



# Generation of Own Source Revenue by Gram Panchayats

## Workbook

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**Prepared by  
Indian Institute of Management Ahmedabad**

**March 2025**



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## PRE-SESSION EXERCISE

### PARTICIPANT DETAILS

Name: \_\_\_\_\_

Village name: \_\_\_\_\_

Block, District and State: \_\_\_\_\_

Educational Qualification: \_\_\_\_\_

Any other background information: \_\_\_\_\_

### FACTSHEET ABOUT MY VILLAGE

Population in the village: \_\_\_\_\_

Male to female ratio: \_\_\_\_\_

Number of water bodies (pond, river, lake etc): \_\_\_\_\_

Use of water bodies:

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Agricultural crops:

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Market places and marketing facilities for agricultural produce (cooperatives, FPOs etc):

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Number of schools with details:

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Medical facilities (hospital /doctor/others):

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The most important and distinctive characteristics about my village:

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I am happy about these important aspects about my village:

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Areas where my village needs improvement:

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Current methods and sources of OSR used in my village by the Gram Panchayat:

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What are my expectations from this training on Own Source Revenue Generation for Gram Panchayats?

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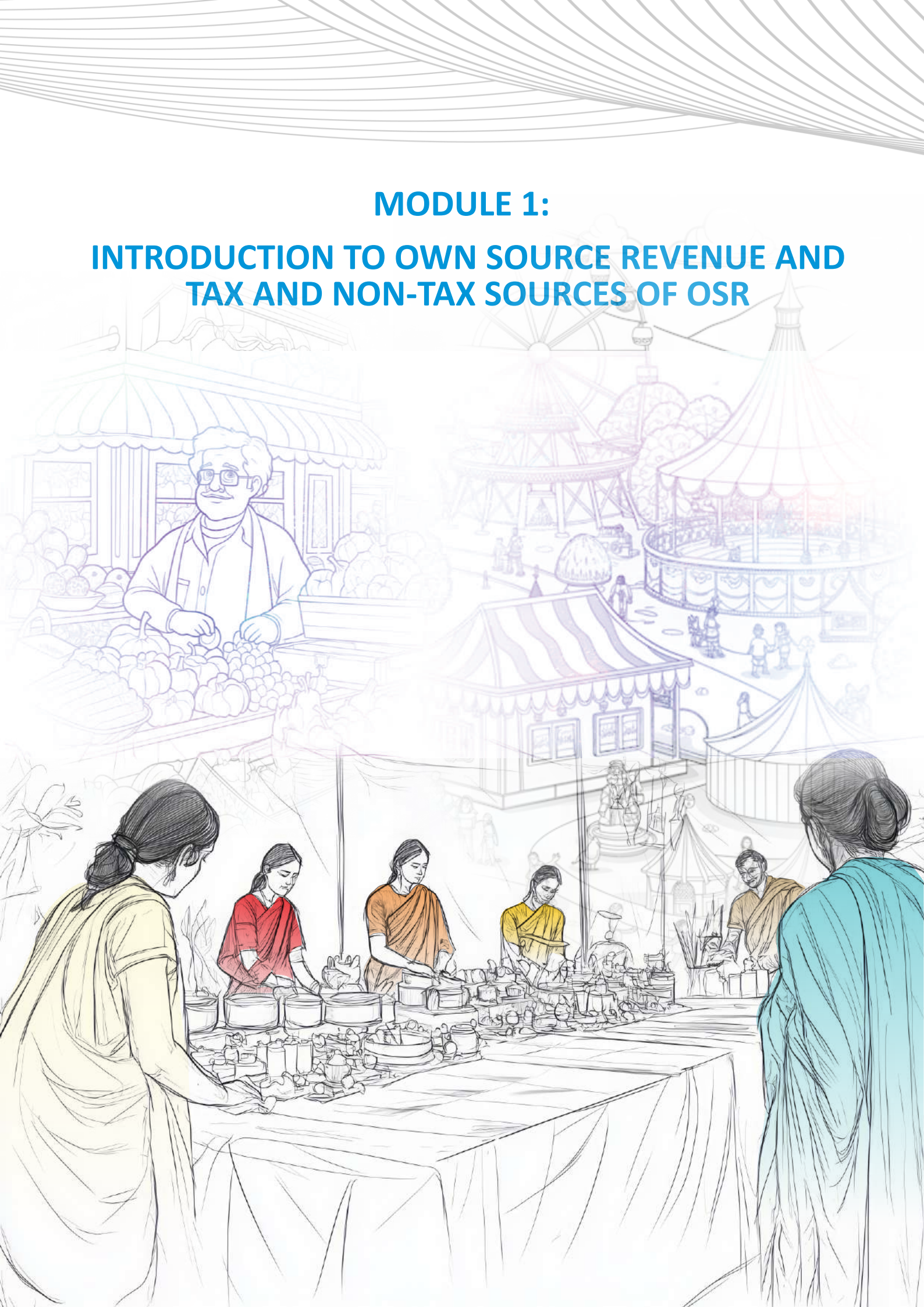
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## MODULE 1:

# INTRODUCTION TO OWN SOURCE REVENUE AND TAX AND NON-TAX SOURCES OF OSR





# Module 1: Introduction to Own Source Revenue (OSR) and Tax and Non – Tax Sources for OSR Generation

## PART 1: EXERCISE BASED ON MODULE

Tick the right answer

1. My Gram Panchayat (GP) has a good source of OSR.
  - a. Yes
  - b. No
  - c. There is scope for improvement
2. My GP has many ideas for OSR but we are not able to implement them.
  - a. True
  - b. False
3. OSR in my GP is generated through:
  - a. Tax sources
  - b. Non-Tax sources
  - c. Unconventional sources
  - d. None of the above
4. Three learnings I had from the topic of “Tax and Non-Tax Sources for OSR Generation” training that I was unaware of earlier:
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
5. From the training on “Tax and Non-Tax Sources for OSR Generation” I can apply the following 3 methods in my village (add more if you think you can use more than 3 methods).
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
  - d. \_\_\_\_\_
6. I have more new ideas to generate OSR other than what I learnt in the training on “Tax and Non-Tax Sources for OSR Generation”. These are:
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
  - d. \_\_\_\_\_

## PART 2: POST-SESSION FOLLOW UP EXERCISE

1. Step-by-step action plan to use the tax / non-tax sources for generating OSR in the next 6 months.

What method:

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How:

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When:

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Where all:

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With whose help:

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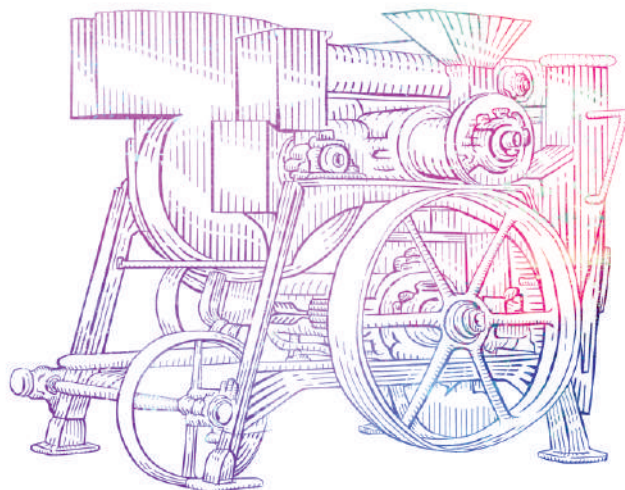
How will I measure success:

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## MODULE 2: STRATEGIES FOR AUGMENTATION OF OSR





## Module 2: Strategies for Augmentation of OSR

### PART 1: EXERCISE BASED ON MODULE

1. Identify and describe the key assets available in your Gram Panchayat that can be used to generate revenue. How are these assets currently being utilized?

Assets

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Utilization from the perspective of OSR generation

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2. Assess the condition of the local market spaces or community halls in your area. Are these spaces being fully utilized? If not, what improvements could be made to increase their usage and revenue potential?

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3. How can the local natural resources (such as ponds, forests, and agricultural land) be better utilized for economic development and revenue generation in your Gram Panchayat?

Local natural resources

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Revenue potential of resources

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4. What challenges does your Gram Panchayat face in managing and maintaining its assets? What steps can be taken to address these challenges?

Challenges

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Steps

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5. Describe any public infrastructure (such as roads, bus stands, or water supply systems) in your Gram Panchayat that could be leveraged for generating revenue. How could these assets be used effectively?

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6. Do you have any unused or underutilized assets in your Gram Panchayat? If so, explain how they could be repurposed or made productive for revenue generation.

Underutilized asset description

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### Steps to generate revenue

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7. What is the role of Self-Help Groups (SHGs) in asset utilization within your Gram Panchayat? Provide examples of how SHGs can help in generating revenue from local assets.

#### SHGs in the GP

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#### SHGs revenue potential and role in OSR

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8. Identify any sources of irregular or seasonal income (e.g., from festivals, agricultural seasons, or tourism) in your village. How can these be better harnessed to increase overall OSR?

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9. Evaluate the revenue-generating potential of your Gram Panchayat's public spaces (such as parks, playgrounds, or cultural halls). What measures can be taken to increase the income from these spaces?

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10. How can the Gram Panchayat collaborate with local businesses, NGOs, or other organizations to better utilize its assets for OSR generation?

Potential collaborators in GP

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Means to enhance utilization and OSR

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## PART 2: POST-SESSION FOLLOW UP EXERCISE

### Action Plan for Enhancing OSR

Based on the training, outline an action plan for enhancing OSR in your Panchayat. Consider tax and non-tax revenues, asset management, and resource mobilization strategies.

1. How do you plan to implement this action plan within the next 3-6 months?

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2. What resources or partnerships will you leverage to support your OSR plan?

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### Asset Creation and Preservation

Based on the training, develop a plan to create and preserve assets in your Panchayat to ensure sustainable financial growth.

3. What type of assets (e.g., land, community facilities, infrastructure) will you focus on?

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4. How will you ensure these assets are preserved and managed to generate consistent revenue?

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**Best Practices and Innovations for OSR**

5. Considering the case studies and best practices shared (e.g., Kerala's 100% tax collection, Kolhapur's asset mapping), identify similar innovative practices you have adopted in your GP?

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## MODULE 3:

# USING PRINCIPLES OF BEHAVIOURAL SCIENCE FOR TAX COLLECTION





## Module 3: Using Behavioural Science Principles for OSR Generation

### PART 1: EXERCISE BASED ON MODULE

1. Three learnings I had about using behavioural principles for OSR generation that I did not know before the training:

a. \_\_\_\_\_

\_\_\_\_\_

b. \_\_\_\_\_

\_\_\_\_\_

c. \_\_\_\_\_

\_\_\_\_\_

2. From the training on "Using Behavioural Science Principles for OSR Generation" I can apply the following 3 methods in my village to motivate people to pay taxes (add more if you think you can use more than 3 methods).

a. \_\_\_\_\_

\_\_\_\_\_

b. \_\_\_\_\_

\_\_\_\_\_

c. \_\_\_\_\_

\_\_\_\_\_

d. \_\_\_\_\_

\_\_\_\_\_

## **PART 2: POST-SESSION FOLLOW UP EXERCISE**

1. Step-by-step action plan to use at least 1 Behavioural Science Principle for OSR Generation.

How:

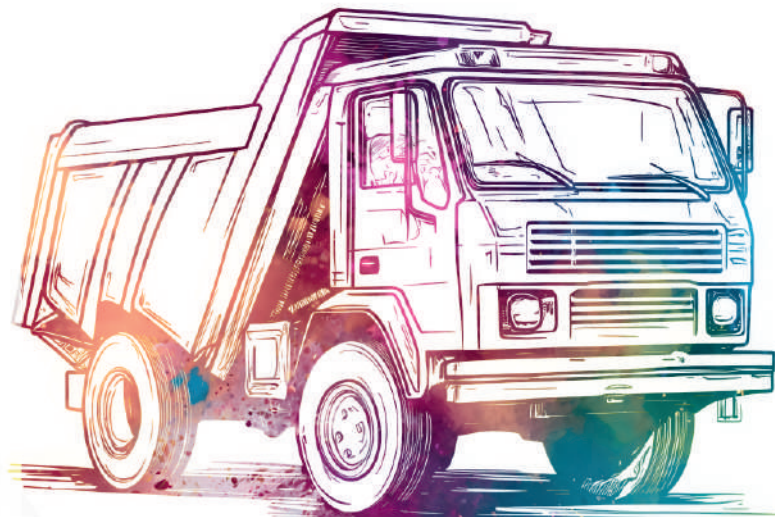
When:

Where all:

With whose help:

## MODULE 4:

### UTILIZATION OF OSR FOR VILLAGE DEVELOPMENT





## Module 4: Utilization of OSR for Village Development

### PART 1: EXERCISE BASED ON MODULE

1. Mention 3 ways in which your GP can make use of OSR funds for village development which it has not adopted in the past, before this training?

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2. Can you make use of OSR for making Gram Panchayat Development Plan (GPDP)? Please elaborate which of the 9 themes of LSDGs can you use it for?

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3. Reflecting on the 9 Localized Sustainable Development Goals (LSDGs), which of them do you think your village has made significant progress in, and how?

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4. Based on your experience, how can Gram Panchayats utilize OSR to improve infrastructure development in your village (e.g., roads, street lighting)?

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5. Have you seen any improvement in water supply and sanitation in your village as a result of OSR utilization? If so, describe it.

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6. Has OSR been utilized to address poverty alleviation and welfare programs in your village? Provide examples, if any.

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7. Based on your observation, how well has the Gram Panchayat in your village involved the community in generating and utilizing OSR?

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8. Reflecting on the case studies of Sirasu and Mukundapurpatna Gram Panchayats, do you think any similar initiatives could be implemented in your village? Explain why or why not.

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9. Have you observed any positive social and economic impacts from OSR-based initiatives in your village (e.g., employment, local business growth)? Provide examples.

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10. What role can women and marginalized communities play in generating and utilizing OSR in your village? How can their participation be enhanced?

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## PART 2: POST-SESSION FOLLOW UP EXERCISE

1. Step-by-step action plan to use OSR for at least 2 village development activities:

**Activity 1:** (write for which village development activity)

When?

How?

With whose help:

How will you measure success?

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**Activity 2:** (write for which village development activity)

When?

How?

With whose help:

How will you measure success?

2. Describe any community involvement in the OSR generation process. How has the local community supported or resisted OSR initiatives?

Elaborate on community support:

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Elaborate on resistance and challenges faced by you:

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## MODULE 5:

# INNOVATIVE PROJECT FINANCING OPTIONS



**WIND**



**SOLAR  
ENERGY**



**BIOMASS**



**WASTE-TO-WEALTH  
INITIATIVES**



**CARBON  
CREDITS**



# Module 5: Innovative Project Financing Options

## PART 1: EXERCISE BASED ON MODULE

1. Choose one project that is needed in your village (e.g., construction of a community hall, solar street lights, or a water supply system)? What are the estimated costs for this project? (Provide an approximate budget).

Project details

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Material, Labour and other input details (quantity details)

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Estimated Costs for the Project

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2. Based on the selected project, which innovative financing options could be used to support it? Consider at least three options (e.g., PPPs, CSR funding, community contributions, loans from financial institutions).

**Answer:** List and briefly describe how each option could be applied to your project

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3. What role can the local community play in financing and supporting the project? For example, through *Shramdaan* (labor contributions) or community contributions in cash/kind.

**Answer:** Provide examples of how your community could participate in funding or labor for the project (e.g., collecting funds for water tanks, labor for road construction).

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4. Which external partners (e.g., corporate entities, NGOs, financial institutions) could be approached to support the project? Have you previously collaborated with any of them? If yes, provide details.

**Answer:** Identify potential partners, their role in the project, and any previous collaborations (e.g., CSR funding from a local company, bank loans, etc.).

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5. How will you monitor the progress of the project and ensure transparency in the utilization of funds? What steps will be taken for regular updates and reporting?

**Answer:** Describe mechanisms for monitoring project progress (e.g., regular audits, village meetings for updates, a transparent fund management system).

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## PART 2: POST-SESSION FOLLOW UP EXERCISE

1. How will you reach out to potential donors, and what strategies will you use to engage them in supporting your Panchayat? How do you plan to use crowdfunding or digital campaigns to raise funds for specific projects in your Panchayat?

Potential Donors and contributors:

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Strategy for funds mobilization

1

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2. What steps will you take to engage the community and other stakeholders in this process?

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#### Exploring Community Contributions and *Shramdaan*

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3. What types of projects will you prioritize for community contributions (cash, kind, or labor)? Explore Community Contributions and *Shramdaan* initiatives for the next few months?

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4. Reflect on how your Panchayat can utilize its existing assets (e.g., community centers, common lands, ponds) for revenue generation. What assets do you plan to lease or auction for additional revenue? How will you ensure that these assets are used efficiently to generate sustainable income without exploitation?

Assets Profile:

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Utilization plan:

1

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4. After implementing innovative financing options, how will you monitor the utilization of funds to ensure transparency and accountability? What mechanisms will you put in place to track fund usage and ensure efficient implementation of projects? How will you engage the community in the monitoring process to ensure there is accountability and feedback?

Funds monitoring mechanism

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## Role of technology

1

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2

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## Role of community in accountability and feedback

1

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2

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**MODULE 6:**  
**REVENUE FORECASTING  
AND PLANNING  
FOR SUSTAINABLE RESOURCE GENERATION  
BY GRAM PANCHAYATS**





# Module 6: Revenue Forecasting and Planning for Sustainable Resource Generation by Gram Panchayats

## PART 1: EXERCISE BASED ON MODULE

Tick the right answer:

1. My Gram Panchayat actively engages in revenue forecasting.
  - a. Yes
  - b. No
  - c. Needs Improvement
2. The primary revenue sources of my GP are well-documented and analysed.
  - a. True
  - b. False
3. Revenue forecasting helps in:
  - a. Better financial planning
  - b. Increasing dependency on external funding
  - c. Avoiding financial planning altogether
  - d. None of the above
4. Three key takeaways from the training on Revenue Forecasting and Planning that I was unaware of earlier:
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
5. Based on the training, I can implement the following methods to improve revenue forecasting in my GP:
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
  - d. \_\_\_\_\_

## PART 2: POST-SESSION FOLLOW-UP EXERCISE

Step-by-step action plan to apply revenue forecasting and improve sustainable resource generation in the next 6 months.

### 1. Understanding Revenue Sources

- a. List three common revenue sources available to most Gram Panchayats:

I. \_\_\_\_\_

II. \_\_\_\_\_

III. \_\_\_\_\_

- b. Which revenue sources are currently underutilized in your GP, and why?

I. \_\_\_\_\_

II. \_\_\_\_\_

III. \_\_\_\_\_

### 2. Applying Revenue Forecasting

- a. Selected Revenue Source:

I. \_\_\_\_\_

- b. Review Past Trends: (Based on assumption/estimation/educated guess)

- I. How much revenue has been collected from this source in the past three years?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- II. Have there been seasonal fluctuations in collections?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

c. Estimate Future Income:

I. How will population growth, inflation, or new businesses impact revenue?

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II. Based on past trends, what is the projected revenue for next year?

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d. Consider Risks and Uncertainties:

I. What potential risks (e.g., natural disasters, economic downturns) could affect this revenue source?

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II. How can your GP plan for these risks?

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3. Strengthening Revenue Collection and Utilization

a. What steps can be taken to strengthen the collection of this revenue?

I. \_\_\_\_\_

II. \_\_\_\_\_

III. \_\_\_\_\_

b. How can the forecasted revenue be best utilized in village development projects?

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#### 4. Evaluating Revenue Planning Strategies

- a. How do sustainable revenue planning strategies apply to your GP?

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- b. What government grants or schemes could supplement your revenue forecasting efforts?

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- c. How can better financial planning reduce dependency on external grants?

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#### 5. Reflection and Next Steps

- a. What was the most important insight you gained from this exercise?

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- b. What changes can your GP implement to improve revenue generation and forecasting?

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## MODULE 7:

# SWOT ANALYSIS FOR OWN SOURCE REVENUE GENERATION





# Module 7: SWOT Analysis for Own Source Revenue Generation

## PART 1: EXERCISE BASED ON MODULE

### 1. Understanding Strengths, Weaknesses, Opportunities, and Threats

#### a. Define each component of SWOT analysis in your own words:

- Strengths: \_\_\_\_\_

- Weaknesses: \_\_\_\_\_

- Opportunities: \_\_\_\_\_

- Threats: \_\_\_\_\_

#### b. Give one example of each from your Gram Panchayat

- Strengths: \_\_\_\_\_

- Weaknesses: \_\_\_\_\_

- Opportunities: \_\_\_\_\_

- Threats: \_\_\_\_\_

### 2. Identifying Strengths to Enhance Revenue

#### a. List two key strengths of your GP that contribute to revenue generation.

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#### b. How can these strengths be used to improve revenue collection? Provide specific actions.

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- c. Give an example of a GP successfully using its strengths to generate Own Source Revenue.

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3. Addressing Weaknesses in Revenue Collection

- a. Identify two major weaknesses that limit revenue collection in your GP.

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- b. What steps can be taken to overcome these weaknesses?

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- c. How can digital technology (e.g., online payments, automated tax records) help address these weaknesses?

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4. Leveraging Opportunities for Revenue Growth

- a. Identify two external opportunities that your GP can utilize to increase OSR.

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- b. How can your GP take advantage of these opportunities? Provide specific actions.

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- c. What government schemes or grants can support revenue generation in your GP?

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5. Mitigating Threats to Revenue Stability

- a. List two key external threats that might impact revenue generation in your GP.

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- b. What measures can be taken to minimize the impact of these threats?

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- c. Give an example of a GP that successfully managed a threat to its revenue generation.

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## PART 2: POST-SESSION FOLLOW-UP EXERCISE

### 1. Action Plan: Using SWOT for Revenue Growth

- a. Based on your SWOT analysis, outline three key actions your GP can take to improve its OSR.

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- b. How will these actions contribute to financial sustainability?

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- c. What immediate steps can be implemented within the next three months?

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### 2. Reflection and Next Steps

- a. What was the most important insight you gained from this exercise?

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b. What is one key improvement that your GP can implement immediately?

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c. How can your GP track progress in revenue generation?

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# MODULE 8:

## RELEVANCE OF PROJECT MANAGEMENT SKILLS IN MAKING GRAM PANCHAYAT DEVELOPMENT PLANS



**Initiation**



**Planning**



**Closing**



**Execution**



**Monitoring**



# Module 8: Relevance of Project Management Skills in Making Gram Panchayat Development Plans

## PART 1: EXERCISE BASED ON MODULE

### 1. Understanding Project Management

a. What is project management in simple terms?

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b. Why is project management important for GPDP? List two reasons:

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c. Give one example of how poor planning can affect a village project.

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### 2. Identifying a Development Need

a. What is one major issue in your GP that needs better planning? (e.g., roads, water, sanitation)

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- b. What steps can be taken to address this issue?

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3. Stakeholders in the Project

- a. List three key people or groups who should be involved in the project:

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- b. What role will they play?

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4. Planning Resources and Budget

- a. What resources (money, materials, people) are needed for the project?

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- b. Where can funding come from? (e.g., government schemes, village funds)

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5. Timeline and Monitoring

- a. Break down the project into three simple steps with estimated time:

| Step | Time Needed |
|------|-------------|
| 1.   |             |
| 2.   |             |
| 3.   |             |

- b. How will you check if the project is going as planned?

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6. Sustainability and Transparency

- a. How can you ensure the project continues to benefit the village in the future?

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- b. How will you make sure the money is used properly?

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7. **Reflection and Next Steps**

- a. What was the most useful thing you learned from this exercise?

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- b. What can your GP do immediately to improve project planning?

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## PART 2: POST-SESSION FOLLOW-UP EXERCISE

1. Step-by-step action plan to implement a village development project using project management skills:

**Activity 1:** (Mention the project)

When?

How?

With whose help?

How will you measure success?

**Activity 2:** (Mention the project)

When?

How?

With whose help?

How will you measure success?

2. Describe any community involvement in project planning and implementation.

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Elaborate on community support received.

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Elaborate on resistance and challenges faced by you.

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