

DNR COLLEGE (A), BHIMAVARAM,

SEMESTER -IV

Paper : NON- GOVERNMENTAL ORGANISATION

In our country ,the religion and welfare is coming with two traditional preparations coming together. .once upon a time relief programs such as helping with famines, feeding orphans ,helping disabled ,etc .were carried out by the temples themselves .Muslims used to spend one-fifth of their income on the welfare the dependents in society. The Sikhs helped by the Gurdwars Non-governmental organizations, philanthropically work with religious oraganisations to collect funds from the public and work for the development of society. Lessly serving the people in all kinds of problematic areas.

. the problem of the Hindu caste system is that most of the problems are solved by families . Many educational and medical programs were under taken by Christians through Christian missionaries . A Large number of private charitable organizations and service organizations have sprung up in big cities and these organizations are self

NGO”S means Anon-governmental organizations is a group formed by a group of people with the intention of doing community service. All of them work in collabrationswith humanity .This organization can work locally , district wide ,state –wide ,and nation wide and abroad.

Non-governmental organizations serve the people in the society .in cooperation with other people to solve their problems, organize awareness conferences about social issues in the society.

**Eg LIONS CLUB,WINNER WHEELCLUB etc.**

CHARACTERS OF NON-GOVERNMENTAL ORGANISATIONS:

1 It is not for profit organization with a voluntary service attitude towards the development of the society through which members other than the organizations are also benefited

2 the members of this organization establish certain social rules and work selflessly without reward for the welfare the society .

3 these organizations are working towards social development and empowering people.

4Individuals in a non- governmental organizations work autonomously with in a defined scope for the achievement of a set objectives with out any control from others .

5 socially and economically back ward groups are given democratic financial support .

6 Non-governmental organizations work for the welfare social development without being affiliated to any political party.

7 These organizations help the people of their poor communities in rural and urban areas to identify the root causes of their problems and find solutions to them.

8 Whether or not the government has influence on these issues. They are not only charitable organizations but also organize socio-economic and cultural programmes.

1 NON-GOVERNMENTAL ORGANISATIONS

2 VOLUNTARY REPRESENTATIVE ORGANISATION

3 VOLUNTARY DEVELOPMENT ORGANISATION

4 IT IS KNOWN AS NON-GOVERNMENTAL ORGANISATION

### TYPES OF NGOS

After independence, the Indian government turned its attention to the social welfare sector. The country aims to establish a welfare state without separating the people of caste, physical mental, cultural and social disability. Peoples governments are formed in such a sense that everyone is equal. The government of India has the good ambition of establishing a welfare state on the path of democratic socialism. Therefore, efforts of all kinds of welfare activities of the government, voluntary organization are continuously going on for that ambition. Food accommodation, education and transport are the most important for the people. The government takes the main responsibility for all the problems like health. Apart from these there are many other problems, the government should take due care by providing financial assistance to the voluntary organization and providing adequate training advise to the workers when necessary.

Voluntary organization or non-governmental organization can be classified as follows according to the activities they do. Some organizations cater not only to one particular category but also two or three categories.

#### **1. OLD AGE HOMES :**

Among these, elderly people above 60 years of age are brought together and provided with food shelter, clothes and medical facilities. Apart from that they are also provided with TV and books for entertainment. Elderly people in perfect health will spend time with any hands.

#### **2. Widow homes :**

Husbands died in the community, widows who have died, those who have left their husbands, cheaters womans etc., these organization provide accommodation, food and

clothing for them and also provide training in the required trades and they are made to live by themselves .

**3. Child development and welfare :**

Child care homes, nurseries, recreational programmes, child therapy, guidance centers child health centers etc., are organized by non-governmental organization. The science entertainment service sectors are mention bellow 1 physical,2 creativity, 3 psychological, 4 social, 5 cultural etc.,

**4. Rural development :**

60% of people live in India, live in villages. If villages develop the country also develop's . so the government, and government institutions are working for rural development .villagers are healthier if they are provided with basic infrastructure such as roads, sewerages, electricity, and drinking water.thr provision of basic infrastructure such as food , shelter, , education and medical facilities to the poor people.

**5. Education programmes :**

Education is a very important programme in the development of the society. In our country, many non-governmental organizations have under taking adult education programmes ,before joining the school awareness about schools, health, education etc.,under taken by some organizations.eg- cross (comprehensive rural operative service society) they taken up many educational programmes

**6. Health and sanitation :**

Health and sanitation are completely neglected in our country . Therefore many non-governmental organizations have worked for health and sanitation. Good sanitation leads to good health, so environment are cleaned and sewage is properly maintained programmes such as chlorinisation of water, prohibition of open defecation etc., have been under taken by the government as well as voluntary organizations with the help of non- governmental organization .

**7. ENVIRONMENT :**

In today's society the environment needs to be given priority due to the cutting down of forests by selfish people and the rising temperatures in the atmosphere. This leads to the distruction of the society and the need to increase the output of the government and non-government organizations to grow and develop the plants. BCT ( Bagavathula charitable trust ) ASM - ardika samatha mandali .VRO : village re construction organization etc., organizations take up programmes to grow plants and prevent pollution in the environment.

**8. Welfare services :**

Many non-governmental organizations have under taken welfare programmes for all the orphans, the disabled, the elderly etc., some organizations work for the development of women and children, while some organizations work for the development of youth (IRDSS) Integrated rural development social service.(CARDS) community and rural development society (VRO) village reconstruction organization etc., organisation are

setting up new fresh water facilities, Samaja Vikasa kendram provides training to women in sheep and goat rearing, poultry industry, basket weaving and working for their economic development.

#### **9. Social and cultural programmes :**

Some organizations organize, Burrakathalu, plays ,dances, mythological and folk programmes to create awareness and eradication of social problems. AWARE, such problems have created socio-cultural programmes for rural development.

#### **10. Relief &rehabilitation:**

As with any natural calamity some organizations are working towards relief and rehabilitation programmes.

In this way non-governmental organizations are divided into different types of depending on the programmes they under take

NGO :- Non-Governmental Organization

VO :-voluntary organization

ASM :- ardhika samatha mandali

AWARE :- association of voluntary agencies for rural development

BCT :- hagavathula charitable trust

CARDS :- community and rural development society

IRDS :- integrated rural development scheme

KGNMT :- kasturba Gandhi national memorial trust

NIRD :- national institution of rural development

PS :- prema samajam

RASS :- rayalaseema service society.

## **Unit-2**

### **Formation of NGOs:**

A group of individuals usually form non- governmental organization .Giving a name of this problem ,setting some intentions and working towards a goal .these organizations should be registered under the AP societies registration Act .these organizations are determined to serve society and need funds to provide assistance to those in need . Legitimacy is needed for any issue to get funding at the national and international level. There fore these organizations should be registered as per law.

These organizations are supposed to work selflessly and not for profit .so a charitable trust or society must be registered as per law.

### **A non-governmental organizational is a trust set up:**

As a financial owner either one or a number of persons can be useful for community service which has been registered under the law .All rights over the property of the trustee belongs to the members of the trust .

### Charitable trusts :

Usually Hindus set up either charitable trusts or religious institutions. Similarly Muslims arrange wocks boards .In both these some prosperity is earmarked for community needs.such as ponds food ,donation , Dharmasalas ,schools drinking water facilities and relief for the sick .some staff are employed to on such trust.

Charitable trust members should be of sound mind with service attitude and should not be minors. Any person who wants at the address and through them the trust should be properly controlled and run.

Trust deed;- It is an agreement document to operate the trust. A trust is set up and how the trust is to be run after the death of owner of the trust. Some people write deeds and some people lead by word of mouth .It is a good practice to write trust deed.

### IMPORTANT POINTS IN TRUST DEED :-

- 1 Trust deed can be written in our favorite language with out technical words, so that every one can understand .
- 2 Trust name ,and name of the owner .
- 3The names of the other members at present are trustees.
- 4Alist those who have been helped by the trust.
- 5 The name of the person currently leading and other members of the staff.
- 6 Vesting of trust property to trustees.
- 7 Specific goal and intentions.
- 8 Recruitment of transfer, should state their duties' and right in the term of living, changing, removing etc,.
- 9 The trustee should include the right and liabilities, of the beneficiaries of the trust

Trust, whether through other persons or through other organizations or through charities to get resources to get income tax rebates, trust registration of each is mandatory .

### **TRUST REGISTRESTION :-**

Those who want to get income tax concession from non residential properties from a place of trust must get registered

### **FORMATION OF NGO AS A SOCIETY :-**

Some people join together to form an organization called a society. Many activities can be run through the society . they include education, social service and spiritual aspects . According to the society registration act, minimum seven members are required to form any society. These societies works to achieve the following characteristics .

1. Providing financial assistance to those suffering from any problem and seeking financial assistance .
2. Providing financial support to orphans .
3. The main function of the society is to establish the program's such as science, technological development, fine arts , literature, community service, libraries, reading rooms etc.,.
4. Memo random of association rules and regulations are essential for registration of society .

### **MEMO RANDOM OF ASSOCIATIONS :-**

It states that objectives of the problem the objectives and who the members are to run the organization through, it contains the following declared clauses i.e,

1. Name of the society .eg Byraju foundation ,Vashudha foundation etc.,.
2. Address of the society.
3. Goals and objectives of the society .
4. The names of the executive members of the society ,their designation and their address should be given .

The society consist of president, secretary, vice president, assistant secretary, treasurer etc., along with at least two executive members . All their signatures should be certified by a notary advocate or gazette officer or auditor.

### **RULES AND REGULATIONS :-**

Some rules and regulations should be made to run the organization. All members of the country must follow these rules only then will the organization run properly .

1. Procedure for admission of members in the organization
2. A system of punishing the members of the organization for doing anything wrong .
3. Members should with draw from the organization means its policy or way to exclude them
4. Cooperation appoint and remove trustees and informing them of the necessary powers .
5. The procedure for electing executive committee members from among the general membership as well as removing executive committee members when demand necessary .
6. Notice of meeting of working group meeting, meeting resolutions etc.,
7. Expenditure of funds prepare and audit expenditure

8. Whenever there is any problem to suggest its solutions
9. All these rules are incorporated in the bylaws
10. Dissolution of a society can prescribe how the assets of the society are to be spent at time of dissolution

### **STANDING ORDERS OF THE TRUST :-**

- 1 period of function society .
- 2 programmes achieve the goals of organization
- 3 procedure for admission of rights
- 4 the way the organization operates .
- 5 Economic activities of all involve gathering purchasing ,using ,storing ,etc. of resources.
- 6 monitoring of daily programs accrual expression
- 7 procedure for holding general members meetings.
- 8 dealing with problems arising from the way the organization is run

### **REGISTRATION:-**

In order to run as a non- governmental organization society ,registration is mandatory under the society registration act .Registration memorandum should be prepared and signed by witness and filed with the registrations. The following documents should be attached to the registrar for registration .

1 All the documents required for registration should be filed with the registrar of the society by all the members of the executive committee together with the signature of one appointed .

Two copies of memorandum of the association should be typed and page numbers

3 Two copies of the rules or bylaws must be signed by at least three members .

4 The signature of the president or secretary on the designated fee stamp paper and attested by the signature of the notary .

5 House tax receipt of the building of the registrar office .if it is a rented building no objection of the building owner should be attached .

6The documents with the signatures of the members of the working group should be attested and filed.

7Affidavit should be attached that the company's income tax will be utilized for the purpose of the company.

Firms are legally registered after seeing the documents filed and paying prescribed fee, usually Rs 50. After registration certificate of registration, terms and conditions memorandum is certified by the association.

### ANDRA PRADESH SOCIETY REGISTRATION ACT -2001

All societies in India came under the society registration department in 1863. In addition to this, the Andhra Pradesh societies registration act came into force in the year 2001 in Andhra Pradesh. All charitable organizations, educational institutions and cultural and religious institutions of Andhra Pradesh come under the purview of this act. This act was enacted with the intention that all the institutions of the state should be subject to the same act.

### IMPORTANT POINTS IN ACT :-

1860 Societies in force since Andhra Pradesh registration of societies act 2001 came into force.

- People of Andhra Pradesh state to do cultural, fine arts, music, philanthropy, religious, education, scientific, political and public welfare activities, some people should form a society and get registered according to law.
- The act has been divided into 32 sections related to the management of society, registration changes additions etc.,

#### Section -1:-

Accordingly the name of the society should indicate its scope

#### Section-2:-

As per this section definitions of important terms in the act shall be given. Every year the financial aspects i.e., profit and loss should be reported in a financial year. Generally a financial year is a period of 12 months starting from 1<sup>st</sup> April and ending on 31<sup>st</sup> March every year. Memorandum of association that can be created and changed when needed.

#### Section -3:-

This section deals with registration society. According to this the society should be registered i.e., There should be at least 7 members

Section-4 :- According to this section memorandum of association and the bylaw. Memorandum of associations states the following.

1. Society name and address
2. Society programs
3. Membership, eligibility, entrance /out from the organization
4. Election of executive, executive meetings rules and regulations

Section-5 :- Society AIMS and objectives, members names and professions, society rules

Section-6 :- Accordingly the name of the society may change or the society may be incorporated into another society

Section-7 :- Society registration methods.

Section -8 :- Society memorandum and rules and regulations.

Section -9 :- Society notifies ordinary members

Section -10 :- This section specifies the registered office of the society

Section -11:- According to this every society shall maintain a register in which the particulars of every member joining the society shall be entered . 1. Member name 2. Address and profession 3. Date enter into the society 4. Date with drawl of the member from the society .

Section -12 :- This section informs to the books maintained by the society

1. Members register book
2. A copy of this act
3. Society MOU and BYLAW , rules etc.,
4. Society stock register
5. Society programs and accounts

Section -13 :- According to this section the members of the society can examine the activities of the society

Section-14 :- Accordingly annual general members meeting is about the election committee

Section -15 :- According to this section the members of the society are disqualified .

Section -16 :- This section says a copy of the rules of the society should made available to the members immediately after joining the society

Section -17 :- According to this section the balance sheet of each year shall be distributed each members

Section -19 :- An officer may be appointed to look after the activities of the society under this provision

Section -20 :- According to this provision , the meeting of the general members is held once in every year and the meeting of executive members is held once in every 3 months

Section -21:- a society may be amalgamated by other society by special resolution under this provision

Section -22 :- According to this section , the society should maintain a register of debts taken

Section -25 :- The society shall be dissolved and its assets shall be declared in accordance with this section

Section -26 :- This section specifies the persons responsible for selling the assets of the society .

Section – 29,30,31,32, According to these rules all registers of the societies should done by the director general of the registration department

### UniT-3

#### MANAGEMENT OF NGOs:

In a voluntary organization or non- governmental organization all the general members i.e. Elected executive members or Elected from the general body and the governing body. organization a governing body works towards the achievement of all ambitions by directing programs to the problem .The governing bodies have the power to punish the organizations if any one does wrong .The management strives to lead the organization in such way that it is

appreciated by the people .As all the members of the governing body can not see the day to day activities of the wholesome members of the governing body are assigned to share their responsibilities and work towards the development of the whole. All the members of the ruling class who have under taken which responsibilities work together .

### IMPORTANT POWERS OF THE RULING PARTY ;:-

Duties of governing body to conduct the programs of organization a day monitoring the work under taken by the staff giving appropriate advise to the staff etc Apart from this provisions of resources required by the organization ,spending preparation of accrual expenses and audit of the year ,preparation of budget for coming year ,and preparation of budget estimates are the main tasks of the problem. To do all these things management in the organization and president /chairmen ,vice- chairman, secretary , joint secretary ,treasurer and elected executive body .Organisation define the terms of the problems as to who is responsible for what tasks .According to this ,the working group members work according to their status and strive for the development of the whole.

Those who work in different parts of the organization are elected by the general members of the issue .Those elected from among the ordinary members decided their positions . Generally the leaders of the organization are educated and have leadership qualities . The development of the problem depends on the people working in different positions in the work group leadership qualities intelligence hard working , trait interest in work . Any organization generally performs the following stated responsibilities depending on their status

**President** :- Under the leadership of the companies president , the rest of the executive staff steers the company in its path of development .

**Functions of the president :-1** Preside over the meeting of the general body and governing body , such resolutions shall be passed after consideration of suggestions made by the presiding members and taking unanimous resolutions or opinions of majority of the members .

2 . The president appoints necessary sub committees when the organization wants to conduct any important activities

3. The president appoints the chief executive and other staff necessary to run the organization

4. The presidents acts as an intermediately for his institution to other government and private institutions

5. He supervises various departments in the organization from time to time

6. Gathering the resources needed by the organization and utilizing them is done under the leadership of the president

**Vice – president duties** :- 1. In the absence of the president , the vice president presides over the meeting

2. the vice president cooperates with the tasks under taken by the president on timely bases and strives for the development of all

1. **FUNCTIONS OF THE SECRETARY** :- In the meeting i.e, presiding over matters to be discussed by the members and governing body members in the meeting and recording the resolutions passed and preserving them and implementing them .
2. Registers containing names and addresses of members and other records to kept in their possession .
3. The secretary plays a major role in the general body meeting and in implementing the resolutions passed by the governing body
4. Correspondence is done by the secretary on behalf off the organization
5. Supervise the activities of the staff
6. It is the responsibility of the secretary to properly carry out responsibilities assigned by the management committee achievement of the organization goals.

**FUNCTION OF THE JOINT SECRETARY** :- 1.The duties of the joint secretary are to assist the secretary in all ways

2. In the absence of the secretary the duties of the joint secretary shall be performed .

3. The joint secretary contributes to the overall survival of the executive committee ,particularly the president and secretary .

1. **FUNCTIONS OF TREASURER** :- The treasurer is responsible for hundreds of the companies assets .
2. The important function of the treasurer are to conduct audits etc., where the resources of the treasurer are extended and accounts are prepared .
3. Resource mobilization it is the responsibility of the treasurer to utilize the resources
4. In utilizing the resources , the treasurer should follow the rules and regulation of the organization and spend as decided in the general members meetings and executive meetings .
5. Bank transactions are carried out under the joint signature of the treasurer with the president or one of the secretaries .

#### **Unit - 4**

## Q . SOURCES OF FINANCE (OR) ECONOMIC RESOURCES .

Modern governments strive to establish a welfare state. Government expenditure is gradually increasing due to various programs to create public welfare . There the government should generate enough revenue to meet the government expenditure .

Government revenue is as important in public finance as production is in economics there is no revenue for the government , if there is no production and no consumption . just as wants are the route cause of economic activity , government itself creates the needs to generate the necessary revenue .private companies generate income by selling their products . But the government should not act like a retail store, checking profit and loss . The government does not set prices and sell each product and service it provides . The government should provide some material services free of charge to the poor .The economically backward and the weaker sections . free education and medical health facilities should be provided . even if every citizen is benefited by the maintenance of national defense and law and order . those services should not be charged to the general public by fixing prices. The government should think carefully and decide how much revenue to collect from the people . government raises revenue through works , fees , special levies , grants , trade revenues , collection of debt , printing of currency notes etc.,

1. **TAXES** :- Taxes are the most important sources of government revenue . most of the government revenue comes from taxes. Tax is the amount that every citizen is obliged to pay to the government for the expenditure incurred by the government for the benefit of all the people of country without directly benefiting him .

Montesquieu states that when every citizen pays a portion of his income to the government and gets the opportunity to enjoy the rest , the portion paid to the government is called to the tax.

2. **FEES** :-Fees are the amount charged by the government when some people get special benefit from those services even though they are administrative ,services provided by the government keeping in view the common good

A fees is defined as an amount compulsorily paid by beneficiaries of special benefits through government services eg –court fees ,registration fees ,education fees etc

3. **Special charges** ; - **when the value of property** increases as a result of taxes under taken by the government for the welfare the people .The profit from it is in proportion to the profit received by the owners of the property .eg-when the government under takes an irrigation project ,The value of the land in that area increases and the cost of the construction of the project can be recovered by a special levy from the owner who has benefited .

- 4) **.penalty** :Government can levy fines or penalty for breaking laws ,its purpose is to control crime not revenue .

**5). For the closures are the total taking of deposits :-**

If the person acts contrary to the government between the government and the individual then the government will seize the amount deposited by the individual .If they fail to make payments due to the government ,their assets will be seized by the government and their arrears will be recovered .

6) ESTATES : If any person dies with out heirs or with out writing a will stating that their property will be distributed to some one ,The property will be seized by the government .The government has the right to do so and this is called estates.

7).Development taxes : when the government under takes multi –purpose projects such as irrigation schemes the benefits imposed on those who benefit from them are called development taxes.

8). **commercial income**: modern governments operate business enterprises with the public sector to generate income from the sale of goods produced by government enterprises is called commercial income.

9). Grants –Gifts;- The money given mainly by one government to another government is called grant. For example monetary assistance given by central government to state government to State government to local bodies is called grants.

Donations are voluntarily payments made by governments to charitable organizations is called gifts.

10).Income from government properties : Natural resources such as mines ,forests ,rivers ,mountains, etc, can be sold( or) leased to the government to increase revenues .

11). PRINTING OF CURRENCY: Governments also generate revenues by issuing new currency notes .Governments should ultimately adopt this route only when they can not raise revenues through other means. Because the printing of new currency notes increases the money supply and depreciates the prices.

Q. sources of finance? Government and non government .

A. whether it is individual, private organizations (or) governments, finance is essential to carry out their financial activities public finance of government or related to government revenue and expenditure also private individuals or organizations are financial things related to their income.

There is a difference between public finance and private finance

1. Satisfying desires: private finance aims to satisfy public wants where as private finance aims to satisfy individual wants while public finance seeks to satisfy societal wants.

2. Loan :individual and even the government to borrow if their taxes are higher than the income .in order to meet raising expenses with low income , it becomes necessary for individuals to borrow the government.
3. Amount of Income: In relation to public to private financial matters , the amount of income may be constant and may increase or decrease. The public does not need to study finance specifically, the difference between the two are greater than the comparison. What is true for the individual may not be true for the government.

Public- private-difference:

1. Adjustment of income –cost : In the case of a person it can be said that is income differences his cost. The individual adjusts his costs to match his income .in the case of government ,government expenditure determining the amount of revenue. This means that the government can be assumed to adjust its revenue to match its expenditure.
2. Nature of Resources: the government has more resources than private individuals. Government can get more revenue through taxes and loans. But there also have a limitation that a person can take personal loans from his relatives. He does not print money like a government, and his income comes from his savings or limited loans
3. Budget policy: residual budget benefit to the individual it is loss to the government income of the individual can be divided into quarters , month or a week if it is short term. But it takes at least one year for the government to formulate deficit budget which is not profitable for the public welfare.
4. Nature of expenses: in the case of government certain achievements are inevitable . national defense administration mechanism expenses, these are not for individuals but some times expenses are mandatory for individuals as well. Every person has to raise some minimum amount on food clothing housing etc..
5. Price expenses: private business firms want to make a profit by producing goods and selling them at high prices .prices of private goods are higher than the cost of production. Goods and services supplied by the government can be sold at a price equal to the cost of production .
6. Open change : changes in revenue are publicly announced in relation to government financial matters . The financial activities of the government are open in accordance with the national objectives adopted by the government . Government budget will be simplified and government will be able to make changes as per need . There is less chance of open change in private money matters .
7. Deliberate change : It is not possible for individuals as revenue expenditure is subject to voluntary changes in government in government financial matters .
8. For the future : There are people who focus more on the present and expert to get results quickly and there are also people who focus on the future . Government also invest the savings for future needs of the people .

**Q. Corporate social responsibility explain .?**

1. Corporate social responsibility is a self regulating business model that helps a company be socially accountable to itself . its stake holders , and the public by practicing corporate social responsibility also called corporate citizenship .

Understanding social responsibility : corporate social responsibility is a broad concept that can take many forms depending on the company and industry. Companies that adopt CSR programs have often grown their business to the point where they can give back to society . thus CSR is typically a strategy that's implements by large corporations .after all the more visible and successful a corporation is the more responsibility it as to set standards of ethical ,behavior for its peers ,competitions and industry

Types of corporate responsibilities :

In general there are four main types of corporate social responsibility .

1. Environmental responsibility.
2. Ethical responsibility .
3. Philanthropic responsibility .
4. Financial responsibility .

**Environmental responsibility :** Environmental responsibility is the pillar of corporate social responsibility routed in preserving mother nature . companies after pursue environmental stewardship through

1. Reducing pollution ,waste natural resources consumption and emission through its manufacturing process .
2. Recycling goods and materials throughout its process including promoting re-use process with its customers
3. Manufacturer that deforests trees may commit to planting the some amount or more
4. Distributing goods consciously by choosing methods that have least impact on emissions and pollution .

**Ethical responsibility :** ethical responsibility is the pillar of corporate social responsibility routed in acting in a fair ,ethical manner .companies often set their standards through demands by clients may shape ethical goals .

1. Fair treatment across all types of customers regardless of age ,race ,culture, sexual orientation .
2. Positive treatment of all employees including favorable pay and benefits in excess of mandated minimums .
3. Honest disclosure of operating concerns to investors in a timely and respect full manner .

**Philanthropic responsibility :** philanthropic responsibility is the pillar of corporate social responsibility that challenges how a company acts and how it contributes to society .in its

simplest form philanthropic responsibility refers to how a company spends its resources to make the world a better place .

- This includes .
1. Whether a company donates profit to charities.
  2. Whether a company supports employee philanthropic endeavors through time off or matching a contributions .
  3. Whether a company sponsors fund raising events .

**Financial responsibility** : financial responsibility is the pillar of corporate social responsibility that ties together the three areas above . A company make plans to be more environmentally , ethically , and philanthropically focused

**Benefits of corporate social responsibility** : As important as CSR is for the community it is equally valuable for a company . CSR activities can help forge stronger bond between employees and corporations , boost morale , and aid both employees and employers in feeling more connected to the world around them . aside from the positive impacts to the planet , here are some additional reasons business pursue corporate social responsibility

## **UNIT-5**

How to prepare A budget for an organization ?

Before preparing your first organizational budget ,its important to understand what goes into a budget and the key steps involved in creating one

What is budget ?

A budget is a document business use to track income and expenses in a detailed enough way to make operational decisions .Budget are typically forward –looking in nature .Income is based on projections and estimates for the periods they cover as are expenses for this reason organizations often create both short term and long term budgets. Most organizations also prepare what’s known as an actual budget or actual report to compare estimates against reality following the period covered by the budget .This allows an organization to understand where it went wrong in the budgeting process and adjust estimates moving forward .

### **STEPS TO PREPARE A BUDGET FOR YOUR ORGANISATION:**

The steps below can be followed whether creating a budget for project ,initiative ,department of entire organization .

## 1 UNDER STAND YOUR ORGANISATIONAL GOALS;

Before you compile your budget ,its important to have a firm under standing of the goals your organization is working toward in the period covered by it. By understanding those goals ,you can prepare a budget that align with and facilitate them.

## 2 ESTIMATE YOUR INCOME FOR THE OERIOD COVERED BY THE BUDGET

To allocate funds for business expenses to you first need to determine your income and cash flow for the period to the best of your ability. Depending on the nature of your organization ,This can be a simple and complicated process ,for example a business that sells products or services to known clients locked in with contract will likely have an easier time estimating income than a business that depends on active sales activity .in the second case it would be important to reference historical sales and marketing data to under stand whether the market is changing in a way that might cause you to min or exceed historical trends .

Beyond income from sales activity you should include other income sources ,such as returns on investment ,assets sales or and bonds or share offerings

## 3 IDENTFY YOUR EXPENCES :

Once you understand your projected income for period ,you need to estimate your expenses .This process involve three main categories 1 fixed costs 2 variable expenses and 3 one time expenses .

- 1) Fixed costs : on any expenses that remain constant over time and don't dramatically vary from week to week ,or month to month . In many cases ,Those expenses are locked in by some from of contract ,making it easy to anticipate and account for them.
- 2) Variable expenses : Are those your business incurs ,which vary over time depending on several factors ,including sales activities .Your shipping and distribution coasts .For example are likely to be higher during a period when you sell more product then are when you sell less product .Like wise ,utilities such as water gas and electricity will be higher during periods of increased use .
- 3) ONE TIME EXPENSES: Also called a one spends don't recur and happen more rarely .purchasing equipment or facilities ,developing a new product or service hiring a consultant and handling a security breach are all examples of one time expenses

## DETERMINE YOUR BUDGET SURPLUS OR DEFICIT.

After you have accounted for all .Your income and expenses you can apply them to your bud get. This is where you determine whether you have enough projected income to cover all your expenses .

If you have more than enough income to cover your expenses ,you have a budget surplus knowing this you should determine how to use additional fund best .you may for example move the money into a rainy day fund you can access should your actual income fall short of projections . Alternatively you may deploy the funds to grow your business.

The person responsible for generating a budget varies depending on an organization nature and its budgetary goals .An entrepreneur or small business owner is likely to prepare an organizational budget on their own.

#### Q ) DISASTER MANAGEMENT? TYPES OF DISASTERS AND PREVENTIVE MEAS

Introduction :the word disaster has its origin from the Italian word disaster means an unlucky event ,the dictionary meaning is that an event that causes great harm or loss or damage .

Definition : The term disaster may be defined as an un expected happening causing a huge loss life and property of human kind

Disaster whether natural or man made are causing a great loss to all sorts of life human beings infrastructure ,animals plants and resources ,buildings and above all all causes a psychological problems.

#### DISASTER ASSOCIATED WITH FOLLOWING FEATURES :

- 1 Disruption to normal pattern of life sudden and un expected
- 2 human effects such as loss of life. Lively hood and adverse affection on health – physical and mental
- 3 Effects on social structure
- 4 community needs like shelter ,food clothing

#### Classification and types of disasters:

The term disaster usually refers to the natural event in combination with its damaging effects all disasters are unique in that they affect areas with different levels of vulnerability and with district social health and economic conditions. They are still similarities between type of disasters .1) Natural disasters .2)Man made disasters .

- 1) Natural disasters :
  - A ) Wind –Related storm –cyclone tornado hurricane tidal waves etc.
  - B) Water –related floods ,excessive rains droughts communicable disasters
  - C) Earth –related earth quakes tsunami land slides volcanoes
  - D) Floods –earth quakes and droughts

## 2) MAN MADE DISASTERS :

- a) Wars battles enemy actions
- b) Arson sabotage internal disturbance ,riots
- c) accidents of vehicles/trains/aircrafts/ships
- D) industrial accidents ,explosion of boilers gas ,cylinders, gas leaks
- E) Fire, forest fires
- F) Ecological disasters like deforestation soil erosion /air /water pollutions
- G) HIV/AIDS like style diseases
- H) Violence nuclear explosion chemicals etc .



