

### Evaluation of different systems of SHG Bookkeeping

#### Storyline...

Society for Elimination of Rural Poverty (SERP) is functioning under the Government of Andhra Pradesh and is extensively involved in working with the Community Based Organizations. MaGC® (formerly NCRCL®) was appointed as consultant to evaluate the different systems of SHG bookkeeping and the MS Accounting Software.

#### Once upon a time...

SERP has implemented different systems of bookkeeping namely the e-bookkeeping, m-bookkeeping and MS-Accounting Software. SERP had recently undertaken the process of implementing a tablet based system of bookkeeping. A need was felt to evaluate the different bookkeeping systems which would help SERP in implementing an effective system of bookkeeping ensuring efficiency and transparency in reporting of CBO financial transactions. The evaluation was undertaken under a World Bank (CGAP) funded component.

#### Moving on...

MaGC evaluation was based on a combination of field visits, end-user interviews, software walkthroughs, discussions and meetings with various SERP officials and software vendors. A research on the best practices in India and abroad was also undertaken. A unique challenge was to collect end-user feedback considering the low literacy levels. Lack of software documentation was another hindrance to the technical evaluation.

The evaluation report included a detailed SWOT analysis of e-bookkeeping, m-bookkeeping, t-bookkeeping and the MS accounting software. The functional evaluation was conducted across simplicity, adoptability and functionality aspects. The technical evaluation was conducted over eleven different parameters. Learnings from the earlier implementations were also covered in the report. A cost benefit analysis was also conducted.

The highlights of the recommendations included an integrated Community Based Organization Accounting System (CBOAS) with details of the functional and technical requirements. Highlights from best practices were covered in the recommendations. The evaluation findings and recommendations were presented using the 3PT® framework, an in-house tool developed by MaGC.

#### Finally...

MaGC's study outputs were accepted and well appreciated by SERP. Most of the recommendations on the t-bookkeeping software were considered by SERP and necessary action was taken to incorporate them in the t-bookkeeping software. The implementation recommendations and best practice insights gave SERP valuable insights for the t-bookkeeping complete rollout and also for future CBO reforms.