Introduction

Governance is one of the most crucial elements in the development of any NGO. Organisations that are poorly governed are unlikely to make the best of their opportunities and resources. In extreme cases, a lack of good governance can put the entire organisation at risk or even carry legal penalties.

In order to help the Refugee and Migrant Community Organisations (RMCOs) with their organisational development, the UNHCR Malta commissioned East to West Communications to carry out a one day Governance Training. The training session was conducted on the 8th December 2017 in Floriana.

Almost all the RMCOs that attended the training session had similar issues regarding their governance structures. These include:

- a board that focuses on the management of daily operations rather than on a strategic level
- lack of financial resources and professional staff
- lack of different skills on board level
- lack of procedures and policies
- no strategic planning

The training focused on identifying these problems and helping the board members to comprehend the best ways to improve their governance structures.

This Training Manual includes the topics that were discussed during the training session as well as other important issues such as Strategic Planning. It is aimed at providing the RMCOs in Malta some of the most important elements that are needed for good governance.

As advised during the training, each NGO should identify the most urgent and important areas that require improvement on a board level and work towards these goals as part of their organisational plans.
1. Getting Started

What is a Board?

'The board' means the organisation’s governing body. In your organisation it may be called the Council, the board of directors or the trustees or some other name.

What is Governance?

Governance is about the leadership, direction and supervision of an organisation. Good governance means making sure that the organisation is well run (or ‘governed’) and carries out the work that it was set up to do. It involves looking after the money and people, being accountable for the organisation’s actions and decisions, planning for the future, and guarding the values and reputation.

Good governance is about making sure an organisation is well run; it does not mean that the Board has to do everything itself.

Organisations that are poorly governed are unlikely to make the best of their opportunities and resources. In extreme cases, a lack of good governance can put the entire organisation at risk or even carry legal penalties.

Common challenges that small NGOs face regarding governance are:

• Finding the best way to move forward from the individual vision of the founder(s) to a shared understanding of ‘our values’ as the organisation grows;

• An over dependence on some of the original trustees, leading to a lack of fresh thinking and new perspectives at Board level;

• The need to ‘professionalise’ the board – to facilitate effective management of its workload and enable it to operate at the strategic level;

• Getting committed trustees while recognising they are volunteers;

• A board that works too much at the operational level rather than focussing attention on the strategic level. Often this is linked to a lack of resources, staff and funding, meaning trustees serve as ‘volunteer experts’ rather than in governance;

• Dealing with the dynamics between the different people in the governance system, managing strong personalities and building a team;

On the other hand effective governance brings many benefits. Amongst other things, it can:

• Keep the organisation true to its identity, vision and values

• Motivate staff, volunteers and members through quality leadership

• Contribute to the impact of the work undertaken by the organisation

• Reassure stakeholders and donors about the way the organisation is being run

• Maintain and enhance wider public confidence in voluntary and community organisations and the sector.

Investing time and effort to strengthen the governance of our organisations is something which should take a high priority.

“Good governance is about making sure an organisation is well run; it does not mean that the Board has to do everything itself.”
Good Governance

Different styles of governance will work in different organisations, and there is no ‘right way’ although there are some essentials.

Five Elements of Good Governance can be outlined as follows:

1. The Constitution clearly sets out the purpose of the organisation, how power is distributed within the organisation, and provides the checks and balances for internal accountability. Arrangements for revising the Constitution are clear and democratic.

2. There is someone on the Board who has financial expertise, and who is responsible, with the Chief Executive, for ensuring the finances are managed responsibly.

3. The Chief Executive Officer is a paid position, responsible for managing the day to day running of the organisation including the delivery of activities on the ground, and which reports directly to the Chair of Board.

4. Everyone (Board and staff) is clear about their roles and responsibilities.
   - Training and written Terms of Reference help Board members understand their role.
   - Job descriptions and contracts ensure paid staff understand theirs.

5. There is a mix of skills on the Board, so that the work of the organisation is fully supported.

NGOs have a natural life cycle. They develop and change continuously. In NGOs, the three main Stages of life cycle can be summed up as:

**Phase 1 - Start-up**

**Phase 2 - Growing up**

**Phase 3 - Maturity**

The following Table will help you to be clear about the Stage your organisation is at now, and its next Stage of development.

<table>
<thead>
<tr>
<th>Characteristics</th>
<th>Phase 1</th>
<th>Phase 2</th>
<th>Phase 3</th>
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<tbody>
<tr>
<td></td>
<td>(Start-up)</td>
<td>(Growing up)</td>
<td>(Maturity)</td>
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<tr>
<td><strong>Purpose</strong></td>
<td>Single/few issues</td>
<td>Many issues, no clear focus</td>
<td>Clear strategy, objectives</td>
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<td><strong>Members</strong></td>
<td>Few, all motivated by the same thing</td>
<td>More, diverse interests</td>
<td>Stable or growing</td>
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<tr>
<td><strong>Staff</strong></td>
<td>None</td>
<td>Few, little decision making power</td>
<td>Well organised within a management structure. Operational decisions are delegated to CEO who in turn delegates to other staff. Style of operating is more indicative of Stage 3, than number of staff</td>
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<tr>
<td><strong>Office</strong></td>
<td>None, or using space in another organisation</td>
<td>Small</td>
<td>Adequately equipped, well organised*</td>
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<tr>
<td><strong>Board</strong></td>
<td>Self-appointed. Running all aspects of the work. ‘Hands on’ all matters.</td>
<td>Running most aspects of the work with some matters delegated to staff.</td>
<td>Elected by the members (with some co-options possible). Appoints the CEO. Steers the strategic development of the organisation, agrees monitoring mechanisms with CEO, is not involved in operational issues. Holds CEO to account on behalf of members. ‘Hands off’ operational matters.</td>
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<tr>
<td><strong>CEO</strong></td>
<td>None</td>
<td>None, or one of the founders, accountable to the Board</td>
<td>Appointed by Board. Accountable to Board and members. Responsible for all operational matters</td>
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These Stages of development are not distinct stages. The table shows that the role of the Board changes as the organisation matures. Crises or problems are common when moving from one stage to another, or for example when the first paid member of staff is appointed, and again when the CEO becomes fully responsible for day to day management.

While some Phase 3 organisations are large with many members and staff accommodated in a well-equipped office, others are small and operated from private homes. ‘Maturity’ is about the way the NGO is governed and managed, not its size.

‘What can go wrong?’

The Chair of one established (i.e Stage 3) NGO in the UK had worked at a high level in another organisation and found it difficult to adapt to the more ‘hands-off’ role of Chair. There was a competent CEO and staff, but the Chair wanted to be involved in day-to-day matters, such as checking every communication. This undermined the authority of the CEO and made it impossible for her to do her job, and she considered resigning. The other Board members saw what was happening, and spoke to the Chair. He was unable to see the problem, and eventually the other Board members asked him to resign.

There are minimum standards that a well-run organisation must meet whether they are small or mature. Once these standards are met, different models and styles suit different organisations at different times.

3. Roles and Responsibilities of the Board

Board members of NGOs have overall responsibility for their organisations. When making decisions, you should ‘act reasonably’ which means you must be well informed about your role and all aspects of the organisation, and make sure that your decisions reflect the organisation’s values.

The Board is legally responsible for conducting its business and for ensuring finances and resources are properly managed, and accounted for. This means making sure that accounting rules are followed, that money is spent according to the organisation’s objectives, and that equipment is not used for private purposes. During the start-up period of an NGO, the Board would be doing most of the work. It is therefore imperative to develop good habits about how resources are used.

The Board is usually collectively responsible for the activities of the organisation; this means that if you are aware of something that breaks the law, you must take action to try to stop it. If you do not, you may be collectively liable for the breach, even if you personally have not done anything wrong.

Office of the Commissioner for Voluntary Organisations

Legal responsibilities:

The first duty of a Board is to obey the laws of Malta that regulate NGOs. In Malta the Office of the Commissioner for Voluntary Organisations (CVO) was set up by the Voluntary Organisations Act 2007 and is the regulatory authority responsible for this sector with the aim of monitoring and supervising the activities of these organisations as well as supporting them. The relevant legislation that regulates the voluntary sector in Malta can be found at: http://justiceservices.gov.mt/DownloadDocument.aspx?app=1om&itemid=8958

Understand your role:

When considering the governance role in relation to the role of staff (management), there is sometimes a fine line between the two. There are areas where there may be overlap between what board members do and what staff does. Often there is a lack of clarity and an overlap in the roles of the board and executive (top level staff) in relation to policy, people management, governance oversight, decision making and monitoring performance.
The following diagram illustrates the closely related, but separate roles, of governance and management – and the fact that they often overlap.

**GOVERNANCE**
- Determining mission, policy and strategy
- Appointing and overseeing CEO
- Managing the governance process
- Providing insight, wisdom and judgement
- Monitoring Performance

**MANAGEMENT**
- Developing policy and strategy
- Appointing managers and staff
- Supporting the governance process
- Implementing Board decisions
- Measuring Performance
- Delivering Devices

To avoid confusion between your role as a Board member and the role of the staff you need to get to know all aspects of the organisation, including the Statute, objectives, structures such as committees as well as members, volunteers and employees. You also have a duty to act reasonably, make sure the finances are healthy and are used for the purpose the organisation was set up for, and accept ultimate responsibility for the organisation.

**Understand Collective responsibility:**

Collective responsibility means that as a Board member, you have equal legal responsibility for all the Board’s decisions and actions, even if you are not present when the decision is made. You can also be held responsible for other Board members’ actions by tolerating or ignoring them.

So it is important that you try to attend every meeting and participate in all discussions. You should ask for your views to be recorded if you do not agree with the decision, and check that important actions were carried out as agreed. As a Board member, you should not act on behalf of the Board without the Board’s prior agreement, and must always represent the views of the organisation.

**What can go wrong?**

_A Board member used grant funding for his own purposes (i.e. fraudulently). Several of his Board colleagues suspected he was doing this, but no-one stopped him or reported him to the authorities. They were all collectively responsible for his crime._

**Make plans for the future and set a budget that matches those plans:**

If you are not clear what you want to achieve and how you will achieve it, you are unlikely to get there. It is good practice to periodically (about every three years) review the work of your organisation, and the problems that you face in Malta, and check that you are still focusing on the most important areas. You can then set goals, and agree how to achieve them and how you will measure success. The next step is to cost them, make sure you have enough people and money to achieve them, and agree a budget. See Section 5 of this manual to learn more about Strategic Planning.

**Monitor progress against the goals, and finances against the budget, and adapt if necessary:**

The budget and plans are an easy way to monitor progress and allow you to make changes if necessary. Board members need to receive the information in time to read it before the meeting, so that they can ask questions. Monitoring information is one way that you can ensure that the organisation is properly managed, without getting involved in detail.
Evaluate the achievements (or outcomes) of the organisation:

When you have completed the work, evaluation of outcomes can provide an excellent opportunity for you to learn from experience. In addition, members and funders will want to know that you have used their contributions wisely and have something to show for it.

Exercise appropriate control over the organisation:

The Board is responsible for everything the organisation does. In a small organisation, this may not seem to be a problem, as the Board will be involved in every activity. But remember, you are collectively responsible, and things can go wrong even at this early stage. As the organisation matures, and Board members adopt a more ‘hands off’ approach, you need to be confident that all the activities comply with the law and help to achieve the objectives. In a bigger organisation, there should be a clear understanding with the CEO or Executive Director about the regular reports that the Board expects to receive.

- Set good financial management controls and review them regularly:
  Good controls will allow you to show that any money has been properly used, and protect you from fraud. This is an area where many Board members are uncertain how involved they should be. All organisations, regardless of the stage they are at, need clarity over matters such as:
  - How much petty cash is kept and how it can be claimed
  - How expenses are agreed and claimed
  - How invoices are paid
  - How salaries and other payments to workers are paid and recorded
  - How to record money owed to the organisation
  - How cash is kept safe, how frequently you bank, how many people count it (2 people is good practice)
  - Authority levels for signing cheques (i.e. how much can one person sign for; when are two signatures needed?)
  - Who has delegated authority to buy things or sign contracts
  - How you store members’ records (Data Protection Act)

For more information and advice on financial management and control, MANGO is a UK based NGO, whose mission is to strengthen the financial management and accountability of NGOs and their partners globally. Their website is designed for NGOs and has free downloadable resources. www.mango.org.uk

- Agree policies and procedures, and keep to them:
  It is the job of the Board to agree major policy positions such as waste management policy, or fisheries policy etc. or the internal policies of the NGO. In a small organisation, the Board will develop and agree the policies whereas in a bigger NGO the staff might undertake the research and develop the policy for discussion and approval by the Board. Once agreed, the policies ensure consistency in the media, and advocacy and guide everyday work. They should be reviewed regularly.

Follow the Code of Conduct for Board Members

Being a Board member of an NGO is a very responsible role that requires a high standard of personal behaviour. While many Board members may gain personally by achieving something that is important to them, such as protecting a site, or broadening their CV, the emphasis of the role is on public service, not personal gain or self-promotion.

Many major funders will want to be assured that the Board has a Code of Conduct. If you do not have one, consider developing one as the whole Board. Some areas to include are:

- Put the organisation first:
  Serving on a Board means that you should put the interests of the organisation first and not try to gain benefit for yourself or your family and friends.

- Conflicts of interest:
  You have a conflict of interest whenever there is a risk that your judgement, decisions or actions as a Board member might be influenced by your personal gain or that of your friends or relatives. Be careful not to put yourself under any financial or other obligation to individuals or organisations who might try to affect your judgement or decisions.

- Objective appointment of staff and contracts:
  When appointing staff or consultants, awarding contracts, or recommending individuals for rewards and benefits, you should make your choice only on merit.

- Employment of relatives:
  Families often have common interests, so it is not surprising that in small organisations, or small countries like Malta, more than one member of a family may be involved, but having relatives on the Board or employing a Board member’s relative can cause problems.
Expenses policies:

It is good practice for an organisation to publish its expenses policy for Board members, so that members and supporters can see that their contributions are spent properly, and everyone knows what to expect. It should be included in the constitution so that it cannot easily be changed.

Resolving disagreements:

All Boards have discussions, sometimes heated ones. Often this leads to good decisions. However, unresolved disagreements can lead to poor decisions and the Board may cease to be effective. It is usually the Chair who takes steps to resolve such problems however sometimes other people are better suited to intervene, and should not be afraid to do so - there is collective responsibility for the effectiveness of the meeting too.

4. Board Management

The Size of the Board

There is no perfect size, and each NGO must decide for itself how big its Board needs to be. Most NGOs have between 5 and 15 Board members. If there are fewer than 5, you may not have enough people to carry out all the roles, ensure impartiality and proper financial management, or bring a broad-enough range of skills.

If you have more than 15, it may be difficult to arrange meetings, your expenses will increase, board members may feel they are not making a useful contribution, and decision-making can be more difficult. For these reasons we recommend 5-11 board members for organisations depending on their size.

Selection and election of Board members

One of your most important decisions is to get the right people onto the Board. Neither selection nor democracy can provide the perfect answer.

A purely democratic approach may mean that you do not get the mix of skills that you need. On the other hand, to simply appoint people can lead to favouritism, cliques and insufficient change. A combination of the two provides the best balance between continuity and stability on the one hand, and fresh thinking on the other.

Therefore the Statute of your organisation should ideally require that half the Board must be elected, and the other half appointed. Also you should consider gender and age balance on your Board. Donors, members and staff of your organisation would not want to see the Board of your NGO dominated by men or old people.

Having a right balance of gender, age and skills ensures that your organisation can adapt to changes in the political and social changes in your country.

Mix of Skills

There are some skills that all environmental NGOs need, and some that will be dictated by your mission and work programme. These skills generally are:

- Financial management, accounting and reporting. You may also need investment experience.
- Core skills such as education, integration etc.
- Management of organisations, business management, human resources management
- Communication and awareness raising
- Fundraising
- Advocacy (Campaigning) and understanding of national and EU policies/directives
- Understanding of national laws

Ideally, Board members will have more than one of these skills, allowing you to have the right number of Board members and the right mix of skills.
How to recruit Board members with right skills

Recruiting the right people with appropriate skills your NGO needs is not an easy task. Most small NGOs in Malta complain that people with necessary skills do not wish to be burdened with the responsibilities and tasks of being a Board member. But rather than complaining, you should consider a number of factors such as:

- Does your organisation inspire people?
- Is your organisation perceived as contributing to real change in the society – in other words are you an achiever or a whiner?
- What does your NGO offer to its Board members – prestige, recognition, a sense of self-achievement?
- Furthermore when you approach people with necessary skills and experience to recruit to your NGO Board, you should prepare yourself as if you are approaching a major donor (See the Fundraising Training Manual). Here are some tips for you:
- Acknowledge the fact that you are asking someone to dedicate his/her time to the development of your NGO on a voluntary basis. Show them what how they can personally benefit from such position such as:
  - Becoming part of the strategic team of a major campaign
  - Being a member of an international community
  - Potential of self-development through new experiences and skill share.

- Explain them dearly your expectations (roles and responsibilities)
- Present them the Terms of Reference so that they are clear about their role and responsibilities etc. The ToRs might include frequency of meetings, attendance requirements, rules and guidelines about use of facilities, expenses policy, code of conduct, guidelines on representing the organisation externally, collective responsibility, confidentiality and length of appointment.

Such a professional approach would increase your chances of recruiting the people with right skills and experience on your organisation’s Board and in return avoid burn-out and frustrations.

“What does your NGO offer to its Board members – prestige, recognition, a sense of self-achievement?”

Length of service

A steady and predictable turnover of Board members brings fresh ideas and new skills, and helps to prevent any Board member feeling that the organisation is ‘theirs’. It is a good idea to include the length of appointment to the Board in your constitution.

5. Strategic Planning

Making, ideally a three year organisational strategic plan or at least an annual plan, can help your NGOs:

- understand their capacities, problems and resources
- have good governance and leadership
- be focused and transparent.

Strategic planning allows organisations to be proactive rather than reactive which is a common problem many NGOs in Malta currently face.

What makes a plan a strategic plan?

- It has a direction and lifespan.
- It has short- and long-term goals.
- It has a list of priorities covering 3, 5, or 10 years.

The plan should be prepared in a participatory manner with the involvement of all staff and board members of your organisation and it should cover at least a three year period.

It is also important to review the strategy plan from time to time and measure the progress and if needed make necessary changes.
5.1 Developing a Strategic Plan

Step 1:
Vision, Mission and Values

One of the first steps of developing a Strategic Plan for your NGOs is to have clear Vision and Mission statements, unless they are already identified. During the training, it became evident that most NGOs confuse Vision and Mission statements.

A vision statement should present the desired end, or an image of the future toward which your organisation is committed. A mission statement on the other hand is a statement of purpose and aims to achieve the vision.

During the training, as an example, Amnesty International’s vision and mission statements were presented:

- **Vision**
  “Amnesty International’s vision is a world in which every person is able to enjoy the human rights enshrined in the Universal Declaration of Human Rights and other international human rights standards.”

- **Mission**
  “Amnesty International’s mission is to undertake research and action focused on preventing and ending grave abuses of these rights.”

As can be seen from the above example a vision statement is what you wish to see (in relation to your organisation’s work area) in the future, whereas a mission statement briefly outlines how you will achieve your vision. But it should be noted that mission statement does not include short or long term goals and objectives.

Finally make sure that your NGO also has agreed organisational values. For example; “Our organisation is a non-political organisation” or “We believe in independence, therefore does not accept money from corporations and governments”.

Step 2:
Analysis

A situation and problem analysis is essential for a successful strategic plan. Your analysis should also include the external environment in which your NGO woks. Following are the three key areas you should consider in your analysis:

- **External environment:** What are the (social, economic and political) developments in your sector globally, regionally (EU) and nationally? How would these developments affect your NGO and its work?

- **Organisational review:** Outline the recent and current projects, programmes and campaigns you are running. Ask yourselves if you have reached your (campaign, fundraising etc.) objectives and if not ask why. Also review the current governance, management and administrative issues. For example, do you have all the necessary policies and procedures in place?

- **Problem analysis:** A problem analysis is the process to clearly understand the problem your NGOs are addressing, and the various causes of these problems. To understand the difference between problem and its causes let’s have a look at an example: if the problem your organisation addressing is for example “gender based violence” and if there is an increase in gender based violence in your community, then one of the causes of such increase can be, for example, an increase in “substance use”. So in this case, if you want to solve the gender based violence problem, then you need to address the cause of such problem, which in this example is “substance abuse”. One of the most important outcomes of a problem analysis is to understand whether your organisation is tackling the most important issues in relation to your sector (integration, migration etc.). Therefore your problem analysis should provide answers to the following questions:

  - Is the problem you plan to address (or currently addressing) a significant problem (in relation to your work area) for your community or the county in general?
  - Will solving the problem make a significant difference?

A successful problem analysis (done in a participatory manner with all key people involved) will therefore help you understand if you are investing your time and resources on the most important issues.

Step 3:
Organisational Goals

Goals (or aims) are what your organisation needs to do in order to fulfil its mission and achieve its vision. Goals are directly related to the significant problem you have identified in your problem analysis. Also a goal should be measurable and achievable (realistic) within the timeframe of the strategic plan.

One thing you need to understand when developing goals is that it is generally not specific to your NGO. There can be other groups and organisation that have the same goal. This goal would become specific to your organisation when you set the (strategic) objectives.
**Step 4: Objectives**

The different outcomes (results) you want to achieve in order to realize your goals are your objectives.

They are directly related to the causes of the problem you are addressing.

In order to set the strategic objectives, we then look at the causes of this problem because the only way to achieve our goal is to address (solve) the issues that cause the problem.

Let's take the “gender based violence” example we mentioned above. Let’s say that the problem your NGO wants to solve in your community is “gender based violence” and that the research you carry out as part of the “problem analysis” shows that the main causes of this problem in your community are:

- a) Substance abuse among men
- b) Lack of awareness of their rights among women

So to set our objectives we should look at the opposite situation we want to achieve in relation to each cause. For example, we want men in our community to be aware of their legal rights regarding violence.

Also when setting objectives SMART is a convenient tool to use:

**SPECIFIC:** In order to achieve an objective, you must be very clear about what exactly you want.

- **MEASURABLE:** Your objectives cannot be vague. You need some form of measuring system so that you can stay on track and become motivated when you see that you are making progress.

- **ACHIEVABLE:** Setting unrealistic objectives will demotivate your staff, volunteers and supporters. A good objective is one that challenges, but is not so unrealistic that you have virtually no chance of accomplishing it.

- **RELEVANT:** Your objectives must be in line with your organisation’s vision and mission, otherwise they are not going to help you bring about the future your organization dreams of creating.

- **TIME-BOUND:** If you don’t set deadlines for your objectives, you have no real compelling reason or motivation to start working on them or achieving them within the time frame you planned.

We can now develop our strategic objectives. For example:

- a) 50% reduction in substance use among men by December 2018
- b) 50% increase in awareness among women about their rights.

In other words only by addressing these causes of the problem your NGO can achieve its goal of eliminating gender based violence in your communities. Naturally setting measurable objectives (such as 50% reduction) is directly related to the size of the problem you are dealing with as well as your organisation’s capacity.

**Step 5: Strategies**

Your strategy should clearly show (describe) how your NGO will achieve its strategic objective(s). The verb is the key word in a strategy statement such as “Lobby the (relevant) Minister to receive financial support and necessary expertise” or “Identify root causes of substance abuse” etc.

Naturally the strategies to achieve the objectives identified above (Step 4) are not limited to these two examples and can be more than one for each objective.

It is imperative that you know your main target audience, stakeholders and actors in your project/campaign so that you can identify the most effective strategy to reach your objective.

**Step 6: Activities (Tactics)**

One of the most common mistakes most NGOs do when planning their projects and campaigns is starting with the activities before analysing the first five steps described above. Activities can come only after you identify your strategies. And for the right strategy to be developed, you need to set your strategic objectives to reach your goal(s).

Activities are actual tasks which are conducted in order to realise your strategies to reach your objectives. For example, if we take the first strategy identified above then the activities can be:

- **Strategy 1 (Lobbying)**
  - Activity 1: Set a meeting with the Minister (by certain date)
  - Activity 2: Prepare a presentation/video for the meeting
  - Activity 3: Organise a press conference to announce the collaboration with the Ministry
The number of activities can be as many as needed to realise the set strategy. Making a list of these activities in detail is essential to create a realistic budget.

**Step 7:**

**Results**

Results define the outputs that are needed to achieve the objectives (of a project or organisation). In other words, as a result of what the project does, an output will be achieved.

The key results are not written in future tense but in past tense. For example:

- Cooperation with the Ministry secured

Key results (they might be referred to as indicators as well) are in a way your “benchmarks” that help your organisation to monitor the progress and see if your assumed objectives are being reached and/or your strategies/activities need revising and so on.

**Step 8:**

**Finalising the Plan (Framework)**

After carefully following all the steps, you are now ready to prepare a table for each goal that accommodates the objectives, strategies, activities and the results you identified.

<table>
<thead>
<tr>
<th>Goal 1</th>
<th>Objectives</th>
<th>Strategies</th>
<th>Activities</th>
<th>Results</th>
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<th>Objectives</th>
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**Step 9:**

**Budget**

The final step in developing your strategic plan is preparing a robust and realistic budget. When preparing the budget make sure that you have considered all the costs related to each activity. But some expenses are not always ‘obvious’. So when preparing your budget you need to make a ‘reality check’ and see if there are any other ‘hidden costs’.