africa Grantmakers' Affinity Group (AGAG), Grantmakers Concerned with Immigrants and Refugees (GCIR), Hispanics in Philanthropy, International Funders for Indigenous People (IFIP), and The International Human Rights Funders Group.