REVIEW OF LITERATURE

Pagaria (2006) viewed that Non-Governmental organizations play a vital role in bringing the underprivileged and least-advantaged to the common stream of the society. With the passage of time, there has been a big increase in their physical as well as financial activities. Their presence has also increased from the national to the international level and the source of funds has also diversified from private donations to international funding agencies.

Grewal (2007) stated that India can learn from across the Radcliff line. Unable to cope with the growing need of educating the young in Pakistan, several NGOs, some even with their own funding have come up with innovative ideas and schemes raising levels of literacy in the Islamic State. Unable to achieve a 100 per cent enrolment in primary education, Pakistan has recorded a 50 percent dropout rate, meaning thereby that half of the students who join a school drop out before completing class V. This happens despite providing free education till primary classes as a constitutional obligation of the government. An NGO Pulse Report released by Lahore University of Management Sciences (LUMS) and McGill University (Canada) says most NGOs were clear that their role was not to replace the government, but to ensure that the government effectively covered the educational needs. In other words the independent NGOs act as pointer for the government.

Gopisetti and Venkateshwarlu (2008) has advocated that Self Help Group (SHG) is a mechanism to extend mutual help and support through sharing ideas, experiences, information, other services and resources. The groups may be viewed as a process or an institution for socio-economic transformation leading to empowerment of the rural poor. It is worth to note that access to financial services is a basic objective of SHGs, and may be a dominating one. However, they are basically credit plus groups; Credit plus implies that apart from credit facility, other activities related to economic business and social development are also undertaken with equal emphasis. The main thrust of the Self Help Group's scheme is helping and promoting self-employment among the rural poor. The scheme also envisages skill training to take up different production activities. These activities enhance the economic and social self-reliance,
Ramesh (2004) has advocated that improving conditions for independent and less stressful working lives NGOs can explore ways in which childcare provision can be improved. This can be local action and organising a childcare centre or lobbying to change government policy on childcare. Lack of childcare is one of the reasons women have to leave paid work and one of the main reasons why they take up home working but also one the reasons why working at home is difficult— one cannot do two jobs at once. NGOs that work with women workers have a pivotal role to play in three district ways:

They can help women organise as workers: how they do this depends entirely on the women themselves, their present position, their level of awareness and their most pressing problems.

They can provide background support by providing legal or technical information and training.

They can help workers and their representative’s plan a strategy for organising NGOs have shown themselves to be dynamic actors in defense of the rights of women workers. Where there is no trade union, or where the union will not or cannot defend its women members, NGOs mediate on behalf of workers with the employer and with state.

IANS (2007) reports that Punjab’s Malwa region, once referred to as “Makheon meetha Malwa” (sweeter than honey) for its rich agricultural produce and cotton farming, is today battling environment-related health problems, including a noticeable rise in cancer cases, kidney ailments and infertility as a result of large-scale, use of pesticides and fertilizer. The green revolution of the 1970s that brought a windfall to the farmers in terms of prosperity is now revealing its side-effects—large-scale environmental degradation with strong chemical pesticides, having led to contamination of water bodies, food and air, says Kheti Virasat Mission (KVM), a non-governmental organisations working in the area.

Franda (2008) concluded that voluntary agencies engaged in social welfare activities, like helping the helpless, doing relief work, spreading literacy and so on, have a creditable record of achievement in India since the days of British rule. However, tracing the evolution of voluntary organisations in India, Marcus Franda has observed that there has been a directional change over
the years in the character of these organisations. “The general directions of this change-whether for groups inspired by a religion, by Gandhi: by a political ideology or by patronage politics has run counter to older ideas of welfare, charity and social reform to emphasis professionalism, in the service of self-reliant community development.”

PTI (2007) reports that a city-based NGO, Citizens for Justice and Peace, headed by Teesta Setalvad, has filed an intervening application in the Supreme Court, asking for examination of evidence gathered by Tehelka in its recent sting operation. The application has been filed in relation to pending petitions seeking transfer of 2002 Gujarat riot cases outside the state.

Goud (2000) put of that NGOs spread across the length and breadth of India, working for prevention and control of STDs and HIV amongst 5 million Truckers, suddenly find themselves in tight corner because of some unilateral decisions, which may lead to collapse or closure of meaningful interventions.

Since 1994 a group of NGOs with the assistance of a donor agency initiated a first national project, wherein all the terms of references, minimum standards, guidelines, working manuals, time frames, were discussed and agreed upon. The project launched its pilot phase in 1997 and 2 years later when the entire infrastructure was created for a launch into the substantive phase, a policy decision taken, upsets the achievements of the network. Though there are democratic deliberations going on, in salvaging these important interventions in the country, very few inputs suggested by the NGOs as implementing partners are taken into consideration. Today everything stands still and uncertain, may be all what has been achieved over the period of 5 years will get washed away.

Manav (2007) stated that the role of some NGOs working under the Sarv Shiksha Abhiyan (SSA) in the district has come under a cloud after sub-divisional magistrate Yogesh Mehta conducted raids at some Vocational Centres (VCs) and Alternate Innovative Centres (AICs) being run by the Society for Conscious and Overall Progress (SCOP) at Rania. The SDM found several irregularities in these centres while some centres mentioned in the register of the NGO were non-existent, Volunteers working in the centres complained of non-payment or
under-payment of honorarium. Even the stationary and the furniture, which should have been provided by the NGO by March this year, were not given till date. Some children found in these centres were not of the age group for which the centres were meant. The NGO has been running centres for providing informal education to dropout children and non-starter children in the district under the SSA. At vocational centres children of the age group of 11-14 years are provided education while at the alternate innovative centres children of the age group of 6-11 years are admitted. The NGO get funds from the state project director (SPD) of the SSA to run these centres. Mostly the wards of rag pickers, slum dwellers and brick kiln labourers study in these centres.

Tribune News Service (2007) reports that the Haryana government will provide 90 per cent of the project cost to voluntary organisations willing to undertake projects for the welfare of street children. The remaining 10 per cent of the project cost will have to be borne by the NGOs. Haryana social justice and empowerment minister Kartar Devi said the government had made rules for the implementation of this scheme and the rules would be known as “Rules governing grant-in-aid by social welfare department, Haryana, to voluntary welfare organisations”.

Nath (2008) stated that workers in 139 factories in Bangladesh's national capital Dhaka and Chittagong and Khulna cities get round the year medical attention right at their work stations. A Marie Stopes initiative, this facility costs a worker only 14 taka a month. In return, he can avail almost four consultations a month for ailments of skin, eye and general health problems.

Satyanarayanan (2008) stated that next time when you hand over the household garbage to the garbage collector don't think it as a waste. Indian companies have developed technology, which could convert your biodegradable garbage into organic fertilizer, which could be used in kitchen gardens or in neighbourhood parks.

If you are hotelier, restaurant owner or running a big staff canteen, then conversion of the large quantity of biodegradable garbage that gets generated in your establishment could rather fetch you decent money if you adopt the composting technology, which would convert your garbage into organic fertilizer, in great demand for organic farming.
Manav (2008) stated that alternative and innovative education centres (AIECs) run under the Sarva Shiksha Abhiyaan (SSA) have proved to be a big failure for the state education department.

In majority of the cases, the NGOs, who have been entrusted the task of running such centres, have swindled funds while teachers appointed by these have been agitating to get their salaries for the past several months. Under the SSA, the state government has entrusted the task of imparting education to dropouts and non-starter children, mostly from the slum areas and from the lower strata of the society. The task has been entrusted to NGOs throughout the state. The government makes payment at a rate of Rs. 45,000 per centre per annum to the NGOs. The NGOs hire the services of a teacher, called required to provide stationary for the students from the balance amount of Rs. 10,000 per centre left with them.

However, most of the NGOs in Fatehabad and Sirsa have failed to live up to the task. During recent inspections carried out by the district authorities here, less than half of the centres were found running properly.

Sen (1997) noted that the non-profit sector in India includes religio-political institutions, institutions that have emerged from or nourished social movements, voluntary organisations, community based or grassroots organisations, welfare wings of religious organisations, business associations and associations for promotion of art, science and culture. It includes a range of institutions, which are outside the government and can include voluntary grass-root organisations, community based organisations, intermediary voluntary development organisations, private consultancy, and research groups, academic institutions, and even parts of the media. India has also seen the growth of co-operatives and trade Unions, which also fall under the broad conception of third sector.

Pandey Vineeta (2007) stated that child rights activists haw lauded the government for undertaking the National Survey on Child Abuse (NSCA) but have warned that the disturbing findings might indicate only a small part of the problem. “Rajib Kumar Haldar of Prayas, the non-governmental organisation that conducted the survey, said the real magnitude of Child Abuse in the country is extremely disquieting”.
According to NSCA, 69 percent of Children in India face physical abuse and 53.22 percent reported sexual abuse. But the activists said the figures could be higher if a full-fledged survey were to be conducted.

Siddharth (2004) quoted that the quest for better livelihood opportunities has led to large-scale migration and the mushrooming of slums in several Indian cities. Unfortunately, a significant section of the urban poor do not have access to many of the benefits of urban development. Much of the challenge of delivering services to the marginalized groups lies in identifying them and effectively approaching them, so that limited resources are utilized well and programs address real needs. There is a presence of the public sector as well as NGOs in urban areas. The growing requirement for health services for the urban poor, owing to rapid urban population growth, necessitates thinking about the collaborative approach of the public and non-profit sector for health services in urban areas.

Patrick Kilby (2004) viewed that a recurring theme in modern development discourse is the role that Non-Governmental Organizations (NGOs) play in providing mechanisms for marginalized communities in developing countries out of poverty through empowerment. Empowerment can result in the greater participation of the poor and marginalized in the economic, social, and civic domains within their communities. NGOs are seen to be ideally placed to perform this task given their relatively closer proximity to the poor communities they serve however their accountability particularly the ‘downward’ accountability to their constituents the beneficiaries of their work can affect their role as empowerment. The dilemma that NGOs face is that they are generally not required by law or under their governance rules to i.e. accountable to their constituents, and as a consequence there is a risk that any processes of accountability they adopt would not provide their constituency the necessary control that is required for genuine accountability.

Thoompunkal Agnes (2008) noted that Non-Governmental Organizations (NGOs) from the community-based to the award winning can testify to the challenges of content and communication. From building trust in the local community, drumming up zeal within, and connecting with supporters and stakeholders worldwide, it's all down to communicating content.
One of the biggest challenges facing NGOs today is delivering content. Organising, refining and delivering content are ongoing demands. Content works the media to engage public awareness and support, and to improve bargaining power with the business community, government and public, in essence-towards building empowering partnership. Bridges need to be built to extend to other NGOs working on the same concerns or those unavoidably relevant. And of course, there is the need to forge links with present and prospective donors.

Sethi and Sheth (1991) stated that the last two decades have witnessed a veritable mushrooming of NGOs in India. What, however, is inadequately appreciated is that the conversion of voluntarism into primarily a favored instrumentality for developmental intervention has changed what was once an organic part of civil society into merely a sector-an appendage of the developmental apparatus of the state.

Brown and Uvin (2000) viewed that scaling up is about “expanding impact” and not about “becoming large”, the latter being only one possible way to achieve the former. The experiences of five Indian Non-Government Organizations (NGOs) suggest the emergence of a new paradigm of scaling up, in which NGOs become catalysts of policy innovations and social capital, creators of programmatic knowledge that can be spun off and integrated into government and market institutions, and builders of vibrant and diverse civil societies.

Kamat Sangeeta (2004) examines recent policy discussions on Non-Governmental Organizations (NGOs) and their central role in the democratization of civil society. The author argues that the policy debate on NGOs exemplifies the conflict between liberalism and socialism, or more specifically between private interest and public good. The contemporary context of neo-liberal economic policies and structural adjustment represents a vindication of liberal norms, and the ascendancy of NGOs is theorized in this context. An analysis of recent policy positions on NGOs and their role in promoting governance and development is illustrative of the complex ways in which NGOs, at local and international levels, are being incorporated into the neo-liberal model of civil society.

Jain (2008) stated that there are two lakh fifty thousand (2, 50,000) branches at rural level functioning under Nehru Yuva Kender Sangthan all over the country. The purpose of Central
Organisations is to make merge 15 crore youths of the villages independent. These people are guided and organized by Rural Youth Organization, Women Organization and Yuva Mandal. This organization having the application of two viewpoints, i.e. Gandhi Ji’s village empowerment Movement and Nehru’s self-dependent Modern India for realizing their dreams, is working efficiently.

Women's NGOs usually see women as whole beings, not just workers in a factory or office. They can make the links between women in different parts of the production and between women’s paid and unpaid work. Self-Employed Women's Association (SEWA) has successfully done this in organising the self employed in India.

Aggarwal (2006) viewed that NGO’s play a very important role in the development of any economy and can be very effective in reaching the target groups in the areas where even the government cannot reach. With the government vacating some areas for private sector entrepreneurship to flourish and contribute to a high growth rate propelled by economic reforms, there has been a paradigm shift in the functioning of NGOs. This shift is particularly visible in the ways the NGOs mobilise funds today and these include not only aid and grants from within and outside but also the charging of money from people who can afford to pay for various goods and services of the NGOs. No one is exempt from taxation laws of the land and, as such, a careful understanding and implementation mechanism of the relevant laws is necessary to avoid unexpected and unintended charge of tax at a later date, which some times may put the survival of institution at risk and may give a bad name to its office bearers. Non-Governmental Organisations (NGOs) are sometimes also called Non- Profit Organisations (NPOs) because of the general belief of the public, and many times even of creators, that being an NGO automatically implies that it does not exist for profit and hence is immune to all taxation provisions whether it is Income Tax or Sale Tax or Service Tax. Because of this misconception, many times NGOs land in serious trouble and even have to forgo their legitimate right of certain benefits. For the purposes of taxation, NGOs, Trusts and Companies formed under section 25 of the Companies Act are generally one and the same thing.