



CHANGE THE GAME (PHASE 2)

Scaling up to India

Analysis of laws and regulations

Final Report



Logo
Name

FUNDRAISING

Things you need to know



Different forms of registration and their registration requirements



Bodies Governing NGO/CBO Operations



Regulations governing NGOs/CBOs



Where to get relevant information in NGO/CBO activities

Options for Registration of an NGO/CBO:

Registration Entity	Governing Act	Registration Point
1. Society	Societies Registration Act, 1860	Issuance of Registration Certificate
2. Trust	Public Trusts Act	Registration of Trust Deed
3. Section 8 Company	Companies Act, 2013	Issuance of Registration Certificate

Things to do After Registration

1. Apply for a PAN Card
(for the Society/Trust/Company from the Income Tax Department)
2. Open a bank account
(in the name of the Society/Trust/Company)
3. Apply for Exemption of Income Tax
(under Section 12A of the Income Tax Act)
4. Apply for obtaining exemption of donation from taxation
(under Section 80 (G) of the Income Tax Act)
5. Obtain clearances from Reserve Bank of India (RBI) for receipt of foreign funds
(by registering under the Foreign Contribution Regulation Act (in case of foreign funding))

Some of the Additional Licenses:

1. If the NGO is working in a restricted area (like a tribal area or a border area) a special permit – the Inner Line Permit is required. This is issued either by the Ministry of Home Affairs or by the relevant local authority (i.e., district magistrate)
2. Registration of the NGO under the Shop and Establishment Act to open an office and employ people
3. A foreign non-profit setting up an office in India and wanting staff from abroad will need to be registered as a trust/society/company, needs permission from the Reserve Bank of India and also a No Objection Certificate from the Ministry of External Affairs

NB: It is advisable to obtain the services of a lawyer to understand the benefits and disadvantages for each option and its suitability for the proposed venture.

Comparative Analysis of Trust, Society and Section 8 Company

Description	Public Trust	Society	Section 8 company
Legislation/ Statute	Relevant state trust act (e.g., Bombay Trust Act, 1950, Madhya Pradesh Public Trust Act, 1951)	The Societies Registration Act, 1860	Companies Act, 2013
Purpose	Generally, it is created for charitable, educational or socially beneficial activities.	Created for literary, scientific, or charitable purpose or for the promotion of science, literature, or the fine arts for instruction, the diffusion of useful knowledge, the diffusion of political education, the foundation or maintenance of libraries or reading rooms for members or public etc.	Promotion of commerce, art, science, sports, education, research, social welfare, religion, charity, protection of environment or any such other object.
Modification of objects	Alteration can be undertaken only by the founder or settler	Easy, legal procedures	Complicated, legal procedures
Ease of formation	Relatively simple	Slightly complex as compared to Trust	Cumbersome
Time frame for registration (approx.)	4-6 weeks	6-8 weeks	1-2 months
Registration procedure	Registration of Trust deed under Indian Registration Act, 1908 or as prescribed under the respective state trust act	Registration under Societies Registration Act, 1860 or the relevant state act with the Registrar of Societies of the concerned state	Registration under Companies Act, 2013 and a license to be obtained from Registrar of Companies of the concerned state
Authority with whom to be registered	Sub-registrar of registration department in respective states	Registrar of Societies of concerned state	Registrar of Companies of concerned state
Minimum/maximum	2/no limit	7/no limit	• 2/200 (for a private

number of trustees/ subscribers			limited company • No limit for a public limited company
Stamp Duty	4% of trust property value will be executed in non-judicial stamp paper with the registrar	No stamp paper required for memorandum of association, and rules and regulations	No stamp paper required for memorandum and articles of association
Name	Easy to choose. Separate application not required.	Easy to choose. Separate application not required.	Specific application for name approval required before initiating incorporation process
Governing structure	Single tier - Trustees are the ultimate authority	Two tier - General Body & Governing body	Two tier – Shareholders & Board of Directors
Management board	Trustees	Governing body	Board of directors and management committee
General & Board meetings	No provisions are laid down. Adequate rules should be provided in trust deed	General & Board meetings are required to be held as prescribed in the bye-law/ memorandum of the society	Specific provisions requires holding at least 1 Annual General meeting and 4 Board meetings every year
Statutory regulations	Nominal	Limited	Exhaustive
Membership transfer	Not possible	Not possible	Free or control as per desire
Member admission	Not applicable	Governing body control	General body or board control through issue of capital
Payment to members	As notified in trust deed	Not restricted	As approved by company and state
Tax Implications in hands of entity running the institution	Tax exemption can be sought after obtaining requisite registration and satisfying prescribed conditions. Donations made to institutions running approved projects/ schemes or those registered under Section 80G of ITA are exempt from tax in the hands of donors	Same as Trust	Same as Trust
Annual compliance Requirements (for maintaining Registration)	<ul style="list-style-type: none"> Annual audit requirement as prescribed under ITA for the purpose of availing tax exemption. Annual tax filing 	<ul style="list-style-type: none"> Same as Trust In addition, annual statutory audit requirement as may be prescribed under the respective state Societies Registration Act 	<ul style="list-style-type: none"> Same as Trust In addition, annual statutory audit requirement as prescribed under the Companies Act, 2013

	<ul style="list-style-type: none">• Withholding tax compliances	<ul style="list-style-type: none">• Annual filing of list of names, addresses and occupations of the governors, council, directors, committee, or other governing body to be filed annually with the Registrar of Societies	<ul style="list-style-type: none">• Annual filing compliance requirements with Registrar of Companies• Mandatory Board Meetings• Maintenance of minutes and other secretarial records• Necessary filings with the Registrar of Companies in case of change of address / directors and any other modification
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What should you know about registration with the Registrar of Societies as a Society?

Registration process

1. Choosing the Name of the Society

The chosen name should not be similar or in resemblance with the name of an existing registered society.

2. A Covering/Request letter for registration of the society along with the following documents:

- Memorandum of Association subscribed by members of society containing name and objects of the society along with names, addresses and occupations of the governors, councils, directors, committee or the governing body to whom by the rules of the society, management of its affairs is entrusted
- Bye laws or Rules and regulations of the society
- Duly notarized affidavit from the President or Secretary of the society stating that
 - o There is no dispute between the office bearers/members of the Society
 - o There is no other Society having similar name as that of the applicant society existing in the area
 - o No member of the Society shall derive any financial benefit out of the income/funds of the Society in any manner
 - o No member/office bearer of the Society can sell or dispose of the property of the Society in any manner
- Documentary evidence of the premises of the society
- Copy of residence proof of all founder members

The above documents along with the prescribed fee are required to be submitted to the Registrar of Societies and upon examination of the above documents, the Registrar provides a certificate of registration being an evidence of formation of the society.

Governance framework

A society typically has two set of committees or governing bodies – the General Body and the Governing Body. General Body comprises of the all the members of the society. General members of a society are permanent in nature subject to certain disqualifications as may be provided under the constitution of the society. In addition, a Governing Body is constituted by electing members out of the general members of the society. The management of the affairs of the society is entrusted with the Governing Body. The Governing Body is generally elected for a period of 1-3 years.

Compliance requirements – Reporting formalities

The Societies Registration Act 1860 (the central act) requires an annual filing of a list containing names, addresses and occupation of members of the governing body of the Society with the Registrar of Societies. Such filing is required to be done on or before the 14th day succeeding the day on which the annual general meeting of the society is held as may be prescribed under the rules of the society, or if its rules do not provide for an annual general meeting, such list is required to be filed in the month of January. Where a society is registered under the State Act of a particular state the reporting requirement would be guided by such State Act. For e.g.: Andhra Pradesh Societies Registration Act prescribes an annual filing of the above-mentioned list within 45 days of the annual general meeting of the society.

With regard to financial reporting, most of the state acts prescribe a requirement of audit of accounts of

the society. Further, such audited statements are required to be filed with the Registrar or any other authority as may be prescribed under the relevant State Act.

What are the Benefits?

Several benefits accrue to Societies i.e.

- Registration gives the Society a legal status and is necessary to open Society Bank accounts and to register the Society under the Income Tax Act
- When the society is registered, it and its members become bound to the same extent, as if each member had signed the memorandum
- A society registered under the Act enjoys the status of a legal entity apart from the members constituting it
- Registration allows Societies to be eligible to apply for tax exempt status

What should you know about registration as a Public Trust?

The essential ingredients of a valid Trust:

1. There must be an author or settlor of the trust.
2. Minimum 2 trustees are required.
3. There must be at least one beneficiary.
4. There must be clearly delineated trust property.
5. The object of the trust must be specific.

The author or the settlor refers to the person who sets aside certain property for the benefit of the beneficiaries. It may be noted in this respect that only a person competent to make a contract and competent to deal with property can create a trust. Besides individuals, an artificial person such as an association of persons, an institution, a limited company, a Hindu Undivided Family though its Karta can also form a trust. Trustees are persons who manage the trust property for the benefit of beneficiaries as per the trust deed. The author himself may or may not become a trustee.

Thus, a trust is formed out of will whereby the author or the settlor exclusively transfers the ownership of a property to be used for a specific purpose. The purpose drives the form of Trust which if meant for the benefit of particular individuals becomes a Private Trust and if meant for common public or community at large, is referred to as Public/Charitable Trust.

Registration process

As stated earlier, there is no central legislation governing the registration of a Public Trust. However, there are few states which have set up their own State Trust Acts and the process of registration in such states is guided as per the State Trust Act.

Generally, the first step towards setting up a trust is through preparation of a trust deed. While there is no statutory requirement under the Trust laws to have a trust deed, it is always desirable to prepare a trust deed. The trust deed once registered becomes the charter document of the Trust and should accordingly enshrine the objects and manner of administration and management of the trust.

Important administrative contents of a Trust Deed:

- Holding of meetings
- Quorum of meeting

- Chairman of meeting
- Adopting a resolution
- Delegation of functions
- Fixing of accountability
- Sources of income, including receipts of grants
- Modes of investment
- Mode of application of funds, towards attainment of the objectives
- Prohibition on use of funds in the event of winding-up
- Statutory audit and other legal formalities
- Opening and operation of bank accounts etc.

As mentioned above, once a trust deed has been prepared, it must also be registered. Though there is no mandatory requirement for registration of Trusts or the Trust deed under the Indian Trust Act, 1882, given that NGOs shall require tax registration or Permanent Account Number ('PAN') under the ITA for availing tax exemptions, registration of trust deed with government authorities (Sub-registrar of registration department in respective states) under the Indian Registration Act, 1908 becomes an important step in set up of an NGO. It may be noted that it is the trust deed and not the trust which is registered under the Indian Registration Act, 1908. The deed has to be registered with the Sub-registrar of the registration department of the respective State Governments.

However, it may be noted that few states such as Maharashtra, Gujarat and Madhya Pradesh have enacted State specific Public Charitable Trust Acts. Accordingly, as stated above, registration and operation of public trusts under such states is guided by the respective state act. Thus, registration of Public Trust deed may be undertaken as per the provisions of Indian Registration Act only if no specific state law has been enacted in the State in which such trust is proposed to be set up.

Governance Framework

A public trust is essentially guided by its Trust deed which should prescribe in addition to the administrative provisions set out above, particulars relating to the following:

- Constitution of the Board of trustees, their appointment, removal process, rights, duties, powers and liability of trustees
- Manner of conducting meetings of the Board,
- Manner of monitoring receipt and utilization of corpus, income of the trust etc.

All trustees are the ultimate authorities of a trust and form part of the Governing body of a trust. However, trustees may among themselves elect office bearers at periodic intervals to oversee the functioning/ operation and management of the trust. This understanding may be captured under the Trust deed appropriately.

Compliance requirements – Reporting formalities

A Trust is not regulated by any authority; therefore, no annual returns are required to be filed with the registering authority except where a Trust is governed by a State specific Public Charitable Trust Act. For instance, as per Bombay Trust Act, 1950 and rules thereunder, a public trust having annual income exceeding prescribed limits is required to prepare and submit with the Charity commissioner, a budget of probable receipts and disbursements in prescribed form at least one month prior to commencement of each accounting year. Similarly, the said state Act/rules requires trustees of a registered public trust, to keep regular accounts as well as to get the same audited and file the same with the Charity commissioner.

What are the Benefits?

Several benefits accrue to Trusts:

- Ease of formation as only a minimum of 2 individuals are required to form a Trust
- Indian public charitable trusts are generally irrevocable. If a trust becomes inactive due to the negligence of its trustees, the Charity Commissioner may take steps to revive the trust
- If it becomes too difficult to carry out the objectives of a trust, the doctrine of *cy pres*, meaning "as near as possible," may be applied to change the objectives of the trust

What are the Constraints?

Services of a Lawyer/advocate may be required to draw up the Trust Deed. Moreover, public charitable trusts are highly regulated. For instance, in many states, purchases or sales of property by a trust must be approved in advance by the Charity Commissioner.

What should you know about registration as a Section 8 Company with the Registrar of Companies?

Another alternate legal form of entity set up available to NGOs in India, is a company registered under Section 8 of the Companies Act, 2013.

A section 8 company may be a preferred form of an NGO where the members would like to retain control of the affairs and utilization of the corpus and activities of an NGO. This is generally exercised by availing the benefit of shareholders' protection rights as provided under the provisions of Companies Act, 2013 e.g., rights of shareholders in case of oppression and mismanagement of business. A section 8 company is barred from distributing profit/income in any form to its members and is mandatorily required to apply its profits for promotion of its objects.

The pre-requisites for formation of a section 8 company are similar to that of a regular company formed under the Companies Act, 2013 as follows:

- Minimum 2 members in case of Private company and 7 in case of public company
- Minimum 2 directors in case of Private company and 3 in case of public company
- Minimum paid-up capital of INR 100,000 in case of private company and INR 500,000 in case of public company

A section 8 company can be registered for limited objects of promotion of commerce, art, science, sports, education, research, social welfare, religion, charity, protection of environment or any such other object.

Registration process

1. Obtaining Director Identification Number (' DIN') and Digital Signatures (' DSC ') of the proposed directors
2. Reservation of appropriate name by filing RUN (Reserve Unique Name) form on MCA website.
3. Obtaining license under Section 8 by filing prescribed form INC-12 with the concerned Registrar of Companies alongwith required documents.

Governance framework

The day to day affairs of a Section 8 company are managed by Board of Directors ('the Board') through Board meetings. The Board is generally entitled to exercise all powers, and to do all such acts, as the company is authorized through its Memorandum of Association. However, the Board is not authorized to exercise any powers or perform any acts which can be exercised or done by the Company in General Meetings only i.e., through the shareholders.

The Companies Act, 2013 prescribes for at least four meeting of the Board to be held in a year in such a manner that the gap between two such consecutive meetings should not exceed 120 days. Proper written notices should be given prior to conducting such Board and general meetings. Further, such meeting should be held at the time and place mentioned in the notice of the meeting and in the presence of the Chairman of the meeting with adequate quorum (minimum number of directors and shareholders respectively). The Central Government has powers to grant certain exemptions to section 8 Company in respect of holding meetings, maintenance of records like minutes, registers etc. though, till date, no such exemptions have been notified.

Compliance requirements – Reporting formalities

In addition to the above, a Section 8 company is required to undertake the following compliances:

- Filing of audited accounts of the company (audited by statutory auditors and considered by members in annual general meeting) to be filed annually with the Registrar of Companies
- Filing of annual return of shareholders' and directors' report with the Registrar of Companies
- Filing of prescribed forms and resolutions with the Registrar of Companies as and when any change is made to the composition directors or office addresses etc.
- Maintaining minutes of the meeting of Board and shareholders prepared and signed within prescribed timelines
- Maintaining statutory registers like register of members, directors, contract in which directors are interested, register of investments etc.

What should you know about tax regulations and benefits?

The Income Tax Act governs the direct tax framework in India and provides for an exemption of income of Trusts or institutions set up for charitable purposes (being donees) and a deduction to donors with respect to their contributions to such institutions. For this purpose, entities eligible for tax exemption must obtain registration as an institution set up for charitable purposes from the Income Tax authorities.

Tax Deduction at Source (TDS)

1. Tax is needed to be deducted while making specified payments at applicable rates
2. Obtaining TAN (Tax Deduction Account Number) in case of applicability
3. Monthly requisition of tax deposition with the government
4. Quarterly submission of return

Annual Income Tax Return (ITR)

1. Obtaining PAN (Permanent Account Number)
2. Furnishing of Annual Income Tax Return on prescribed timelines

Specific tax benefits for organisations engaged in Charitable activities (Donees)

As mentioned above, organisations set up for undertaking specific charitable activities are eligible for tax exemption with respect to the income received in the form of donations or otherwise, subject to meeting certain prescribed criteria. In this regard, Section 12A enacts provisions relating to exemption of income, under provisions of Section 11 and Section 12 and provides that such exemption will not be provided unless an application for registration under Section 12A has been made to the Commissioner Income Tax /Director Income Tax (Exemptions) within a period of one year from the date of creation of such institution.

Trust or institutions created wholly for charitable purposes and upon registration with tax authorities as such are allowed to exclude the following income streams from their taxable incomes subject to satisfying the basic criteria for exemption viz., application of at least 85 percent of the Trust/ Institution's Income towards charitable purposes during a particular financial year:

- Income derived from property held under Trust wholly for charitable purposes to the extent to which such Income is applied to such purposes in India (*Section 11(1)(a)&(b) of ITA*)
- Income derived from property held under Trust where -
 - Trust was created on or after April 1952 for a charitable purpose which tends to promote International Welfare in which India is interested to the extent to which such Income is applied to such purposes outside India, and
 - For Charitable purposes created before 1st April 1952 for a charitable purpose which tends to promote International Welfare in which India is interested to the extent to which such Income is applied to such purposes outside India, and (*Section 11(1)(c) of ITA*)
- Income in the form of voluntary contributions made with a specific direction that they shall form part of the corpus of the trust or institution (*Section 11(1)(d) of ITA*)
- Capital gains utilized for the acquisition of another capital asset (*Section 11(1A) of ITA*)
- Accumulations of such institutions up to a period of 5 years (*Section 11(2)*)

Other important points for eligibility for tax exemption

In addition to the income streams held as exempt and set out above, the following conditions merit consideration by charitable organisations in order to avail tax benefits:

- Not more than 15% of the income of the institution should be accumulated without prior permission of the concerned Commissioner of Income Tax
- No part of the income or property of the organization is used or applied for the benefit of the founder, trustee, relative of the founder or trustee or a person who has contributed in excess of INR 50,000 to the organization in a financial year
- The money so accumulated in India or set apart is invested or deposited in the forms or modes as specified in section 11(5) of the ITA
- The ITA further provides for the grounds/circumstances under which tax exemptions available to an institution may be denied (*Section 13 of ITA*). Private religious trusts / charitable trusts or organizations created after April 1, 1962, and established for the benefit of any particular religious community or caste are specifically disqualified for seeking tax exemption.

Tax benefit for Donors

- Tax benefit may be availed by donors (being corporate entities or individuals) making contribution to

specified funds such as Prime Minister Relief Fund etc. and eligible for 100%/50% deduction depending on the type of fund to which contribution is made under section 80G of ITA. Donors can claim a 50% deduction of the total amount contributed to registered charitable and religious organisations, subject to certain limits and conditions.

There are a few more exemptions available to Donors subject to certain conditions on the Donor and the Donee.

Key Sources of Information and Assistance

Which institutions can offer more information?	What the Institution offers NGOs/CBOs	Visiting address & contact
Voluntary Action Cell	Interface between VO's and Key ministries/departments/government bodies through the NGO Partnership System	Voluntary Action Cell Planning Commission Room No. 316 Yojna Bhavan, Sansad Marg New Delhi-110 001 Tele: 011-23042324 / 011-23042326 Email: ngos@india.gov.in Website: http://ngo.india.gov.in/auth/default.php
Ministry of Corporate Affairs	Rules, regulations and services related to establishing and maintaining an entity as a Section 8 company	Information And Facilitation Center Garage No.14, "A" Wing, Shastri Bhawan, Rajendra Prasad Road New Delhi - 110001. Phone : 011-23386110 http://www.mca.gov.in/MinistryV2/contactus.html
Income Tax Department	Indian government's site - Income Tax Department. Provides all the Direct tax acts and rules e.g., sections of Income tax Act (ITA) and rules thereunder	Directorate of Income - Tax (Systems) A R A Center, E-2, Jhandewalan Extn, New Delhi http://www.incometaxindia.gov.in/
Maharashtra Charity Commissioner's Office	Providing details related to trusts Act in Maharashtra e.g., Bombay Trust Act, 1950 and its rules, Societies Registration Act, 1860 and rules thereunder, FAQs on trust etc.	Office of the Charity Commissioner, Maharashtra State, Mumbai, 3rd floor, 83, Dr. Annie Besant Road, Worli, Mumbai 400 018. Tel. No. 24976421/2/3. http://mahacharity.gov.in
Give India	GiveIndia is a donation platform that allows companies to support a cause of choice from about 200 NGOs that have been scrutinised for transparency and	http://www.giveindia.org/

	credibility	
Voluntary Action Network India (VANI)	Works towards building a society where voluntarism and voluntary organisations play a dominant role in social cohesion, economic empowerment and nation-building	BB-5, 1st Floor, Greater Kailash Enclave - II New Delhi - 110048 Tel : +91-11-29226632, 29228127 Fax : +91-11-41435535 E-mail: info@vaniindia.org Website: www.vaniindia.org
Credibility Alliance	Works on promotion of the norms of good governance and public disclosure	Head Office Credibility Alliance, 214, Second Floor, DDA-1 Building, District Centre, Janakpuri, New Delhi-110058 Phone No 011 64722849 Email: tejinder@credibilityalliance.org Website: www.credibilityalliance.org Mumbai Office Third Floor, West Khetwadi Municipal School, Lane # 5 Back Road, Khetwadi, Mumbai – 400 004 INDIA Phone No.: 022 - 23894046 / 23894047
Financial Management Service Foundation (FMSF)	Financial Management Service Foundation (FMSF) is a development resource organization involved in the Financial Management, Legal Issues and Governance of Development Organizations in South Asia.	Financial Management Service Foundation ACCOUNTABILITY HOUSE A-5, Sector 26, NOIDA 201 301 Tel: 91-120-4773200 email: fmsf@fmsfindia.org website: www.fmsfindia.org , www.incometaxforngos.org , www.legalissuesforngos.org ; www.socialaccountability.net
Samhita	Samhita provides a platform for NGOs to showcase their work and attract donation	Address B-305, Cello Triumph, I B Patel Road, Goregaon East, Mumbai 400 063 INDIA - http://samhita.org/
GuideStar India	GuideStar India is India's leading provider of NGO information. Their portal provides a fully searchable database of reliable and comparable information on over 3,500 NGOs	http://www.guidestarindia.org/
DASRA	Provides a platform for knowledge, funding and people to come together to create social impact	Dasra - India: M.R.Co-op Housing Society Bldg No. J/18, 1st floor Opposite Raheja College of Arts and Commerce Relief Road, Off Juhu Tara Rd Santa Cruz (West), Mumbai 400 054. Phone: +91 22 6120 0400 Email: info@dasra.org

Centre for Advancement
of Philanthropy (CAP)

Helps philanthropic organisations comply with legal issues governing charitable giving in India. CAP specialises in all legal matters concerning the Trusts/Societies Act, Income Tax Act, Foreign Contributions Regulations Act (FCRA), and a host of allied laws and good governance and management practices.

Centre for Advancement of
Philanthropy,
4th Floor, Mulla House, 51 M.G. Road,
Flora Fountain, Mumbai – 400 001.
Tel: (022) – 22846534
Email : connect@capindia.in

Useful Sources of Information

For information on registration and regulations related to Societies and Trusts: log on to <http://www.mca.gov.in/MinistryV2/societiesregistrationact.html>
http://mahacharity.gov.in/static_pages/ccacts&rules.php

- For access to registration process and forms under the Companies Act: Logon to <http://www.mca.gov.in/MinistryV2/RegisterNewComp.html>
http://www.mca.gov.in/MCA21/dca/downloadedeforms/Download_eForm_choose.html

- To access the companies act
<http://www.mca.gov.in/MinistryV2/companiesact.html>

To access the contact details at Ministry of Corporate Affairs and Registrar of Companies in various states <http://www.mca.gov.in/MinistryV2/contactus.html>

- To register under the Income tax act <http://law.incometaxindia.gov.in/DIT/Income-tax-acts.aspx>
- Tax Payers Information Series 37 – Assessment of Charitable Trusts and Institutions– This provides a guide to Income Tax assessment for NGOs/ CBOs
http://www.incometaxindia.gov.in/archive/assessment_charitabletrusts_institutions.pdf

EDUCATION

Things you need to know



Different categories of learning institutions



Various Ministries governing operation of institutions in India



Relevant Education Standards and Policies



Key Institutions and Organisations

Requirements for Initial Registration

- 1 Registration as an educational society under Act 21 of Society Registration Act, 1860
- 2 Society should be non-profit making
- 3 NOC from DoE, CBSE, CISCE, DoHE, DTTE, UGC or the concerned authority,

What should you know about registration of a Primary & Secondary School?

Registration of primary and secondary schools involves several steps and approvals from the Directorate of Education (DoE), the Central Board of Secondary Education (CBSE) or Council for the Indian School Certificate Examinations (CISCE) or the respective State Board and from the local land owning agency.

One requires the following documents in order to be fully registered and recognised as a school;

- A Registration Certificate from the Registrar of Societies (for Societies) or approval of Trust Deed (for a public Trust)
- A No Objection Certificate (NOC) called an Essentiality Certificate (EC) from the DoE of the concerned state for the procurement of land from the State Government
- An application fee of INR 500 (this varies from State to State)
- An affidavit approving the allotment of land
- A site plan of the building/sanctioned building plan to start the actual construction of the school
- A Certificate of Recognition from the concerned authority. For instance, recognition up to class five is granted by the local municipality and for class six to class eight, the DoE grants the recognition.
- A set of documents are required to be submitted along with the application. These include:
 - MoA of the Society/Trust
 - Affidavit regarding relationship of society members
 - A copy of Reserve Fund for Rs. 2 lakhs from the bank
 - An affidavit from management regarding proper operation of school
 - An undertaking regarding fees and other charges
 - A list of members of society with full particulars
 - Details of land and building
 - A project report of proposed school
 - Experience of society/members in the field of education
 - The scheme of management
 - Documents regarding ownership of land allotted to school
 - Auditor's statement of account(s)
 - The staff statement as Performa
 - The rates of fee and other fund charges
- A Building Fitness certificate, health certificate, water testing report, Completion Certificate, duly approved scheme of management and no loan certificate issued by the Bank are also needed along with the application
- Lastly, a Certificate of Affiliation is required from CBSE, CISCE or the state board for affiliation, which means the school will have to follow the guidelines of the board it is seeking affiliation to. The school will need to follow the syllabus, books prescribed by the affiliating board and pay specified salaries to the teachers.
- For obtaining a "Certificate of Upgradation" for recognition upto Class ten and twelve,

an application for upgradation has to be submitted to the DoE after a minimum gap of two years after the initial application

The above process is broadly followed across the country but there may be slight variations from State to State.

What should you know about registration of Private University?

A Private University is a university that has been established or incorporated under a Central Act, Provincial Act or a State Act and includes any such institution as may, in consultation with the University concerned, be recognized by the Commission in accordance with regulations made in this behalf under Section 2(f) of the University Grants Commission Act, 1956. Private universities in India are registered and regulated by the Directorate of Technical and Education (DTTE), the Directorate of Higher Education (DoHE), the concerned university and council and the University Grants Commission (UGC). However, specific details such a fee, land requirements vary from State to State depending on the local State Acts.

One requires the following documents in order to be fully registered and recognised as a private university

- A Registration Certificate from the Registrar of Societies (for Societies) or approval of Trust Deed (for a public Trust)
- For Technical Universities, A No Objection Certificate (NOC) issued by the DTTE for the courses approved by All India Council for Technical Education (AICTE) or for a non-technical university, a NOC issued by the DoHE for non AICTE course for certifying the requirement of a college. This needs to be renewed annually as well (after an inspection).
- Copies of the proposal/project report with the following details (*Note: The number of copies varies from State to State*)
 - Land requirement
 - Required constructed area
 - Manpower & other infrastructure requirement
 - Proof of funding (source of funding), provision for external investors
 - Five-year plan of development
 - Details of programs and fees, potential for proposed programs
 - Facilities
- One (1) copy of the application form and application fee (Varies from INR 1,00,000 to INR 5,00,000 depending on the State) to the Director, Higher Education Department
- Establishment of an Endowment Fund through a fixed deposit (Minimum of INR 10 crore but it varies from State to State)
- A Letter of Intent (LOI) from the Directorate of Higher Education, approving the project report.
- Accreditation from the National Assessment and Accreditation Council within three years of its establishment and requirement to communicate to the State Government and relevant Regulatory Bodies in writing along with such accreditation certificate by the National Assessment and Accreditation Council (NAAC). This needs to be renewed regularly.
- An Affidavit approving the allotment of land
- A Certificate of Affiliation (if the university offers professional courses such as law, medicine) from the concerned Council (Such as the Bar Council, Medical Council, Dental Council, Indian Nursing Council etc.) approving the affiliation from the University
- A certificate from the University Grants Commission (UGC) which dictates the salary scale of the lecturers, (which must be at par with the salary structure in government run colleges). It also lays down a model syllabus.

What should you know about registering a private college?

The following documents are required in order to establish a college by a private organisation.

- A Registration Certificate from the Registrar of Societies (for Societies) or approval of Trust Deed (for a public Trust)
- A No Objection Certificate (NOC) issued by the DTTE for the courses approved by AICTE or a NOC issued by the DoHE for non AICTE course for certifying the requirement of a college. This needs to be renewed annually as well (after an inspection)
- An Affidavit approving the allotment of land
- A "Certificate of Affiliation" from the concerned University confirming that the institution complies with the norms laid down by the University
- A Certificate of Affiliation (if the university offers professional courses such as law, medicine) from the concerned Council (Such as the Bar Council, Medical Council, Dental Council, Indian Nursing Council etc) approving the affiliation from the University.

What should you know about the Right of Children to Free and Compulsory Education (RTE)?

The Right of Children to Free and Compulsory Education Act or Right to Education Act (RTE), which describes the modalities of the importance of free and compulsory education for children between 6 and 14 in India under Article 21a of the Indian Constitution. It specifies minimum norms that need to be maintained in elementary schools across the country. On April 12 2012, the Supreme Court upheld the validity of the RTE Act and mandated that it be implemented across the country. The court, however, exempted schools run by religious institutions from the Act stating that it would "infringe the fundamental freedom" of such schools.

The following are the mandatory requirements for school under the RTE Act 2009:

- a. The school is run by a society registered under the Societies Registration Act, 1860 (21 of 1860), or a public trust constituted under any law for the time being in force;
- b. The school is not run for profit to any individual, group or association of individuals or any other persons;
- c. The school conforms to the values enshrined in the Constitution;
- d. The school buildings or other structures or the grounds are used only for the purposes of education and skill development;
- e. The school is open to inspection by any officer authorized by the State government/local authority;
- f. The school furnishes such reports and information as may be required by the Director of Education/District Education Officer from time to time and complies with such instructions of the State government/local authority as may be issued to secure the continued fulfilment of the condition of recognition or the removal of deficiencies in working of the school

Additionally, the Schedule to the Right of Children to Free and Compulsory Education (RTE) Act, 2009 lays down the norms for the number of teachers for classes I-V and classes VI-VIII, the norms for school buildings including barrier free access, separate toilets for boys and girls, drinking water facility, kitchen

shed, playground and fencing/ boundary wall, the minimum number of school working days/instructional hours in an academic year, the minimum number of working hours per week for teachers etc. and all schools except private unaided schools are to be managed by School Management Committees with 75 per cent of parents and guardians as members.

As per Section 19(1) of the RTE Act, the norms and standards in the Schedule shall be fulfilled within a period of three years from the enactment of the Act. All States/UTs have made progress in this regard.

The Right of Children to Free and Compulsory Education (RTE) Act 2009 clearly indicates 25% of admission should be given to the marginalized sections of the society. In this case, the fees of these students will be reimbursed by the Government but, the school has to fulfil all the infrastructural requirements mentioned in the act to be eligible.

While the process for reimbursement varies from State to State. Broadly, the steps require every school to maintain a separate bank account in respect of the amount received by it as reimbursement. In July, the school shall submit the list of the students admitted in the school under section 12 of the Act, to the District Educational Officer for reimbursement. The District Educational Officer shall verify or cause to be verified the enrolment of the children before making the reimbursement of the first instalment. He/she shall reimburse the final instalment in the coming January again after verification of the enrolment of children, attendance of every child subject to a minimum of 80% attendance every month and student learning outcomes.

Key institutions & organisations

These are institutions and ministries that formulate policies and oversee their implementation. The services that these institutions offer to NGOs/ CBOs are as mentioned below;

Name of Institution	What the Institution offers NGOs/ CBOs	Address & Contact
Voluntary Action Cell	<ul style="list-style-type: none"> Interface between VOs and Key ministries/departments/government bodies through the NGO Partnership System 	Voluntary Action Cell Planning Commission Room No. 316 Yojna Bhavan, Sansad Marg New Delhi-110 001 Tele: 011-23042324 / 011-23042326 Email: ngos@india.gov.in Website: http://ngo.india.gov.in/auth/default.php
University Grants Commission	<ul style="list-style-type: none"> Provides information on registration process for colleges and also the grant application process and rules and regulations relating to operations of universities 	University Grants Commission (UGC) Bahadur Shah Zafar Marg, New Delhi Pin:110 002 India Website:

		http://www.ugc.ac.in/
AICTE	<ul style="list-style-type: none"> Provides recognition to technical universities and provides rules and regulations related to technical education 	AICTE 7th Floor, Chanderlok Building Janpath, New Delhi- 110 001 Website: http://www.aicte-india.org/

Useful sources of information

For further information and updates on the Education sector and the access to the relevant laws, please refer to the links below.

- <http://mhrd.gov.in/>- The Ministry of Human Resource Development. This site offers more information on the Basic education, Secondary education
- <http://ngo.india.gov.in/auth/default.php> - Voluntary Actions Cell. Interface between VOs and Key ministries/departments/government bodies through the NGO Partnership System
- <http://www.ugc.ac.in/> - University Grants Commission. Provides information on registration process for colleges and also the grant application process
- <http://www.aicte-india.org/> - AICTE. This site provides information on the registration process for technical universities.
- <http://www.cbse.nic.in/> and <http://cisce.org/> provide details on affiliation for schools
- <http://righttoeducation.in/> - For information related to the RTE act

HEALTHCARE

Things you need to know



General Requirements for opening a healthcare facility and issues in the healthcare system



Key areas where NGOs are currently working



Relevant Rules and Regulations in the Health Sector



Key Institutions and Organisations

What is the structure of health system in India?

- Healthcare system in India is a 3-tier system:
 - a. Primary healthcare – Primary Health Centre (Rural & urban), Community Health Centre
 - b. Secondary healthcare – Referral Hospital, District Hospital
 - c. Tertiary healthcare – Tertiary care / specialty hospitals, medical college hospitals
- 'Health' is a state government subject matter under the Constitution of India and it is the state government's responsibility to provide healthcare services to its citizens.

What are the healthcare related issues where NGOs are active in India?

NGOs/ CBOs work in all areas of the healthcare sector, more particularly

- Healthcare service delivery– provision of health services through clinics, mobile medical units, hospitals etc.
- Implementation of health programs– health programmes and schemes, training and capacity building, technical support, healthcare service delivery, community participation
- Awareness generation and advocacy – IEC / BCC activities, health campaigns, , community mobilization, advocacy on healthcare issues

On-going government health programmes and schemes in India which provides opportunities of participation of NGOs in different roles?

Followings are few examples of on-going health programmes and schemes which promotes active engagement of NGOs in various roles:

- Reproductive and Child Health
 - NGOs participation is encouraged in various role – service delivery, diagnostics, training to health workers, community training, IEC, community mobilisation etc.
 - Mother NGO scheme, Service NGO Scheme
(Details can be accessed from - <http://mohfw.nic.in/showfile.php?lid=1122>)
- Revised National Tuberculosis Control Programme
 - Advocacy, Communication, Social Mobilization Scheme, Sputum Collection Centre Scheme, Transportation Scheme, Designated Microscopy cum Treatment Centre, Laboratory Technician Scheme, Culture & Drug Susceptibility Testing Services Scheme, Adherence Scheme, Slum Scheme, Tuberculosis Unit Model, TB_HIV Scheme
 - Different schemes requires different role from NGOs and thus eligibility. (More details on: <http://tbcindia.nic.in/pdfs/New%20Schemes%20NGO-PP%20140808.pdf>)
- National AIDS Control Programme
http://www.naco.gov.in/NACO/Mainstreaming_and_Partnerships/Civil_Society/
Areas for NGOs participation – Service delivery, technical assistance, training, IEC
<http://naco.gov.in/upload/Policies%20&%20Guidelines/16,%20NGO%20CBO%20Operational%20Guidelines.pdf>
- National Blindness Control Programme
 - Expansion of eye care unit in rural area
 - Eye Bank

- Eye donation centre
- Vision Centre
- Recurring Grant-in-Aid to District health Society for NGOs & Private Practitioners
(Details available on: <http://npcb.nic.in/writereaddata/mainlinkfile/file108.pdf>)
- National Tobacco Control Programme
 - Awareness generation, training & capacity building, School Programmes
(Details available on: <http://mohfw.nic.in/WriteReadData/l892s/file12-92410588.pdf>)
- School Health Programme
 - Awareness generation, training and capacity building, service delivery
- Rashtriya Swasthya Bima Yojana (http://rsby.gov.in/how_works.html)
 - Intermediaries between Insurer and beneficiaries, service provider

Selection process and criteria for NGOs to participate in government health programmes in India?

The National Health Mission (NHM) which is the umbrella project for planning, implementation and monitoring of all the National Health Programmes, has provided that activities to the extent of 5% of total NHM budget should be spent through NGOs engagement. The new 'Guideline for NGO Involvement Under National Health Mission in Twelfth Five Year Plan'¹⁶ has articulated the structure, criteria and process of engaging NGOs at different levels – sub-district, district, and state.

Based on areas identified by the state government, the State Grant in Aid Committee shall advertise for selection of NGOs for specified activities and will select eligible NGOs based on predefined scoring criteria. The District NGO Committee will be responsible to select NGOs for activities at sub-district level.

NGOs should meet the specified criteria apart from general criteria as below:

- NGOs should be registered under the Societies Registration Act/Indian Trust Act/ Indian Religious and Charitable Act/Companies Act or the State counterparts of such acts for more than three years. Further, NGOs should meet specified number of years of experience to take up role at national, state, district and sub-district level.
- NGOs applying for projects in a state other than that of its registration should have experience of working in the state for at least three years in the last 7 years. However in the case of specialized activities such as those related to technical and support functions, organizations registered in other states would also be considered.
- For Field NGOs, the NGO should preferably have office premises in the district/block where it wants to operate.
- NGOs applying for projects under the NGO scheme should give an affidavit to this effect certifying that they have not been blacklisted by any Ministry or Department of the Government of India or a State Government.

NGOs should also meet specified financial and infrastructure criteria

Key funding institutions & organisations

Key funding institutions in the health sector include

- Ministry of health & Family Welfare, GoI
- Department of Health and Family Welfare of state governments
- State Health Societies (through National Health Mission)

- State AIDS Control Societies
- Major bi-lateral donor agencies: – These organisations support projects through government as well as directly to the organisation which carries out projects, depending on the objectives of the funding agency and nature of project. Generally support is provided to capacity building, research, assessment & evaluation, system strengthening and service delivery projects. Few of the funding agencies in this category would include Japan International Cooperation Agency, Japan; GTZ, Germany; Department for International Development, United Kingdom; US Agency for International Development, USA; European Commission

Private and other institutions – These organisations generally support projects in healthcare service delivery / programme implementation apart from support to capacity building, research, assessment & evaluation, system strengthening projects. Few of the organisations in this category would include Population Foundation of India; Sir Ratan Tata Trust & Navajbai Ratan Tata Trust; Sir Dorabji Tata Trust; Sightsavers India; MacArthur Foundation; Bill & Melinda Gates Foundation; Indian corporate houses (direct sponsorship or under Corporate Social Responsibility programmes)

Key institutions and organisations

Name of Institution	What the Institution offers NGOs/ CBOs	Address & Contact
Voluntary Action Cell	<ul style="list-style-type: none"> Interface between VOs and Key ministries/departments/government bodies through the NGO Partnership System 	Voluntary Action Cell Planning Commission Room No. 316, Yojna Bhavan, Sansad Marg New Delhi-110 001 Tele: 011-23042324 / 011-23042326 Email: ngos@india.gov.in Website: http://ngo.india.gov.in/author/default.php
Ministry of Health and Family Welfare	<ul style="list-style-type: none"> The Ministry dealing in India on all aspects of public healthcare in India and information on rules, regulations, programs, schemes 	Ministry of Health and Family Welfare, Nirman Bhavan, New Delhi http://mohfw.nic.in/
National Rural Health Mission	<ul style="list-style-type: none"> Information on the National Rural Health Mission 	Ministry of Health and Family Welfare, Nirman Bhavan, New Delhi http://mohfw.nic.in/ http://nrhm.gov.in/contact/mohfw-officers-list.html
National Health System Resource Centre Medical Council of India	<ul style="list-style-type: none"> Government organisation supporting the implementation of NRHM 	http://nhsrcindia.org/
	<ul style="list-style-type: none"> Provides information on the medical education sector in India along with the rules and regulations and guidelines to be adhered to 	Pocket- 14 , Sector - 8, Dwarka Phase -1 , New Delhi - 110077 http://www.mciindia.org/ http://www.mciindia.org/ContactU.s.aspx

Useful sources of information

Some useful websites include:

- For information on different health programmes and schemes where NGOs can be engaged - Ministry of Health and Family Welfare: <http://mohfw.nic.in/>
- For information on different health programmes and schemes where NGOs can be engaged - National Rural health Mission: <http://nrhm.gov.in/>
- Opportunities for research, evaluations of government projects - National Health System Resource Centre: <http://nhsrcindia.org/>
- For information on legal framework on establishing medical related institutions, code of conduct for medical professionals - Medical Council of India: <http://www.mciindia.org/>
- For information on legal framework on establishing nursing related institutions, code of conduct for nursing professionals - Indian Nursing Council: <http://www.indiannursingcouncil.org/>

For information on healthcare related Acts: http://www.medindia.net/indian_health_act/acts.asp

WATER & SANITATION

Things you need to know



*Key areas in water & sanitation sector
for NGOs/CBOs*



*Relevant government
schemes/programs in water &
sanitation sector*



Relevant policies, laws & regulations



Key Institutions and Organisations

Key Areas in Water & Sanitation sector for NGOs/CBOs

NGOs play an important role in implementation, operation & management of projects in water & sanitation sector with the assistance through government programs/schemes and donor agencies in rural areas across the country. The key areas where NGOs are currently playing active role are:

- Providing safe drinking water in rural areas;
- Construction, operation & maintenance of community toilet complexes and providing toilet units in schools and Anganwadi in rural areas;
- Capacity building activities for key stakeholders including Panchayati Raj Institutions, Village water & sanitation committees and field functionaries for operating & maintaining sanitation facilities for sustainable sanitation;
- Educating people and creating awareness about maintaining hygiene and cleanliness.

Relevant Government schemes/programs in water & sanitation sector

Following are the two programs under Ministry of Drinking Water & Sanitation, Government of India which emphasize involvement of NGOs/CBOs in for improvement of water supply & sanitation in rural areas:

National Rural Drinking Water Program (NRDWP)

<http://indiawater.gov.in/imisreports/nrdwpmain.aspx>

The role of NGOs/CBOs as specified under NRDWP Guideline 2013 includes:

- Information Dissemination: Inform communities through diverse, effective and multiple communication methods about the guidelines, community roles, power & responsibility in the program
- Institutional Building: Support in building up institutions on the planning, managerial, technical, maintenance and social engineering aspects from the Gram Sabha and Gram Panchayat to District and State level for effective implementation of the projects under the program
- Engagement at State Level: Involvement in developing state mechanisms and plans for operationalizing the program in true spirit.
- Planning & Technical Support: Utilization of knowledge, experience and technical expertise of NGOs/CBOs in planning and implementation of the projects
- Monitoring: Empowerment/Capacity Building of Gram Sabha, Self Help Groups (SHGs) for monitoring of the project implementation and operation & maintenance.

Nirmal Bharat Abhiyan (NBA)

<http://tsc.gov.in/tsc/NBA/NBAHome.aspx>)

The role of NGOs/CBOs as specified under NBA Guideline 2012 includes:

- Information, Education and Communication (IEC), capacity building and hygiene education for effective behaviour change
- Conduct baseline surveys to determine key behaviours and perceptions regarding sanitation, hygiene, water use, O&M, etc.
- Operation & management of Rural Sanitary Marts.

Process and criteria for involvement of NGOs/CBOs in Government schemes/programs in water & sanitation sector

Under both NRDWP and NBA program, the NGOs/CBOs are selected either by District Water & Sanitation Mission or Gram Panchayat or both based on the capability evaluated against pre-defined eligibility criteria as decided by the state government.

Selection of NGOs/CBOs under NRDWP

As per the guideline of NRDWP, the aforesaid roles of NGOs/CBOs need to be institutionalized in the entire process of project planning and implementation. NGOs/CBOs shall be selected either by District Water & Sanitary Mission or Gram Panchayat or both in a transparent and fair process based on the eligibility criteria as defined by the states and kept involved during the entire process. Adequate resources need to be allocated for the NGOs/CBOs so that they are facilitated and empowered to carry out their responsibilities. (Source: <http://indiawater.gov.in/imisreports/nrdwpmain.aspx>)

Selection of NGOs/CBOs under NBA

NGOs/CBOs shall be selected by District Water & Sanitary Mission through a transparent and fair process based on the eligibility criteria as defined by the states and co-opted in the mission as members. Gram Panchayats can also select NGOs/CBOs for IEC, capacity building & hygiene education activities.

(Source: <http://www.mdws.gov.in/>)

Other Sources of funds for water & sanitation activities

In addition to the aforesaid Government programs, following are the types of organizations which support NGOs/CBOs in water & sanitation activities:

International agencies/ development partners:

- Water Aid http://www.wateraid.org/international/what_we_do/where_we_work/india/
- Japan Water Forum http://www.waterforum.jp/en/what_we_do/pages/grass_roots_activities.php
- UNICEF <http://www.unicef.org/wes/>
- Bill and Melinda Gates Foundation

Corporate houses through their CSR projects:

- corporate dealing in water, beverage business like Pepsi, Coca Cola
- corporate dealing in health and hygiene like Hindustan Unilever, Reckitt Benckiser
- other industries

Relevant Policies, Laws & Regulations in Water & Sanitation sector

Water supply and sanitation is a State responsibility under the constitution of India. Sector policy and legislations is the prerogative of state governments. Following are the policies, laws and regulations that need to be complied with in water & sanitation sector:

Rural Water Supply & Sanitation

- Guideline of Ministry of Drinking Water & Sanitation, Government of India for projects under NRDWP

and NBA program

- Policies, laws & regulations of the state government with regard to the implementation of projects Urban Water Supply & Sanitation
- Local Municipal/Urban Local Bodies laws/regulations with respect to water supply & sanitation
- National Urban Sanitation Policy issued by Ministry of Urban Development, Government of India (<http://moud.gov.in/NUSPpolicy>)

Which bodies govern the water & sanitation sector in India?

Rural Water Supply & Sanitation

- Ministry of Drinking Water & Sanitation, Government of India
- Respective State Governments through the departments of Rural development/ Panchayati Raj/ Public Health Engineering Department at the state level and then through the District Administration and Gram Panchayats at the grassroots level

Urban Water Supply & Sanitation

- Ministry of Urban Development and Ministry of Housing and Urban Poverty Alleviation, Government of India
- Respective State Governments through Urban Local Bodies

Key Institutions & Organisations

Which institutions can offer more information?	What the Institution offers to NGOs/CBOs	Address & contact
The Ministry Drinking Water & Sanitation, Government of India	<ul style="list-style-type: none"> • Formulates policies and provides financial assistance for drinking water supply & sanitation in rural areas across the country. 	Room No. 247, 2nd Floor, 'A' Wing Nirman Bhawan, New Delhi-110001 Phone - 011-23061245,23061207 Fax-011-23062715 http://www.mdws.gov.in/
Ministry of Urban Development, Government of India	<ul style="list-style-type: none"> • Formulate policies, sponsor and support programme, coordinate the activities of various Central Ministries, State Governments and other nodal authorities and monitor the programmes concerning all the issues of urban development in the country 	Nirman Bhawan, Maulana Azad Road, New delhi-110108 Phone: 011- 23062377 Fax: 011- 23061459 Web: http://moud.gov.in/
Gram Panchayats	<ul style="list-style-type: none"> • Prepare village level plans for water & sanitation and submit to District Water & Sanitary Mission • Implements the projects in water & sanitation sector • Engage NGOs in various activities • Allocate land for implementation of projects 	

District Administrations	<ul style="list-style-type: none"> • Constitute District Water & Sanitary Mission • Engage NGOs/CBOs for involvement in the Mission activities • Prepare district level plans and submit to State Water & Sanitary Mission for onward submission to Central Government for financial assistance • Disburse funds out of the financial assistance received to Gram Panchayats 	
Urban Local Bodies	<ul style="list-style-type: none"> • Responsible for regulating, implementing and monitoring urban water supply and sanitation 	Offices of Urban Local Bodies located in the respective cities
India WASH Forum	<ul style="list-style-type: none"> • Aims to bring together all major initiatives by organizations and networks in India in the spirit of transparency, sharing and learning 	http://www.wsscc.org/countries/asia/india/wash-coalition-overview

Useful sources of information

For more details on water & sanitation sector, kindly visit the following websites;

- <http://www.mdws.gov.in/>: This is the website of Ministry of Drinking Water & Sanitation, Government of India and offers more information on the programs of the ministry.
- <http://moud.gov.in/> : This is the website of Ministry of Urban Development, Government of India and offers more information on the programs of the ministry.
- <http://www.indiawaterportal.org/>: This is the website of India Water Portal which provides information on opportunities, government programs/schemes, news, events, articles etc. for water sector in India.
- <http://indiasanitationportal.org/> : This is the website of India Sanitation Portal which provides information on government programs/schemes, news, events, articles etc. for sanitation sector in India.
- http://www.wesnetindia.org/about_us.php : This is a network for knowledge sharing and co-ordination within the water and sanitation sector
- <http://www.wsscc.org/countries/asia/india/wash-coalition-overview> : This is the website of India WASH Forum which aims to bring together all major initiatives by organizations and networks in India in the spirit of transparency, sharing and learning.

LIST OF ACTS REFERRED

1. The Indian Companies Act, 1956
2. The Indian Companies Act, 2013
3. The Societies Registration Act, 1860
4. The Indian Trust Act, 1882
5. Public Trusts Acts of various states
6. Charitable & religious Trusts Act, 1920
7. Indian Trustees Act, 1866
8. Right of Children to Free and Compulsory Education Act, 2009;
9. National Policy on Education, 1986;
10. Foreign Education Institutions (regulation, entry and operations) Bill, 2010;
11. University Grants Commission (UGC) Act, 1956;
12. All India Council for Technical Education (AICTE) Act, 1987;
13. The Indian Medical Council Act, 1956
14. Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulation, 2002
15. Indian Medical Degree Act, 1916
16. Indian Nursing Council Act, 1947
17. Delhi Nursing Council Act, 1997
18. The Dentist's Act, 1948
19. AICTE Rules for Technicians, 1987
20. Physiotherapy Council
21. The Pharmacy Act, 1948
22. The Apprenticeship Act, 1961
23. Nursing Home Registration Act
24. Medical Termination of Pregnancy Act, 1971

25. Pre-conception and Pre-Natal Diagnostic Act, 1994
26. Birth and Death and Marriage Registration Act, 1886
27. Drugs and Magic Remedies (objectionable) Advertisement Act
28. The Epidemic Disease Act, 1897
29. Transplantation of Human Organ Act, 1994, Rules 1995
30. The Mental Health Act, 1987
31. Blood Bank Regulation under Drugs and Cosmetics (2nd Amendment) Rules, 1999
32. Drugs and Cosmetic Act, 1940 and related Amendment Act
33. Bio-medical Waste Management Handling Rules, 1998 and amendments
34. Public Health Bye-laws, 1959
35. Water (prevention and control of pollution) Act, 1974

LIST OF REPORTS ANALYSED

1. Faster, sustainable and more inclusive growth (An approach to the twelfth five year plan 2012-17), Planning Commission
2. Status of Education in India-National report , Department of Higher Education (2011)
3. Report of 'The Committee to Advise on Renovation and Rejuvenation of Higher Education, Yash Pal Committee report
4. Report to the People on Education 2011-12, Ministry of Human Resource Development
5. Working in India: Education & the Private Sector (2011), the Research Base
6. India: Country summary of higher education, World Bank
7. National Health Policy, 1983 and 2002
8. National Population Policy, 2000
9. National Health Mission Documents
10. Twelfth Five Year Plan (2012-17) Social Sector, volume III, Planning Commission (Government of India) 2013
11. Annual Report, Ministry of Health and Family Welfare
12. Guidelines for NGO involvement under National Health Mission in Twelfth Five Year Plan (http://nrhm.gov.in/images/pdf/nrhm-updates/NGO_Guidelines_Final.pdf accessed on 18 July 2014)
13. National Health Programme and schemes document
14. Framework of Implementation NRHM
15. Revised Schemes for NGOs and Private Providers, RNTCP, Government of India
16. National AIDS Control programme Phase – IV – Strategy Document (2012-17)
17. Guidelines for Department of Family Welfare supported NGO Schemes, NGO Division, Ministry of Health and Family Welfare, 2003
18. National Water Policy 2012
19. National Urban Sanitation Policy 2008
20. National Rural Drinking Water Program guidelines
21. Nirmal Bharat Abhiyan guidelines