BIBLIOGRAPHY

Books


**THESIS**


**Encyclopaedia:**


**ARTICLES FROM JOURNALS/ MAGAZINES**


Nalinakumari, Brijesh and Richard MacLean. NGOs: A Primer on the Evolution of the Organizations That Are Setting the Next Generation of “Regulations”, Published online in *Wiley InterScience* (www.interscience.wiley.com). DOI: 10.1002/tqem.20054


Sen, Siddhartha 1993. Defining the Nonprofit sector: India, Working Papers of the The Johns Hopkins Comparative Nonprofit Sector Project, Lester M. Salamon, Director, Helmut K. Anheier, Assistant Director, USA (Morgan State University Baltimore, Maryland, USA).


of History, Roles and Future Challenges, Society for Participatory Research in Asia, New Delhi.

**NEWSPAPER**

- “Voluntary bodies plug gaps left by government”- Piyush Daga, The times of India, Nagpur 30 Nov. 2013

**INTERNET**

#sw
18. http://www.avard.in/about1.aspx#Genesis
Annexure 1: Covering Letter

Date:

Research Guide : From: Research Student

To:

Subject: Interview / Questionnaire regarding research topic,
“A critical study of Management of Human and Financial resources by Non-Government Organizations in Pune metropolitan area (Period: Year 2005 to 2008).”

Dear Sir/ Madam,

I am a PhD student from Tilak Maharashtra University, Pune working on research topic:
“A critical study of Management of Human and Financial resources by Non- Government Organizations in Pune metropolitan area (Period: Year 2005 to 2008).”

This research will be an important source of information in understanding the current resource management practices of NGOs. It will also create awareness among the people regarding NGOs and their contribution towards society.

Presently, I am collecting the data from selected NGOs for my research work. Attached, please find the questionnaire for data collection. I need to have a meeting with you at your convenience for discussion in respect of the questionnaire. Please confirm date, day and time of your convenience for the same.

Your input and cooperation will be useful and important for my research work in drawing the conclusions. I assure that the information collected is only for academic purpose and shall remain confidential.

Thanking You,

Research Student
Annexure 2: Questionnaire for NGO


[Please tick the appropriate option, wherever applicable. Any additional comments are welcome.]

Respondent’s name: ____________________________ Sex: ____________________
Designation: ____________________________ Education: ____________________
Organization: ___________________________________________________________  

Section – I

1. NGO is registered as: - Society - Trust - Section 25 Company
2. Established in year: ____________________
3. Address: ____________________
4. Contact no.: ____________________
5. E-mail: ____________________ Website: ____________________
6. Mission statement of the organization: ____________________
7. Working on issues:
   - Children - Environment - Women
   - Others (please mention): ____________________
8. Work area / place: ____________________
9. Level of operation: ____________________ (Local / city/ District/ State/ National/International)
10. No. of paid staff (full time):
    No. of paid staff (part time):
    No. of volunteers:
11. Your organizations Budget for current year is Rs. ____________________
### Section – II

1) Please tick the appropriate options:

<table>
<thead>
<tr>
<th></th>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>Is organizational chart available? If yes, please</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Organizational chart exists informally.</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>1.2</td>
<td>Is written manual /policy handbook available and is regularly updated and reviewed?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>Manual / policy handbook exists informally.</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>1.3</td>
<td>Do you have written goals for period of 3-5 years?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>1.4</td>
<td>Availability of suitable human resource is: a) Scarce b) Sufficient c) Insufficient</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.5</td>
<td>Is HRM budget available?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>Is HRM plan available?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>Is organization’s mission linked with HRM plan?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>1.6</td>
<td>Is there any staff specifically for HRM activities?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>1.7</td>
<td>Formal procedure exists for recruitment of</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td>1.8</td>
<td>Job-descriptions are available for</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td></td>
<td>Job descriptions are reviewed and updated regularly for</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td>1.9</td>
<td>Minimum qualification norms for selection are available for</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td>1.10</td>
<td>Training / Re-training is necessary for</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td>1.11</td>
<td>Orientation program exists and followed for</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td>1.12</td>
<td>Training records are maintained for</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td></td>
<td>You have training record for leadership development for</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td>1.13</td>
<td>Training plans are available for</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td>1.14</td>
<td>Reward / Recognition system for motivation is available for</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td>1.15</td>
<td>Performance is measured for</td>
<td>Staff</td>
<td>Volunteer</td>
</tr>
<tr>
<td>1.16</td>
<td>Availability of financial resources is: a) Scarce b) Sufficient c) Insufficient</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.17</td>
<td>Do you have long term plans for raising funds?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>1.18</td>
<td>Is there any plan for mobilization of financial resources?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>1.19</td>
<td>Is there any staff specifically for Financial management?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>1.20</td>
<td>Is internal financial audit conducted in your organization?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>If yes, who conducts the internal audit?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.21</td>
<td>Are feedback / views of beneficiaries taken regarding service being provided by the NGO?</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>
1.21 Fund raising methods used by your organization:  
a) Donations     b) Workshops  
c) Celebrity     d) Functions / Events / Exhibitions  e) Others (please mention):  

1.22 Your organization is accountable to:  
a) Beneficiaries     b) Staff  
c) Volunteers     d) Government / Funding agencies / Donors  
e) General Public

1.23 Relationship between your organization and other NGOs (working on same issue as of your organization):  
a) Co-operation     b) Competition  
c) Complementary

1.24 Do you face difficulties in receiving the Grants / Funds from Donors/Funding agencies at sanctioning level?  
Yes | No

Do you face difficulties in receiving the Grants / Funds from Donors/Funding agencies at the time of disbursement?  
Yes | No

2] Please provide the following data:

<table>
<thead>
<tr>
<th>Data</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2005</td>
</tr>
<tr>
<td>Annual expenditure (in Rs.)</td>
<td></td>
</tr>
<tr>
<td>Administrative expenditure (in Rs.)</td>
<td></td>
</tr>
<tr>
<td>No. of paid staff – Full time</td>
<td></td>
</tr>
<tr>
<td>No. of paid staff – Part time</td>
<td></td>
</tr>
<tr>
<td>No. of Volunteers</td>
<td></td>
</tr>
<tr>
<td>Employee (Staff) turnover (in %)</td>
<td></td>
</tr>
</tbody>
</table>

3] The optimum number of personnel for better performance of your organization:  
a) Paid staff (full time):  

b) Paid staff (part time):  

c) Volunteers:
4] Approximate the relative importance (proportion of your current budget) of the major sources of funds. Please tick the appropriate option:

<table>
<thead>
<tr>
<th>Type of funding</th>
<th>Above 50%</th>
<th>25% to 50%</th>
<th>5% to 25%</th>
<th>Below 5%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National foundations donations/grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign/international foundations donations/grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporate donations/ grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign/international business/corporate donations / grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public donations or grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Membership dues (fees)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Self financing</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Others (please brief):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5] How do you select a project?

6] Which are the non-financial motivators that keep the spirits high and boost the enthusiasm of volunteers towards philanthropic vision?

7] Financial status of your organization: a) Very Good  b) Good  
                                           c) Average       d) Unstable

8] Performance of your organisation in achieving its goals for last year (tick only one option)/ in %:
   a. All the goals that were identified for last year are achieved  □
   b. Several goals were achieved, while several others were not  □
   c. No goals achieved (they are near completion – in process) □
9] Have you ever observed conflicts among staff and volunteer?
   Yes    No
   If yes, what are the issues of conflict? ________________________________________________________________________
   What is the mechanism to resolve the conflicts? ________________________________________________________________________

10] What are the strengths & weaknesses of your organization?
   Strengths: ___________________________________________________________________________________
   Weaknesses: ___________________________________________________________________________________

11] Amongst the following areas, in which area would you need improvement/training?
   a) Fund raising techniques    b) Management of Human resources
   c) Motivation                 d) Leadership
   e) Other (please mention): ______________________________________________________________________

12] Which is the biggest problem that your organization is facing currently?
   a) Lack of volunteers    b) Lack of qualified staff    c) Insufficient funds
   d) Other (please mention): ______________________________________________________________________

13] Is there any need of independent regulatory authority for accountability?
   Yes    No
   Please comment: ___________________________________________________________________________________

14] Please brief the role of your NGO in development of Pune region.
   _____________________________________________________________________________________________

15] For effective utilization of human & financial resources, what improvements would you like in present management practices of your organization?
   _____________________________________________________________________________________________

Respondents Signature
Annexure 3: Questionnaire for Staff of NGO


Name of the Staff member: ____________________ Job position ____________________
Age: ___________________ Sex: ___________________ Contact no.: ___________________
Education: _____________________________________________
Address: _____________________________________________
Concerned NGO: ________________________________________

1. You are working with this NGO for last ___ ___ months / years
2. What motivated you to join this NGO?
   ______________________________________________________
3. As a Staff member, you are: Satisfied/ Partially satisfied/ Not satisfied with the NGO.
   (Tick the suitable option)
4. Do you think working in NGO can be considered as a career?
5. Please comment: ______________________________________
   ______________________________________________________
6. What is your opinion about Human resource management in this NGO?
   ______________________________________________________
   ______________________________________________________
7. What is your opinion about Financial resource management in this NGO?
   ______________________________________________________
   ______________________________________________________
8. Any suggestions for improvement in NGO?
   ______________________________________________________

Respondents Signature
Annexure 4: Questionnaire for Volunteer of NGO


Name of the Volunteer: ____________________________________________________________
Age: ___________________ Sex: ___________________ Contact no.: ___________________
Education: __________________________________________________________
Address: __________________________________________________________
Concerned NGO: __________________________________________________________

1. What motivated you to join this NGO?

________________________________________________________________________
________________________________________________________________________

2. As a Volunteer, you are: Satisfied/ Partially satisfied/ Not satisfied with the NGO.
   (Tick the suitable option)

3. What is your opinion about Human resource management in this NGO?

________________________________________________________________________
________________________________________________________________________

4. What is your opinion about Financial resource management in this NGO?

________________________________________________________________________
________________________________________________________________________

5. Any suggestions for improvement in NGO?

________________________________________________________________________
________________________________________________________________________

Respondents Signature
Annexure 5: Questionnaire for Beneficiary of NGO


Name of the beneficiary: ______________________________________
Age: ____________________________________________________________
Sex: _____________________________________________________________
Education: _________________________________________________________
Address: _________________________________________________________
Concerned NGO: _________________________________________________

1. What type of help did you receive from NGO?
   __________________________________________________________________
   __________________________________________________________________

2. How was the attitude of NGO personnel towards you?
   __________________________________________________________________
   __________________________________________________________________

3. Are you satisfied with the help provided by NGO?
   __________________________________________________________________
   __________________________________________________________________

4. What is your opinion about this NGO?
   __________________________________________________________________
   __________________________________________________________________

5. How has your life improved after seeking the help of NGO?
   __________________________________________________________________

6. Any other suggestions / Comment?
   __________________________________________________________________
   __________________________________________________________________

Respondents Signature

251
Annexure 6: Questionnaire for MSW student


[Please tick the appropriate option, wherever applicable. Any additional comments are welcome.]

Name : ____________________________
Age: ____________________  Sex: ________________  Contact no.: ______
E-mail: _______________________
Address: ________________________________

Education: MSW-I / MSW-II  Institute: __________________________

1. What is your motive behind joining MSW program?
   a. Purely philanthrophic purpose (Do you want to serve the society?)
   b. Career as a Professional
   c. Any other: __________________________

2. Where would you like to work after completion of your studies?
   a. Non-government / Voluntary organization (small pay scale but more work satisfaction)
   b. Government sector (increased job security)
   c. Private sector (more money)
   d. Start your own NGO (more power and status in society)
   e. Any other: __________________________

3. According to you, how much should be the starting salary for MSW candidate in NGOs? ___________
4. Would you compromise with salary for working in a credible and transparent NGO? Yes No

5. You have worked as volunteer in how many NGOs? __________________

6. As a volunteer, how was your experience about Human resource management in NGOs?

7. For effective utilization of human & financial resources, what improvements would you like to make in present management practices of NGOs based on your experience as a Volunteer?

Respondents Signature
Annexure 7: Interview of Advocate 1

1. Is the legal environment supportive for NGOs in India?
   It is mandatory to follow the rules of various acts. Legal environment is supportive to NGOs, on the contrary most of the NGOs do not follow the Acts. About 90% of NGOs in Pune do not report to Charity Commissioner in time.

2. Registration procedures across the states are different in India. Please comment.
   One jurisdiction is required all over India so that NGOs can work in different states with less complicated procedures.

3. What are the complications in registration process of NGOs? Can the methods be simplified? Is there time limit and is it specified in the Act?
   Process of registration takes time as there is lot of work with Charity Commissioner. Time limit is not stated in the acts because it is not possible seeing the scope of work of Charity Commissioner and less work force.

4. Is there negative effect on NGOs (performance, growth, time etc.) because of registration and reporting requirements? / Do registration and reporting requirements hinder NGO growth?
   No, as said earlier, in fact NGOs are the ones who are not prompt in reporting.

5. Do you think there is need of independent regulatory mechanism?
   I don’t think so. Present regulations are enough. But there is need to follow them strictly.

6. Should there be such platform where there will be interactions between Charity administration authorities, lawyers, CAs and NGOs? Is there any?
   Yes, it would be good for NGOs to interact with concerned and knowledgeable people. But again when the things will come to amendments in any of the Acts,
the lengthy process with government will arise. Authority and powers, if assigned to such platform then it would be helpful in real sense.

7. Reason for mushrooming of NGOs. How to control it?
When government announces various schemes of NGOs, many NGOs start functioning. Otherwise many NGOs are in non-working stage. Charity Commissioner cannot have check on all the NGOs because of less manpower.

8. Numerous cases with Charity commissioner’s office are pending due to insufficient manpower. How are they solved?
Yes, again it comes to manpower issue.

9. Any other important aspect according to you.
NGOs should work as per the rules of the Acts. NGOs are organizations that need to work in proper way. They should work as per their mission.
Annexure 8: Interview of Advocate 2

1. Is the legal environment supportive for NGOs in India?
   Yes, it is supportive. Most of the NGOs in Pune, about 80 to 90% NGOs do not report to Charity Commissioner in time.

2. Registration procedures across the states are different in India. Please comment.
   Registration procedures across the states are different in India but there are no major changes. This is a problem for organization working at state level. It would be better if there is one jurisdiction.

3. What are the complications in registration process of NGOs? Can the methods be simplified? Is there time limit and is it specified in the Act?
   There are no complications as such. Documentation is mandatory as per the Acts. Yes, there is no time limit, the registration process takes too much of time. But expecting quick action is not practical considering the tremendous work load at Charity Commissioner’s office. If NGOs submit all their documents in time and as per procedure and keep regular follow up, it should not take more than three months. Also the working method at Charity Commissioner’s office is one of the factors. Still computerized data is not available.

4. Is there negative effect on NGOs (performance, growth, time etc.) because of registration and reporting requirements? / Do registration and reporting requirements hinder NGO growth?
   No, not at all.

5. Do you think there is need of independent regulatory mechanism?
   No, the present system of getting accounts audited and reporting to Charity Commissioner in time is sufficient. Very few NGOs do so in time.
If the manpower is increased with Charity Commissioner’s department, then there would be enough check on such NGOs. Having independent regulatory authority will only be an added complication, more of paper work for the sincere NGOs.

6. Should there be such platform where there will be interactions between Charity administration authorities, lawyers, CAs and NGOs? Is there any? In case such platform is formed, will it have the power to make amendments for betterment of Acts relevant to NGOs? Only collecting suggestions and sending to Government authorities will not help. The suggestions will remain in the pending files.

7. Reason for mushrooming of NGOs. How to control it? It should be made mandatory for NGOs to maintain record of their working for at least 3-5 years, show cause notice should be given if they are not functioning well and then cancel the registration. For this again there is need of more manpower with Charity Commissioner’s department. At present it is difficult to control mushrooming of NGOs.

8. Numerous cases with Charity commissioner’s office are pending due to insufficient manpower. How are they solved? This is true and reason again comes to insufficient manpower, working method and corruption to some extent. NGOs should only keep track of their cases and civil courts, lok adalats are there.

9. Any other important aspect according to you.
   1. Most of NGOs do not know how to work. They need to understand the importance of Management. This is surprising to note that big NGOs, NGOs working from last 20-25 years or NGOs supported by or formed by big corporate or business houses are also not good at their management. They need to understand, how to work effectively.
2. The rules of the Acts are not understood or half understood which results in many problems. It is responsibility of each NGO, to follow all rules and regulations.

3. Every NGO should get change (any change in the trust as per Section 22 of Bombay Public Trust Act 1950) entered in register (record) of Charity Commissioner by regular follow-ups and keep this on priority.
Annexure 9: Practising Company Secretary 1

1. Is the legal environment supportive for NGOs in India?
No. Trusts cannot do any commercial activity. Section 25 companies should be exempted from service tax. Registration requirements of section 25 companies are more as compared to Trust and Society.

2. What are the complications in registration process of NGOs as section 25 companies? Can the methods be simplified? Is there time limit and is it specified in the Act?
There are no complications as such, but there is lack of clarity between meaning of private company and public company in the Companies Act 1956.
Instead of giving advertisement in newspaper (about formation of section 25 company), notice can be put up in ROC (Registrar of Company) notice board to achieve cost reduction.

3. Do you think there is need of independent regulatory mechanism for section 25 companies?
No. Present procedures and regulations are sufficient.

4. Should there be such platform where there will be interactions between Registrar of Company, CSs, lawyers, CAs and NGOs as section 25 companies? Is there any?
Yes. It will be very helpful in improvement of present procedures. At present there is no such platform.

5. In case of Societies and Trusts, there is mushrooming of NGOs. What is the state of section 25 companies?
There is less mushrooming of section 25 companies compared to Society and Trust since company formation process is more complex and reporting requirements are more stringent.
There is enough transparency in section 25 companies. All the data related to section 25 companies is computerized and is easily available on demand. In case of trusts and societies, computerized information is not available at Charity commissioner’s office.

6. Please elaborate FCRA for section 25 companies.
Online applications are available for FCRA. Immediate approvals may be granted depending upon the case if it is supported by necessary evidence and documents. There might be visit from government official to the company’s office for ensuring the facts.

7. Is there negative effect on NGOs (performance, growth, time etc.) because of registration and reporting requirements? / Do registration and reporting requirements hinder NGO growth?
No. The system is to be followed by NGOs. Timely reporting and audits are a must for proper functioning.

8. How is the “Management of human and financial resources” in section 25 companies?
As compared to societies and trust, management is better in section 25 companies.

9. Strengths and weaknesses of section 25 companies?
Strengths –
A company has a legal identity
It has perpetual succession (existence of company is not affected by change/death of members)
Good management exists.
Assets can be held.
Less interference by government.
Can invest in other profit making company.
Weaknesses-
To attract good talent there should be provision to remunerate the director / governing board (as per companies act 1956, directors are honorary members, salaries are given to staff only)
Section 25 Company cannot alter its objects clause in its Memorandum without seeking the written approval of central government. This is not a weakness, but this process takes lot of time.

10. Please elaborate on taxation in section 25 companies.
   Applicable like trust and societies

11. Any other important aspect according to you.
   Companies Act 1956 will now be replaced in year 2014 by Companies Act 2013. Companies Act 2013 is more wider than Companies Act 1956 and also there is much clarity.
   For example – According to Companies Act 1956, section 25, a company can be formed for promoting commerce, art, science, religion, charity or any other useful object. In proposed Companies Act 2013, there is addition of sports, education, research, social welfare, and protection of environment (which was not clear in Companies Act 1956)
Annexure 10: Practising Company Secretary 2

1. Is the legal environment supportive for NGOs in India?
   Not in case of Society and Trust. For section 25 companies, yes the legal environment is supportive.

2. What are the complications in registration process of NGOs as section 25 companies?
   Can the methods be simplified? Is there time limit and is it specified in the Act?
   There are no complicated procedures. In fact if all the requirement of registration are properly understood and followed, registration can be achieved as fast as 10 days. Otherwise it may take two or more months. Time limit is not specified in Act.

3. Do you think there is need of independent regulatory mechanism for section 25 companies?
   There is no such need.

4. Should there be such platform where there will be interactions between Registrar of Company, CSs, lawyers, CAs and NGOs as section 25 companies? Is there any?
   At present there is no such platform. Section 25 companies have enough freedom to work and there is less interference from government. I feel there is no such urgent need at present.

5. In case of Societies and Trusts, there is mushrooming of NGOs. What is the state of section 25 companies?
   There is less mushrooming of section 25 companies compared to Society and Trust since company formation process is costly, complex and timely reporting to ROC (Registrar of company).
6. Please elaborate FCRA for section 25 companies.
Generally speaking, FCRA rules are similarly applicable for society, trust and section 25 companies. FCRA 1976 has been repealed by FCRA 2010. FCRA 2010 has more stringent provisions than FCRA 1976. FCRA is must in India. Organizations registered under the FCRA 2010 have to renew their certificate of registration every five years. Renewal process is faster than registration process. Failing to comply with any provision in FCRA 2010, there is a penalty charged.

7. Is there negative effect on NGOs (performance, growth, time etc.) because of registration and reporting requirements? / Do registration and reporting requirements hinder NGO growth?
No…..Rules/ procedures must be followed. There is no excuse.

8. How is the “Management of human and financial resources” in section 25 companies?
Management of section 25 company is like management of any other private company. Proper organization structure exists. Roles and responsibilities are clear and identified.

9. Strengths and weaknesses of section 25 companies?
   Strengths –
   It has a legal identity. It can invest in other profit making company.
   Weaknesses- No specific weakness, Company’s work systematically.

10. Please elaborate on taxation in section 25 companies.
    Applicable like trust and societies

11. Any other important aspect according to you.
    Companies Act 1956 will now be replaced in year 2014 by Companies Act 2013.
Annexure 11: Interview of Asst. Registrar of Companies Pune

1. How is your experience with Section 25 companies in Pune?
   The data is provided which shows whether annual reports and balance sheet is submitted with ROC by Section 25 companies or not.
   [Findings for years 2009 to 2012, shows that approx. 71% of Section 25 companies, have reported in time to ROC (balance sheets and annual reports)]

2. How is the “Management of human and financial resources” in section 25 companies?
   Section 25 companies work systematically. As compared to Society and Trust, human and financial resources are managed in a better way in Section 25 company.

3. In proposed Companies Act 2013, Clause135, CSR is made mandatory. Please comment.
   Yes, Company will have to spend 2% (minimum) of the average net profits on CSR. If in any case company cannot spend such amount, it should be reported with reasoning for not doing so. Total CSR percentage will increase definitely, but can’t say right now by how much percentage.

4. Do you think there is need of independent regulatory mechanism for section 25 companies?
   No, the present system is sufficient.
Annexure 12: Interview of Information Officer
(Joint Charity Commissioner’s Office Pune)

1. How many NGOs in Pune are prompt in reporting the requirements laid in the Bombay Public Trusts Act 1950 and Societies Registration Act 1860? NGOs are supposed to submit balance sheet every year. Also, any change in the trust should be communicated to us. Hardly 15% to 20% NGOs are prompt in reporting.

2. How many NGOs are there in Pune?
There are total 52277 NGOs in Pune district as on 19.12.2013 including all the categories A, B, C, D, E and F. The number of NGOs is increasing day by day.

<table>
<thead>
<tr>
<th>Type of Trust</th>
<th>No. of Trusts in Pune district as on 19.12.2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>A: Hindu religious trust</td>
<td>2642</td>
</tr>
<tr>
<td>B: Muslim trust</td>
<td>492</td>
</tr>
<tr>
<td>C: Parsi trust</td>
<td>50</td>
</tr>
<tr>
<td>D: Christian trust</td>
<td>81</td>
</tr>
<tr>
<td>E: Trust registered on the basis of Trust Deed</td>
<td>6712</td>
</tr>
<tr>
<td>F: Societies converted into trust</td>
<td>42300</td>
</tr>
<tr>
<td>Total</td>
<td>52277</td>
</tr>
</tbody>
</table>

E and F type of trusts are of general category. Data for E and F type of trusts:

<table>
<thead>
<tr>
<th>Type of Trust</th>
<th>Approximate number of trusts in year 2008</th>
<th>Actual number of trusts in year 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>E: Trust registered on the basis of Trust Deed</td>
<td>4000</td>
<td>6712</td>
</tr>
<tr>
<td>F: Societies converted into trust</td>
<td>27000</td>
<td>42300</td>
</tr>
<tr>
<td>Total</td>
<td>31000</td>
<td>49012</td>
</tr>
</tbody>
</table>
E and F type of trusts have increased by approximately 18012 from year 2008 to year 2013.

3. Do you have computerized data of NGOs?
We do not have any computerized data. But now we have computers and soon the data of NGOs will be uploaded.

4. Do you have a directory of NGOs in Pune?
We don’t have the directory of NGOs at present. The trusts are classified under Bombay Public Trust Act, 1950 under A, B, C, D, E and F categories.

5. Should there be such platform where there will be interactions between Charity administration authorities, lawyers, CAs and NGOs? Is there any?
Government has conducted few such programs in the past but no action has been taken yet as the government procedures take long time for approval. Such platform will be useful only if the actions are taken in time.

6. Do you think there is need of independent regulatory mechanism?
There is no need of independent regulatory mechanism. Suitable amendments should be done in law. More manpower and more controlling authority should be given to us.

7. What could be the reasons for mushrooming of NGOs?
NGOs exist all over India. It is observed that as soon as the government schemes for NGOs are declared, many new NGOs are registered. Most of the NGOs exist only on paper and are not functional.

8. Numerous cases with Charity commissioner’s office are pending due to insufficient manpower. How are they solved?
There is insufficient manpower, but we take the important and priority cases first.
9. How is your experience with NGOs? What are your problems?

Only a few NGOs are prompt in reporting in time. There is tremendous work load with us but we are working with intention of helping the charitable work. From so many years, the manpower is same but the number of trusts have increased manifold. There had been no additional recruitments. But now government has sanctioned approximately 40-50 new appointments. May be, it will come in effect from next year. Once we get this additional manpower, the workload will be reduced and there will be more quality work.

Suggestions: There is need to amend Bombay Public Trusts Act, 1950 and Societies Registration Act, 1860.
Annexure 13: Interview of NGO expert 1

Q. 1 What is your opinion about management of human and financial resources in NGOs based on your experience in social field?
Transparency is must in NGOs. A transparent NGO doesn’t face problems in getting funds. The people in the Managing Committee / Trustee Board should have high morale. If these people are disciplined and have philanthropic value, all other people working for the organization follow them.

There are many NGOs; some are really doing the good work for society while some are earning profits for themselves. Good NGOs manage man and money effectively. In initial few years (2-3 years), every NGO faces many problems relating to manpower and funds; but this is the time for NGOs to prove themselves and get recognized in society. And once they prove themselves with their good work, they do not face problems of funds. There is no shortage of funds for credible NGOs.

Q.2 Do you think there is need of independent regulatory mechanism?
No, there is no need of any other regulation of NGOs, it will only add to the number of rules and regulations. There is insufficient manpower with Charity Commissioners department which makes the present regulation a bit weak.

NGOs should follow self- regulation. I feel, “People are the regulatory bodies.” If a NGO is doing good work, people reward that NGO by their belief and support in various forms like participation in rallies for social cause, donating money. I believe that role of NGOs should be of catalyst.

Q.3 What is the effect of RTI Act (Right To Information Act 2005) on NGOs and society?
The Supreme Court has ruled that NGOs having substantial government funding come under RTI. RTI promotes better transparency and accountability.

Q.4 What is your opinion about CSR activities?
Corporate sector is benefitted by its’ CSR activities as it helps them build good image in the society which indirectly helps them in their activities. Most of the
corporate or business houses are directionless when it comes to CSR activities. They need to route such activities in consultation with NGOs. Therefore NGOs will always have an important role whether it’s social work or CSR.
Annexure 14: Interview of NGO expert 2

1. Is there need of any regulatory mechanism for proper functioning of NGOs?
   There is enough regulation - Trusts / Societies / Companies Act, Income Tax, Service Tax, VAT, FCRA ....that NGOs have to deal with not to speak of other allied laws wherever applicable.

2. Is the effective management of human and financial resources dependent on size (budget) of NGO?
   No not necessary. Size does not matter, intent and internal values does.

3. Funding issues of Indian NGOs
   There is enough scope from individuals, government, corporates, other foundations and funding agencies.

4. Please comment: "Availability of funds is scarce but achievable if financial resources are managed properly."
   The issue, to be more accurate is, 'Good Governance' is key to good fundraising. Credibility is important and this comes out of systems and processes around transparency and accountability.
Annexure 15: Case study

Problem: Procedure for name change of NGO as per Bombay Public Trust Act 1950
Previous name: X (name not mentioned to maintain confidentiality)
New (changed) name: Y (name not mentioned to maintain confidentiality)

CASE:

As per the Section 22 of Bombay Public Trust Act 1950, documents for change report of name of trust (name change of trust from X to Y) were submitted to Charity Commissioner through advocate on 13.12.2011

Section 22(1) of the Bombay Public Trusts Act, 1950 read as under: "22(1) Where any change occurs in any of the entries recorded in the register kept under section 17, the trustee shall, within 90 days from the date of the occurrence of such change, or where any change is desired in such entries in the interest of the administration of such public trust, report such change or proposed change to the Deputy or Assistant Charity Commissioner in charge of the Public Trusts Registration Office where the register is kept. Such report shall be made in the prescribed form."


Following documents were submitted (through advocate to Charity Commissioner’s office; date of letter- 13.12.11):

1. Original Memorandum of Association (MOA) and Rules and Regulations of the Association.
3. Agenda notice dated 20/12/09 of Managing Committee meeting dtd 2nd Jan 2010
4. Attendance of Managing Committee meeting dtd 2nd Jan 2010
5. Minutes of Managing Committee meeting dtd 2nd Jan 2010
6. Agenda notice dtd 02/01/10 of Special General Body meeting dtd 16.01.10
7. Minutes of Special General Body meeting dtd 16.01.10
8. Resolution passed by Special General Body meeting dtd 16/01/10
9. Attendance of Special General Body Meeting dated 16/01/10
10. Agenda notice dtd 02/03/10 of Managing Committee meeting dtd 19.03.10
11. Minutes of Managing Committee meeting dtd 19.03.10
12. Resolution passed by Managing Committee meeting dtd 19.03.10
13. Attendance of Managing Committee Meeting dated 19.03.10
14. Acknowledgement of Agenda notice (of respective meetings) sent to the members of Managing Committee and General Body.

After submission of all required documents with the Charity Commissioner’s office, it was time to wait for this case to be taken up on board and documented in register of Charity Commissioner. Trusts kept on making repeated visits to Charity Commissioner’s office for the same, but in vain.

Finally, ‘X’ took self-initiative and took the case to Lok Adalat where it was resolved in September 2012 and got the Certificate of name change.

Interpretation:
1. The trust ‘X’, followed the procedures in Bombay Public Trust Act 1950, Section 22 for change in name of trust (from ‘X’ to ‘Y’).
2. The trust submitted all the necessary documents through lawyer to Charity Commissioner’s office.
3. The trust kept the regular follow-up so that their case should be taken up.
4. Finally the trust took this case to Lok Adalat.

Case analysis from trust’s perspective:
Trust feels that inspite of going as per rules, their work was not done. Along with their daily work schedule, they devoted lot of time in this process. Should there be some system for ‘deemed approval’, the things would have been easy. Also there should be some provision for ‘time period’ so that after submitting all the documents for change;
within stipulated time the changes will be entered in the register of Charity Commissioner’s office.

Conclusion:

1. There should be provision for “deemed approval” for changes (as per Section 22 of Bombay Public Trust Act 1950). Also there should be some time limit in which the Charity Commissioner’s office will enter such case in respective register.

2. This case throws light on one of the procedures in Bombay Public Trust Act 1950 as a subject of study.
Annexure 16: List of NGOs covered in study

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>NGO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Swadhar - Institute For Development Of Women And Children - Pune (IDWC)</td>
</tr>
<tr>
<td>2</td>
<td>Balkalyan Sanstha</td>
</tr>
<tr>
<td>3</td>
<td>Women’s Welfare Center</td>
</tr>
<tr>
<td>4</td>
<td>Samvedan</td>
</tr>
<tr>
<td>5</td>
<td>Nirdhar</td>
</tr>
<tr>
<td>6</td>
<td>Investment In Man</td>
</tr>
<tr>
<td>7</td>
<td>Bayaja</td>
</tr>
<tr>
<td>8</td>
<td>Parisar</td>
</tr>
<tr>
<td>9</td>
<td>Indian Maritime Foundation</td>
</tr>
<tr>
<td>10</td>
<td>Aalochana – Centre for Documentation And Research on Women (ACDRW)</td>
</tr>
<tr>
<td>11</td>
<td>Muktabai Mahila Swayam Vikas Prathishtan Sanstha</td>
</tr>
<tr>
<td>12</td>
<td>Anath Hindu Mahilashram</td>
</tr>
<tr>
<td>13</td>
<td>Nari Samata Manch</td>
</tr>
<tr>
<td>14</td>
<td>Doorstep School</td>
</tr>
<tr>
<td>15</td>
<td>Sahyog</td>
</tr>
<tr>
<td>16</td>
<td>Foundation For Initiatives in Development and Education For All (IDEA)</td>
</tr>
<tr>
<td>17</td>
<td>Apang Sahhyakari Sanstha</td>
</tr>
<tr>
<td>18</td>
<td>The Indian National Trust For Art &amp; Cultural Heritage – Pune (INTACH)</td>
</tr>
<tr>
<td>19</td>
<td>Ecological Society (ECOSOC)</td>
</tr>
<tr>
<td>20</td>
<td>Vanarai</td>
</tr>
<tr>
<td>21</td>
<td>Sevadham</td>
</tr>
<tr>
<td>22</td>
<td>Suprabhat Mahila Mandal</td>
</tr>
<tr>
<td>23</td>
<td>Vanchit Vikas</td>
</tr>
<tr>
<td>24</td>
<td>Ela Foundation</td>
</tr>
<tr>
<td>25</td>
<td>Community Aid And Sponsorship Program- Pune (CASP)</td>
</tr>
<tr>
<td>26</td>
<td>Annapurna Pariwar -Pune</td>
</tr>
<tr>
<td>27</td>
<td>India Sponsorship Committee, Pune</td>
</tr>
<tr>
<td>28</td>
<td>Samaj Va Nisarga Seva Sangh (SVNSS)</td>
</tr>
<tr>
<td>29</td>
<td>Family Planning Association Of India, Pune (FPAI)</td>
</tr>
<tr>
<td>30</td>
<td>Stree Mukti Sanghatana</td>
</tr>
<tr>
<td>31</td>
<td>Pratham Pune Education Foundation</td>
</tr>
<tr>
<td>32</td>
<td>Jeevan Jyot Mandal</td>
</tr>
<tr>
<td>33</td>
<td>Working Together Center</td>
</tr>
<tr>
<td>34</td>
<td>‘Green Thumb’ Environment Protection Group</td>
</tr>
<tr>
<td>35</td>
<td>Maher</td>
</tr>
</tbody>
</table>