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# UNIT 14 VOS/NGOS: FORMATION AND ADMINISTRATION

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## 14.0 AIMS AND OBJECTIVES

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This unit aims at acquainting you with the formation and administration of VOs/NGOs. After reading this unit, you should be able to:

- Understand the processes of formation and registration of VOs/NGOs;
- Explain the importance of strengthening of VOs/NGOs;
- Discuss important features of administration of VOs/NGOs; and
- Describe the needs and process of staff development.

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## 14.1 INTRODUCTION

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You are aware that voluntarism and social services have long history in India. It was an important source of welfare and development from ancient period. After independence, voluntary organization influenced by Gandhian philosophy dominated the scene in India. In the previous unit, we have already discussed how voluntary agencies are non-governmental in nature and these are run and controlled by a group of people. They work with different social groups i.e., SCs and STs, Women, Senior citizens, disabled etc. and on various issues like pollution, environmental concern, wild-life protection, water harvesting etc. which are of great societal relevance. These agencies also provide inner strength and consciousness among these disadvantaged groups so that they can protect their interests and rights.

In this unit, attempt has been made to provide you overall picture and detailed information related to formation and administration of VOs and NGOs.

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## **14.2 FORMATION OF VOs/NGOs**

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The constitution of India guarantees its citizens right to form association under Article 19. The provision is operationalized with the help of legislations such as the societies Registration Act, 1980 (or similar state Acts). A group of people associating themselves, as a society on registration under any of these laws, become a separate legal entity whose legal identity is distinct from its constituting members. Registration entitles members to many privileges and exceptions. Some VOs prefer not to register themselves to avoid government's scrutiny and fulfillment of the conditions stipulated under the Act concerned.

It would always be desirable for any agency to have a constitution, giving the aims and objectives, organizational structure, membership, mode of election etc. Therefore, VOs/NGOs require its registration.

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## **14.3 NEED AND PURPOSE FOR REGISTRATION OF VOs/NGOs**

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### **Need for Registration of VOs/NGOs**

The need to register a group or association as NGO/VO are many, as detailed below:

#### **i) Establishing and Managing**

Any group of likeminded individuals can come together to form an association or a society and get registered under the appropriate law of the land to gain legal identity and standing. Also, VOs operating in social systems can establish and maintain contact with several individuals. In general course, the community also interacts with the organization and not each member individually. Thus, it is imperative that the organization is an important entity which can be created by giving it a legal basis. The individual liability now becomes group liability. Registration under appropriate law, depending upon the nature of activities of a group of individuals will help in giving the status of an organization.

#### **ii) Finances**

Availability of financial resources is most important factor for efficient functioning of VO and implementation of its programmes. Now a days, there are several partners besides the government to provide aids and grants for development such as corporate bodies, national and foreign donor agencies etc. Since the VOs essentially fulfill social objectives and developmental role, the government has responsibility to provide financial and technical

assistance to them. While seeking governmental grants and other financial assistance, one of the essential prerequisites for the same is registration. An organization must be registered under appropriate Act, or produce certificate that it is regularly constituted branch of that organization. It should also maintain regular accounts and proper audit statement. The other donor agencies, most importantly foreign agencies, also disburse funds to registered organizations.

Thus, registered organizations can seek funds from three main sources: government sources, corporate and other bodies and foreign donors. Foreign funding agencies are categorized under the following:

**Bilateral funds**

Bilateral funds refer to the funds for NGOs available with countries that have come into bilateral agreements with India. Earlier, foreign funds used to be channelized through the Government of India but after 1972 foreign groups pressurized their governments to give a portion directly to NGOs in the Third World.

**NGO donors**

Usually NGO groups and charity organizations, Examples – OXFAM, Action Aid, Save the Children Fund etc.

**Sponsors**

Groups like Action Aid help in sponsoring the programmes concerning the children.

iii) **Tax Deduction**

Section 80(G) of Income Tax Act enables an individual or company to avail a deduction of 50 per cent of their donation to VO accredited by the tax authorities from taxable income, provided the donation exceeds Rs. 250/- (two hundred and fifty only) and is less than 10 per cent of total income in that year. This has opened the floodgates for many NGOs as the donor group is exempted from being taxed for that sum. It has also enabled the organizations to bring in more locally available resources.

iv) **Foreign Contribution Regulation Act, 1976**

VO needs to be registered and be operational for three years before it can get FCRA (Foreign Contribution Regulation Act, 1976) number and thereby receive funds regularly from foreign agencies. Also, the VOs have to be non-political so that the funds are not used by any political party. The Home Ministry of the Government of India issues and administers these certificates after determining eligibility through reports from government field agencies who seek information directly from the organization or through enquiries at the community level. The Foreign contribution Regulation (Amendment) Act, 2020 prohibits foreign contribution for any activities that pose a danger to national interest.

#### v) To Address Problems of Functioning

Any group or body of persons, can come together to form a Society and start functioning. However, registration assumes significance in this collective endeavour to do away with problems that might arise in future. These issues may range from internal dynamics amongst the members to the external functioning in the community. Besides laying down aims and objectives in the Memorandum, the registration also spells out the process of internal management viz. membership, subscription, rights and privileges of membership, general body – its powers, duties and functions, managing body, sub-committee, sources of income and utilization of fund, audit of income, operation of bank accounts etc.

Any modification in the constitution can be made only subject to the approval of the Registrar providing protection to members in internal functioning and also to the organization as an entity.

#### B) Purpose

The main purpose of VO is to work for the betterment of a particular target group with a committed focus and efficient delivery. The initiatives may cover a range of social issues like education, health, culture, socio-economic activities like trade union activities, development of co-operatives, self-help groups etc. Financial resources and infrastructural support available for functioning largely determine the broad purposes of the organization. Besides, orientation and experience of the organization in the specific field also play a crucial role in framing its purposes.

#### C) Organizational Accountability

The VOs have to be accountable for their activities and report to the authorities about the proper use of funds, subsequent to acquiring registration. They also have to register with the income tax authorities to seek income tax exemptions on the grants they receive and also separate registration for the foreign funds they receive.

The main distinguishing features of VO are:

- 1) It is registered under an appropriate act to give a legal entity to a group of individuals and also to transform the individual liability to group liability. Some of the acts under which organizations can be registered are: **The Societies Registration Act, 1860; the Indian Trusts Act, 1882; the Cooperative Societies Act, 1904; the Joint Stock Companies Act, 1956** or any similar act; but most of the welfare agencies are registered under Societies Registration Act (XXI of 1860).

(The following associations may be registered under Societies Registration Act (XXI of 1860): ‘Charitable societies, the military orphan funds, societies established for the promotion of science, literature or the fine arts, for instruction, the diffusion or useful

knowledge, the foundation or maintenance of libraries or reading rooms for general use among the members or open to the public or public museums and galleries of paintings and other works of art, collections of natural history, mechanical and philosophical inventions, instruments, or designs.’)

- 2) It has an administrative and executive management committee.
- 3) The organization must have declared a set of objectives, including quantitative ones. It should be based on keen appreciation of ground realities and should be the end result of genuine consultation among all the members involved. It should have its own democratic principles, rules and procedures that govern the internal functioning of the body and should not have an external control.

The significance of registration of an organization is due to the fact that the community perceives it as one legal entity and considers dealing with one body more rewarding than interacting with different individuals. Besides, such a group of individuals will be more sustainable and ensure effective delivery of service. An organization in a longer run would be better equipped to deal with various complexities rising out of daily functioning and management.

### **Constitution and Bye-laws/Memorandum**

The objectives of the organizations have to be broadly defined in the constitution by indicating the duties, powers and functions of the various parts of the organization. Besides the constitution, the organization also draws up the bye-laws or the detailed rules and regulations governing the day-to-day functioning. A constitution can be understood as a brief statement spelling out the broad goals and objectives of the organization, often including the quantitative goals too. It may not include the detailed procedures to be followed for the attainment of these objectives; which are incorporated in the bye-laws. Bye-laws are needed for the following reasons:

- Smooth functioning of the organization
- Division of the roles and responsibilities
- Stability of the group

#### **14.3.1 Registration of a Trust – Process**

Formation of an organization as a Trust is fairly simple but the provisions, procedures and the laws related with trust are fairly complex. Under Indian Laws various kinds of private and public trust can be formed. Laws and procedures related with a Public Charitable Trust with reference to The Indian Trust Act, 1882, is not applicable to Public Charitable Trust. Public Trusts are formed under general law. The other relevant acts are Religious Endowment Act, 1863, Charitable and Religious Trust Act, 1920 and The Bombay Public Trust Act, 1950.

## Essentials of a Valid Trust

The following are the basic ingredients of a valid trust:

- i) The author or settlor of the Trust
- ii) The Trustee
- iii) The Beneficiary
- iv) The Trust Property
- v) The purpose of the Trust

## Who Can Form a Trust?

Any person competent to deal with property can create a trust. Besides Individual, a body of Individuals or an Artificial Person such as an Association of Persons, an Institution, a Limited Company, a Hindu Undivided Family through its Karta, are eligible. Three certainties of a trust are:

- i) Certainty of intention to create trust.
- ii) Certainty of the objects and the beneficiaries.
- iii) Certainty of the subject matter of the Trust i.e., funds or properties must be specified and settled in the deed.

## Charitable Purpose

To form a Public Charitable Trust, it is important that the objectives of the trust is of charitable nature and of general public utility. The Charitable Endowment Act, 1890 defines charitable purpose as a purpose for the relief of the poor, education, medical relief and advancement of any other object of general public utility but does not include a purpose which relates exclusively to religious teachings or worship.

Since it is necessary for a trust to be registered under the Income Tax Act, it is important to understand the meaning of 'charitable purpose' as per the Income Tax Act. The term charitable purpose has been divided into 4 parts:

- i) Relief of Poverty
- ii) Education
- iii) Medical Relief
- iv) General Public Utility.

## Procedure of Formation of a Trust

No clear-cut statutes are available for the formation of Charitable Trust. The only Central legislation available is The Charitable and Religious Trust Act, 1920. This act is limited in its applications, and does not provide any effective control over Public Charitable Trusts. To form a valid Public Charitable Trust, it is always desirable to prepare a Trust deed. Such Trust deed should clearly specify and satisfy the certainties of a trust.

## Meetings and Resolutions

Sound governance largely depends on the effective interactions between the decision-making persons of the organizations. It is very important that regular meetings are conducted for:

- Decision-making
- Planning and Budgeting
- Resource mobilization
- Legal Control
- Appointment of Auditor
- Purchase of Capital Accounts
- Appointment of staff, etc.

## Registration Process

Non-Governmental Organization or voluntary agency does not begin and end with simply filing application. The registration under the Societies Registration Act, 1860 entails following points:

### 1) The Form

The form is available from the Office of Registrar in State capitals. (Guidelines and instructions for completing the form are included.)

### 2) Filling up the Form

Any group of seven or more members desirous of working for any charitable purpose or cause may, by subscribing their names to a memorandum of association and filing the same with the Registrar of Societies or any other officer appointed under the Act by the state Government can form a society.

The Memorandum of Association should contain the following particulars:

- a) Name and address of the association
- b) Purpose
- c) Membership requirements
- d) Other particulars

### 3) Legal Assistance

The filing and subsequent registration at the Office of Registrar involves drafting of the Memorandum and Rules and regulations in a way that protects both the members and the organization from legal issues and difficulties that may arise in future. Also, all suits by or against the society shall be commenced or defended in the registered name of the society. Thus, it is advisable to take legal assistance in the process of formulation of the document and filing it to the Registrar.

#### 4) Final Stage

The organization would file with the Registrar of the Societies, a memorandum showing the name of the society, its objects, names and address and occupations of the members of the governing body accompanied with rules and regulations and a copy of proceedings of the general meeting at which it was resolved to get the society registered.

The Memorandum prepared in this format and signed by seven or more members sponsoring the organization would be submitted to the Registrar with the prescribed fee. He would record the name of the society under the Act and issue the certificate of registration. The registered body would have to submit the annual list of managing committee members and other information as required by the Act to the Registrar. Upon registration, all properties, movable and immovable, will become the property of the society and all suits by or against the society will be commenced or defended in the registered name of the society.

#### Check Your Progress 1

**Note:** a) Write your answers in the space provided below.

b) Compare your answers with the text.

1) What is the purpose or need to register VOs or NGOs?

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2) Briefly describe the process of registration of voluntary organizations or NGOs.

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## 14.4 ADMINISTRATION OF VOs/NGOs

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### 14.4.1 The Design Stage

#### General Meeting

A General Meeting of a VO is a meeting of all the members of the organization. Normally only one general meeting is held in a year to discuss and approve important matters like approval of audited accounts, appointment of auditors, and review of activities during the year. This meeting is called Annual General Meeting (AGM).

#### Board Meeting/Governing Body Meeting

The meeting of the governing body of an organization is held more frequently to take administrative decisions. Normally one such meeting should be held in every three months. The governing body meetings are very important for the management of an organization.

#### Notice

A notice of every meeting is required to be given in writing. Care should be taken to provide for the length of the notice while framing the bye-laws of the organization.

#### Agenda

Along with the notice of a meeting; it is desirable to enclose agenda or the list of items to be discussed.

#### Quorum

The term quorum implies the minimum number of members that must be present to make the proceedings of a meeting valid. Normally the bye-laws of an organization specify the quorum required for different meetings.

#### Proxy

Proxy refers to a person or a representative empowered to attend a meeting on behalf of a member. Any member of an organization who is entitled to attend and vote at meetings is also entitled to appoint a proxy. The proxy has to carry an authorization in writing in a proxy from the members entitled to attend the meeting.

#### Minutes

Minutes are the formal record of the proceedings of the meeting. It is important to record the summary of the proceedings of the meeting in a written form. A minute's book can be of loose sheets chronologically bound together or a bound register. The pages of the minutes should be consecutively numbered. All the members are required to sign in an attendance register during the meeting. The members can also sign in the Minutes.

## Resolutions

A resolution is a formal expression of the decision taken by the members in a meeting. It is required to specifically mention the decision or opinion in the shape of a resolution along with the number of members voting in favour and against that particular resolution.

There are two kinds of resolutions:

- i) General Resolution where a simple majority is required to pass,
- ii) Special Resolution, where a higher percentage of support is expected to pass the resolution.

### 14.4.2 Planning and Budgeting Stage

Planning is the most important part of a project; it is the stage of conceptualization and laying down of the future agenda in a potentially feasible seed form. This task may involve the following factors though it is a highly subjective issue:

- Generation of ideas
- Scouting for project ideas
- Preliminary screening of ideas
- Feasibility of promising ideas
- Survey of facts and figures
- Financial analysis – developmental returns
- Economic analysis – cost/benefit in the organizational context
- Ecological analysis – environmental impacts
- Technical analysis wherever necessary
- Determining overall worth of the project
- Preparation of funding proposal.

### Financial Planning

All the planning exercise has to go hand in hand with the requirement and availability of funds. All the projects and programmes have to be conceived in financial terms. The financial aspect of planning is broadly known as budgeting.

A Project/Program entails various kinds of expenditure such as:

- i) Capital expenditure
- ii) Expenditure on programmes
- iii) Administrative costs.

A project may require various kinds of financial outlay over the entire life of the project. A project or programme may range from less than one year to six or seven years or more. It is very important to understand that one has to plan and anticipate both the receipts and the payments required at each stage, during the entire life of the project.

**Capital Expenditure:** Capital expenditure in common parlance is an expenditure of enduring nature. In other words, it refers to an expenditure whose utility is not limited to a small period of time but years. Planning of a project generally involves planning of capital expenses over a period of time. Therefore, it is very important to understand the importance and the problems involved in taking decision regarding such expenditure.

**Importance:** Decisions about capital expenditures are considered important because of the following reasons:

- Enduring effect
- Cannot be reversed
- Huge investment

**Problems:** Whenever decisions about capital expenditure are required to be taken, the following problems generally arise:

- Measurement problems
- Uncertainty
- Spreading the project over assets life

**Budgeting:** A budget is the financial translation of a project plan. All the planned expenditures and receipts are estimated as per the budget and consequently the feasibility of a project is judged. Budgets have two aspects:

- i) The sources of funds
- ii) Activities and expenses

Budget is a very important tool of financial management. It helps in estimating in advance the probable receipts and payments and in comparing the variances after the completion of the project activities. In other words, budget is the financial parameter on the basis of which the project activities are conducted. After completion of the activities the actual expenditures are compared with the budgeted expenditure, the variances help in understanding the need for improving the system in terms of budgeting as well as implementation.

### 14.4.3 Implementation and Stabilization Stages

Let us now see the points to be kept in mind at implementation and stabilization stages.

## Administration at Implementation Stage

The administrative process at the implementation stage is primarily conditioned by the agency's need to establish clientele and constitute a system of reciprocal relations with groups and organizations in the environment. At the same time, addition of staff to work in the agency introduces an element of accountability in the agency's performance and a need to find ways to effect greater consistency, co-ordination, and control.

It is necessary to build programme competence, define service domain and reduce uncertainty in inter-agency and intra-agency relations at this stage. Three major tasks in this regard are:

- Attracting clientele and establishing rapport with the community and other agencies;
- Structuring the agency so as to promote efficiency, co-ordination and accountability; and
- Developing appropriate policies for personnel selection and development of staff competence.

Some of the general principles to be observed during the implementation stage are:

- Consult and involve local people at every stage.
- Give sufficient notice.
- Explain the purpose clearly and repeat it as often as necessary.
- Have the meeting conducted by local people as far as possible.
- Record the proceedings in a way that everyone will understand and agree.
- Assign follow-up work.
- Reconvene meetings at short intervals.
- Keep participation open.
- Get the first activity inaugurated formally so as to attract attention widely.
- Use simple words and symbols familiar to the community.
- Make the outcome of the activity/benefit tangible, immediate and appropriate.
- Employ local people as far as possible, employment of outside professionals being resorted only to the extent absolutely necessary.
- Keep the number of staff employed at the minimum to reduce the incidence of continuing liabilities.
- Use local know-how.

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- Keep expenses to the minimum and avoid ostentious expenditure at all costs.
- Have openness in communication between members of the staff and between agency and the community.
- Devise simple procedures and forms that are based on trust.
- Promote self-confidence.
- Issue instructions which are clear, and take care to see that it should be possible to carry them out.
- Observe time schedules and encourage its observance.
- Select beneficiaries on the basis of rational criteria derived from the objectives of the program.
- Encourage staff and volunteers to learn and build teamwork.
- Exercise close supervision in a matter which is promotive and builds confidence.

### **Administration at Stabilization Stage**

As an agency enters the stabilization stage, the question of survival is no longer a matter of prime importance. Well settled rules, regulations, job specifications and performance standards are the hall-mark of a stable agency. Staff maintenance at this stage is concerned with the kinds of supervision and leadership that will promote satisfactory levels of performance and job satisfaction.

At the stabilization stage, the effectiveness of agency should be assessed and regular channels for accountability established. The cumulative effect of external demand for effectiveness on the morale of the agency staff will have to be moderated with the help of buffering and neutralizing mechanisms.

Development of a proper monitoring system of programme implementation is also a major area of concern.

Innovations and improvements can be introduced as a device for maintaining high morale and accountability. Procedural, programmatic, and basic change can be initiated. The exact shape, nature and procedure of introducing change should be decided on a participatory basis. At this stage, choice of issues for response, choice of persons to be involved and other matters need to be considered. The basic philosophy of the agency should determine the choices availed. Thus, stabilization stage is not a static stage. On the other hand, it is at this stage when the agency enjoys a secure position that attention can be given to development and innovation.

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## 14.5 STAFF DEVELOPMENT

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All agencies now need to recruit paid staff as well. The recruitment, retention, and development of staff has been one of the major problems faced by VOs. Under the banner of voluntarism, VOs expect their paid staff to render dedicated and self-less service with unattractive salaries and service conditions. Those who join these VOs are often forced to accept such conditions as they do not have a better alternative. In some cases, ad hoc responses play a decisive role in the matter of creation of posts and appointments. As a result, VOs face problems in administering programmes. Staff development has been one of the low priority areas of VOs. Let us take a look at some of the important aspects of managing personnel.

### **Type of Personnel Needed**

The type of personnel needed will be decided according to the goals, objectives and the kinds of programme of the organization. They are usually of two types viz., administrative personnel and programme personnel.

### **Recruitment**

Most of the VOs do not follow proper recruitment procedures. This affects their functioning. For recruitment to be effective, it is necessary to frame the recruitment rules, setting out the qualifications, mode of recruitment, scale of pay, etc. A job description is also necessary. Vacancies then to be announced. The selection process starts with the screening of applications, short-listing the candidates, conducting a written test if necessary, constituting a selection committee, interviewing the candidates and making the appointments. Usually, a panel of names is drawn up in order of merit and appointment letters are sent accordingly.

### **Performance Appraisal**

Performance appraisal is the systematic assessment of the strengths and weaknesses of an employee's performance of assigned tasks during a specified period.

### **Training**

Training is now recognized as an investment in staff development. It not only increases knowledge, understanding and skills but also provides better motivation. Voluntary agencies are now called upon to implement a wide range of programmes and engage in some degree of social engineering as well. Workers have constantly to interact with people, communicate with them and function as change agents. Training helps not only in career development and efficiency of the employees, but also improves the agency's performance.

### Check Your Progress 2

**Note:** a) Write your answer in the space provided below.

b) Compare your answer with the text.

1) Discuss the financial planning involved in VOs or NGOS?

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## 14.6 LET US SUM UP

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In this unit, we first discussed the meaning and scope of voluntary agency administration. We saw that the principal administrative tasks are planning and developing the programmes, acquiring resources, designing organizational structures and processes, developing and maintaining staff capability, and assessing and changing agency programmes. We also considered the different types of activities that arise from these tasks.

We stated that voluntary agencies typically evolve through several stages overtime, each of which is characterized by a set of administrative tasks. Each stage poses different problems and dilemmas and demands differential attention. The three stages of change and development are design stage, implementation stage and stabilization stage.

Design stage is the initial stage of development. It commences with conceptualization of an idea, identification of a need/problem/issue. This stage is marked by a preoccupation with translating the concern/policy into concrete programmes of action and in getting legal recognition of the agency as an independent entity.

The implementation stage commences as the agency swings into operation. Scheduling day-to-day activities, devising various procedures and channels of communication to promote efficiency, coordination and accountability, negotiating exchanges, recruiting and placing staff are major administrative preoccupations at this stage. Stabilization stage is concerned with assessing the activities of the agency, instituting changes where change is required, maintaining other activities of the agency, ensuring continuity of the agency, and resolving conflicts. We saw that staff development which is generally neglected by voluntary agencies has to be an important area of concern. Recruitment, performance appraisal and training need careful attention for improving the agency's performance and the motivation of the staff.

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## 14.7 KEY WORDS

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**Elites:** Influential section of a population.

**Non-recurring expenditure:** Expenditure which does not recur, i.e., incurred once.

**Recurring expenditure:** Expenditure which recurs, i.e., incurred often.

**Staff development:** Identification of manpower needed in relation to activities to be performed, salary structure, and recruitment, appraisal of performance, promotion/career ladder, and training.

**Voluntary agency:** An autonomous non-governmental organization formed by persons out of their own volition

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