

Challenges for Non-Profit Organisation in Financial Sustainability during COVID 19 in Maharashtra State

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ABSTRACT

Key Words: Financial Sustainability, Non-Profit Organizations

Financial sustainability is top most priority from the non-profit organizations during covid 19 specially in Indian context. Leaders must be aware of ecosystem-wide changes to the funding landscape, which present both challenges and opportunities arises in tough time. Between 2014-2018, near about INR 50,000 Crore was spent by CSR in India out of which INR 20,600 Crore went to nonprofits organizations. In FY 2020-2021 it is estimated that under the CSR spending amount would be near about INR 15,000 Crore which will be much less amount available for carrying out social and eco-system activities by nonprofit organizations. About 50 percent of the CSR budget is deployed through nonprofits as implementation agencies but this is expected to reduce by an additional 40-50 percent this year. In 2020 could be a pivotal moment that drives financial services for dealing with the sustainability challenges ahead.

I: BACKGROUND NOTE

In an environmental context, "sustainability" generally means finding a way to use resources in a manner that prevents their depletion. For charitable non-profits, the "sustainability" is commonly used to describe a nonprofit that is able to sustain itself over the long term, perpetuating its ability to fulfill its mission. Sustainability in the nonprofit context includes the concepts of financial sustainability, as well as leadership succession planning, adaptability, and strategic planning particular in Covid 19. The ongoing crisis has served as a major disruption to the development ecosystem specially in Maharashtra. The Need on the ground are rapidly shifting, as are the priorities for organizations funds providers to the private sector, and the government. The nonprofit organizations to be and priorities their organizational sustainability by simultaneously fortifying their weaknesses and seizing new opportunities. As a first step, nonprofits need to mitigate immediate risks to operations and ensure people's safety and well-being. Financial sustainability in Non-profit organizations leaders must be aware of ecosystem-wide changes to the funding landscape, which present both challenges and opportunities. Between Jan 2020- Dec 2020, during the Covid 19 in the context of India.

II: RESEARCH OBJECTIVES

The followings are the main objectives of the research work

1. To study the major challenges of financial sustainability of non profit organisations in Maharashtra State .
2. To find out the impact of Covid 19 on non –profit organizations of Maharashtra in India.
3. To assessment of contributing social causes by non-profit organisations Maharashtra

III: REVIEW OF LITERATURE

Salamon & Anheier (1992). The concept of decentralized government means the transfer of responsibility for public services from the central government to public and private sector. **Kelley and Davis (1994)** this paper is discussed on to customer loyalty is further increased when donors are satisfied with their giving behavior towards non-profit organizations. **Salamon (1994)**

Nonprofit organizations as the interest in the welfare state grew in the 1950s which represented in the various variables like societal changes and technological advances, from various pressures such as general citizens, the public sector, and governments. **Salamon and Anheier (1997)**, The characteristics of private and self-governing factors clearly represent how nonprofits perform organizational activities within the intended scope without being constrained by governments' polity boundaries or budget limitations. **Hodgkinson (1999)**. The early 1970s was one of significant driving forces for the growth of nonprofit organizations. Some important variables discussed in the paper for material improvement for individuals, it empowered a number of middle-class citizens, who could lead the rise of private nonprofit

organizations. **Kirsten (2001)**. In America was encouraged to make project contracts or receive funding to meet the increasing needs of the public sector and to fill the gaps in government policies, such as vocational training for unemployment and child nutrition program. **Hammack (2002)**. In America, nonprofit organizations took a decisive role to develop the ways of delivering public services as an expanded substitute of national welfare system. **Sargeant and Jay (2004)** It is found the impact of donor loyalty that a 10% increase in loyalty could increase ROI of an organization by 150%. **Casey (2016)** In case of developing societies, nonprofit organizations mainly seek their objectives in the area of social services to protect human rights due to the lack of industrialized economic wealth led by governments. **Bryson, (2018)** The considering its diversity of the missions and roles of nonprofit organizations, it makes difficult to create a commonly fixed consensus on defining terminology related to the sector

IV: RESEARCH METHODOLOGY

Research Methodology

Data source: In the present research primary and secondary data has been used.

Time Frame: - The time frame chosen of the study from Jan 2020 to December 2020

Model and Test Specifications: - Descriptive statistics is employed

Research Instrument: Structure questionnaire It is the instrument through which are collect the data.

S Sampling Procedure Random sampling technique was used in this research study.

Sampling Frame: - Non-profit organizations

Sample size: The survey was conducted among the 2000 sample for beneficiaries in the selected cities in Maharashtra.

Research Area: Maharashtra which are taken ten district / City i.e. Mumbai, Pune, Nagpur, Nashik, Kolhapur, Solapur, Jalgaon, Thane Aurangabad Ahemdnagar

Variable - Social Services, Education and Research, Cultural and Recreation. Housing and Development, Religion, Business and Professional Associations, Health, Environment, International Activities Philanthropic Intermediaries,

V: ANALYSIS AND RESULTS

Sample Unit and Code: A decision has to be taken concerning a sampling unit before selecting sample. Sampling unit is a geographical covers Mumbai =**MUM**, Thane= **THA**, Nagpur=**NGP**, Nasik=**NSK**, Aurangabad = **AUG**,Solapur=**SLP**, Kolhapur= **KLP**, Jalgaon =**JAL**,. Ahemdnagar=**AHM**, and Pune= **PUN**.

Variable Used: - **SOCCA**= Social Services, **EDURE**= Education and Research, **CULRE**= Cultural and Recreation. **HOUDE**= Housing and Development, **RELIG** = Religion, **BUSIN** = Business and Professional Associations, **HEAL** = Health, **ENVIR** = Environment, **INTAC** = International Activities **PHIINT** = Philanthropic Intermediaries, **NOCLA** = Not Classified / Specified

Table no 1.1 Distribution of societies by location

Activity	Urban				Rural				Urban	Rural	Total
	Male	%	Female	%	Male	%	Female	%	Total (%)	Total (%)	Total (%)
SOCCA	158	7.89	44	2.23	172	8.62	545	27.26	10.12	35.88	46.0
EDURE	64	3.22	46	2.33	34	1.70	155	7.75	5.55	9.45	15.0
CULRE	71	3.56	28	1.38	35	1.77	126	6.29	4.94	8.06	13.0
HOUDE	15	0.74	3	0.16	71	3.53	11	0.57	0.90	4.10	5.0
RELIG	22	1.11	12	0.59	61	3.04	5	0.26	1.70	3.30	5.0
BUSIN	43	2.16	2	0.09	53	2.64	2	0.11	2.25	2.75	5.0
HEAL	7	0.33	4	0.21	27	1.33	23	1.13	0.54	2.46	3.0
ENVIR	22	1.12	3	0.16	13	0.66	1	0.06	1.28	0.72	2.0
INTAC	18	0.88	1	0.02	22	1.10	0	0	0.90	1.10	2.0
PHIINT	19	0.96	0	0	21	1.04	0	0	0.96	1.04	2
NOCLA	9	.44	4	0.22%	17	0.86	10	0.48	0.66	1.34	2
TOTAL	448	22.4	148	7.39	526	26.29	878	43.91	29.80	70.20	100

From the above table no 1.1 it is indicated that the total number of 2000 sample were assigned to various social activities which benefits received by to the beneficiaries in selected cities and district of Maharashtra **SOCCA** weightage value was 46 .0 (Rural 10.12 and 35.88 Urban) and **EDURE** to score 15.0 (Rural 5.55 and 9.45 Urban), **CULRE** 13.0 (Rural 4.94 and 8.06 Urban) score in percentage of the variable . **HOUDE** = 5(Rural 4.10 and 0.90 Urban), **RELIG** =5(Rural 1,70 and 3.30 Urban), **BUSIN**=5(Rural 2.25 and 2.75 Urban), **HEAL**=3 (Rural 0.54 and 2.46 Urban), **ENVIR** =2(Rural 1.28 and 0.72 Urban), **INTA**=2(Rural 0.90 and 1.10 Urban), **PHIINT** = 2(Rural 0.96 and 1.04 Urban), **NOCL**= 2(Rural 0.66 and 1.34 Urban). The **total** sample was distributed in urban 29.80 and rural was 70.20 in beneficiaries sample .

Table no 1.2 Distribution of Societies by Beneficiaries

Beneficiaries	Urban				Rural				Total Sample	Total Sample
	Male	%	Female	%	Male	%	Female	%	%	(NOs)
Government	26	1.3	6	0.3	10	0.5	52	2.6	4.7	94
Industries	71	3.55	48	2.4	32	1.6	35	1.75	9.30	186
Household	351	17.55	94	4.7	484	24.2	791	39.55	86.0	1720
Total	448	22.41	148	7.4	526	26.29	878	43.9	100%	2000

From the above table no 1.2 it is indicated that the total number of 2000 sample were assigned to various to the beneficiaries in selected cities and district of Maharashtra . In the distribution of sample in Government Male 26 (1.3%) and Female 6 (0.3%) were noted in urban area and Male 10 (0.5 %) and Female 52 (2.6 %) were in Rural area . Further distribution in Industries Male 71 (3.55%) and Female 48 (2.4%) were noted in urban area and Male 32 (1.6 %) and Female 35 (1.75 %) were in Rural area . Major sample were distributed in Households Male 351 (17.5%) and Female 94(4.7%) were noted in urban area and Male 484(24.2 %) and Female 791 (39.55 %) were in Rural area . The total are Government 94 with 4.7%, Industries 186 (9,30%) and Households distribution sample 1720 with highest percentage 86.% of total 2000 sample were distributed in selected cities of Maharashtra.

Table no 1.3 Distribution of societies by location -wise

City / District	Urban				Rural				Total Sample	Total Sample
	Male	%	Female	%	Male	%	Female	%		
PUN	56	2.8	18	0.9	52	2.6	93	4.65	219	10.95
MUM	53	2.65	16	0.8	54	2.7	91	4.55	214	10.70
THA	51	2.55	17	0.85	56	2.8	89	4.55	213	10.65
NSK	41	2.05	12	0.60	58	2.9	86	4.33	197	9.85
NGP	43	2.15	14	0.70	53	2.65	85	4.25	195	9.75
AHM	39	1.95	14	0.70	51	2.55	86	4.30	190	9.50
SLP	36	1.80	13	0.65	56	2.8	85	4.25	190	9.50
JAL	47	2.35	13	0.65	55	2.75	83	4.15	198	9.90
KLP	39	1.95	14	0.70	44	2.2	89	4.45	186	9.30
AUG	43	2.15	17	0.85	47	2.35	91	4.55	198	9.90
Total	448	22.41	148	7.39	526	26.29	878	43.91	2000	100

From the above table no 1.3 it is indicated that the total number of 2000 sample were assigned to various to the beneficiaries in selected cities and district of Maharashtra . In the distribution of sample in PUN variable Male 56 (2.8 %) and Female 18 (0.9%) were noted in urban area and Male 52 (2.6 %) and Female 93 (4.65 %) were in Rural area . MUM variable Male 53 (2.65 %) and Female 16 (0.8%) were noted in urban area and Male 54 (2.7 %) and Female 91 (4.55 %) were in Rural area . THA variable Male 51 (2.55 %) and Female 17 (0.85%) were noted in urban area and Male 56 (2.8 %) and Female 59 (4.55 %) were in Rural

area . NSK variable Male 41 (2.05 %) and Female 12 (0.60%) were noted in urban area and Male 58 (2.9 %) and Female 86 (4.33 %) were in Rural area . NGP variable Male 43 (2.15 %) and Female 14 (0.70%) were noted in urban area and Male 53 (2.65 %) and Female 85 (4.25 %) were in Rural area . AHM variable Male 39 (1.95 %) and Female 14 (0.70%) were noted in urban area and Male 51 (2.55 %) and Female 86 (4.30 %) were in Rural area .SLP variable Male 36 (1.80 %) and Female 13 (0.65%) were noted in urban area and Male 56 (2.8 %) and Female 85 (4.25 %) were in Rural area . JAL variable Male 47 (2.35 %) and Female 13 (0.65%) were noted in urban area and Male 55 (2.75 %) and Female 83 (4.15 %) were in Rural area . KLP variable Male 39 (1.95 %) and Female 14 (0.70%) were noted in urban area and Male 44 (2.20 %) and Female 89 (4.45 %) were in Rural area . AUG variable Male 43 (2.15 %) and Female 17 (0.85%) were noted in urban area and Male 47 (2.35 %) and Female 91 (4.55 %) were in Rural area . The total sample was distributed in district and cities Male 448 (22.41 %) and Female 148 (7.39%) were noted in urban area and Male 526 (26.29 %) and Female 878 (43.91 %) were in Rural area of total 2000 sample were distributed in selected cities of Maharashtra.

Table no 1. 4 Distribution of societies by location (URBAN)

SEX	PUN			MUM(City)			THA			NSK			NGP			AHM			SLP			JAL			KLP			AUG			
	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	
SOCCA	21	1	3	22	8	3	1	1	2	1	1	2	1	1	2	2	2	3	2	1	9	2	1	1	27	18	6	2	1	1	28
EDURE	7	4	1	7	6	1	8	2	1	5	3	8	4	4	2	6	5	3	8	5	2	7	6	3	9	5	3	8	4	3	7
CULRE	6	3	9	6	2	8	9	2	1	6	1	7	5	1	6	4	3	7	4	1	5	6	2	8	5	2	7	3	3	6	
HOUDE	3	1	4	2	1	3	3	0	3	2	0	2	2	2	4	3	0	3	4	2	6	3	1	4	2	1	3	3	1	4	
RELIG	2	2	4	4	1	5	2	1	3	2	0	2	2	1	3	2	0	2	2	1	3	3	0	3	3	0	3	4	0	4	
BUSIN	3	0	3	4	0	4	2	0	2	1	0	1	1	0	1	0	0	0	0	0	0	1	0	1	2	0	2	1	0	1	
HEAL	1	1	2	1	0	1	2	0	2	0	1	1	3	1	4	4	1	5	3	0	3	1	1	2	1	1	2	2	0	2	
ENVIR	1	0	1	2	0	2	0	1	1	1	0	1	2	0	2	3	1	4	2	0	2	1	0	1	2	0	2	1	0	1	
INTAC	1	0	1	0	0	1	0	1	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
PHIINT	1	0	1	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
NOCLA	4	2	6	3	0	3	3	2	5	6	1	7	4	0	4	1	0	1	2	0	2	4	1	5	2	0	2	4	1	5	
TOTAL	56	1	7	53	16	6	5	1	6	4	1	5	4	1	5	3	1	5	3	1	4	4	1	60	39	1	5	4	1	60	

From the above table no 1.4 it is indicated that the total number of 2000 sample were assigned to the various activities from SOCCA to NOCL in selected cities and district of Maharashtra . In the distribution of sample sex-wise in top cities / district in Maharashtra were in URBAN Area PUN [m56, f 18 t, 74,] MUM [m53, f 16 t, 69,] THA [m51, f 17 t, 68,] NSK [m41, f 12 t, 53,] NGP [m43, f 14 t, 57,] AHM [m39, f 14 t, 53,] SLP [m36, f 13 t, 49,] JAL [m47, f 13 t, 60,] KLP [m39, f 14 t, 53,] AUG [m43, f 17 t, 60,]

Table no 1.5 Distribution of societies by location (Rural)

	PUN			MUM(S UB)			THA			NSK			NGP			AHM			SLP			JAL			KLP			AUG		
SEX	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t	m	f	t
SOCCA	2 1	4 7	6 8	2 4	3 7	6 1	2 7	3 2	6 9	2 6	4 1	6 7	2 4	4 5	6 9	2 7	3 6	6 3	2 6	3 8	6 4	3 0	3 6	6 6	2 4	4 1	6 5	2 6	43 6	69
EDURE	1 1	1 4	2 5	1 2	1 7	2 9	1 1	1 3	2 4	1 3	1 2	2 5	1 2	1 0	2 4	1 7	2 1	2 1	8 1	2 2	5 0	5 8	1 3	2 2	1 9	2 1	1 1	15 1	26	
CULRE	9	8	1 7	6	8	1 4	6	5	1 1	7	2	9	7	5	1 2	6	5	1 1	4	9	1 3	1	5	1 6	9	5	1 4	6	10	
HOUDE	4	3	7	2	4	6	2	6	8	5	4	9	4	3	7	5	3	8	4	5	9	7	4	1 1	7	2	9	2	5	7
RELIG	4	2	6	3	3	8	2	4	6	3	2	5	3	1	4	3	2	5	3	3	6	5	4	9	6	2	8	2	3	5
BUSIN	3	0	3	3	3	6	6	1	7	5	1	6	4	0	4	4	1	5	3	1	4	1	1	2	3	0	3	1	2	3
HEAL	1	1	2	1	4	5	1	3	4	3	2	5	2	1	3	3	1	4	3	5	8	3	0	3	3	1	4	1	3	4
ENVIR	3	0	3	2	2	4	2	0	2	2	1	3	3	0	3	4	2	6	3	1	4	2	0	2	2	1	3	1	0	1
INTAC	1	0	1	2	1	3	1	0	1	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
PHIINT	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NOCLA	5	7	1 2	6	2	8	6	7	1 3	8	6	1 4	9	4	1 3	8	6	1 4	9	4	1 3	5	1	6	3	3	6	5	7	12
TOTAL	5 2	9 3	1 4 5	5 4	9 1	1 4 5	5 6	8 9	1 4 5	8 4	1 8	1 4	5 8	8 3	1 5	8 1	5 6	8 3	1 5	8 6	1 4	5 5	8 3	1 3	4 4	8 9	1 3	4 7	91 138	

From the above table no 1.5 it is indicated that the total number of 2000 sample were assigned to the various activities from SOCCA to NOCL in selected cities and district of Maharashtra . In the distribution of sample sex-wise in top cities / district in Maharashtra were in RURAL Area PUN [m52, f 93 t, 145,] MUM [m54, f 91 t, 145,] THA [m56, f 89 t, 145,] NSK [m 58, f 86 t, 144,] NGP [m53, f 85 t, 138,] AHM [m51, f 86 t, 137,] SLP [m56, f 85 t, 141,] JAL [m55, f 83 t, 138,] KLP [m44, f 89 t, 133,] AUG [m47, f 91 t, 138,]

Location	2014-18	2020-21	2022 (Estimated)	2023 (Estimated)	2020-21 Fall Short %	2022 Fall Short %	2023 Fall short %
PUN	28.0	23.45	11.73	9.38	16.25	58.11	66.5
MUM	29.5	22.78	11.39	9.11	22.78	61.39	69.12
THA	26.14	18.60	9.30	7.44	28.84	64.42	71.54
NSK	25.65	19.16	9.58	7.66	25.30	62.65	70.14
NGP	17.65	13.78	6.89	5.51	21.93	60.96	68.78
AHM	16.50	12.13	6.07	4.85	26.48	63.21	70.61
SLP	15.85	10.07	5.04	4.03	36.47	36.47	74.57
JAL	16.15	11.65	5.83	4.66	27.86	27.86	71.15
KLP	13.84	9.45	4.73	3.78	31.72	65.82	72.69
AUG	10.72	7.54	3.77	3.02	29.66	64.83	71.83
Total	200	148.61	74.33	59.44	267.29	565.72	706.93

Table No 1.6 Amount Received under CSR Budget in India (Amt in Rs Crore)

From the above table no 1.6 it is indicated that the total number of 2000 sample were assigned to the various selected cities and district of Maharashtra . In the distribution of amount received under CSR activities to carried out the social activities and services. The locations are cities / district in Maharashtra Rs 200 Crores were received in during 2014-18 and 148.61 in 2020-21 and estimated in 2022 of Rs 74.33 Crore and Rs 59.44 Crores in 2023 The locations are cities / district in Maharashtra Rs 267.29 Crores were received in during 2020-21 and 565.72 in 2022 and estimated in 2023 of Rs 706.93 Crores was short fall in total non-profit organizations in top ten cities in Maharashtra.

Table No 1.7 Amount Received under CSR Budget by Non-Profit Organizations (Amt in Rs Crore)

Year	2014-18	2020-21	2022 (Estimated)	2023 (Estimated)
Non-Profit Organizations	20600	7200	2800	2650
Others	29600	7800	4700	4250
Total CSR Budget	50000	15000	7500	6900
Average	5150	3600	2800	2650

From the above table no 1.7 it is indicated that the total number of 2000 sample were assigned to the various selected cities and district of Maharashtra . In the distribution of amount received under CSR activities to carried out the social activities and services. are cities / district in Maharashtra. Total CSR Activities Rs 50000 Crores were received in during 2014-18 and Rs 15000 Corre in 2020-21 and estimated in 2022 of Rs 7500 Crore and Rs 6900 Crores in 2023 estimated. Total CSR Activities Rs 20600 Crores were received in during 2014-18 and Rs 7200 Crore in 2020-21 and estimated in 2022 of Rs 2800 Crore and Rs 2650 Crores in 2023 estimated. Others categories CSR Activities Rs 29600 Crores were received in during 2014-18 and 1Rs 7800 Crore in 2020-21 and estimated in 2022 of Rs 4700 Crore and Rs 4250 Crores in 2023 estimated. Average grants and funds raised by Non-profit organizations CSR Activities Rs 5150 Crores were received in during 2014-18 and Rs 3600 Crore in 2020-21 and estimated in 2022 of Rs 2800 Crore and Rs 2650 Crores in 2023 estimated.

Key findings of the study

1) During the Covid 19 i.e. from Jan 2020 to Dec 2020 many non-profit organizations were over-reliant on external sources of funding, such as government grants, that have been cut back under the CSR activities of non-profit organizations in the selected cities Maharashtra.

- 2) More than 95% Nonprofits organizations depend on marketing and branding efforts to help promote and sustain their programs and services in different programs.
- 3) The number of donors is continuously decreasingly from 95% to 45% during Covid 19 from Jan 2020 to Dec 2021 and wants updated information about an organization's operations and finances as a way of ensuring return on their investment and satisfactions levels of the beneficiaries in selected cities.
- 4) Nonprofits organizations serving to low-income communities which is struggle to raise funds. As few community members have the means to contribute financial support to nonprofits.
- 5) The locations-wise cities / district in Maharashtra Rs 267.29 Crores were received in during 2020-21 and 565.72 in 2022 and estimated in 2023 of Rs 706.93 Crores was short fall by total non-profit organisations in top ten cities in Maharashtra
- 6) It is clear from the above study out of top 10 cities in Maharashtra only three cities i.e Mumbai Pune Thane were dominating in receiving grant and funds by Nonprofits organizations .

Conclusions

It is clear from the data analysis and findings the consistent marketing and branding will help communicate a nonprofit's social mission to funders and the community in selected district in Maharashtra during the period of Jan 2020 to December 2020. As a way to respond to the changing resource environment and minimize competition for funding sources, all top ten non-profit organizations have formed collaborations with other organizations which is having similar goals and mission. From the study it came to know that the Nonprofits organizations face a myriad of challenges in establishing and maintaining financial sustainability particularly in terms of serving low-resources, high-need communities and changing environmental issues in selected District in Maharashtra in Covid 19. In order for a nonprofit to be sustainable, the nonprofit organizations fail to raise required funds to deliver the social services in selected district during the Covid 19 Period. Due to low flowing sources of funding such as philanthropy and corporate social responsibility (CSR) high short fall Ration in Funds raising there are concerns among nonprofits regarding the long-term sustainability of their programmes and organizations. Many nonprofits had to suspend their on-ground programmes temporarily and pivot to relief work, and there is fear that this disruption may undo years of efforts and progress, worsened by the funding setback. Short-term suspension of programmes may have a long-lasting impact, especially among marginalized and vulnerable communities.

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