

CSR in NPO's


Dr. Farah Naz *Dr. Farah Naz*



Important Links

- [https://www.youtube.com/watch?v=PedOTog\\$JRI](https://www.youtube.com/watch?v=PedOTog$JRI)
- <https://www.youtube.com/watch?v=8Lhgruar0Z0>
- <https://www.youtube.com/watch?v=Xv4I-Amo5Bw>

Dr. Farah Naz *Dr. Farah Naz*




NPO's

Not for Profit Organizations

- ✓ Support or engage in activities of public or private interest without any commercial or monetary profit (e.g charities)
- ✓ A bigger sector, e.g. in UK it comprise 40 percent of GDP


Dr. Farah Naz *Dr. Farah Naz*



NGO's

- A non-profit organization that operates independently of any government, typically one whose purpose is to address a social or political issue.
- Civil society organizations CSO

Dr. Farah Naz *Dr. Farah Naz*



Distinguishing Features

- No profit motive
- Stakeholders varied


Dr. Farah Naz *Dr. Farah Naz*



Types of NPO's Organization

- Public Bodies
- Quasi Public Bodies
- Educational institutions
- Charity


Dr. Farah Naz *Dr. Farah Naz*



Motivation for NPO's

- Societal concerns
- Acquisition of resources for provision of services
- Optimizing utilization of resources
- Concern with cost minimizations
- Question about good performance
- Setting standards and performance evaluation


Dr. Farah Naz *Dr. Farah Naz*



Performance Indicators in NPO's

- Budgetary control/cash flow
- Performance indicators
- Non financial measures
- Qualitative factors

Dr. Farah Naz *Dr. Farah Naz*



Implications for Managers

- Uncertain cash flow
- Short planning horizon due to unsteady flow of income
- Stakeholders influence
- Market identification

Dr. Farah Naz *Dr. Farah Naz*



Available Resources

- Government aid programs
- Fund raising
- Borrowing


Dr. Farah Naz *Dr. Farah Naz*



Structure of NFP

- Ultra vires
- Intra Vires
- Politics is excluded from sphere of its operation
- No direct involvement in trading
- Volunteers and employees


Dr. Farah Naz *Dr. Farah Naz*



Accounting Issues

- Long term horizon of plan and short term horizon of budget/income
- Money can be used for specific purpose
- Expenditure for general administration

Dr. Farah Naz *Dr. Farah Naz*



CSR & NPO's

Socially Responsible

- How an organization conduct its operation and deals with its stakeholders

Dr. Farah Naz

Dr. Farah Naz