

# CAP Classified Ads

## Seva Sadan Society's Girls' High School

located at Gamdevi, Mumbai. The school offers Marathi SSC board education to low income girls.

### Vacancy 1: Computer Teacher

Responsibilities and Duties

- Teach computers to classes 5 to 8 per prescribed curriculum in English
- Curriculum and lesson planning
- Conduct tests / exams for student evaluation Required Experience and Qualifications
- Graduate with Computer Diploma/BCA/B.Sc (CS)/MCA/PGDCA/M.Sc (CS)
- 2-3 years of teaching experience
- Marathi and English proficiency
- Expertise in Microsoft tools, HTML, Website Development and Tally

### Vacancy 2: Administrative Executive

Responsibilities

- Handle all areas of administration including vendor management
- Manage the admission process and fee collection
- Liaise with Education Department
- Update UDISE and government portals
- Assist the school principal in her duties
- Experience and Qualifications
- Graduate; 3+ years of work experience, preferably in a School
- Outstanding communication skills
- Proficient in Excel and Word

**Contact: Krupa Sanghvi, 022-23808005 / 022-23889109, [krupa@sevasadan.org](mailto:krupa@sevasadan.org)**

## Men Against Violence and Abuse (MAVA)

### Vacancy: Board Member and Volunteers

Role Description:

MAVA works with young men and boys on gender equality for past 27 years. Need a suitable person who can be part of the organisation's Governing Board as a Honorary Treasurer. Any professional with an Accounts / Finance Background and min. 3 to 4 years' experience and would like to contribute time and skills for a critical social cause, may get in touch.

MAVA also needs volunteers who can give their time and professional skills in digital advocacy and use of social media channels to promote cause on gender among young men and women.

**Contact: Harish +919870307748**

## Sri Chaitanya Seva Trust

### Vacancy: Manager - Resource Mobilization

Role: The Trust focuses on HELP - Health, Education/ Empowerment, Livelihood and Poverty Alleviation Programs for the needy and implements community projects of Rs.10+ Cr every year.

Candidate should be a Graduate/ Post-graduate. MBA with a flair for community service is preferred.

Should have minimum 4 years experience in resource mobilization.

Remuneration will be attractive with incentives for higher performance.

**Contact: [gvenkat1710@shareyourcare.com](mailto:gvenkat1710@shareyourcare.com)**

## Committed Communities Development Trust (CCDT)

### Vacancy : Digital Marketing Officer/ Manager

Role Description:

- Create a social media calendar and execute
- Identify target audiences across devices and devising digital campaigns that engage, inform and motivate the user to take the desired action
- Measure and report performance of all digital marketing campaigns, and assess against goals)
- Identify trends, insights and optimize spends as well as performance based on the insights
- Creation of digital content (e.g. website, annual reports)
- Maintain a strong online company voice through social media and build, execute and own monthly social content calendars featuring videos, photos, graphics and text

### Education & Experience

MBA/PG in Marketing & communications or Graduate with relevant experience

**Contact: Prachi Jhunjunwala, [prachi@ccdtrust.org](mailto:prachi@ccdtrust.org)**

## Raiee Foundation's Academy

### Vacancy : Primary Teacher lower/upper KG & 1st Standard

Raiee Academy of Kanadi, Maharashtra is actively seeking experienced and passionate teachers for lower/upper KG & 1st standard. We are an NGO school started in 2018; working towards proving rural children with a quality English education. Teachers must have a qualification of B-Ed from English medium school. If you are interested in relocating, we are offering this opportunity. Please visit our website [www.raieefoundation.org](http://www.raieefoundation.org) for more information.

**Contact: +94 23832950 or [raieefoundation@gmail.com](mailto:raieefoundation@gmail.com)**

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With an information overload on the topic of Covid 19, we deliberately chose not to feature articles on it.

We acknowledge and appreciate the remarkable work for relief done by all nonprofits and especially Our CAP affiliates

To contribute to this magazine, be featured, place an advert, send any feedback or to receive your copy, contact us at 022 22846534 or [connect@capindia.in](mailto:connect@capindia.in)

The Opinions and views presented in the magazine reflect the views of the authors and contributors of the articles and not necessarily of CAP. Although we take utmost care, we apologise for any inadvertent typographical errors.



## Meher Gandevia-Billimoria



### **I was a privileged teacher in Bangkok Patana -**

The British International school in Thailand. A school that had accolades for the best architecture in Bangkok, 52 nationalities and mainly expatriate parents well placed that treated teachers with respect and royalty. As an esteemed member of the staff, privileges and perks galore including discounts on the best holiday spots etc. The icing on the cake, a well-deserved pay cheque that was almost 20 times that my Indian counterparts were earning.

**My crossover into the social sector was completely by default instead of design.** I returned back to India for personal reasons. I was introduced to the founder of a well known nonprofit and at first, I refused the offer but after the second meeting I reluctantly took on the offer on my terms. A decision that changed my life's direction and yes for the better. Today I can't be more grateful for the change she made to my life. My first staff meeting in the organisation, the founder had returned from the USA and was sharing how nonprofits there ran almost like corporates. Times were changing in the social sector.

### **I don't think I realised where I was in the map of the organisation or the sector till my first appraisal.**

The second turning point. I was made to understand the importance of resource mobilisation – how a nonprofit should try not to spend but use from available resources. Look around and see how you can mobilise things rather than just go out and buy. A lesson still ingrained today and we still manage to bring out the issue of this very magazine at half the budget of most would spend on a brochure.

**There were many lessons and learning along the way.** Most of the learning came from the skills, teamwork and multi-tasking of other colleagues, benevolence of donors, humility of those around me and the hardships of the beneficiaries. When I look back and reflect, I realise the social sector has given me a lot to be grateful for, I interacted with some incredible personalities, I learnt a lot here and have had incredible opportunities to give back in small but significant ways.

**Today there is a huge emphasis on recruiting people from the corporate sector into the social sector.** I am not a huge proponent of this. We should motivate social sector persons to grow into leadership roles. It is not always justified that only top positions are taken up by ex-corporate people. The social sector personnel have their own ethos and strengths and a soul which is unique. We should appreciate it, build on it.



## Noshir Dadrawala

**My crossover from the well to the ocean** - My father had served the legal department of Central Bank of India for thirty-five years. For his services the Bank gifted him an HMT watch. His dream was to see me work with a bank and as luck would have it, I found a job at Mitsui Bank. My dad was so proud and happy that he gave me his prized HMT watch to wear. Two things I learned at this bank was how to use an abacus to add or subtract and how to count several bundles of bank notes rather deftly.

**Later I took up a marketing job at Rogers & Co.,** boarding at 6.30 a.m. each morning a truck full of soft drinks to sell at restaurants between Colaba to Borivili. I cut my teeth in communications and public relationship at this job. After this, came an opportunity to work with an institute which was attempting to computerize data on charitable trusts. Destiny was starting to pave a path for me without my even realizing it.

**I found myself at Bombay House to gather data and information about the Tata Trusts.** There I met a man who would change my life forever. His name was Russi Lala and he was Director of Sir Dorabji Tata Trust. He proposed that I should consider giving wings to an initiative that he along with H. T. Parekh (founder of HDFC Ltd.) and R R Chari (Commissioner Income tax) were dreaming about. I was offered a princely salary of Rs. 2,000/- per month. But, around that same time, I was offered a job at a hospital which was much more attractive and I took it.

**Mr. Lala was most disappointed. But he did not give up.** He asked me one evening to join him for a walk after work at the Tata Garden at Breach Candy. I believe now that this was a historic 'walk the talk'. He asked me if I was 'happy' and I said, 'of course I am'. He then made a very profound statement which was to change my life. He said, "you seem happy in a comfortable well. But my vision is to see you happier in the vast ocean". That did it. I joined the Centre for Advancement of Philanthropy and never looked back since.

It's now been thirty-three years at CAP and no regrets. **The crossover from the well to the ocean has been enormously fulfilling.** I am grateful to my mentor Mr. Lala for teaching me the importance of 'relationship over revenue' and sowing deep within me the values of commitment and contentment. Every time I cross the ocean (literally or figuratively), I smile and say, 'thank you Sir!'

# Impact Of Finance Act 2020 On Charitable Institutions

## 1. Revalidating tax exemption & deduction

Finance Act 2020 received the assent of the President of India on 27th March 2020 and is now law.

Accordingly, all existing charitable and religious institutions already registered under Section 12A (trusts and institutions registered prior to 1996), Section 12AA (trusts and institutions registered after 1996), Section 10(23C) (certain educational and medical institutions) and Section 80G will be required to re-apply to the income tax authorities **to revalidate their existing registrations.**

Once the online forms are drafted and ready there will be a window of three months (**1st June to 31st August 2020**) within which application must be submitted. Trusts and institutions may do this on their own or through their auditors/practicing chartered accountants.

After processing your application, your trust or institution's registration under section 12A or 12AA or Section 10(23C) and 80G may be revalidated by income tax for a period of five years.

Application for renewal after five years must be made at least six months prior to the expiry of the five years validity period.

### Provisional registration for new entrants

Newly established trusts and institutions applying to income tax for registration for the very first time will be given **provisional registration for three years.** Once granted, the provisional registration shall be valid for three years from the Assessment Year from which the registration is sought. Thereafter, application for renewal or rather registration (instead of provisional registration) can to be submitted at least six months prior to the expiry of validity period of the provisional registration and registration so granted shall be valid for five years.

### What if tax exemption is not renewed?

Unfortunately, if the income tax authorities refuse to renew or revalidate your trust or institution's registration as a tax-exempt organisation established for a charitable or religious purpose, the following would be the consequences:

- The total income of your trust would become taxable, including all voluntary donations and grants received during the financial year;
- If the trust or institution is de-registered u/s 12A or 12AA, Section 115TD of Income tax (introduced vide Finance Act 2016) would be invoked and there would be an additional tax (at market value) on the

assets (e.g. land, building, investments in shares, if any) of the trust or institution.

### Will revalidation of tax exemption & tax deduction certificates be automatic?

- Will the process be simple or complex?
- Will it be seamless automatic renewal for all those who will be applying online and have been filing their returns annually on time and complying with all other statutory requirements under the Income tax Act 1961?
- Will the tax authorities be demanding resubmission of old records? There are many old trusts which have misplaced their registration certificates and trust deeds.
- Will the tax authorities be re-examining the objects and activities? If yes, does the department have the capacity and infrastructure to scrutinize 2,17,000 applications in detail within a reasonable period of time?



**Honestly, we don't know as yet!**

### Devil in the Detail

We are not sure as yet if this will be an exercise in re-registration (with some submissions and scrutiny) or automatic re-validation. We all do hope and pray it will be the latter. But what if it is the former?

- We have been observing that in recent years the income tax authorities have been denying registration u/s 12AA for totally irrelevant reasons well beyond the scope of enquiry contemplated u/s 12A of the Income Tax Act 1961;
- For example, it is a settled position under law that once settled, a trust is 'irrevocable', but Income tax authorities insist that the 'irrevocability' clause should be explicitly stated in the trust deed;
- We all know that there is no explicit provision under the Public Trusts Act to dissolve or wind up a trust and yet the income tax authorities insist that there

- should be a clear clause in the trust deed for winding up or dissolving the trust;
- There are virtually thousands of old trust deeds which simply do not have these clauses. Will the Income tax authorities insist that these trusts should amend their trust deeds? If the answer is yes, brace yourself for further delays in revalidating your tax-exempt status till the charity commissioner approves amendment to your trust deed;
- Clauses like 'irrevocability' and 'winding up' are desirable, but not a pre-condition under the Income Tax Act for granting registration for tax exemption;
- Income tax authorities also insist that the trust deed or memorandum of association should have a clause that the beneficiaries are a section of the public and not specific individuals and that the funds and property of the trust shall be used only for the objectives of the Trust, Society or Non-profit Company.

Will the Income tax authorities insist that all trust deeds and memorandum of associations must mandatorily have these clauses? Would it not suffice if trustees or members of the governing board submit a signed undertaking or affidavit that these norms will be adhered to and the income tax authorities may cancel registration in case of any violation?

#### Any relief?

To reiterate, we do not know as yet. We can only wait and watch. However, in view of the many representations made and considering the current lockdown and every sector's (government, corporate and NGO) focus on

battling COVID-19 one hopes and prays that this process may either be postponed or not implemented this year.

## 2. National Register & UIN

The Government of India also proposes to create a National Register of all charitable and religious institutions and the Income Tax Department will issue a Unique Identification Number to all charitable and religious institutions.

In our opinion this would be a good initiative and help with proper collection of data and analysis of that data.

## 3. Either 12AA or 10(23C)

Currently, several hospitals, schools and colleges are registered simultaneously under section 10(23C) and 12AA. Often, if exemption is denied under 10(23C), the institution seeks cover under the backup registration under 12AA. Charitable trusts and intuitions currently registered under both 10(23C) and 12AA will now be required to decide whether they prefer to apply for revalidation or renewal of either the registration u/s 10(23C) or 12AA, but not both. Those currently registered u/s 12AA or 12A will now be registered or revalidated under the new Section 12AB.

## 4. Additional new compliance u/s 80G

Every charitable trust or institution registered u/s 80G shall be required to submit a statement of donations received in such form & manner as may be prescribed & the benefit of 80G shall be available to donors on the basis of information relating to donation furnished by the corresponding charitable trust or institution.

### CAP Classified

## Ummeed Child Development Centre

### Vacancy 1: Junior Therapist - Special Education Services

The individual's role will involve evaluating children on norm referenced assessments, not only to determine whether a child has a specific learning disability, but also to measure and understand the cognitive and achievement skills that either enhance or inhibit a child's ability to perform to the best of his or her academic potential in school. He/she will also provide children with developmental disabilities remedial intervention and/or remedial consultations designed to strengthen the areas of underachievement and help them perform to the best of their potential.

### Vacancy 2: Executive/ Assistant Manager - Communications

Ummeed is looking for a Graphic Designer for the position of Executive/ Assistant Manager - Communications. The individual's role will involve

creating awareness across social media channels in the developmental disabilities space. He/ She will work on creating and disseminating information about Ummeed, its services and the disability sector through critical, creative and innovative collaterals and documentation. We are looking for a person who is creative and enjoys working with a team that is passionate and mission-driven.

### Vacancy 3: Assistant Manager - Fund Raising and Donor Relations

The individual's role will involve sustaining trusted relationships with existing funders, individual to support senior team members in day to day activities pertaining to fund raising and donor management and coordinating with the program teams to draft proposals and donor reports in a timely manner.

Contact: <https://ucdc.kekahire.com/> Or write to us at : [careers@ummeed.org](mailto:careers@ummeed.org)



# Impact of Finance (No.2) Act 2019 on Charitable Institutions

## Background

Section 12AA of the Income tax Act 1961 prescribes the manner of granting registration for the purpose of availing tax exemption in respect of its income. Section 12AA also provides for the manner of cancellation of the said registration. This section provides that cancellation of registration can be on two grounds:

- (i). the Principal Commissioner or the Commissioner is satisfied that activities of the exempt entity are not genuine or are not being carried out in accordance with its objects; and
- (ii) it is noticed that the activities of the exempt entity are being carried out in a manner that either as a whole or any part of its income would cease to be exempt.

## The Amendment

In order to ensure that the trust or institution does not deviate from its objects, Finance (No.2) Act 2019 has amended section 12AA of the Income-tax Act, so as to provide that:

- (a). at the time of granting the registration to a trust or institution, the Principal Commissioner or the Commissioner shall, inter alia, also satisfy himself about the compliance of the trust or institution to requirements of any other law which is material for the purpose of achieving its objects;
- (b). where a trust or an institution has been granted registration under clause (b) of sub-section (1) or has obtained registration at any time under section 12A and subsequently it is noticed that the trust or institution has violated requirements of any other law which was material for the purpose of achieving its objects, and the order, direction or decree, by whatever name called, holding that such violation has occurred, has either not been disputed or has

attained finality, the Principal Commissioner or Commissioner may, by an order in writing, cancel the registration of such trust or institution after affording a reasonable opportunity of being heard. This amendment is effective from 1st September, 2019.

## Impact of this amendment?

This amendment is potentially very dangerous. Let us assume for argument's sake that the Ministry of Home Affairs (MHA) decides to de-register an association registered under the Foreign Contributions Regulation Act (FCRA) 2010 on grounds that its activities around civil rights, advocacy or policy has allegedly violated requirements of FCRA 2010, the association could also potentially lose its registration u/s 12AA of Income tax.

It is important to note here that deregistration u/s 12AA would not just mean tax at the maximum marginal rate (thirty per cent) on the income of the assessment year, but also tax on accreted income or what could be called "exit tax" under Section 115TD which was introduced under Finance Act 2016. Accreted income for the purposes of section 115TD (1) means the amount by which the aggregate fair market value of the total assets of the trust or the institution, as on the specified date, exceeds the total liability of such trust or institution computed in accordance with the method of valuation as may be prescribed. This would hurt trusts and institutions having immovable property the most.

The Income Tax Return in ITR-7 now requires trusts and institutions to furnish details of all other registrations and approvals (e.g. with charity commissioner, registrar of societies / companies, FCRA etc.)

**CAP's Advisory:** Stay compliant with every regulatory requirement. Do not falter.



## Access Life Assistance Foundation

Vacancy \*Communications Executive and Centre Manager\*

Role: Post graduate with some years of relevant experience in development sector, excellent oral and written communication skills in English, proficiency in computers, esp MS Office.

Contact: [careers@accesslife.org](mailto:careers@accesslife.org)

# Update on the POSH Law

## Applicability of the law

**The Prevention of Sexual Harassment (POSH) at workplace law is applicable to every workplace, establishment, company or organisation (including NGO) employing 10 or more employees (full time, part time, interns or consultants included) irrespective of its location or nature of industry.**

## Key Compliance Under the POSH Law

1. Committee: Each organisation with more than 10 employees is required to form an Internal Complaints Committee (ICC) headed by a “female presiding officer”;
2. Policy: Formulation of an internal POSH Policy for the prevention and redress of sexual harassment at workplaces;
3. Training Programmes: Orientation and training programmes are also required to be carried out by the organisation;
4. Annual Report: Organisations are also required to file an annual report (with District Collector) with information regarding the number of sexual harassment complaints received in the year, the number of complaints disposed of during the year, cases pending for more than 90 days, etc.

## Reporting under Directors Report:

The Ministry of Corporate Affairs, through a Notification dated July 31, 2018, amended the Companies (Accounts) Rules 2014 in accordance with the request made by the Ministry of Women and Child Welfare. Due to this amendment, it is now mandatory to disclose that the company has implemented the provisions of POSH.

**It is now mandatory for a Company (including a Section 8 company having ten or more employees) to make a statement in the Director’s Report that it has complied with the provisions regarding the constitution of the Internal Complaints Committee (ICC). Trusts, societies could also voluntarily adopt this practice. This amendment comes as a major step towards making the workplaces in the private sector safer for women, thereby casting higher responsibility on the Board of Directors to ensure compliance under the POSH Laws. Penal provisions that ensue in case of non-disclosure under Section 134 of the Companies Act will now be levied in the matters of non-disclosure of the implementation of the Sexual Harassment Act as well.**



“My touch-screen computer accused me of sexual harassment!”

## Penalty for not constituting ICC

As per law, if an employer fails to constitute an ICC within his organisation, such employer can be punished with fine of Rs. 50,000. In case of subsequent conviction for failing to constitute ICC, penalty can be doubled and in certain cases the Act also provides that license or registration of such employer to do business may be cancelled.

Even though the penalty for first offense provided for under the Act may seem to be minor and trivial for some organisations, one must be mindful of the fact that if a matter of sexual harassment reaches the court and the court finds that ICC was not constituted as per the Act, apart from imposing penalty as per the Act, the court also has discretion to order payment of damages or compensation from the employer.

## Court slaps penalty and compensation

In a recent judgment, (Mrs. Arvinder Bagga & Ors. v. Local Complaints Committee, District Indore & Ors., W.P. No. 22314 of 2017) the Indore Bench of the Madhya Pradesh High Court slapped a penalty of Rs. 50,000.00 on Medanta Hospital, Indore for not having Internal Complaints Committee (ICC) under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The court also directed the hospital to pay a compensation of INR 25 Lakhs to the complainant for failing to address her complaint of sexual harassment. The order was passed in concurrence with the report that was filed by the Local Complaints Committee, Indore.

## Court imposes cost for false complaint

In July 2019, in another case, the Delhi High Court imposed a cost of Rs 50,000 on a woman for filing a false complaint of sexual harassment against her senior official and dismissed her plea challenging the benefit of doubt given to him. The court said there was no merit in the woman’s petition in which she has challenged the 2012 order of the internal complaint committee (ICC) and sought direction that the retirement benefits of the man be withheld. The court also directed that the organisation, where the woman was working, is at liberty to initiate appropriate action against her for “filing a false complaint” against the man in accordance with law.



# India's Proposed Social Stock Exchange

**In the 2019 Budget speech the Finance Minister has said, “it is time to take our capital markets closer to the masses and meet various social welfare objectives related to inclusive growth and financial inclusion”.**

The Minister had further stated: “I propose to initiate steps towards creating an electronic fund raising platform – a ‘Social Stock Exchange – under the regulatory ambit of Securities and Exchange Board of India (SEBI) for listing ‘social enterprises’ and ‘voluntary organisations’ working for the realization of a social welfare objective so that they can raise capital as equity, debt or as units like a mutual fund”.

Interestingly, on July 1, 2019, the think tank Brookings India released a paper titled “The Promise of Impact Investing in India”, which mentioned that in a survey of Indian social enterprises, 57% identified access to debt or equity as a barrier to growth and sustainability.

## What is Social Stock Exchange?

A Social Stock Exchange (SSE), broadly, is understood as a platform that allows investors to buy shares in a social enterprise that has been vetted by the exchange. There are a few international examples and they follow different models. In London, it acts more as a directory connecting social enterprises with potential investors, while in Canada the SVX is an online platform where even retail investors can invest in funds or companies with social impact.

In India, the finance minister said the exchange will come under the ambit of the Securities and Exchange Board of India (SEBI). She mentioned that it will be “an electronic fundraising platform”, However, the precise nature of its functioning is unclear so far. There is even lesser clarity about how a stock exchange will help raise capital for “voluntary organisations”.

The voluntary sector in India seems interested and excited about this proposal. However, at the same time it fears that this initiative may only benefit for-profit social enterprises that have a business model and traditional charities may not benefit.



## What Is Social Enterprise?

A social enterprise is usually a commercial organisation that has specific social objectives that serve its primary purpose. Some see it as ‘smart business with a halo’. Social enterprises seek to maximize profits while maximizing benefits to society and the environment. Their profits are principally used to fund social programs.

The concept of a social enterprise was developed in the UK in the late 1970s to counter traditional commercial enterprise. Social enterprises exist at the intersection of the private and volunteer sectors. They seek to balance activities that provide financial benefits with social goals, such as providing housing to low-income families or vocational training.

Funding is obtained primarily by marketing goods and services to consumers, although some funding is obtained through grants. Because profit-maximization is not the primary goal, a social enterprise operates differently than a standard company. Impact Investors invest in such initiatives to maximize financial gain together with maximizing social good.

Unfortunately, even after the passage of several months the proposal to launch India’s first Social Stock Exchange has not taken off. Maybe it is an idea whose time is not ripe as yet for India.

*All legal news compiled by Noshir Dadrawala. If you have further queries, write to [connect@capindia.in](mailto:connect@capindia.in)*

*Note: Centre for Advancement of Philanthropy provides guidance, assistance and technical input on all compliances under the POSH law. Write to [connect@capindia.in](mailto:connect@capindia.in)*

## For Profits or Nonprofits - Who Does It Better?

**Commercial companies and nonprofit charitable institutions are often seen as contraries. However, there are several areas in which they share a similar ideologies and operational approach. Even when the differences are evident, there are common grounds to be found. Good Board Governance addresses visible and subtle changes for organisations at different levels.**

It is gratifying to see that the world is, just a century late, imbibing the words of Jamshedji Tata i.e. “In a free enterprise, the community is not just another stakeholder, but is in fact the very purpose of its existence.” In fact, Gandhiji too had emphasized the importance of a customer and how pivotal a customer is to any enterprise. Last August, the CEOs of nearly 200 companies (including Apple, Amazon and J.P. Morgan) met to conclude that shareholder value should no longer be their main objective and that a focus on all stakeholders, including employees, customers and the community is crucial. I guess better late than never!!

**With the crossover of corporate employees moving to the social sector and social sector employees working in Corporate CSR roles today there is significant cross learning and marginal difference between the working of non-profit and corporate boards. We asked two board members for their views.**

Fortunately, this, to my mind, is the key difference between being on the Board of a for profit company and a non-profit. In a non-profit, the Board is focused on all the stakeholders and driven by the goals of the non-profit, which should be clearly articulated. Their vision should not be clouded by profits so the focus must be on the clients/customers, employees and of course the community.

**Bahram Vakil, Founding Partner AZB & Partners and CAP Board Member**



“Over the years, having served on both kinds of boards, I have found more similarities than differences in the two - so let me start with those first.

Any organisation would greatly benefit from a board that comprises of people with diverse competencies; high engagement, commitment and enthusiasm for the task at hand; providing oversight in helping the organisation grow, keeping in touch with the external environment, taking pro-active decisions; supporting the leadership team, guiding to help goals and long term vision come alive.

Unfortunately, I find this kind of engaged board is more often seen at a business company level - perhaps due to compelling compliance norms (such as fixed board terms, statutory committees), also possibly due to business exigencies - but unfortunately, not as frequently on NP boards - though I wish this wasn't the case. It could certainly help bring about much needed positive change and impact, if all nonprofit boards were well engaged.

I have been the beneficiary of many learnings - again, some similarities: understanding the ground realities of the sector (for example, early child education issues in our country or challenges in the chemical industry), better realising the drivers and motivators of people working for that entity (I have the greatest respect for people working in the nonprofit space - they choose the path less trodden, often for lower emoluments, their main motivator being a social cause).

The empathetic and caring approach one almost automatically takes, when you are a part of a NP; as

well as the importance of constant dialog and “keeping in touch” with key stakeholders is something I have learned and appreciated greatly, while serving on NP boards. These are approaches and attitudes that corporates could well imbibe and have as much, a core part of their DNA, as the nonprofit world has. It would only benefit them.

On the other hand, I have come to accept the intrinsic differences in the operational approaches of nonprofit and for-profits. A nonprofit relies almost entirely on external grants; thus, spending a large amount of time and energy on garnering funds; whereas robust financial health and sustainability are the bedrock of a good business enterprise.

Good performance at a business enterprise is measured largely by its profitability; in the nonprofit world; performance measures are usually linked to non-financial outputs/outcomes. In the nonprofit world, collaboration with key stakeholders helps build scale and reach; few in the for-profit world would like to collaborate, unless there is a clear business motive. There are many more which I could list.

At the end of the day, both kinds of entities can learn much from each other; I do wish there could be more cross learning fostered between different kinds of boards. Personally, I have greatly enjoyed my engagement, serving on both kinds of boards, and hope I have been able to contribute effectively to both”.

**Rati Forbes, Director, Forbes Marshall Group of Companies and CAP Board Member**

### CAP Classified

## Gabriel Project Charitable Trust

**Vacancy: Program Implementation Partners in Education, Nutrition and Healthcare. (having FCRA, 12AA, 80G)**

**Role: Education:** The Implementing organisation must have at least a 2-year experience in supplementary education, aligned to the SSC Curriculum. Experience in working within low resource community environments (Slums) and in Zilla parishad schools. The applying organisation may not have experience but deep commitment and interest to implement is an advantage.

**Nutrition & Healthcare:** The implementing organisation should show strong commitment, interest and belief that nutrition and healthcare is an important aspect for holistic development of vulnerable children. Any experience is an advantage.

**Contact: Thaiza Dias – Senior Manager, Programs, 9920856829, manager@gabrielproject.in  
Kenneth Dsouza – Trustee, CEO, 9096294737, 8928886988, 8291565807 kenneth.dsouza@gabrielproject.in**



## People Centric or Process Driven

Nongovernmental organisations (NGO) are willing to accept the importance of systems and processes for support functions like human relations (HR), if it is made easy for them to design and implement, according to many. They believe this is by and large true of the sector as a whole, adding that in the initial years, the focus is on serving beneficiaries and that is when support functions like HR and finance may take a back seat.



**Carmeline Fernandes**, lead human relations and operations manager for ATMA, an NGO that assists organisations in the social sector ramp up operations agrees. It is important that when an NGO is gathering critical mass, management focuses on support functions too, she says. Many do not see that investment as necessary, often hoping to wing it with a skeletal system that largely covers payroll administration. At the starting phase, few venture to implement “esoteric” systems like career management, performance appraisals, culture audits and the like. But many limp on. Says a trustee with a hundred-year-old community based trust, “We make sure that salaries are paid on time,” when asked about the state of HR in his organisation.

Chartered accountant **Zubin Billimoria** who switched from being a partner in a Big 4 accounting firm to work with NGOs says, “Corporates with deeper pockets are able to attract, develop and retain qualified and enthusiastic employees. NGOs on the other generally are not as formalized in their practices apart from having resource constraints, making it difficult

to retain skilled, qualified and motivated people.” However this is changing due to the introduction of mandatory corporate social responsibility funding from corporates flowing into NGOs. “This,” he said, “makes it imperative for NGOs to strengthen their HR practices to significantly align them with the main stream corporate world.”

An enlightened board of trustees that places as much focus on support functions as on programs and funding helps organisations build a great culture, in addition to being process driven. When an NGO is small sized, and the chief executive officer (CEO) or managing trustee is called upon to wear many hats, a common sense approach to handling employees and volunteers may suffice. Tradeoffs between the need to keep staff challenged, and controls, need to be made at the highest level in such a phase during the NGO’s life cycle. When critical mass is attained, and the NGO is ready to soar, processes become necessary. When that jumping off point is reached, and a strengthening of processes is called for, is a board decision. Fernandes states that



stage may arrive within one year of incubation. Many-a-time employees themselves may voice the need for clarity, after being used to ad hoc processes. This is when putting into place systems comes becomes imperative.

More than in the corporate world, NGOs need to be more humane. Many organisations in the social sector err by casting their policies in stone. Not required! Treat the policies as guidelines, not as your Bible.



A chartered accountant, Farrokh Jijina has handled the HR function in a 300-member- manufacturing operation, analyzed risks in the function for listed multinational corporations and now serves as a Trustee/Managing Committee Member in four public trusts.

### CAP Classified

#### Jai Vakeel Foundation

##### Vacancy 1: Zone Coordinator- Mumbai

**Role:**  
Project Disha is an initiative by Jai Vakeel Foundation and Department of Social Justice and Special Assistance, Government of Maharashtra. Currently there is a lack of assessment tools and a standardized curriculum for people with intellectual disabilities. The project is undertaken with the intent of building and disseminating a standardized curriculum to schools for children with Intellectual Disability and providing Training for implementation of the curriculum across 36 districts in Maharashtra. The zone coordinator will work closely with the Project Head on the Disha implementation. Will also be responsible for liaising with various stakeholders to document any improvements.

##### Vacancy 2: Speech Therapist

**Role:**  
To assess, diagnose, treat speech and communication difficulty or disorder and develop, maintain, rehabilitate or augment oral motor or communicative functions through individualized or group therapy.

Contact: [humanresources@jainvakeel.org](mailto:humanresources@jainvakeel.org)

#### Aga Khan Agency for Habitat India

##### Vacancy: Manager-Resource Mobilization & Communication

**Role:**

- Lead the Resource Mobilization and Communication Portfolio of AKAH- India
- Interact with the different country and international level donors to solicit funds and resources of AKAH.
- Represents AKAH in relevant National, Regional & Global Platform.
- Develop a roster of potential funding agencies through building understanding of their priorities and strategic direction.
- Develop detailed annual workplans and related budgets for the Resource Mobilization and Communication department by understanding different departmental requirements.
- Adhere to the organizational processes and policies, rise donor funding and effectively market and communicate to
- AKAH stakeholders in order to contribute to the overall goal of AKAH in India.

Contact: [careers.akahi@akdn.org](mailto:careers.akahi@akdn.org)

# Who Are You Talking To?

Navigating communications can seem like a black hole. One of the primary reasons for this is that as nonprofits, we get caught up in the race of making materials – reports, newsletters, social media posts – and then, without a second thought, we send the exact same thing out to five different audiences.

Now what are the chances that the same email announcing a new report is going to appeal to me (a nonprofit/media person), and one of your funders? Slim to none. Here's why.

In all probability, your donors will want content that reinforces their belief in your work, reminds them that their money is making a difference, and gives them something that they can share with their peers. On the other hand, I want information that gives me insight my audiences would be interested in, or helps me make my work more effective. (And if you try to appeal to both of us, your email will be so long, nobody will read it.)

The fact is, these differences matter. And if you spend time on them, they can shed light on how your target audience consumes information, what they are most likely to engage with, and perhaps most importantly, how to reach them.

**So, where should you begin?**

## 1. The importance of understanding your target audience

A good place to start is by listing out everything you know about one person from your target audience. It may seem silly, and some of it might require guess-work but here's why it's useful.

- Their profession/job title/location tells you who their peers are and what resources they have access to
- How they spend their time tells you whether you should invest in something offline or online, what newspapers you should appear in, etc
- What their fears/aspirations are tells you how to tailor your messaging – for example, should you say 'join in' or 'stand out from the crowd'?



## 2. Think about their immediate next step

This is usually the 'call to action'. And it's usually where we all go wrong.

I have seen countless social media posts, videos, emails, etc that say 'donate'. And the fact is, I don't know a single philanthropist who will receive your newsletter and immediately write a cheque. But what they might do is go to your website. After which, they might get on a call with you. Then, a meeting, and then eventually a cheque.

So, tell them what their immediate next step should be. Say 'learn more' or 'get to know us' -- anything that is more tangible.

## Does this mean there can be no crossover between materials you create for different audiences?

Of course not. You simply need to tailor what you make to each group you're talking to. And this can be done easily– in your email to me, highlight something you learned, and in your email to your funder, highlight the impact that learning had on your community. The story remains the same. But because you understand each of us better, you can ensure that what you create feels personal, and entices us to respond.

About the author: Devanshi Vaid is a co-founder at India Development Review (IDR) - India's first and largest independent media platform for the development community.

# A Tale of Two Crossovers

**One strong feature of the nonprofit sector is peer learning and cross working. With no distinct departments or functions often, a small team handles it all. Fundraising and communication go hand-in-hand. We crossed over to two diverse causes to understand how they steer their efforts to achieve both successfully.**



## 1. How did a crossover of ideas lead to the foundation of the cause?

**Grow-Trees was founded in 2010, as an e-greeting platform.** Planted trees, which are on our website could be purchased and one received an eTreeCertificate® to greet loved ones, employees, clients, vendors, etc. on various occasions, or even to run a worldwide marketing campaign.

A change in the Corporate Social Responsibility (CSR) norms helped expand our horizons and accept funds which corporate organisations had allocated as a part of their CSR. Grow-Trees has aligned itself with numerous NGOs and Multi-National Corporates and planted over 5 million trees across 20 states of India, with partnerships across the globe.

e-Greeting is widely accepted globally. There is ease of use and affordability. Moreover, with the worsening effects of climate change, reforestation brings about a ray of hope for a better future. Most now prefer sustainable gifts over others to express their support in the battle against this global environmental degradation. An ecologically sustainable approach helps offset carbon footprint leading to acceptance of reforestation and afforestation since the last few years.

113 million adolescent girls are an invisible population in India. Due to socio-cultural practices and conditioning, they are denied autonomy and a chance to discover their full potential.

**The Gender Lab (incubated within the Blue Ribbon Movement Trust in 2015) aims at empowering adolescent girls in schools with 21st century skills to become changemakers in their community and break gender stereotypes.**

We deliver this through a fellowship of young women across India who mentor these girls through 10 months to build leadership, self-awareness and sisterhood. Our fellows are taking bold steps to shift the gender narrative in their families & workplaces. This year, 10 fellows in Mumbai and Haryana worked with 6500 girls who in turn, worked with 20000+ citizens in their communities across various issues. This multi layered service-learning model makes our work unique.

We also realise the need for engaging adolescent boys as allies. We create a safe space for them in schools to build awareness around gender, redefine masculinity and engage them in community action.

Our belief is that sustainable social change needs to start from within. If individual mindsets change then there will be long term change across generations.

## 2. What has worked for you within Fundraising?

**We have run campaigns that appeal to the mass audience, spread awareness about the cause, and eventually lead to an increase in our work.**

In collaboration with Ola, we ran a marketing campaign where for a period of one week, Ola users had access to a special contribution page, wherein they could contribute in multiples of INR 5, as compared to the per tree cost of INR 85. Ola matched the contribution made by its users and the entire sum of money was contributed towards tree plantation. With a minimal contribution of INR 5, users could sense a feeling of gratification and choose to e-Greet their friends and family in the future.

MakeMyTrip and Pepperfry also had similar campaigns. At the end of a timeframe, based on the contributions received, the number of trees get planted via Grow-Trees.com. MakeMyTrip Foundation has planted about 140,000 trees through this model in the last 2 years.

Grow-Trees also builds landing pages for corporates, where the users of the latter can be redirected from their website to the landing page created on our website and choose to plant trees at their own capacity. This is one of the most successful models of collaboration while touching various socio-ecological themes like water rejuvenation, habitat conservation for wildlife, upliftment of rural communities, etc.

Our focused approach on building gender equality helped in connecting to the larger conversation around this space. Our intersectional and feminist approach to problem solving has ensured that we stick to our value system. This reflects in the way we engage with potential funders. What was difficult was to quantify the impact and hence stories and qualitative impact helped.

Diversity of donors really helps in sustaining the work. **Apart from philanthropists and CSR what has worked some of the schools have started contributing to the program because of the impact they have seen through the program.**

Contribution ranges from Rs.10 to Rs. 800 per student depending on the kind of schools we work with.

We run ongoing crowdfunding campaigns among our friends and family which work because of the trust they have in our work. Often, we also receive in-kind support, such as venues spaces.

Beyond financial we look at other contributions. As a part of our adolescent girls' and boys' program, we invite female & male role models to interact with our participants to further their learning. Though from diverse backgrounds, they remain connected and contribute to our journey in different ways lending their busy time and skills to our programme.

## 3. How do you pitch your work to the persons on the opposite side, donors, volunteers

**It is always crucial to prove the work being done and the impact being generated. We have the following:**

- A. **Locate Tree-Project:** With each tree certificate, a unique code is provided, which is geo-tagged with the location of the plantation site. Live development can be seen on the plantation site via satellite imagery.
- B. **Independent Audits:** Grow-Trees gets its projects independently audited by third-party auditors, after 1 year of plantation. The audit reports give the clients a fair idea of the species planted, their survival rate, methods of plantation used and measures taken to improve survivability.
- C. **Replantation as per Audit:** After the audit report, the dead saplings are replanted once by Grow-Trees at no cost to the customers.
- D. **Regular reporting mechanism:** Regular reports containing recent images, field status are shared with the donor organisations to give them an update of how the plants are doing.
- E. **Site Visits:** Everyone is allowed to visit the plantation sites and look for themselves the status of the plantation. In cases where the project has been adopted by an organisation, team visits are also organised with meetings arranged with the local planting partners, village heads and the rural communities.

A group of 13-year-old girls from Malvani, Mumbai, wrote to the local MLA and ensured that the public toilet in their community was cleaned and repaired.

13 year old Yash, after participating in our program, says that he will never participate in domestic violence and that if he sees it around him he will do everything to stop it.

**These experiences shape their mindset, behaviour and actions as they grow up. We dream of every adolescent in the world experiencing such an opportunity.**

Our fellow Anupama running TGL in Delhi since 3 years shares "After the fellowship I stopped being afraid of speaking up about what is wrong, no matter what the consequences. I learnt that I just cannot compromise on anything less than what I feel I deserve; I have been able to create an independent life for myself and I am trying to nourish that independence every day."

Many more such stories of change and empowerment make us proud. **3 fellows have joined us after the fellowship as part of our core team, actively taking decisions to shape the way ahead and growth of The Gender Lab.**

#### 4. Do you see a connect between FR & Communications

**Even though word of mouth is still the most powerful tool in the CSR sector, communications and marketing are also steadily taking their place.** With a firm media presence, it is possible to reach out to more people at the same time. Moreover, with new organisations emerging in the field of forestation, it has become important to build relevant digital media presence.

However, an even important aspect of that is reaching the right audience. Recently, we have been also focusing on our social media presence, revamping the content we share to bring clarity in what we do and how we do it. Communication via videos has been the healthiest means for us yet. There's so much that can be said in a 1-minute video. We often receive queries after all our campaigns, highlighting its success. With the digital media presence, we have seen a rise in awareness, helping us raise funds in a shorter span of time.



We try to be authentic and build trust, transparency and reflect our culture in our communication. Appropriately capturing the essence of work, it's USP, value and impact influence our communication which in turn influences our diverse stakeholders and raising resources.

**What has worked for us is 'listening' to our stakeholders - whether its beneficiaries or potential donors and then incorporating their suggestions and feedback to strengthen our program design and proposals.** When we were designing our boys program, we understood the need to engage with boys as allies in building gender equality emerged, which resulted in a win-win for all. Also, we have seen people who experience our work on the field and get inspired are the ones who support our work the most, so we make it a point to encourage our donors and volunteers to visit our schools/ fellows and experience the impact. Seeing is believing and believing leads to supporting.



#### 5. What one learning would you take from the corporate sector and what one learning would you give to the corporate sector?

**Learning to take:** One is only as strong as the statistics backing them. For every product or service to flourish, one must be affluent with the raw data and statistics of the market. In order to prove your mettle, data analysis and reporting mechanism should be extremely strong.

**Learning to give:** The idea of social enterprises is very new to India. Although we function as a corporate but the work at the grassroots still remain with the rural communities. We must be sensitive towards their apprehensions since they belong to backward and isolated tribes, who are yet to familiarise with the modernisation. Coordination with them can be a time-consuming task and the same should be considered at all points.

One learning for us from the corporate sector would be how they create a distinct identity for themselves and are able to look at scale differently.

**What we as a social sector organisation can share is our approach of frugality, resourcefulness and creating a large-scale impact with a small team.**

Being a small team means each person has multiple roles to manage which enriches the personal growth and learning process. Last but not the least, the aspect of culture of care, shared power, accountability with love, empathy, openness and equality.

## Objective: Change one lightbulb

### Corporate 1:

We at XYZ Inc. believe that better light bulbs can create better worlds. By using reusable glass, LED powered lights and fostering partnerships with our suppliers, our light bulbs are lighting a glowing new planet.

**Buy one now.**

### Old-NGO 1:

Humara Lightbulb transforms lives of underprivileged households who do not have a lightbulb. Our vision is to have households where every member is empowered to benefit from the bulb and create a self-help group to save for the next bulb.

**Support us.**



### Think Tank 1:

We are a strategic, independent (but funded by a few corporate houses) think tank that is going to tell you what, how, when, why, where and who of everything related to electronics, electricity, appliances and lightbulbs in India, South Asia, Global South and the world as it stands today.

**Download paper**

### Grassroot Peoples Movement 1:

“Yeh humari fight hai  
Light humari right hai!”

### Grassroot Peoples Movement 2:

“Ek Do Ek Do, Humko ek Bulb Do  
Do Teen Do Teen Road bhi karo Clean”

### Deep democracy collective:

Step 1: Study circle on bulbs and need for change  
Step 2 - Proposal: This light bulb is to be changed by ABC so that OPQ happens  
Step 3 - Any objections?

**Bulb changed.**

### Media House MH presents, Light Bulb Fest:

Featuring, International celeb who changed the first light bulb. Emerging Indian celeb who reinvented the bulb. A curated dialogue with a religious leader who redefines light for us all.

**Entry by wired invitation only.**



### New-NGO 2:

Light bulb fellows spend 3 weeks in communities changing over 300 lightbulbs, lighting up entire districts. They then begin an alumni journey where they replace tube lights all over the world. Many of them today are leading lights across the government, academia and corporate world.

**Apply today.**



### Millennial-friendly Corporate 2:

They made this world so dark and dingy.  
Come, let's light it up.  
With a #lightbulb.  
Your colour. Your style. Your bulb.  
Let's birth a new world.  
One bulb at a time.'

**Send your #lightbulb moment to us.**

### Every political party ever:

They destroyed all bulbs.  
We have changed all the bulbs ever changed.  
We will change the rest.  
They don't have a clue about blubs.

**Vote for us.**

### Legal Compliance Advisory: (Noshir)

What's your registration? Section 8? Have you included bulbs in your articles? Yes?

**Then you've nothing to worry about.**

### Editor of the article: (Meher)

Looks for a new lightbulb every issue.  
Ensures the Lightbulbs are perfect and creative.

**Glad to have found this lightbulb.**

### Author of the article:

Buy an LED from your local store (with your own money). Get the warranty period written on the bulb with a permanent marker. Get a bill. Become friends with the guy. Go home and fix the bulb yourself. Turn down the lights. Put on some lounge music. Chill.

**Abhishek Thakore co-founded The Blue Ribbon Movement. The organisation is an ecosystem of social initiatives that build leadership for a better world.**



## Cross Over to Our Country

Volunteers add value to any nonprofit organisation. Overseas volunteers bring an additional external perspective which is a supplementary bonus. What is the process and some of the compliance aspects to keep in mind when volunteers crossover?



### 1 Getting organisation ready for volunteers

The Volunteer Coordinator (VC) along with the programme heads and/or CEO should determine the Roles and Responsibilities of the volunteers. Brainstorm different roles and tasks that can be suitably assigned to Volunteers under various programmes.

Have a generic R & R that can be easily customized for every volunteer.



### 2 The Search

The volunteer coordinator must search for channels from where volunteers can be recruited.

- Word of mouth
- Overseas universities
- Fellowships
- Social media platforms
- Sites for International Development Jobs for youth

For overseas volunteers it is recommended to recruit them through a university which is reliable.



### 3 Volunteer application

Individuals of foreign nationality, who wish to volunteer, must fill out an application form. This process is done online while the applicant is still in their home country.

Remember to include details of local guardian, passport details, health insurance etc.



### 4 Interviews / due diligence

Overseas interviews are best conducted online. Discuss the role, reimbursements and travel, health concerns. Don't forget to discuss the organisation's and country's cultural context. Share your code of conduct.

Due diligence includes verifying references from University or other reliable sources.

The volunteer should be very clear about his/her role and know what to expect.



### 5 Invitation letter from NGO to prospective volunteer

If the prospective volunteer and organisation both decide to go ahead, the NGO should send the volunteer an 'Invitation Letter'. This letter is meant to be given to the Embassy for Visa application. The letter will include details such as – duration of volunteering, place, who will bear cost of ticket and board & lodge.

Letter should clearly state that there is no remuneration /employment.



### 6 Volunteer applies for visa /health insurance

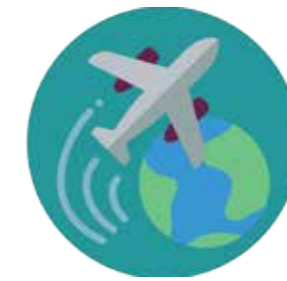
The volunteer will apply for a visa through the Indian Embassy in their country. It is suggested that all overseas volunteers have valid health insurance.



### 7 The visa process

Visa is granted by the Indian Mission or Post abroad with special endorsement on his/her E-Visa "To volunteer with NGO – (Name of the NGO and place of work)" subject to usual checks and formalities.

A foreigner cannot volunteer in India without having necessary Visa permitting him/her to volunteer in India. Change of host (NGO) by the foreigner during the validity of the E-Visa is not permissible. Conversion/extension of the Intern visa into Employment visa or any other type of visa is not permitted.



### 8 On arrival in India

NGO will help the volunteer

1. To complete FORM 'C'
2. Foreign Regional Registration Office (FRRO) formalities

The procedure above would not apply in case of an NRI (because he/she would be a citizen of India even if not resident in India) nor in the case of an OCI/PIO (under law an OCI/PIO may seek employment in the private sector).

This must be done on arrival In India within 14 days of arrival. (if applicable, certain countries are exempt)



### 9 Once the volunteer arrives at the organisation

Conduct a detailed orientation to familiarise himself/herself with the organisation, his/her role and the processes that are to be followed. Explain the reimbursement and code of conduct in detail so they know what is expected

Volunteers should keep the original passport safe and not carry it outdoors. Always have a copy of Form C, passport copy, local address & emergency contact number.

CAP offers organisation specific consultations on recruiting and managing volunteers. Volunteer compliance is often overlooked and can have serious implications to an organisation's reputation.

# ASK THE EXPERTS



## LEGAL

To ensure sustainability of our organisation, apart from grants and donations, we also try to generate revenue from our activities and services by way of fees. Our queries:

- a. Whether collection of fees could be construed as business/commercial activity?
- c. Whether it will affect our charitable status?
- d. Can we accept donations instead of fees for services?



Your institution's activities appear to fall under category (vi) of Section 2(15) of Income Tax Act 1961 (i.e. any other object of general public utility). Under Income tax Act, most fee-based activities are deemed commercial or business income. Charging fees may not affect your charitable status, if the activities are in furtherance or advancement of your institution's charitable objects and the income from such fee-based activity does not exceed twenty per cent of your institution's total income. Contributions by way of donations received for services rendered could be deemed as "consideration" and not as 'voluntary donation'.



## FINANCE

Can a Trust issue corporate credit cards to its employees and can the credit card payment be done from the FCRA bank account?



It is best avoided especially where FCRA is concerned. Let the employees use their personal credit cards and the organisation can reimburse them, including from FCRA Bank account.



## CORPORATE SUPPORT

Is contribution to the Chief Minister's Relief fund covered under CSR? Our company would like to contribute to this fund for COVID-19.



A company may contribute to the Chief Minister's Relief Fund. However, this cannot be factored in as "CSR Spend", because contribution to the Chief Minister's Relief fund is not notified as specified CSR activity under Schedule VII of the Indian Companies



## BOARD GOVERNANCE

One of our trustees has shifted to Canada and has obtained Permanent Residency (PR) there. We are three on the board and wanted to know if he should step down from the board.



An NRI (Non-Resident Indian) can be a trustee because an NRI is an "Indian Citizen" who stays outside India for the minimum required number of days and has not acquired citizenship of a country other than India. A PR or Permanent Residency Permit is not a "citizenship".

A Person of Indian Origin (PIO) or now Overseas Citizen of India (OCI card holder) too can be a trustee. However, if the organisation is registered under FCRA 2010, the details of the OCI's passport number, OCI card number etc., must be disclosed to the Ministry of Foreign Affairs under FCRA.



## HUMAN RESOURCES

Could you guide us with the format for POSH Annual Report? Is there any specific form, format or template which we can fill and submit to the District Collector?



There is no specific form to fill and submit. However, the report should cover the following information:

1. Names and details of the Internal Complaints Committee (ICC).
2. Number of meeting the ICC convened.
3. Awareness and sensitization programs or activities during the year.
4. The number of sexual harassment complaints received during the year
5. The number of complaints disposed of during the year.
6. Cases pending for more than 90 days
7. Nature of action taken by the employer against employee found guilty by the ICC



### **STRATEGY**

**Our Foundation's primary objective has always been Education & our Trust deed also clearly mentions the same. In current situation of COVID-19 Relief, where providing food & ration to a lot of families who are daily wage earners is becoming top priority, we are looking at making change to our object in such a way where we will be able to work on the field to provide such relief to community as well as support other NGOs who are already working on this. We request you to suggest wording which can be added to our existing object as modification through which we will be able to help such families & communities at large.**



The objects of your trust are restricted to just education and other programs related to education. What you require are objects such as:

- a. Relief of poverty,
- b. Disaster prevention, management and rehabilitation,
- c. Provide food, clothing, financial assistance and
- d. shelter to those in distress or in need.

Changing objects of your trust will not be easy or instant. An application has to be made to the Charity Commissioner u/s 50A of the Maharashtra Public Trusts Act 1950 for framing a "scheme" to amend the objects. This involves a lot of paperwork and follow up. Also, Income tax Act now requires that if objects are changed the trust must reapply for 12AA (tax exemption). If registered under FCRA, Ministry of Home Affairs also has to be given intimation.



### **VOLUNTEER MANAGEMENT**

**We are getting foreign interns / volunteers / trainers to train our staff.**

**Currently, we issued invitation letters to these interns/ volunteers for their internship visa.**

**Do we require clearance from MHA (FCRA) to invite foreign nationals in India?**



Your organisation's invitation letter to the potential overseas volunteers/inters inviting them to experience volunteering in India should suffice. MHA's (FCRA) clearance is required for 'foreign contributions' and not for foreign volunteers or interns. In your invitation or offer letter you must clarify your terms and conditions clearly, especially in terms of "no remuneration", boarding, lodging, insurance etc.

The Indian embassy situated overseas may then grant volunteer or intern visa to the applicant/s based on merit. On arrival in India these persons must complete other formalities at the Foreign Registration Office (FRO) within the stipulated time.



### **COMMUNICATION /REPORTING**

**There was a case of data manipulation by a couple of employees by adding dummy students to a batch. We have the preliminary findings of the investigation by the department. Please guide us if telephonic conversation recording can be referenced by the disciplinary committee to take action especially since one of the accused was not aware that his conversation was recorded by the other co-accused who has now voluntarily confessed.**



Audio recordings are admissible as evidence, if they appear to be trustworthy, genuine and have been corroborated by other evidence.

Section 65A of the Indian Evidence Act, 1872 states: "The contents of electronic records may be proved in accordance with the provisions of section 65B". Even if the recording is without knowledge of the accused (i.e. secret or clandestine recording) as long as it is genuine and un-doctored or untampered, it can prove helpful as evidence.



### **FUND RAISING**

**We get foreigner visitors every day and they donate in cash at our shelter. We maintain receipt books and usually the amount they donate is INR 1,000.00 to INR 2,000.00.**

**In past years FCRA never asked to disclose donors who donated less than INR 20,000.00 but now they are asking details of every single donation. We are thinking we should stop taking such small donations because it's hard to keep track of every single donor who donate small sums. Sometimes they don't provide full details like address, passport number, etc.**



FCRA has never put any minimum or maximum limit on foreign contributions. Under law even a token donation of INR 1.00 is foreign contribution if received from a "foreign source" Cash received from "foreign source" may be difficult to deposit in your FCRA Bank account. The Bank will raise several questions and ask for evidence that it is from a 'foreign source' and generally make it very difficult

# Registered as Trust or Society? Crossover to a Section 8 Company?

For years one of the most frequently asked question that we at CAP have encountered is whether it is better to register as a Trust or a Society or A Section 8 (old Section 25) Company? Many older organisations, already registered as Trusts or Societies have often thought that the grass is greener being a Section 8. Our response, however would always be subjective.

## Myths

1. There were always those who harboured the myth that a Section 8 Company would allow them to carry out business or commercial activities. **A Trust or a Society can also carry out business or commercial activities, if such business or commercial activity is undertaken in the course of carrying out the objects of the Trust or Society.**
2. Even if the entity is registered under Section 8 of the Indian Companies Act 2013, but falls under category (vi) of Section 2(15) of Income tax Act 1961 (i.e. The advancement of any other object of general public utility) any activity in the nature of trade, commerce or business or any activity of rendering any service in relation to any trade, commerce or business for a cess or fee or any other consideration, irrespective of the nature of use or application or retention of the income from such activity, the aggregate receipts from such activity or activities during the previous year **should not exceed twenty per cent of the total receipts under such activity or activities of that previous year.** Thus, once again, there is no special advantage being a Section 8 Company.
3. Some believe that Section 8 Companies are preferred by donors. This too was a fable considering the fact that **some of the oldest and biggest Indian corporate and family grant-making foundations are registered as Trusts. Why, even the recently created PM CARES Fund is registered as a Trust and not as a Section 8 Company.**

## Section 8 Company is not special

**Neither Income tax nor Ministry of Home Affairs (FCRA) provide any special or preferential treatment to Section 8 Companies.** In fact, individual donors related better to organisations established as charitable Trusts or Societies because lay retail donors hardly understand the concept of a nonprofit company. Some even wonder how or a Company can be charitable. To many, Trust is 'trust worthy'.

All three entities (Trust, Society or Section 8 Company) are eligible for tax exemption u/s 12AA of Income tax and donations to all three entities are eligible for tax deduction u/s 80G. Also, all three are eligible to register under FCRA 2010 and neither Income tax nor MHA (under FCRA) offers preferential treatment to a Section 8 Company over a Trust or Society.



## Game Changer

The proposed new Companies (Corporate Social Responsibility Policy) Amendment Rules, 2020 (**if notified and implemented**) could be a possible game changer. The existing Rule No. 4 under Companies (Corporate Social Responsibility Policy) Rules, 2014 is sought to be substituted as follows:

*“CSR Implementation:*

1. *The Board shall ensure that the CSR activities are undertaken by the Company itself or through:*
  - a. *a Company established under Section 8 of the Act, or*
  - b. *any entity established under an Act of Parliament or a State legislature.*

*Provided that such company/entity, covered under clause (a) or (b), shall register itself with the central government for undertaking any CSR activity by filing the e-form CSR-1 with the Registrar along with prescribed fee.*

Provided further that the provisions of this sub-rule shall not affect the CSR projects or programmes that were approved prior to the commencement of the Companies (CSR Policy) Amendment Rules, 2020.”

## Implications

If what is proposed is implemented by the Ministry of Corporate Affairs (MCA), a Company will be able to carry out CSR activities either:

- On its own
- Through its own corporate foundation but, **only if it is established under Section 8 of the Indian Companies Act 2013** or
- An implementing agency **only if it is established under Section 8 of the Indian Companies Act 2013** or
- An entity established under an Act of Parliament or a State legislature (i.e. a body corporate formed by a Special Act of Parliament or by the Central or State Legislature.)

## Reliefs

1. 1. As interim relief, these new provisions would not affect the (ongoing) CSR projects or programmes which are approved prior to the commencement of the Companies (CSR Policy) Amendment Rules, 2020.
2. Also, the requirement that a CSR implementing agency should have an established track record of three years in undertaking similar programs or projects has been done away with.

## Effect of this proposal (if implemented)?

In our opinion, if what is proposed by MCA is implemented, the effect on existing CSR implementing agencies (Trusts and Societies) will be enormous. Some of the oldest corporate foundations and well-known NGOs are registered as Public Charitable Trusts. In fact, more non-profits in India are registered as Trusts and Societies than as Section 8 Companies. Section 8 Companies (old Section 25 Companies) have become popular only in recent history. The nonprofit sector in India mainly comprises Trusts and Societies.

## To Cross Over or Not?

1. We would suggest a wait and watch policy for now.
2. With several representations made to the government of India we may probably see relaxation in these proposed Rules.
3. CSR funds have poured into the very recently created PM CARES Fund by the millions and PM CARES Fund is a charitable Trust.
4. Even if this proposal is implemented, registering a new Section 8 Company would take anywhere between six to eight weeks.
5. Under Finance Act 2020 a new charitable institution (including a Section 8 Company) can apply for provisional registration u/s 12AA and 80G of Income tax based on its stated charitable objects and without having to prove that the activities are genuine.
6. The existing Trust or Society can continue to function along with the new Section 8 Company.
7. The new Section 8 Company would not be eligible for FCRA registration till it completes three years.
8. However, in the interim, if the existing Trust or Society is registered under FCRA, foreign funds can be received and activities can be carried out by the Trust or Society.
9. Those who wish to avoid the hassle of running two NPOs/NGOs can dissolve or wind up the Trust once the Section 8 Company also secures FCRA registration.

## COMPLIANCE

This was the **COMPLIANCE SECTION** of our newsmagazine.

## CONNECT

The next section is the **CONNECT SECTION**, where NGOs have an opportunity to connect with the readers.

## Our Crossover

Here are stories of those who have made successful crossovers from one sector to another, Some have changed roles, others have changed sectors. Their experiences, their learning, their pain points.... all in their own words.

*(CAP has retained the language of the contributors)*

### Arundhati Ghosh

Executive Director, India Foundation for the Arts

**At the beginning of my corporate career** that lasted seven years, I enjoyed it very much. I liked the energy of the speed of work, the power that came with influencing people's thinking, the glory of being cherished as one of the best at work, and the money that came with it.

**But soon I began to question the very things I liked** – the energy seemed transient and made me tired, the power was closely related to ruthlessness for the company's profits, the glory was short-lived and did not travel deep, and the money tasted bitter when I lay at night wondering why I felt like a bonsai. Most of all I felt that my being here made absolutely no difference to the world.

**Three months of uncluttering my head**, a chance meeting with the India Foundation for the Arts (IFA), and probably a spot of good luck landed me at IFA on a short-term contract – ostensibly to 'figure out how nonprofits work'. It's been 19 years since and I wake up each day feeling delightfully fortunate for this amazing opportunity.

**It was a rocky road to begin with** because I had to unlearn, relearn and change many things. The money went first, then the privileges that come with it, and then leisure since nonprofits have scarce resources and unending ambitions! But my heart felt fuller, my passion more engaged. I needed to reimagine what various things like success, failure, happiness, money and even life meant. While I felt closer to my politics than in any other job I had been in, I was now learning to work with less processes, less resources, less people and less support. I had to prove myself once again, from scratch, and this time I did not know what parameters people were judging me by! I was learning a new language that would start to influence the way I looked at the world and my relationship with it, thus slowly changing my life. It was challenging, exhilarating and above all I was



discovering new meanings of being alive and useful in this world.

**But what helped**, there were some learnings from the corporate sector that stayed with me and really helped me to shape this journey. The discipline of work, taking responsibility and being accountable for decisions and actions, making and implementing strategies and plans, time management and the ease with which I crunched numbers really supported what I do at IFA.

**Looking back**, I think I am both more critical and empathetic today after these two decades of working in this sector. I think my values, passion and politics are aligned with what I do for a living – and that is a huge privilege which few people have. Sharing my story today I feel that it is important to live in different worlds and learn from them. And then contribute in the best manner that one can to a world that one is passionate about.

## Shakti Saran

Senior Fellow, Pyxera Global  
& Board Member at V Care Foundation

**I worked with the corporate sector** across banking, management consultancy and information technology for 33 years. The last 15 of these were spent at IBM, where my last role was that of Associate Director of Business Development. A typical day at IBM consisted of several conference calls, meetings and lots of e-mail. It was a high-pressure and a target-driven role.

**I wear three hats.** In my first role, I manage teams of corporate sector executive volunteering programs. This is an operational role and I manage the end-to-end life cycle of the program, which consists of design, identifying host organisations (typically social enterprises) and on-boarding of teams. My second role is a business development role wherein I have to initiate and incubate a Centre for Citizen Diplomacy in India to encourage people-to-people contact between citizens of India and those of our immediate and far neighbours. My third role, a global one, involves supporting internal Pyxera Global teams on projects that have an inclusive finance and growth dimension.

**A typical day includes lots of reading and research.** Conference calls and meetings are need driven and do not occur daily. My daily work differs depending on which hat I am wearing. It could include proposal writing and/or visiting host clients, funders, blog writing and social media reviews, or interacting with executive teams and host organisations.

**What I like most about my role** is that it has given me the opportunity to break out of the limitations of a narrow corporate sector and hierarchical mind-set. It has provided me the freedom to think original, be creative in designing for impact and I relish the absence of quarterly pressure. I find myself busier than I was in the corporate sector and relatively at ease.

**Four things that helped shape my crossover.** In 2011, Every IBMer was urged to **undertake a day of service on IBM pay, and I spent eight hours volunteering** for V Care Foundation, a cancer care NGO. Impressed with their work, I continued to volunteer for them on my own time and now also a Trustee.

I attend a weekend in a **“Inner Engineering” retreat** by Sadhguru. The key message I received at the retreat was that human wants and desires are limitless, but fulfilment will always be finite. This sets the stage for human suffering unless one overcomes this through realisation and consciousness. It is also the cause of the abysmal

Reinventing how public, private,  
and social interests engage to  
solve global challenges



state of our planet, for human wants may be endless but our planet embodies finite resources.

In 2017, as one of around 450 employees chosen for IBM's Corporate Service Corps program, I was assigned to Morocco, along with 14 other IBMers hailing from 10 countries, to carry out a **pro bono consulting engagement**. This assignment was a great revelation and introduction to the world of global corporate social responsibility as also citizen diplomacy. At the end of the engagement I had more or less decided to make the shift to the impact sector post-IBM. In early 2018, I participated in the inaugural cohort of the India Leaders for Social Sector (ILSS) program.

This **program provided me the much-needed clarity of the social sector** and a chance to understand the nuances and avoid the pitfalls in making the move. It gave me the confidence to feel and speak as belonging to the sector and the courage to take the plunge. I formally joined the social sector in mid-June 2018.

**My crossover has been smooth** thanks to the exposure I gained at ILSS and also my own efforts in writing blogs on social topics and reaching out to people in this sector proactively. My key motivation is to wake up and work towards the dual objectives of my personal transformation and the transformation of our planet. I am enjoying myself enough to stop me from thinking too far ahead!

**My advice to corporate leaders exploring options in the social sector** - First and foremost, be guided by one's inner vision and passion. This sector (as a full-time occupation) is not for everyone, so it's essential that you work from a position of inner capacities, sans ideological thinking. Second, be clear about your monetary position. Whilst the social sector is offering better remuneration than ever before, either you need to have built a sufficient corpus to make the move or be content with a simpler lifestyle. Third, read up and research the sector: attend seminars, conferences and the like, proactively meet people and attend programs before you take the plunge.

*(Article Courtesy: India Leaders  
for Social Sector)*

## Anish Ramachandran

(Hon.) Chief Executive Officer, One Billion Literates Foundation

**After nearly twenty-six years in various leadership roles in the corporate sector,** formerly a Vice-President of Intel Corporation in Greater Asia Region, in early 2019, I took the decision to leave it all behind and explore a completely different domain. It's now been more than a year, and there has not been even a moment of regret in the decision that I took. The only thing that I miss about it, is the relationships and the camaraderie of the people I worked with – but that has been a small price to pay for giving up the constant travel, the 16 hour days, the late-night and early morning calls with people half-way across the world, and the endless meetings.

**The actual crossover** - I first started seriously considering the idea of quitting the corporate sector in 2014 and my reasons were quite simple. I had gotten to a stage in my career where the personal trade-offs with leadership challenges at work, the perks & trappings of an influential leadership role and the always-switched-on mode of working were simply not adding up; and I was looking beyond to leverage skills and strengths I had to contribute to causes much larger than just myself. But it was nearly five more years before I finally made the decision in late 2018 to put a stake in the ground and leave the corporate world.

**I had for long harboured a passion for education,** specifically primary education. More than aware that I was amongst the privileged few in this nation who had the benefit of a strong education, and that it was this education that extended my privilege of private sector multi-national employment and a life of relative luxury – I was sure I wanted to contribute to a process that could enable a more equal society. And when a mutual friend introduced me to One Billion Literates Foundation, which had been doing stellar work in the intersection of primary education for the under-privileged rural children, and empowerment of rural semi-educated women, I grabbed the chance.



**Important decisions like the one I took** to leave lucrative jobs well before any mandatory retirement norms kick in are tough to take; and indeed, should not be taken until one is truly ready – mentally, socially and financially. And once you are – it takes a leap of faith to cross over into the unknown and more than ever it requires a strong belief and conviction in your original motivation to do so.

**The contrasts** - Of course, there is less structure, less predictability, and fewer defined processes and systems as compared to the well-oiled machines that big corporates can be; But, I also have met some of the most interesting people I could have in the last year in the course of my work with the Foundation; I have learnt many new things; I have had to retrain myself to think differently in tune with a pace and context that goes with work in the development sector; and, I have a greater appreciation for work that the State does;

**Was the crossover worth it?** More than a year down the line after my leaving the corporate sector and almost a year into my association with One Billion Literates Foundation, I couldn't be in a more satisfied spot – both personally and professionally. If I could have changed something in my own journey – I only would have asked for the courage to have made this decision sooner than I actually did.



"I don't have any answers.  
I'm a non-prophet."



## Aliasgar Janjali

Senior Programme Manager, Education & Livelihoods, Apnalaya

**Life & career before the move** - With a PG Diploma in Business Management, I started my career in the Indian financial markets in the year 1992. Over the next 10 years I worked my way up in the organisation and led some of the crucial client facing businesses such as Debt Syndication, Corporate Sales, Commodities and Real Estate funding. With more than 2 decades of experience, in 2011, I ventured into entrepreneurship by partnering at a boutique financial advisory firm catering to large & medium corporates and HNIs.

**The actual crossover** - Though this venture was fairly successful, by 2014 I started to feel that my interest had waned in the work that I was pursuing and I needed to do something different and fulfilling. Inspired by the philanthropic work of some senior colleagues and the fact that I had made myself financially secure with my stint in the corporate sector, allowed me to pursue a career in the social sector.

My passion of working with young people helped my transition which came in the form of the Teach for India Fellowship that I pursued for 3 years. Post the fellowship, I went to work with Sunbird Trust, running a local tribal school for them in the hills of Manipur.

**My current role** - After spending a little over a year in Manipur, it was time to come back to Mumbai where I now work with Apnalaya, which gives me an opportunity to continue working in the area of education, though through a wider platform of urban poverty.

**The transition into the social sector** was surprisingly smooth for me. In hindsight I would say it was because I chose to enter the sector through something that I was passionate about i.e. being in the classroom and trying to make an impact at the ground level.

**How I adjusted to the crossover** - Going from a structured work environment into a class room full of adolescents was initially very new and unsettling. What helped me settle down was firstly understanding the context of the problem in my classroom and then relying on meticulous planning and execution and keeping a lot of patience.



**The journey so far** - has been very fulfilling and has enabled me to pursue my passion freely. What seemed impossible from outside, looks very much possible from within given the right mix of patience, persistence and positive affirmation.

**Differences in the two roles I played** - Indeed the social and corporate sectors are very different both in terms of their mission and their methods. The big difference for me was having to deal with people with different outlook, competence levels and priorities.

**Compliance requirements within the two sectors** - I don't see much difference. Rather at well run and large NGOs the compliance is much tighter given strong ethics of the management and also the keen vigilance provided by serious and long-term donors.

**Something I would have done differently** - The biggest high that I got during my fellowship years was witnessing the real and immediate impact my efforts were yielding on a daily basis. So, in a way my regret would be not pursuing my passion earlier than I did.

**What I would suggest, to those making the change** - Firstly identify your passion and strengths and match them with the role in the social sector to minimise transition blues and increase your productivity and secondly the seeds that you will plant will take time to yield, so prepare to commit for the long term.

## Dr. K. Venkataramanan, Ph. D.

Director - Projects & Program, Share Your Care

### **My dream was to give back to the society.**

Hailing from a remote village in South India, I took up my first job in Mumbai. I am a Post-Graduate in Commerce, Business Administration, Import Export Management and Ph. D., From 1986 to 1997, I held different positions and finally when I left the corporate world, was working as Vice-President in a multinational company.

The rat race of the corporate world, especially in Mumbai, brought me to a breaking point where children calling me 'papa' had become rationed commodity. In 1997, I could not see myself in the mirror while brushing my teeth. That was my frustration. **Whether I win or lose, I continue to be a rat!** The positive side of it was reaching the self-actualization need, much earlier in my career. I had several unanswered questions - What am I doing? Is it fulfilling my inner dreams?

Just my one interaction with Dr. Ajay Sankhe, MD, Pediatrician, changed my perception towards life. 6th June 1997 was the ultimate turning point which brought me from the corporate world to the NGO sector. I had the great support and simplicity of my wife Padma who encouraged me to do what is closer to my heart.



In the Corporate World	In the NGO Sector
Objective was profit	Objective is purpose
Earned money	Earning blessings
Smiled but inside there was pain and agony	Now relieve the pain and agony
Ran alone to reach the top to find it lonely and empty	Run along with so many and reach the destination with many others
Forced to work 12 to 14 hours and come home dead	Work for even 16 hours but come home enriched
Struggled to grow	Give your hands to some to bring back the smiles
Learned to look into the mistakes	Learned to overlook and accept others as they are
Board meetings give more anxiety and nightmare	Elements of peace and serenity

**The transition was not so smooth** but my well-wishers with spiritual blend of mind helped me to learn and adjust faster. Looking back, my advice to others is "Let us not Go through life but Grow through life".

**The seed to serve was deep rooted in my heart** and I saw that growing into a big tree nurtured by care, compassion and competence at Bhaktivedanta Hospital & Research Institute wherein I keep learning the definition of USP, Unique Service Proposition.

## Winnie Dholakia Kamdar

Director, HelpYourNGO

**My dream of working in an MNC came true**, when I was just 18. I passed my CA Level I examination with distinction and seized an internship opportunity at one of the Big 4! My seven-year-long stint with Ernst & Young was indeed an experience – from auditing renowned listed companies to meeting with the top management and gaining insight into their operations, from witnessing the manufacturing processes in remote locations to occasionally ringing the house doorbell (due to late working hours) alongside the milkman, best described in equal parts – exciting and challenging.

**However, I realised this wasn't my goal.** I enjoyed the rigour of the corporate world but wanted to do more with my skills. I decided to take a hiatus and ponder on what I actually wanted to achieve. It took me nearly a year to find what I was looking for – HelpYourNGO! It was a great fit because HelpYourNGO offered me an opportunity to use the skill sets in analysing annual reports and identifying good management to bring transparency to the social sector.

**The crossover to the development sector was unexpectedly smooth.** My job profile required the same skill sets – I was still doing research, analysing annual and audit reports, reviewing the operations, conducting due-diligence, but of non-profits. There were distinct shifts - The quarterly Limited Review reports were replaced by quarterly Program Activity Reports – the YTD & QoQ EBITDA (financial performance numbers) were replaced by the number of students completing their education, enrolling into the formal school system, pursuing higher

## Vanessa D'Souza

CEO, SNEHA (Society for Nutrition, Education and Health Action)

In 2006 I was on a flight to USA for a family celebration. On a 17-hour Mumbai-NY flight, I collapsed! Fortunately, I was revived soon enough and the flight did not have to return to Mumbai. This was a bolt from the blue, for someone like me in good health with high energy, balancing career and home with supposed ease! **That was the time I decided to step off the treadmill of life and do something different.**

While on a break, the founder of SNEHA approached me to volunteer with fundraising. She arranged for a site visit to a day care centre in Dharavi, where SNEHA was working on a large program to reduce malnutrition in little children. **A visit to a day care centre conjured up images of happy bouncing babies, but what I saw shocked me!** In Dharavi, the heart of Mumbai, a two-year-old child who could



education, youth completing skill training, elderly being taken care of, women gaining financial literacy, stray animals being treated, cancer patients and their families being looked after.. the feeling of reviewing these Program Reports was surreal. No other job could possibly offer this sense of accomplishment.

**During my 5 years (and counting) journey with HelpYourNGO I've realized how I could actually 'make a difference'.** Donors are making donation decisions based on our financial analysis and recommendations. Over the years, NGOs have also realized the importance of being transparent and need for sharing information with key stakeholders, just like the corporate sector.

I believe better opportunities will lead to better outcomes for those less privileged. From Research Analyst to Head of Research & Advisory Services and now as a Director at HelpYourNGO, I will continue striving to help the less fortunate of our country access opportunities that can transform their lives.

'Don't follow a trend. Follow your heart.' - Krist Novoselic



not hold up her head, another listless 18-month-old ... and many more! I was deeply disturbed and decided to help in whatever way possible, that's how my tryst with SNEHA commenced! Two years later, when SNEHA was looking for a CEO, the founder asked me to take on the role, which I did like a reluctant bride!

**Now, seven years later, I feel completely wedded to the social sector.** The shift from the corporate to the social sector was not an easy one! The goals are markedly different – one is about service to others and the other is about profit to self! One is about feelings and emotions, the other is about clinical thinking and objectivity. One is about quick and decisive action, the other is about a slow process of participatory discussion and consensus building. **Probably because the social sector does not operate on dictates’, once there is buy in, the passion and commitment with which teams go about implementing is commendable!**

They say “when in Rome, do as the Romans do”! I adopted a stand of observing, absorbing and accepting rather than judging, rejecting and changing. In hindsight, I think that was the correct decision because it allowed me to make changes only after I had a deeper understanding of the sector, our mission and our people.

**There were many times in this seven-year journey when I’ve been exasperated and wanted to just give up!** A CEO role in an NGO feels like a juggler trying to juggle a million balls at one time; like a soldier trying to dodge bullets. Trying to manage teams, funding, governance, partnerships and so much more all at one time can be daunting and exhausting. But there are many moments of relief – mine are in field visits. As I step into the field and accompany our frontline workers into communities and homes, I feel connected with our mission, renewed and energized to take on the next round of challenges. One often thinks that by coming to this sector you are “giving back”. I strongly disagree. I actually think you gain more, not monetarily, but from personal growth. You can’t avoid it when you see optimism in tired eyes, happiness on dirty faces, strength in hopelessly difficult situations, determination to overcome and take action, acceptance of “karma”, big generous hearts when there is so little to give. If this can’t teach you, what can?!

## Pearl Tiwari

Ambuja Cements Limited, President  
(CSR & Sustainability)

**My career in the development sector was diverse in the beginning** but it was primarily focussed at the project and implementation level. I moved to national level organisations for a while before joining TISS as part of core teaching departments

Having worked in grassroot organisations I found there was a lot of passion and great projects, but everyone was always running around chasing funds! It meant you got stifled in terms of innovation because **you were always on the lookout for ‘bread and butter.’** I spent 16 years in the NGO sector. I always felt there was a corporate sector which had a lot of funds but they were not doing enough for national development and they needed to do a lot more. My family urged me to take this seriously, jump into that sector and help them do it better.

**My crossover was to Ambuja Cements Ltd** where there was a good alignment of values. As people got to know me and began to trust me, I got so much autonomy to do good quality community development and simultaneously help it benefit the business at the same time. – The result was both business and community prosperity.

**What I liked at Ambuja Cement was their policy to let us try out things, experiment and take informed calculated risk.** Failure was seen as learning. We would work on the strategy and run projects on an experimental or pilot basis and funding would be made available. I found that very



exciting. Management was extremely supportive. The more success we got the more we saw benefit to the business, for example, water harvesting and conservation gave the company the licence to operate in the community and also helped build the water positive footprint of the company.

**It was a very smooth transition** even though, I didn’t know anything about the corporate sector – it was a very male dominated industry particularly 20 years ago and you had to understand ‘corporate culture’ and find ways to ‘fit in’ with my colleagues and in the end they were great colleagues.

**The two roles are completely different.** Earlier I was part of an organisation with a set focus, whilst at Ambuja Cements I completely grew an organisation (Ambuja Cement Foundation) – we started working on small projects around a plant and realised we could do this across locations. There has been a lot of organisational development not just development of projects.

**Key differences in compliance requirements within the two** - Absolutely. In all my earlier stints all NGOs were registered as Trusts or Societies whilst here we are a Section 8 company so we have to follow company law – so like any other company there are so many more stringent compliances required.

## Nisreen Ebrahim

CEO, Rangoonwala Foundation (India) Trust

**At the age of 22, armed with a Management Degree, I thought “Corporate India, here I come!”**

With stars in my eyes, I started my first job as Project Executive with a textile group which was diversifying into electronics in the mid- 1980’s. As we were in the pre product launch stage, my work focused on classification of expenses and other regulatory and preparatory work.

**At the end of each day, I felt I was pushing papers and could not see what my work was leading to.**

I would compare this to the summer internship between the two years of my MBA with the Self-Employed Women’s Association (SEWA) Ahmedabad. The 10-week internship had run into a few months due to communal riots in Gujarat at that time. My connect with the women I was associated with grew and the bonds deepened.

**I just wanted to go back to where I felt I would be able to contribute meaningfully.**

And I did, taking a huge salary cut. Elaben Bhatt, the Founder of SEWA gave me a long list of Cooperatives and said “You have a Business Management Degree, turn around these units into profit making ones.” That was my JD!! I had mixed feelings- elated at being given the responsibility and apprehensive about how this would come around.

**Though I was familiar with the Organisation, being an intern and being part of the team were very different.**

Acceptance did not come easily. I had to walk the talk, lead by example and be hands on, to get the acceptance of my team. But once I got that, together we could do very meaningful work. A case in point being the enormous stock pile up in the block printing unit. It took time to get the artisans to

Additionally, we fall under CSR requirements and there are additional compliances on that side also. You need to strengthen your governance processes, be ethical, have your integrity in place and be accountable.

**When I look back, all I can suggest is - Follow your heart!** Whether you shift from NGO to Corporate or Corporate to NGO – use all your learnings in whatever you do, be passionate about things. For Corporates who want to shift to an NGO – understand what you are getting into. It’s not a holiday because you are burnt out of your corporate job. It takes a lot of selfless giving and time – these are human issues we are dealing with.

accept that we needed to classify stocks as per quality and aggressively liquidate it, to be able to have cash flows to undertake future work. I stood with them at the sales counters we set up, even on Sundays and we succeeded in our task.

The team trusted me then on!

**The work culture in the corporate and development sector I have been associated with, has been quite diverse.**

Multi tasking is the mantra and passion a given, in the latter. For most, it is not merely a job. In the former, the compartmentalization of work at times makes it difficult to see the picture as a whole, unless you are at very senior levels.

Today, with more than three decades in the development sector, I have no regrets. The people I have worked with at the grassroots, have been my biggest teachers. Be it SEWA, YUVA, Swissaid or the Organisations I consulted with - the positivity of people amidst adversity, the inherent knack to find solutions because their survival depended on it; has shaped me along the way. Strategizing, keeping a need based, bottom up focus is what helped me when I set up the Rangoonwala Foundation (India) Trust.



## Vrishali Pispati

Director, Mumbai Mobile Creches

**I began my career in finance at a leading investment bank** in Mumbai. A few years later, marriage took me to the UK where I worked in operations of a quick service restaurant and then became a stay-at-home mother. My journey from navigating in the corporate world to being a home maker and to now working in the non-profit sector, has been exciting, eventful and immensely satisfying!

**On our return to India, I started looking for volunteer opportunities** while my son was growing up. I saw that Mumbai Mobile Creches (MMC), a non-profit that provides comprehensive care – health, nutrition and education- to children of migrant workers living on construction sites in Mumbai, had put up a volunteering opportunity in their education programme. Since it was close by, I decided to go and check them out.

**I started off as a volunteer helping the preschool coordinator create teaching aids.** A store-bought set of matching cards had pictures of kiwis, strawberries, and other things totally unfamiliar to the migrant children of construction workers. This led to the teachers creating matching cards with familiar images of chisel, crowbar, cement mixers etc.

The volunteering opportunity was supposed to engage me until I returned to the corporate sector. However, **I was so inspired by the high-quality comprehensive care provided to the young vulnerable children at MMC**, the ways in which the curriculum is uniquely tailored to the specific needs of migrant children, and the investment my co-workers and Directors were willing to make in my learning and development, that it wasn't long before I became interested in working for MMC full-time.



**I joined MMC as its General Manager** and after a year of multi-disciplinary experience in the finance, operations and administration departments, **I was appointed as its Chief Executive.** I lead a team of over 100 employees conceptualising and implementing programmes related to strategic expansion, fund raising, advocacy, networking, research and documentation, and community involvement for eight years.

**I had another crossover of roles within the organisation** - In April 2018, I was invited to join the Board and I now have a governing role at MMC. Despite having spent a long time in the non-profit sector, I still continue to be inspired by the resilience, passion and tireless efforts my colleagues demonstrate in face of various challenges of policy and implementation. Non-profit board directors play the distinct role of visible advocates for building the reputation and advancement of the mission. I aspire to contribute to the growth and expansion of MMC in the hope that all children can one day benefit from a safe, happy, and healthy childhood.

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## Bhagyashree Chauhan

HR Executive & PRO. (Since 2018), 'Project 'Life', Saurashtra Medical & Educational Charitable Trust, Rajkot.

Brought up in a middle-class family with two sisters, **I grew up with the dream to work in corporate sector**, be self-sufficient and support my family, considering my father's painstaking struggle to adequately educate us all.

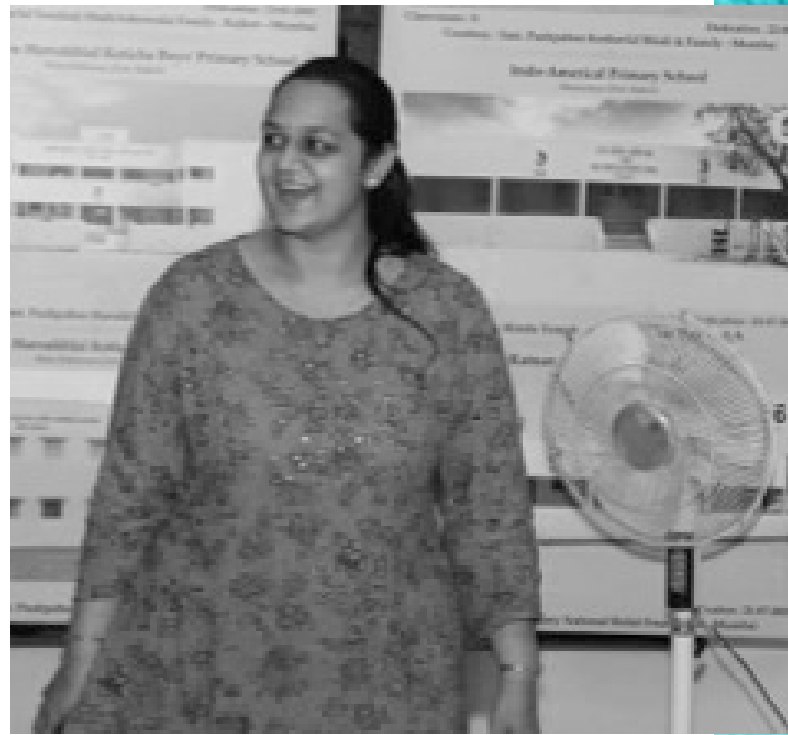
Finishing MBA, I worked at Rotary Dolls Museum taking overall charge, learnt the practicalities of management and built my confidence. Later, pursuant to my specialization in HR management, I joined Patel Infrastructure and had three good years of performance and work satisfaction.

Since the company moved offices to Vadodara, I was looking for typical HR opportunity and found

it at Project 'Life'. **The change from corporate to this NGO was rather soft and seamless for me** consequent to my specialization in HR and because Project 'Life' offered greater vistas in the HR field in form of the expansive opportunity to interact and interrelate with vast spectrum of donors and beneficiaries of this NGO.

This was an incredible platform in HR for me and a realization that working for a not for profit organisation like Project 'Life' was an incomparable gift from the Universe conferring me happiness and peace deep within. **In hindsight, I find my work in donor hospitality and relation management extremely gratifying and life changing** and I believe nonprofit work is the best shot for anyone looking for self-actualization.

If I could, I would change my first career choice of corporate to not for profit organisation considering the work satisfaction, sense of purpose and contentment I experience in my present occupation. The difference is in the transformation it makes in life.



## Zainab Kapasi

Donor Management and PR Executive (Since 2014), 'Project 'Life', Saurashtra Medical & Educational Charitable Trust, Rajkot

**As the single child from a family of modest means but loving parents**, I was fortunate to receive undivided, inspiration, motivation and encouragement to follow my dreams, substantiated with my father's philosophy of doing our bit to be helpful to the society.

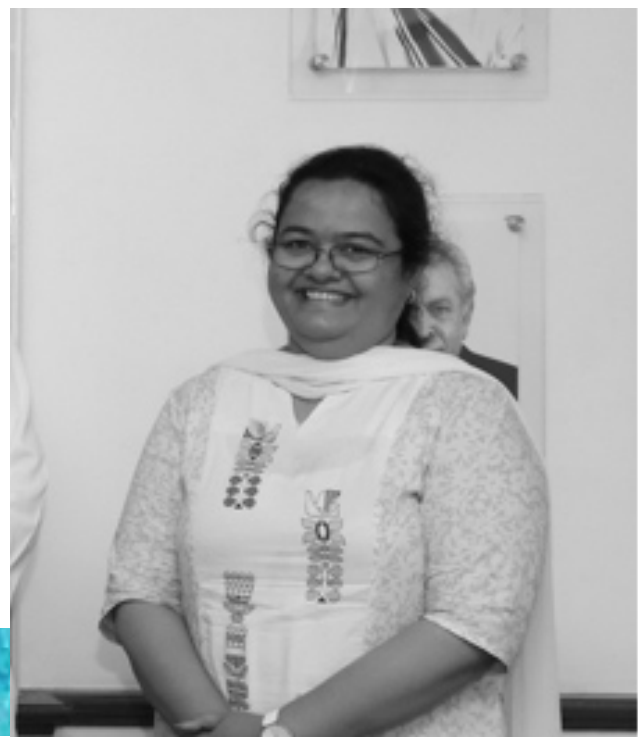
After my studies I began my career with Reliance Communications Ltd. in customer service and was shortly thereafter promoted. This was a learning opportunity for me in corporate sector, though stressful and strenuous with stringent targets.

**I enjoyed working in customer service domain yet always felt an inclination towards humanitarian service to society**, consequent to the values I was inspired with by my father.

Being a participant in a Health & Wellness Programme at Project 'Life' – an NGO active in numerous humanitarian activities, I became familiar and enthralled with this not for profit organisation and took the opportunity to work here in 2014. Happily, it has turned out to be extremely nourishing for my soul and a great dream come true platform to be of service to society.

**The transition from corporate to nonprofit was not easy but presented positive and gratifying challenges in work culture and ethos.** The joy of contributing to peoples' welfare, engaging in donor relationship management has been a life-changing experience, bestowing great sustenance and serenity to me and I feel enormously blissful to be in this good place. The difference working for NGO presents is the immense work satisfaction and potential to touch peoples' lives.

**I wish university syllabi could include nonprofit management** as a learning and career stream and my advice to career seekers is to consider this option for greater fulfilment and attainment of inner joy.



# What can other sector organisations learn from social sector

We live in an era of cross learning and so we asked nonprofit organisations to share their thoughts and beliefs – What would they like the for-profit sector to know about them and learn from their style of working and experiences.

The views expressed here are heartfelt thoughts and beliefs of those who work in the nonprofit sector. The object is to build better understanding and appreciation of WHAT NPOs do, WHY they do what they do, especially WHEN all seems bleak. Both, the for-profit and nonprofit sector are interdependent on each other. With better understanding and appreciation this interdependence can and will transform into Benevolent Bonding.

## CROSSOVER - How NGOs and Corporates can shake hands and stay friends in implementing sustainable programmes: -

The social contract between business and society needs to grow more holistic and inclusive. NGOs are looking at private sector to play a larger role in not only having a responsibility to society but also how to best execute that responsibility. On their part, NGOs can keep inspiring corporates to step up to this call and help them (NGOs) deliver cohesive and authentic programmes, not as mere compliance obligation but as initiatives that benefit society. Philanthropy becomes true good-deed if delivered whole-heartedly.

Therefore CROSSOVER can mean:-

- C - Collaboration between corporate and NGOs.
- R - Respect that is mutual and generates trust
- O - Opportunities to engage in measurable impacts
- S - Sustainable programme development that can impact communities better
- S - Synergy and strong partnership between NGOs and corporates
- O - Open dialogue between partners
- V - Value alignment
- E - Exploring new markets for better programme implementation
- R - Resources and values that ngos and corporates can unite to benefit both private sector business and social impact

In two words “flexibility” and “innovation”. NGOs constantly keep reinventing themselves as per their own growing needs and needs of the sector but using more heart than head. They are “Cost Conscious” and “Cause Committed”

Offering money as incentives is easy. Social sector taught me how to motivate employees through heartfelt appreciation and recognition. It also builds a stronger team when employees are encouraged to verbally express their admiration for the colleagues who excel.

Corporates which place people before profits and purpose before balance sheets are more socially sensitive and also more profitable. These principles are being taught at B-schools through NGOs, CBOs and CSOs through various immersive programs intended to produce better human beings instead of better corporate captains (monsters).

Patience, fortitude, and making the most with limited resources. In times of disaster it is NGOs who risk their lives and limbs out in the field without any social security cover. NGO field workers in times of calamity are the true heroes and foot soldiers. I would call them Civilian Commanders of Civil Society.



NGO employees know how to serve society even with limited resources available...whether it is multiplying their reach and deepening their interventions by engaging volunteers or coming up with out-of-the-box workarounds or even going without pay for months at a time when funding dwindles, but yet their selfless work does not stop

1. In times of disasters or crisis, NGOs are the first
2. ones to rush to the aid of communities that they sWerve.... much before corporates can rally around to assist those affected
3. NGOs could teach us about finding pure joy in doing meaningful work, something that many veterans in the corporate world may find enviable
4. In times of economic downturn, or business failures where corporates often may have to fire employees or take similar drastic measures, and when employee morale would be very low; NGOs could teach corporates how to still keep working relentlessly with a smile on their faces and with sincere altruistic intent keep serving their communities



That there is more to life than dedicating one's working life to increasing profits for the top bosses and shareholders. Increasing the well-being of people is far more rewarding.



Right mix of passion and being impassioned  
Service before self



Reaching out and transforming lives'



See the life of destitute children and you will have better appreciation and value for what you have in life!



Hands on, Multitasking, Cost effectiveness & so much more... - we can lead the way!!! And probably charge a fee to teach this to the Corporates!



How to achieve professional and personal fulfilment. The social sector also gives you a higher purpose in life.



Listening beyond words: to what is said and what has not been said. Adding to what you are able to see by sitting in the chair opposite yours for another view.



Covid 19 has given us a unique opportunity to reset our default settings. Once things are back to normal, please don't go back to Business as Usual.



With EMPATHY in my heart,  
SENSITIVITY in my approach,  
I walk with PURPOSE,  
FULFILLING the TOUGH compliance  
CHALLENGING, FRUSTRATING and yet  
calling out to my HUMANE nature.



I think NGOs can inspire corporates about giving importance to work culture and employee experience as much as to getting the most out of employees.



Society before self!



One thing NGOs can teach corporates is how to work with limited resources



According to me one thing that the corporate can learn from the special sector is Empathy-towards employees, government, public at large, basically all stakeholders

Corporates can experience how to be passionate about challenging work on a daily basis versus believing their work is just bean counting “



The one thing that corporate sector can emulate from social sector, is that in good times and in bad, the social organisation pays itself last. No fat cheques, stringent and skeletal administrative budgets, frugal financial approach; doing more with less, beneficiaries and program impact always come first. Secondly, there are no competitors, only collaborators. We can do more when we collaborate and work together.

You do what we can't, we do what you can't. Help us to help others

Corporates cancel red tape open your hearts; Social Sector learn professionalisms and be thick skinned.

### RECIPE FOR SUCCESS

Ingredients: Take equal portions of -  
 - Passion, Compassion and Dedication to serve, of the Social Sector.  
 - Professionalism and Accountability of the Corporate Sector.

Method: Patiently blend the two (takes time!) till homogeneous.

**AND YOU'LL HAVE A WINNER.**

The corporate offices want professionalism from NGOs but seem to slack off when accountability (for professionalism) lies with them. Want everything by yesterday, because they didn't sort out their CSR dues till 20 March of any given year.

**Acronyms!** The NGO sector can make an acronym for anything.  
 Foundation for Livelihoods and Innovative Practices - **FLIP**  
 Development of Urban Movement of People - **DUMP**  
 Society for Innovation and Knowledge - **SINK**

How to have goals beyond the accounting books  
 Bringing about the change with passion, selflessness, dedication and still finding greater meaning to life. How to work with frugal resources and still create an impact.

NGOs are on the front lines and close to the people and their customers. Corporates can better learn the needs at the base of the pyramid and attune their products and services accordingly.

The spirit of helping each other be the best they can be. We may be working in the same space, with the same people but we never see each other as competition. It is always about raising the bar for the benefit of society at large.

Age does not limit my ability to be a useful member of the workforce. 58 is not when I suddenly become too old to be useful. It's when my experience is valued more than ever.

I think the corporate sector can learn "passion" from the social sector. And here's my quote for it: "Working hard for something we don't care about is called stress. Working hard for something we love is called passion."

"Bring out your Passion, Teach you to be Resourceful, Make you Miserly and all in all prepare you for Economic Depression"

Empathy, There is a real world of poverty, vulnerability that exists beyond the bubble we live in when in a Corporate

When saying we are "inclusive"- we mean real integration, not just absorption by hiring. It's a tough one, I think even the Social Sector is learning that. But Corporate Sector being a larger Hiring body may need to set the tone. Some great examples are Costa, lemon Tree etc

Commitment.... That's what NGOs can teach Corporates. They can also teach them how to stretch Rs100000 to Rs100000000. Isn't that what we do all the time?

A computer does not have all the solutions to a problem Little things matter! Little guys matter  
 You cannot control everything Interventions need time to work Changes cannot happen overnight!  
 Field work is important for the success of any project



# CENTRE FOR ADVANCEMENT OF PHILANTHROPY

Invites applications for the 4th cohort of



**CAP**  
COMPLIANCE COMPLETE

**CAPACITY BUILDING AND COMPLIANCE REVIEW PROGRAMME**

The course will educate NGO organisations on all compliance requirements that cover core areas of NGO management.



## Organisation Eligibility

Organisations that wish to build capacity to ensure that their internal & external compliance and processes are in order.

## Who should attend

Person/s within the organisation in charge of the specific functions will attend.

## Course Delivery

Workshops, one-on-one follow up sessions

## Faculty

CAP Consultants, External professionals

## Certificate

Compliance-Complete certification only on successful completion of the course

## Duration

June 2020 - March 2021

## Application

Early bird applications end - 15th May  
Application deadline - 31st May

To know more details please write to - [meher@capindia.in](mailto:meher@capindia.in)

## At the end of the course organisations will:

**01** Understand the statutory compliance in modules above


**02** Determine the processes that enhance and support compliance


**03** Document organisation specific policies with support for implementation


We enjoyed the entire course, all the session and fun facts. Noshir and Meher are both highly knowledgeable, and result oriented individuals. It never felt as they were doing this just because it was a course. They did not let us get lost in the process. The guidance provided by them was excellent through the course, at any point of the year answering queries and helping us put systems in place. Thus, my team and me never felt as if we were alone, in setting up and making changes possible in the organisation.

It was way better than expected. The involvement and the dedication of the faculty was superb. They were live case studies and examples to study. 2 interesting aspects about the programme - Experiential & Applicable immediately. A must-do program to understand the entire working of a not for profit -TOUGH and will definitely drive you up the wall but the efforts are worth it. It's an eye-opener and help you propel your organisation from good to great. worth investing all your energies, time and money. The process is tough but to become a diamond and shine is not easy.

The detail orientation and rigor were solid. There was no room to brush any non-compliant point under the carpet. Building ownership of the policy drafting exercise - it took us 2-3 iterations to understand what it means to really customize a policy to our organization. And the result was very relevant and useful. My experience tells me that the process of becoming more compliant is not easy, even triggering the first step towards change is hard. CAP's accountability structure through their checklists and compliance review meetings helps organisations get started and make changes.

 **Nirjari Dalal, CEO,  
Guvanti J Kapoor Foundation**

 **Nimisha Mehta, Adventures  
Beyond Barriers Foundation**

 **Hardik Mehta,  
Swasth Foundation**