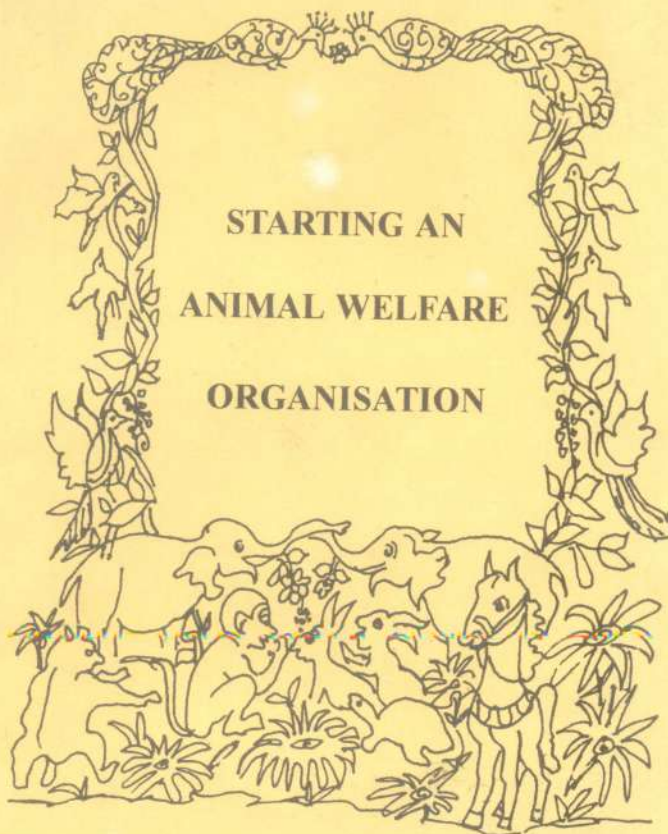


**STARTING AN
ANIMAL WELFARE
ORGANISATION**



ANIMAL WELFARE BOARD OF INDIA
(Ministry of Social Justice & Empowerment)

STARTING AN ANIMAL WELFARE ORGANISATION

1. PROVISIONS UNDER THE PCA ACT, 1960

The Prevention of Cruelty to Animals Act, 1960, which is concerned with the prevention of cruelty to animals and promotion of animal welfare permits formation of animal welfare organizations. Under Section 9(g) of the said Act, the functions of the Animal Welfare Board of India shall be :-

"To encourage by the grant of financial assistance, the formation or establishment of pinjrapoles, rescue homes, animal shelters, sanctuaries and the like where animals and birds may find a shelter when they have become old and useless or when they need protection.

Under Section 9(d) (i) the AWBI will" give financial and other assistance to animal welfare organizations functioning in any local area or to encourage the formation of animal welfare organizations in any local area which shall work under the supervision and guidance of the Board".

Promoters

An animal welfare organisation should not be started for earning profits for ones own self. The profits and gains should go to the organisation and not to individuals.

Separate Legal Entity

An important characteristic of an organisation is that it is a separate legal entity. Even those who are responsible for starting the organisation are different from the organisation. Once the organisation is formed it is a separate legal entity and it can manage its affairs within the limits and framework laid down by the memorandum and the bylaws. It can purchase assets, borrow or raise funds, sue and be sued in a court of law in its own name.

Further, the property of the organisation is not the property of the members.

Memorandum of Association and Bylaws

The animal welfare organisation can be started under the Societies Registration Act in force in the different States or by registering the organisation as a Trust. Normally, the memorandum of association contains the particulars of the name of the society, address and location of the society, the main and incidental objectives of the society and the names and addresses and occupations of the members of the committee.

The Objective Clause

In this context, it is important to know that while drafting the objective clause of the organisation, care should be exercised to include all possible aspects of animal welfare, which may directly or indirectly help the cause of animal welfare and protect the animals.

It may not be out of place to mention a few words about the doctrine of ultra-vires. An organisation has power to do all such things as are essential to the attainment of the objectives and other reasonably and fairly incidental objects. Infact, an organisation is forbidden to do anything other than the items specified in the objective clause. In other words, the objective clause in the memorandum of association lays down the framework and limitations within which the organisation should carry out its activities. That is why it is customary to keep the objective clause as wide as possible, so that the organisation can carry on the activities which are directly or indirectly connected with animal welfare.

Registration

When the drafting of the memorandum of association and the by-laws are complete the members in the presence of witnesses sign the documents. The documents are then filed with the Registrar

of Societies. There should be atleast a minimum of 7 members for starting a new organisation. The requisite registration fees should be paid by Bank Draft. An application letter should also be written. The letter, along with documents and the necessary registration fees should be sent to the Registrar. On being satisfied that the organisation has complied with all the formalities, the Registrar issues a Certificate of Registration which shall be a conclusive evidence that the society has come into being. From the date of issue of the Certification of Registration the organisation can begin to exercise all the functions listed in the memorandum.

Management and Administration of an Organisation

Every registered society should have a registered office to which all communications should be addressed. The name of the organisation should be conspicuously displayed outside the registered office and the name should be printed on all letterheads, bills, receipt form, etc. The organisation should have a committee called the Managing Committee or Executive Committee to manage its day to day affairs. Adequate measures should also be taken to deal with matters relating to accounts and audit, legal proceedings, investments, borrowing of funds, etc.

The organisation should hold atleast one general meeting during every year and this meeting is called the Annual General Meeting. At the Annual General Meeting the Annual Report of the organisation for the preceding year and the Audited statements of accounts should be considered and adopted. In addition, the organisation may hold extraordinary general meeting depending upon exigencies. The organisation is required to file periodical returns with the Registrar of Societies such as annual reports, special resolutions, alterations to memorandum of associations, bylaws, etc. It is also important to note that the noncompliance with the Societies Registration Act and other applicable enactments by the organisation would result in punishments with fine or imprisonment or with both. Penalties are normally imposed for falsifying documents, furnishing false information, failure to file the relevant documents with the Registrar and so on.

Functioning of Organisation

As far as funds are concerned a registered organisation is free to raise donations, contributions, bequests, etc., by mobilizing the support extended by philanthropists and well wishers. Normally, exemptions and concessions are allowed by the Income Tax Department in respect of the donations. These are under Section 80G or 35 CCB. The organisation can also approach the State or Central Government or any local authority to sanction suitable grants for carrying on the activities.

Financial Assistance from the AWBI

As far as the Animal Welfare Board of India (AWBI) is concerned the animal welfare organizations may approach the Board for recognition and financial assistance. Guidelines for AWBI's recognition to organizations can be seen in Annexure-III.

For the purpose of grant of recognition the AWBI requires the following particulars :

- a) A copy of the Registration Certificate of the organisation which should have been registered with the Registrar of Societies under the Societies Registration Act or as the case may be under the Trust Act or any other State Act in force. This is called for to ensure that the organisation concerned is a registered body.
- b) Copies of the memorandum of association, and bylaws of the organisation. These copies are necessary to verify whether the organisation concerned is carrying on animal welfare activities exclusively.
- c) Annual Reports for the last 3 years along with Statement of Accounts for the relevant years. These are necessary to verify whether the organisation concerned is reasonably active. Newly set up organizations may submit Reports from the inception of the organisation.

- d) A copy of the resolution passed by the applicant organisation seeking recognition from the Board. This is necessary to verify that the organisation concerned has taken necessary precaution to consider this matter at one of its meetings to seek the recognition of the Board and to abide by the terms and conditions attached with the Board's recognition.
- e) The organisation concerned is also required to accept the condition that the representative of the Board can serve on the Managing Committee/Executive Committee of the organisation. Such a provision should be included in the bylaws of the organisation.

When once the application is complete in all aspects, the Board will consider the grant of recognition to the organisation if found eligible for the same. A copy of the application form for seeking Board's recognition is furnished in Annexure -IV.

The Board can consider financial assistance to animal welfare organizations based on the applications received from the organizations. The applications are scrutinized with reference to the guidelines for financial assistance and the Board allocates appropriate grants for specified animal welfare schemes. Grants are governed by terms and conditions and the organisation concerned is required to execute a bond with an undertaking that the terms and conditions are acceptable to them, and that the unspent grant will be refunded to the Board. Thereafter the grants are released by the Board to the organizations. It is important to note that only recognized animal welfare organizations are eligible for grants from the Board.

2. TYPES OF ANIMAL WELFARE ORGANISATIONS

Animal Welfare Organisations can be categorized under 2 categories - one are the Society for the Prevention of Cruelty to Animals (SPCA) and the other are the Animal Welfare Organisations (AWO) in general.

A) S.P.C.A

SPCAs are mainly responsible to prevent cruelty to animals.

The objectives and functions of the Society can be as follows :

- i) Administer the Prevention of Cruelty to Animals Act, 1960 (PCA Act) i.e., register cases of cruelty to animals and produce the offenders before the magistrate for conviction.
- ii) Carry on humane education programmes by interacting with schools and educational institutions where film shows, slide shows can be arranged on the theme of Animal Welfare. Arrange the formation of kindness club among students.
- iii) Exhibitions, Seminars, Camps, field workshops and public meetings can be arranged.
- iv) Publications such as pamphlets, leaflets, booklets can be brought out for distribution to the public.
- v) Banners, Posters, can be displayed at various important locations to create awareness among the public.
- vi) Maintain veterinary hospitals/clinics, dispensaries and Mobile Animal Clinics.
- vii) Maintenance of animal shelters and water troughs.
- viii) Conduct Animal Birth Control operations to control the population of stray dogs/cats.

B) Animal Welfare Organisations

The main functions of this type of organizations can be as follows:

- (i) Humane Education.
- (ii) Maintenance of animal shelters and water troughs.

(iii) Maintenance of veterinary dispensary, animal clinic or mobile animal clinic, and

(iv) Conduct ABC operations to control population of stray dogs/cats.

Both the above types of organizations can have incidental activities relating to environmental awareness, campaigns to prevent destruction of forests and animals as also to prevent disturbance of nature and ecological balance.

3. ENFORCEMENT OF ENACTMENT

The organisation is free to take up the responsibilities of enforcement of the PCA Act and other such enactments. Constitution of the organizations concerned should contain this objective as one of the functions of the organisation.

The field staff appointed for this purpose can be made to undergo training courses. They can be provided uniforms as may be deemed fit. The concerned organisation can also depute such field staff to undergo training under the Police Department, Veterinary and Animal Husbandry Department, Municipal bodies, Fire Service Department, specified SPCA organizations and Courts so that they can be acquainted with the prosecution of cases, handling of animals, first aid to animals, etc.

Such field staff, if found fit, can be recommended to the Home Department of the concerned State for vesting police powers under Section 13(3), 32 and 34 of the PCA Act, 1960 and request the AWBI to recommend such cases to the State Government concerned.

4. LIAISON

A sound organisation should have close liaison and rapport with the Animal Husbandry Department, Environment and Forest Department, Wildlife Department, Education Department, Municipal bodies, Police Department, Fire Service, Courts, other SPCAs, AWOs and above all the public.

5. IMPLEMENTATION OF ABC PROJECT

The AWBI has formulated the Animal Birth Control (ABC), project to effectively control the population of stray dogs with a view to prevent killing of stray dogs.

The ABC project can be conducted with the co-ordinated and concerted efforts of the municipal bodies, veterinary hospitals and the concerned NGOs.

6. VETERINARY CLINICS/CAMPS

The concerned NGO can hold veterinary camps periodically especially in villages where animals can be brought at specific times for treatment. The veterinary doctors appointed by the organizations or Government can visit such camps to render veterinary service to the Animals.

7. BUDGETARY SUPPORT

The organisation can obtain funds from

- a) Government – State or Central
- b) AWBI
- c) State Animal Welfare Board (If it has been formed in the State)
- d) Donations and contributions – both internal and from foreign organizations.

The organisation should have legal advisors and auditors who scrutinize and check the accounts and verify the validity of the transactions. After satisfying that the accounts have been properly maintained, the necessary Audit certificate is issued by the auditors.

PART-II

BYE LAWS OF THE ORGANISATION

On registration of the bye-laws of the Society under the Societies Registration Act, every NGO gets the status of a registered

body and is a separate legal entity. The bye-laws are important documents consisting of the main part called Memorandum of Association and the supporting subsidiary part called the Articles of Association.

MEMORANDUM OF ASSOCIATION

This important document should consist of the following details:

1. Name

Name of the Organisation is to be spelt out.

2. Objects

The objectives of the NGO should be enumerated. The objectives can be:

- a) Prevention of cruelty to Animals.
- b) Promotion of Animal Welfare.
- c) Veterinary care of Animals.
- d) Humane education.
- e) ABC Project.
- f) Co-operation with other NGOs, Police, Courts, Governments and the public.
- g) Protection and preservation of environmental and ecological balance.
- h) Propagation of vegetarianism and so on.

3. Jurisdiction

The jurisdiction of the NGO should be clearly indicated stating whether their activities will extend to particular villages, city, district, State and so on.

4. Liability

It should be indicated that the liability of the Members is limited, that the property acquired by the NGO would belong to the Organisation in its own name. Suitable bye-laws should be framed regarding acquisition and disposal of properties. The details of names, occupation and address of the Members who join together for promoting the organisation should be clearly indicated.

ARTICLES OF ASSOCIATION

The matters to be included in the Articles of Association should be in accordance with the statutory requirements. In other words, the items dealt with by the Articles of Association are enumerated in the Societies Registration Act.

Some of the aspects such as the following items are worth noting.

1. The Classes of Members

There may be a) ordinary members and b) patrons.

2. Subscription Rates

Ordinary Members are the subscribers who are required to pay a specified amount as subscription (rate can be fixed by the NGO). The Ordinary Members will be entitled to vote at the meetings of the NGO, and their names will find a place in the Register of Members.

3. Patrons

The NGO may indicate the amount of donation required to be collected from the Patrons. Distinguished persons and eminent humanitarians could be Honorary Patrons.

The NGO, at its discretion may, have different categories of Members such as students, volunteers and so on.

4. Office Bearers

The Office bearers of the NGO consist of the President, 1 or 2 Vice-Presidents, Honorary Secretary, and Honorary Treasurer. In addition there could be a Honorary Joint Secretary. Depending upon the requirement, the NGO can have other office bearers like Joint Treasurer and so on. In order to qualify to be an office bearer, the person should be a Member of the Society. The office bearers are elected at the General Meeting of the NGO.

5. Meetings

Meetings of the Managing Committee and the General Meeting should be held periodically in accordance with the bye-laws of the Organisation. One of the Meetings should be the Annual General Meeting to adopt the Annual Report and the Audited Statements of Accounts. A copy of the Annual Report and Statements of Accounts should be sent to the concerned authorities such as the Registrar of Societies as may be required and to the AWBI for record purpose.

6. Meeting by Requisition

The meeting of the requisitionists is held as a general meeting. The minimum number of Members required to call the meeting of the requisitionists has to be indicated in the bye-laws. Minimum number of Members required to sign the requisition is indicated in the bye-laws. At the request of the required number of Members specifying the purpose for which the meeting should be called, the Secretary convenes the meeting giving sufficient notice as required under the bye-laws.

7. Executive committee

The Governing Body is the Executive Committee. The total strength of the Executive Committee is indicated in the bye-laws of the Association. The Executive Committee is elected at the Annual General Meeting. In addition to the office bearers and the elected Members of the NGO, the nominee of the AWBI and any other

nominees as may be mentioned under the bye-laws are entitled to attend the Executive Committee meetings.

In the interest of the bona-fide activities of the NGO any defect or vacancies in the Executive Committee shall not vitiate the proceedings or decisions of the Executive Committee.

The Executive Committee is responsible for the management of the day to day affairs and can meet any number of times as may be necessary. The minimum number of time the Executive Committee meeting should be held (3 or 4 times in a year) is indicated in the bye-laws.

8. Function of the Executive Committee

All the functions of the NGO can be exercised by the Executive Committee except the following functions, which can be exercised only by the general body.

- a) Election of office bearers and appointment of Executive Committee and Sub-Committees.
- b) Approval of Annual Report and Audited Statement of Accounts and the Audit Report thereon.
- c) Budget Estimates for the respective years.
- d) Any other specific functions requiring special resolutions such as amendment of bye-laws or any such matters as may be mentioned in the bye-laws.

9. Sub-Committees

The general body can have sub-committees consisting of a specified number of members and ex-official members. These sub-committees are appointed by the General Body for specific purposes and for recommending proposals for approval of the Executive

Committee and General Body. The sub-Committees may be responsible for issues such as:

- a) Administrative matters
- b) Finance matters
- c) Legal matters
- d) Membership drive
- e) Fund Raising
- f) Vigilance and so on.

10. Quorum

Quorum is the minimum number of members who should be present at the various meetings to transact the business effectively. The number of Members constituting the quorum has to be indicated in the bye-laws.

If there is no quorum at any meeting it is adjourned to a date not less than 7 days later i.e., the same day, the same time, next week. If at the adjourned meeting also there is no quorum, the Members present at the adjourned meeting shall lawfully dispose of the business at the adjourned meeting irrespective of the number of members attending that meeting.

11. Notice

The notice is the letter communicating that a meeting has been convened on the date, time and place specified therein. Generally a specified number of days of notice shall be given beforehand to call a valid meeting. In the case of ordinary general meeting and Executive Committee meeting the notice period can be as specified in the Bye-laws. (It may be 14 days in the case of General Meeting and 7 days in the case of Executive Committee Meetings).

In the case of the Annual General Meeting (AGM), the notice period is 21 clear days of notice.

In the case of meeting called by requisitionists, the notice period may be 15 days or as may be specified in the Bye-laws.

The rationale behind the notice period is that the members will plan their attendance to this meeting and also be well prepared to attend the meeting and contribute their best in the decision making process.

12. Election

The office bearers are elected in the manner prescribed in the bye-laws or guidelines in this regard. The procedure for election involves proposal of the candidates for the specified office and seconded by another member. The Member who is proposed shall signify his consent to assume office on his election. No one shall be eligible for the office unless the person is a Member of the Society.

13. Resolution

At the meeting the decisions are taken by passing the resolution. Normally the draft resolutions are sent to the Members along with Agenda for the meeting. An ordinary resolution is passed by a simple majority of 51 percent of the members present and voting at the Meeting. In case of special resolutions 2/3rd majority is required.

Where there is a tie, an ordinary resolution is passed if the President exercises his casting vote in favour of the resolution. Casting vote is a special vote vested with the President in addition to his normal vote as a Member.

14. President

The President is elected by the members at a general meeting. If a vacancy arises in the office of the President, the Executive Committee can appoint the vice-president to fill the office of the

President for the unexpired term. Alternatively, a special meeting of the General Body can be convened to elect a new President to fill the vacancy for the unexpired term.

15. Powers and Duties of the President

- a) The president shall preside over all the General Meetings and the Executive Committee Meetings.
- b) He shall exercise his casting vote when necessary.
- c) He shall be unbiased and let the process of decision making take its own course and the final ruling is given by him in accordance with votes cast.
- d) He should approve the Minutes after the meeting is over.
- e) He should ensure that his own election for the office of the President is proper and he is responsible for the proper and valid conduct of the meetings in a smooth manner.
- f) He ascertains the sense of the meeting by giving equal opportunity to all concerned who wish to express their views.
- g) The meetings are called and convened by the Secretary as per the directions and convenience of the President.

16. Vice-president

The vice-president shall act as the President, in the absence of the President whenever such contingency arises. On such occasions he can exercise all the powers of the President.

17. Powers and Duties of Honorary Secretary

The Honorary Secretary shall work under the general control and superintendent of the President and shall be responsible for

- a) Convening of the meetings
- b) Drafting the agenda and draft resolutions
- c) Issuing notice for the meeting

- d) Maintaining the Minutes of the meeting
- e) Filing of returns to the Registrar, AWBI, Income Tax Department and any such agencies as per statutory requirements
- f) To conduct all the correspondence of the NGO and to ensure safe custody of all the books and documents and other records.
- g) To ensure maintenance of records as required under the bye-laws
- h) He shall exercise general superintendence and control over the office staff
- i) He is authorised to authenticate the Audited Statement of Accounts
- j) He is the authorised official to enter into contracts on behalf of the NGO.
- k) He can represent the organisation in legal proceedings- he can sue or be sued on behalf of the NGO.

18. Honorary Treasurer

The Honorary Treasurer shall be responsible to maintain :

- a) The details of the monetary transactions.
- b) He is authorised to draw and sign the cheques for all the expenses jointly with the President, Vice-President or Secretary.
- c) He shall be responsible to prepare accounts statements and place them for the approval by the Executive Committee periodically and draw up the final statement of accounts immediately after the close of the financial year.
- d) He should ensure that the audit of accounts are completed so that they may be placed before the Annual General Meeting.

19. Sense of the Meeting

To ascertain the sense of the meeting following three alternatives are available:

- a) Voice vote
- b) Show of hands
- c) Poll

20. Allowance and Remuneration

The members or the office bearers of the Executive Committee are not entitled for any remuneration as such. However, they are entitled to reimbursement of expenses incurred by them in connection with the work connected with the NGO.

21. Amendments of Bye-Laws

The Registered bye-laws can be amended from time to time depending upon the exigencies. However, amendment can be carried out only if the resolution is passed as a special resolution at a duly convened general meeting. The special resolution should also be registered with the Registrar.

22. Duties of Staff

a) Assistant Secretary/Executive Secretary

The Assistant Secretary or Executive Secretary or by whatsoever name designated, can be a paid official. He is available in the office during working hours as a full time employee. The following duties may be entrusted to him.

- i. To supervise the outdoor duties of all Inspectors, Sub-Inspectors and other field staff.
- ii. To supervise office staff dealing with correspondence, maintaining registers, cash and accounts etc;
- iii. He should report to the Honorary Secretary depending upon the requirements or at least once a week.

- iv. He is responsible for administrative matters such as main appointments, retrenchments, promotions, grant of leave and other such matters.
- v. He should interact with the legal advisors, auditors, scientists, technicians, veterinary doctors and others associated with the NGO.
- vi. He is to function as the Public Relations Officer of the organisation.
- vii. He shall carry out the orders of the Honorary Secretary and other superiors.

b. Chief Inspector

- i. He shall supervise the work of Inspectors and Sub-Inspectors under his control. Any irregularities should be reported to the Assistant Secretary / Executive Secretary.
- ii. He shall book the cases of cruelty to animals during his inspection.
- iii. He shall attend the magistrate court to conduct the PCA cases. He shall keep the diary of all the work done by him.
- iv. He shall allot duties to the Inspectors and Sub-Inspectors under him. He shall arrange to depute for inspections of the dog pound, cart stand, slaughterhouses, etc. He can co-ordinate with the Honorary Legal Advisors to deal with important and difficult cases whenever necessary.
- v. He is responsible to maintain strict discipline and smart turn out of the inspectors and sub-inspectors under him.

c. Inspectors and Sub-Inspectors

- i. They should inspect their respective divisions and check PCA cases.
- ii. Cases can be booked to ensure strict enforcement of the PCA Act and other applicable enactments concerning animals.

- iii. They should attend the magistrate court to produce the offenders.
- iv. They should visit the dog pound, bullock-cart and horse stand, slaughterhouse etc., as per the duties assigned to them.
- v. They should visit the various educational institutions to create awareness on animal welfare as per the duties assigned to them.
- vi. They should collect subscriptions and donations from the public.
- vii. They should maintain a diary of the work done by them.
- viii. They should report to the Chief Inspector.
- ix. Attend to complaints of ill treatment of animals.

d) Veterinary Surgeon

- i. The Veterinary Surgeon is responsible for the shelter/ dispensary and mobile animal clinic that may be operated by the NGO.
- ii. He shall be responsible to keep in stock the required medicines, veterinary equipment, etc.
- iii. He shall be responsible for the programmes of the mobile clinic, ambulance, etc.
- iv. He shall conduct periodical veterinary camps in the villages where veterinary care for animals may be necessary.
- v. He shall maintain registers in respect of the number of cases treated, details of medicines dispensed, Register of equipment, etc.
- vi. He shall also exercise control over the use of the mobile clinic and ensure that the vehicle is used for the purpose of rendering veterinary services.

vii. He shall be responsible for conducting ABC operations wherever the schemes are implemented.

e) **Veterinary assistants**

- i. They shall work under the Veterinary Surgeon.
- ii. They are responsible for maintaining the register of cases treated, dispensing medicines and to facilitate the Veterinary Surgeon in the treatment of Animals.
- iii. They are responsible to keep the campus clean.
- iv. They are responsible for the upkeep of the inmates during hospitalisation.

f) **Night Watchman**

NGOs having a hospital and shelter for animals should ensure adequate security to the inmates viz., the animals. It is preferable to have ex-servicemen or retired policemen with humanitarian outlook posted as security guards. It is also important to have a round the clock system to ensure alertness of the security guards.

g) **Gowalas**

The Gowalas in the Goshalas/Pinjarapoles are helpers to look after the cattle in the Goshalas and Animal shelters. They are responsible for the upkeep of the animals. They take the cattle out for grazing and bring them back to the shelter safely. They shall milk the cattle that are milk yielding for distribution to consumers. They are responsible to allow the calf to get their due share of milk by suckling from the mother cow.

They shall keep the cattle premises clean and remove the dung and urine to the gobar pit for processing of gobar gas and compost fertiliser.

NOTE : The designations and number of staff in each category will depend upon the expediency and requirement of the

organisation. There is no hard and fast rule about the structure and the respective organisation can decide these matters on their own.

23. Records/Registers

A registered NGO has an obligation to maintain registers/ records which are statutory requirements. These include.

- i. Members register.
- ii. Minutes book.
- iii. Attendance register of the members for attending the meetings.
- iv. Accounts registers.
- v. Register of securities/mortgages.
- vi. Documents/records relating to movable and immovable properties.
- vii. Records/documents relating to registration.

In addition to the statutory records, non-statutory records according to convenience may be maintained. These include stock of feed and fodder, stock of medicines, stock of veterinary equipment and log books, repairs registers, bills registers and so on.

IMMOVABLE PROPERTIES

It is important for the NGO to have its own land and building to house the office, hospital, rescue home etc. The Government of India or as the case may be, the State Government should be approached for allotment of suitable land free of cost or for nominal price. The District Collector or the revenue officials or the temple authorities may also be approached for acquiring land available at their disposal. It is advisable to identify the land with the details of the survey number etc., before applying for allotment of the land from the concerned authorities. The NGO concerned may also approach the AWBI to recommend to the Government or the concerned authorities for allotment of the land.

ACCOUNTING FOR THE GRANTS FROM THE AWBI

It is one of the conditions imposed by the AWBI while sanctioning the grants to the NGO, that separate accounts should be maintained for AWBI funds. It should be ensured that the NGO keeps a separate set of accounts registers showing the details of the grant received, transactions made in respect of the AWBI account and so on. These sets of registers along with the supporting vouchers should be handed over to the auditors for scrutiny and report thereon. After the audit is over the chartered accountant has to give a necessary utilisation certificate in the prescribed proforma.

The audited statements of accounts are the conclusive evidence of the bonafide transactions during the respective year. The statements of accounts so audited together with audited report of the accounts are adopted in the Annual General Meeting of the NGO. Thereafter, the Annual Report and the Audited Statement of Accounts are filed with the Registrar of Societies and a copy thereof is to be sent to the AWBI for reference and record.

It is important to note that unless the amount in respect of the previous years are settled in full, the AWBI will not consider fresh grants.

In order to attract contributions donations from external and internal agencies it should be ensured that contributions to the NGO are exempted from Income Tax, FCRA and other applicable enactments. The Chartered Accountant can be requested to take steps to get necessary tax exemptions for the donations.

ESTABLISHING THE NEED OF AN ANIMAL WELFARE ORGANISATION

Preliminary Steps

1. Take a survey of the animals in your city/town/locality and find out what kind of help they need.
2. One can write to the Animal Welfare Board of India asking for the Prevention of Cruelty to Animals Act. This will give an idea regarding the rights of an animal to basic needs.

3. Form a group of animal lovers who are willing to put in effort to carry out the activities.
4. Write down the objectives of the group.
5. Write articles and letters to enable to find donors and sponsors for the activities.

ACTIVITIES OF AN AWO

Animal Rescues

It is a common sight to see sick, injured and dying animals on roadsides every day. The rescue services should involve receiving a call informing you about such animals, collecting the animal and taking it to place where it can be treated and looked after till it recovers. A good working arrangement can be devised with permission from your local Government Veterinary Hospital.

Requirements

1. Telephone
2. Vehicle
3. Veterinary Doctor
4. Medicines and food
5. Place to house the animals
6. Supervision of feeding, cleaning
7. Publicising the rescue service

Adoptions

All animals that are rescued need to be placed in proper homes or places where they can be looked after. Puppies and kittens can find homes through advertising at public places/newspapers; cows and other large animals can be placed with goshalas and pinjarapoles.

Prevention of Cruelty

This involves a great deal of education and awareness. Most people do not know that there are laws protecting animals nor are they aware of the animal's needs. Awareness of both must be spread. After which the local police can be involved for fining or taking action against offenders. An SPCA can be formed locally.

Rehabilitation

Animals or birds rescued, that are wild in nature, can be rehabilitated in areas where they can go back to their natural habitat. This needs guidance from wildlife experts.

Humane Education

This involves educative programmes for children and adults regarding the need for animal welfare. The lecture demonstration should be interesting and colourful, and can motivate formation of kindness clubs/nature clubs.

Veterinary Services

Free veterinary services with a small clinic can be provided for animals of the underprivileged. This can also be coordinated with Government Hospitals.

ANNEXURE - I

Model Bye-Laws of XYZ Society

1. The Name of the society shall be XYZ society
2. The Address of the Registered Office is at _____
3. The society was formed on (Date) (Note: The date should be within 3 months of the date of presenting the documents for registration).
4. The Society is within the jurisdiction of the Registrar of societies, _____ (Place of Registrar Office).
5. The business hours of the Society shall be between _____AM to_____PM, on all working days except Sundays and Government Holidays.
6. The objects of the Society are those as mentioned in the Memorandum of Association and in particular the following. (Enumerate the objects)
7. The activities of the society shall include all kinds of activity necessary for achieving of its objective as stated above, in particular the holding of meetings, seminars, conferences and the publication of books, periodicals as may be decided by the committee from time to time to fulfil the objectives of the society.
8. The Secretary of the society (or any other designated person as may be specified) shall be the person authorised to sue and be sued on behalf of the society.
9. The Secretary shall be the person (any person may be specified if so desired) who is empowered to give directions on behalf of the society.

10. Enrolment of members :
- i) The qualification for membership, the entrance and other fees or subscription as well as the dates for payment of such fees or subscription and penalties or fines for defaulting member should be specified.
 - ii) The rights, obligations and privileges of members as well as the circumstances and procedure for their removal should be specified.
11. The manner in which the society shall transact business, that is the functioning of committees of management and other details should be given.
12. The constitution of the committee of management, the qualification of the members, their term of office and the procedure of their appointment and reappointment should be specified.
13. The person responsible for preparing and filing with the concerned registrar of such records, Annual and other statements which are specified in the Act and Rules should be mentioned.
14. The presentation of financial year ending, the audit of Account and the Balance Sheet to the members on application and the fee payable in respect of the same.
15. The presentation of bye-laws, the Receipt and Expenditure Account and the Balance Sheet to the members on application and the fee payable in respect of the same.
16. The bye-laws should give the mode of custody, application and investment of funds of the society and the conditions of such investment.
17. Bye-laws for transaction of day-to-day business, the expenditure to be incurred, the staff to be employed and the conditions of service of the staff.

18. Bye-laws regarding the convening and conduct of Annual General Meeting and the procedure in respect of such meeting, mentioning the quorum and the conditions under which the meeting should be adjourned.

19. Bye-laws for the convening and conduct of extraordinary general meetings, the number of members required for making a requisition for calling such meeting.

20. Bye-law specifying as to when a special resolution, as defined in section 2 of the Act is necessary.

21. The Bye-laws should specify that the books of Accounts, Books containing the register of members, and the minutes books should be available at the registered office of the society during business hours for inspection by members free of charge.

22. The Bye-laws may also provide for such other matters which are incidental to the working of the society, management of its business if necessary.

ANNEXURE - II

**APPLICATION FOR THE ISSUE OF CERTIFICATE OF
REGISTRATION**

From

To

The Registrar of Societies,
(Station),

Sir,

1. A society by name _____ has been formed on _____
2. I enclose herewith the memorandum and Bylaws of the said Society
3. I remit herewith a sum of Rs. _____ being the fee for the registration of the society.
4. I am a member of the Committee of the Society.
5. I have been duly authorised in this behalf by the Committee of the Society
6. The Society may be registered and the Certificate of registration issued.

Place

Signature of the applicant

Date:

Form - 1