

A Study on Measuring Performance of Selected Non-Government Organisations of Gujarat

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Abstract:- Non-Governmental Organizations (NGOs) are non-profit making, voluntary and service-oriented organizations that plays an important role in the economic development of any countries primarily humanitarian rather than with commercial objectives. The main objective of this research study is to measure the Performance of Selected Non-Government organizations. The study is based on secondary data. The secondary data have been collected from various websites and annual financial statements of the selected NGO. Measuring Performance through Donor Dependency ratio (DDR), Current ratio (CR), Income Utilisation ratio (IUR), Operating Margin ratio (OMR) and Administrative Cost ratio (ACR). The reference period of the study is of five years which is from the financial year 2016-17 to 2020-21. The population of the study is all the Non-Government Organisations in Gujarat which are registered Under Trust Act, Societies Act and Company Act. In this study 30 Non-Government Organisation has been taken as a sample by using a non-probability purposive sampling technique. The researcher observes that performance of Gram Vikas Trust and Anjali- Society for Rural Health & Development good in terms of Donor dependency ratio, administrative cost ratio and Income Utilisation Ratio compared to other the selected Non-Government Organisation. Saath charitable trust has no any current liability at the end of every financial year. The results of the ANOVA test show that there is a significant difference in performance of selected NGOs in respect of Donor dependency ratio, current ratio, income utilization ratio, operating margin ratio and administrative cost ratio.

Keywords:- Non-Government Organisation, DDR, IUR, ACR.

I. INTRODUCTION

Non-governmental Organizations (NGOs) perform an important role in the economic development of developing countries. An NGO is an organization consisting of private individuals who believe in certain basic social obligations and who structure their activities to bring about development to communities that they are servicing. NGOs include groups and institutions that are entirely or largely independent of Government and that have primarily humanitarian rather than commercial objectives. They are non-profit making, voluntary and service-oriented organizations Working on various issues like Environment

protection, Save the Planet Earth, Disability, Science and Technology, Health, Agriculture, Animal welfare, Art and Culture, Education. NGOs are known by different names: Voluntary organizations (VOs), Voluntary Agencies (VAs), Voluntary Development Organizations (VDOs) and Non-Governmental Development Organizations (NDGO). Non-governmental organizations have become important institutions in world affairs but accounting research has not developed significant interest in their operations and accounting practices. Financial reporting in non-government organizations is important, not only to monitor their performance in terms of their efficiency and effectiveness in using public resources, but also to provide information to all relevant interest groups on their economic resources and obligation. Interest groups include legislators, donors, government auditors, and tax payers. To legislators, financial statement is important to provide information on the impacts of the policies made by them and the achievement of the nation to bring about social and economic development of the society. Information from NGO organizations is also important to potential donors in making decisions whether to continue contributing to the charity. Government auditors and oversight committees also need to check the level of compliance with government rules and regulations.

In simple terms, NGOs can be defined as “self-governing, private, not-for-profit organizations that are geared to improving the quality of life for disadvantaged people”

The World Bank defines NGOs as “Private organisations that pursue activities to relieve suffering, promote the interests of the poor, protect the environment, provide basic social services, or undertake community development.” In wider usage, the term, NGO can be applied to any non-profit Organisation which is independent from government. NGOs are typically value based organisations which depend, in whole or in part, on donations and voluntary service

The United Nations describes an NGO as: Any non-profit, voluntary citizens' group which is organized on a local, national or international level. Task-oriented and driven by people with a common interest, NGOs perform a variety of services and humanitarian functions, bring citizens' concerns to governments, monitor policies and encourage political participation at the community level. They provide analysis and expertise, serve as early warning

mechanisms and help monitor and implement international agreements.

II. LITERATURE REVIEW

➤ *(A H M Yeaseen Chowdhury, 2019)*

This paper aims to demonstrate financial reporting and accounting system of all the local NGO's operating in Bangladesh and provide a guideline for constituting suitable financial reporting and accounting systems for NGOs. The sample size for the study was 40. Both primary and secondary sources of information have been used in achieving the aim. The article elaborates on basis of preparation of financial statements, some issues regarding the recording of financial statements in NGO's and the quality of maintaining these reports. The final part of the article discusses issues relating to financial report and how these reports play an important role for the managers in taking financial decisions. It has been found that most of the NGO's are not following the proper accounting standards and the quality of maintaining these reports to some extent is not up to the mark. Most of the NGO's are not even registered and even though they are operating in different important places their financial management is not properly developed and hence their quality is also degrading day by day.

➤ *(Prentice, 2015)*

In this research study researcher measures capacity, financial health, and performance of Non-Profit organisation. These measures are used in nonprofit research to predict organizational activities and funding opportunities. Yet, little empirical evidence exists to tell us what these measures assess and whether they capture underlying concepts in the way researcher assume. Using Internal Revenue Service (IRS) Form 990 data, this article explores the following research question: Can accounting measures be organized into theoretically intuitive and empirically defensible constructs? To answer this question, a literature review of nonprofit financial health studies and textbooks was conducted, and dimension reduction techniques were employed. The findings suggest that the answer to the research question is not as simple as expected, and researcher should exercise more caution in how to use financial measures in nonprofit research.

➤ *(Ryan & Helen, 2012)*

The main objective of this research study was Organisational efficiency measurements for external stakeholders through the financial ratio. Ratios that also capture information about stability, capacity (liquidity), gearing and sustainability enable an assessment of financial resilience. They are thus valuable tools that can provide a framework of internal accountability between boards and management. The establishment of an Australian Not for profit (NFP) regulator highlights the importance of NFP sustainability, and affirms the timeliness of this paper. The researcher proposes a suite of key financial ratios for use by NFP boards and management, and demonstrate its practical usefulness by applying the ratios to financial data from the

2009 reports of ACFID (Australian Council for International Development) affiliated international aid organisations.

➤ *(Trussel & Parsons, 2008)*

The purpose of this study is to develop a framework to identify factors in nonprofit financial reports that can impact donations. researcher posit that there are four reporting factors related to donations. The factors are the efficiency of the organization in allocating resources to its programs, the financial stability of the organization, the information available to donors, and the reputation of the organization. researcher use factor analysis with variables from previous studies and find that the variables align on four components that appear to represent the factors that researcher conceptualize. Researcher identifying the relationship among financial ratios and other information available in financial reports, the framework developed and tested in this study can provide guidance to researchers studying the usefulness of nonprofit accounting and financial reports. Additionally, it assists donors, grantors, and other financial statement users with evaluation of nonprofit reports. Finally, standard setters, regulators, and watchdog groups can use the framework to better determine the benefit of accounting and financial reports to contributors.

➤ *Research Gap*

All Non-government Organisation required to maintain books of accounts which show the overall economic activities of each NGO for the different interest's group like, donors, government, legislators, etc. thus, there was a need to do research on performance of NGOs in terms of degree of effectiveness in using resources of the society for the benefits of the society. Researcher found that there are large numbers of NGO's exists in the India as well as Gujarat state too. Through review of literature, we can find that majority of work is done in foreign country and in foreign prospective and a very few research studies are conducted on measuring performance of NGOs so, researcher made attempt to study on Measuring performance of NGOs.

III. RESEARCH METHODOLOGY

The present study is analytical in nature. In this research study Measuring Performance of selected non-Government organisations. The study is based on secondary data. The secondary data have been collected from various web sites and annual financial statements of the selected NGO. Performance is measure through Donor Dependency Ratio, Current ratio, Income Utilisation ratio, Operating Margin ratio and Administrative Cost ratio. The reference period of the study is five years which is from the financial year 2016-17 to 2020-21. Population of the study is all the Non-Government Organisation in Gujarat which are registered Under Trust Act, Societies Act and Company Act. In this study 30 Non-Government Organisation has been taken as a sample by using non-probability purposive sampling technique.

➤ Ratios for Measuring Performance of NGO

- Donor Dependency Ratio,
- Current ratio,
- Income Utilisation ratio,
- Operating Margin ratio
- Administrative Cost ratio

- Tribhuvandas Foundation
- Trust for Reaching the Unreached
- Unnati- Organisation for Development Education
- Anjali- Society for Rural Health & Development
- Ahmedabad Women’s Action Group- AWAG
- Hariraj Charitable Trust
- Hunnarshala Foundation
- MAA Foundation
- NDDDB Foundation for Nutrition
- Samerth Charitable Trust
- Sense International India
- Shroffs Foundation Trust
- Shikshan Ane Samaj Kalyan Kendra
- The Ahmedabad Education Society
- Amateur Soft Tennis Federation of India
- Amdavad Jilla Gramodhyog Sangh
- Centre for Development
- Development Support Centre
- Friends of Women’s World Banking, India
- Janvikas
- Prabhat Education Foundation
- Cohesion Foundation Trust

Table 1 Ratios for Measuring Performance of NGO

Sr. no	Name of ratio	Formula
1.	Donor Dependency Ratio	$= \frac{\text{Total Donation Income}}{\text{Total Income}} \times 100$
2.	Current ratio	$= \frac{\text{Current Assets}}{\text{Current Liabilities}}$
3.	Income Utilisation ratio	$= \frac{\text{Total Expenditure}}{\text{Total Income}} \times 100$
4.	Operating Margin ratio	$= \frac{\text{Operating Margin}}{\text{Total Income}} \times 100$
5.	Administrative Cost ratio	$= \frac{\text{Total Administrative Expenses}}{\text{Total Expenditure}} \times 100$

➤ Sample of the Study:

- Gram Vikas Trust
- Jeevan Tirth
- Karuna Setu Trust
- Prayas (Organisation for Sustainable Development)
- Sahjeevan
- Saath Charitable Trust
- Satvik: Promoting Ecological Farming
- St. Xavier’s Non-Formal Education Society

➤ Objective of the Study:

To Study the Performance of selected Non-Government Organisation in Gujarat.

➤ Formulation of Hypothesis:

- H_0 = There is no significant Difference in Performance of selected Non-Government Organisation
- H_1 = There is significant Difference in Performance of selected Non-Government Organisation.

IV. DATA ANALYSIS AND INTERPRETATION

Table 2 Donor Dependency Ratio of NGO

Name of NGO	2016-17	2017-18	2018-19	2019-20	2020-21	Average
Gram Vikas Trust	95.06	99.69	99.63	99.6	98.14	98.42
Jeevan Tirth	92.36	96.03	68.07	97.78	81.76	87.20
Karuna Setu Trust	84.74	12.12	11.44	17.55	25	30.17
Prayas (Organisation for sustainable Development)	3.91	1.01	2.2	0.14	0.2	1.49
Sahjeevan	79.31	92.95	92.84	95.4	91.7	90.44
Saath Charitable Trust	93.39	93.69	97.41	98.5	97.61	96.12
Satvik: Promoting Ecological Farming	93.39	93.69	97.41	98.5	97.61	96.12
St. Xavier’s Non-Formal Education Society	73.52	80.58	82.94	87.08	89.29	82.68
Tribhuvandas Foundation	33.54	24.85	58.78	22.25	22.08	32.30
Trust for Reaching the Unreached	81.28	80.48	80.54	86.93	80.2	81.89
Unnati- Organisation for Development Education	77.6	56.37	76.07	86.53	86.63	76.64
Anjali- Society for Rural Health & Development	52.67	33.97	27.47	39.26	38.94	38.46
Ahmedabad Women’s Action Group- AWAG	81.64	84.41	93.32	92.37	96.06	89.56
Hariraj Charitable Trust	90.86	95.21	91.53	93.72	76.66	89.60
Hunnarshala Foundation	36.99	12.89	15.24	9.55	7.87	16.51
MAA Foundation	39.01	42.4	51.06	38.85	35.78	41.42
NDDDB Foundation for Nutrition	96.03	97.21	96.52	95.74	93.53	95.81
Samerth Charitable Trust	95.62	94.96	96.72	93.24	97.52	95.61
Sense International India	97.25	96.85	98.46	98.37	97.04	97.59

Shroffs Foundation Trust	12.13	20.72	21.78	11.16	9.13	14.98
Shikshan Ane Samaj Kalyan Kendra	97.32	98.73	99.31	98.65	98.74	98.55
The Ahmedabad Education Society	42.02	30.31	30.6	29.64	32.27	32.97
Amateur Soft Tennis Federation of India	0	48.88	20.61	35	93.58	39.61
Amdavad Jilla Gramodhyog Sangh	100	100	100	100	100	100.00
Centre for Development	98.7	95.11	88.87	91.04	78.09	90.36
Development Support Centre	91.03	95.6	96.34	95.2	94.37	94.51
Friends of Women's World Banking, India	60.09	57.33	40.19	48.35	48.29	50.85
Janvikas	71.28	84.84	74.95	85.87	89.18	81.22
Prabhat Education Foundation	94.7	88.79	88.6	88.03	78.52	87.73
Cohesion Foundation Trust	98.09	93.07	47.16	85.22	96.51	84.01

(Source: Annual Report of NGO)

Above table No. 2 highlights donor dependency ratio of selected non-government organisation. Selected NGOs if compared in context of donor Dependency ratio, Majority of them depend on donation and not have other source of income to perform activities for social welfare. Amateur Soft Tennis Federation of India and Karuna Setu Trust organisation has high standard deviation its around 35 and 31 percent respectively, it means donation income during the study period 2016-17 to 2020-21 was more variance. Shikshan Ane Samaj Kalyan Kendra organisation has low standard deviation, it means donation income during the study period 2016-17 to 2020-21 was consistence.

Amdavad Jilla Gramodhyog Sangh totally depend on dation Income. The lowest donor dependency ratio is Prayas (Organisation for sustainable Development) average 1.49 percent it means it is totally depended other than the donation income. also, Amateur Soft Tennis Federation of India has 0% donor dependency ratio in the year of 2016-17.

Table 3 Current Ratio of NGO

Name of NGO	2016-17	2017-18	2018-19	2019-20	2020-21	Average
Gram Vikas Trust	6.95	7.68	6.31	5.27	7.16	6.674
Jeevan Tirth	1.69	0.91	2.17	0.71	0.54	1.204
Karuna Setu Trust	0.8	0.55	0.16	9.8	8.31	3.924
Prayas (Organisation for sustainable Development)	0.55	1.23	10.36	0.43	2.69	3.052
Sahjeevan	130.33	302.27	251.44	283.13	324.94	258.422
Saath Charitable Trust*	-	-	-	-	-	
Satvik: Promoting Ecological Farming*	-	-	-	-	-	
St. Xavier's Non-Formal Education Society*	-	-	-	-	-	
Tribhuvandas Foundation	4.97	1.97	1.52	6.67	7.26	4.478
Trust for Reaching the Unreached	18.03	23.56	14.45	18.71	16.39	18.228
Unnati- Organisation for Development Education	5.19	4.91	6.87	7.65	16.4	8.204
Anjali- Society for Rural Health & Development	14.79	31.07	49.75	51.06	51.41	39.616
Ahmedabad Women's Action Group- AWAG*	1473.21	-	-	20.82	-	747.015
Hariraj Charitable Trust*	0	6.52	-	-	2.5	3.00667
Hunnarshala Foundation	3.17	3.81	-	18.73	16.37	10.52
MAA Foundation	11.1	110.17	182.99	119.14	109.94	106.668
NDDDB Foundation for Nutrition	12.76	1.96	5.57	7.72	4.77	6.556
Samerth Charitable Trust*	-	-	-	-	-	
Sense International India	66.74	21.37	150.71	20.11	238.09	99.404
Shroffs Foundation Trust	2.59	3.89	0.16	0	0.01	1.33
Shikshan Ane Samaj Kalyan Kendra	16.9	8.38	-	4.65	8.34	9.5675
The Ahmedabad Education Society	0.18	0.24	0.74	1.92	4.75	1.566
Amateur Soft Tennis Federation of India	0.07	0.16	0.04	-	-	0.09
Amdavad Jilla Gramodhyog Sangh*	-	30.46	1.07	5.84	4.22	10.3975
Centre for Development	4.71	0.95	235.23	10.38	10.16	52.286
Development Support Centre	165.81	70.71	43.4	46.15	14.78	68.17
Friends of Women's World Banking, India	8.46	9.94	8.51	14.38	20.93	12.444
Janvikas*	-	-	-	-	-	
Prabhat Education Foundation	62	0.25	0.23	2.06	1.03	13.114
Cohesion Foundation Trust	5.04	7.49	2.81	5.25	6.66	5.45

(Source: Annual Report of NGO)

(*current assets or current liabilities not given)

Above table No. 3 shows liquidity position of selected NGO. The current ratio of selected NGOs during the year 2016-17 to 2020-21, Assets of all selected NGOs are blocked in current assets as having higher current ratio throughout the study period. The average Current ratio of Ahmedabad Women's Action group-AWAG has highest current ratio i.e., 747.015 while Amateur soft Tennis federation of India has lowest current ratio is 0.09. Ahmedabad Women's Action Group- AWAG has highest Current ratio during the year of 2016-17, it is 1473.21. Shroffs Foundation Trust has lowest current ratio of the year 2020-21, it is 0.01.

Table 4 Income Utilisation Ratio of NGO

Name of NGO	2016-17	2017-18	2018-19	2019-20	2020-21	Average
Gram Vikas Trust	98.45	99.72	99.44	96.75	97.03	98.278
Jeevan Tirth	102.41	100.85	102.65	98.89	101.54	101.268
Karuna Setu Trust	45.25	87.65	77.63	74.11	80.47	73.022
Prayas (Organisation for sustainable Development)	89.4	91.6	92.71	97.56	94.09	93.072
Sahjeevan	107.08	94.07	91.72	94.5	93.78	96.23
Saath Charitable Trust	98.16	97.99	95.36	93.14	93.45	95.62
Satvik: Promoting Ecological Farming	110.09	92.31	89.41	93.32	96.73	96.372
St. Xavier's Non-Formal Education Society	86.34	87.73	99.18	98.4	98.82	94.094
Tribhuvandas Foundation	97.1	97.91	102.33	78.52	104.58	96.088
Trust for Reaching the Unreached	106.23	91.22	135.22	103.5	101.77	107.588
Unnati- Organisation for Development Education	93.98	62.45	78.45	90.84	88.63	82.87
Anjali- Society for Rural Health & Development	134.78	124.61	129.17	128.13	136.75	130.688
Ahmedabad Women's Action Group- AWAG	90.61	95.93	99.63	98.47	102.84	97.496
Hariraj Charitable Trust	93.32	94.79	91.98	91.55	83.45	91.018
Hunnarshala Foundation	101.73	97.37	90.52	88.63	126.09	100.868
MAA Foundation	93.93	99.48	94.82	96.87	96.67	96.354
NDDDB Foundation for Nutrition	65.1	83.54	84.49	90.27	83.59	81.398
Samerth Charitable Trust	94.68	95.22	98.25	95.65	96.68	96.096
Sense International India	99.56	99.56	109.79	88.62	85.47	96.6
Shroffs Foundation Trust	89.73	83.28	82.05	95.95	88.19	87.84
Shikshan Ane Samaj Kalyan Kendra	91.1	96.01	91.05	96.36	107.08	96.32
The Ahmedabad Education Society	95.49	83.44	98.36	90.39	92.96	92.128
Amateur Soft Tennis Federation of India	100.81	100.83	102.43	100.09	73.92	95.616
Amdavad Jilla Gramodhyog Sangh	68.88	89.87	99.83	102.54	125.31	97.286
Centre for Development	99.96	99.23	97.5	98.95	99.86	99.1
Development Support Centre	98.61	99.21	99.35	99.01	99.67	99.17
Friends of Women's World Banking, India	39.42	45.03	78.09	79.08	75.85	63.494
Janvikas	101.72	103.2	100.3	93.35	96.4	98.994
Prabhat Education Foundation	71.59	46.64	86.08	89.92	99.02	78.65
Cohesion Foundation Trust	99.72	97.34	101.29	97.57	85.42	96.268

(Source: Annual Report of NGO)

Above table no. 4 observe Income Utilisation ratio of selected non-government organisation. NGOs namely Anjali- Society for rural Health & development is in leading position as it has highest this average ratio i.e., 130.69 percent it means extra amount spent for performing social welfare activities out of reserve and surplus while Friends of Women's World banking NGOs average Income utilisation ratio is lowest 63.49 percent. Friends of Women's World Banking, India has lowest income utilisation ratio in the year 2016-17, it is 39.42%.

Table 5 Operating Margin Ratio of NGO

Name of NGO	2016-17	2017-18	2018-19	2019-20	2020-21	Average
Gram Vikas Trust	1.55	0.28	0.56	3.25	2.97	1.722
Jeevan Tirth	-2.41	-0.85	-2.65	1.11	-1.54	-1.268
Karuna Setu Trust	54.75	12.35	22.37	25.89	19.53	26.978
Prayas (Organisation for sustainable Development)	10.6	8.4	7.29	2.44	5.91	6.928
Sahjeevan	-7.08	5.93	8.28	5.5	6.22	3.77
Saath Charitable Trust	1.84	2.01	4.64	6.86	6.55	4.38
Satvik: Promoting Ecological Farming	-10.09	7.69	10.59	6.68	3.27	3.628
St. Xavier's Non-Formal Education Society	13.66	12.27	0.82	1.6	1.18	5.906
Tribhuvandas Foundation	2.9	2.09	-2.33	21.48	-4.58	3.912
Trust for Reaching the Unreached	-6.23	8.78	-35.22	-3.5	-1.77	-7.588

Unnati- Organisation for Development Education	6.02	37.55	21.55	9.16	11.37	17.13
Anjali- Society for Rural Health & Development	-34.78	-24.61	-29.17	-28.13	-36.75	-30.68
Ahmedabad Women's Action Group- AWAG	9.39	4.07	0.37	1.53	-2.84	2.504
Hariraj Charitable Trust	6.68	5.21	8.02	8.45	16.55	8.982
Hunnarshala Foundation	-1.73	2.63	9.48	11.37	-26.09	-0.868
MAA Foundation	6.07	0.52	5.18	3.13	3.33	3.646
NDDB Foundation for Nutrition	34.9	16.46	15.51	9.73	16.41	18.602
Samerth Charitable Trust	5.32	4.78	1.75	4.35	3.32	3.904
Sense International India	0.44	0.44	-9.79	11.38	14.53	3.4
Shroffs Foundation Trust	10.27	16.72	17.95	4.05	11.81	12.16
Shikshan Ane Samaj Kalyan Kendra	8.9	3.99	8.95	3.64	-7.08	3.68
The Ahmedabad Education Society	4.51	16.56	1.64	9.61	7.04	7.872
Amateur Soft Tennis Federation of India	-0.81	-0.83	-2.43	-0.09	26.08	4.384
Amdavad Jilla Gramodhyog Sangh	31.12	10.13	0.17	-2.54	-25.31	2.714
Centre for Development	0.04	0.77	2.5	1.05	0.14	0.9
Development Support Centre	1.39	0.79	0.65	0.99	0.33	0.83
Friends of Women's World Banking, India	60.58	54.97	21.91	20.92	24.15	36.506
Janvikas	-1.72	-3.2	-0.3	6.65	3.6	1.006
Prabhat Education Foundation	28.41	53.36	13.92	10.08	0.98	21.35
Cohesion Foundation Trust	0.28	2.66	-1.29	2.43	14.58	3.732

(Source: Annual Report of NGO)

The above table no. 5 shows Operating Margin ratio. Profitability is not the objective of NGOs though if all selected NGOs compared through variable of operating Margin ratio, Average operating Margin of Friends of Women's World banking and Karuna Setu Trust at top position while Anjali- Society for rural Health & development has lowest average operating Margin ratio compare to other selected NGOs. Friends of Women's World Banking, India has highest operating Margin in year 2016-17, it is 60.58 percent. Trust for Reaching the Unreached has lowest operating Margin in the year 2018-19, it is -35.22 percent.

Table 6 Administrative Cost Ratio of NGO

Name of NGO	2016-17	2017-18	2018-19	2019-20	2020-21	Average
Gram Vikas Trust	3.72	0.03	0.11	0.24	1.08	1.04
Jeevan Tirth	7.47	6.55	3.13	3.84	4.34	5.07
Karuna Setu Trust	1.43	0.38	0.3	0.44	0.47	0.60
Prayas (Organisation for sustainable Development)	0	30.79	24.36	23.82	52.04	26.20
Sahjeevan	1.64	1.34	1.73	0.81	0.9	1.28
Saath Charitable Trust	10.39	8.02	11.59	13.67	15.3	11.79
Satvik: Promoting Ecological Farming	4.9	44.45	29.59	14.7	30.72	24.87
St. Xavier's Non-Formal Education Society	26.06	21.71	26.43	19.11	13.96	21.45
Tribhuvandas Foundation	13.3	10.87	39.29	6.67	4.48	14.92
Trust for Reaching the Unreached	3.86	3.1	2.78	4.11	4.22	3.61
Unnati- Organisation for Development Education	21.37	16.79	12.06	15.74	17.39	16.67
Anjali- Society for Rural Health & Development	6.59	3.43	3.65	5.5	3.59	4.55
Ahmedabad Women's Action Group- AWAG	8.08	4.84	3.01	4.3	4.08	4.86
Hariraj Charitable Trust	10.41	6.51	8.9	3.35	18.07	9.45
Hunnarshala Foundation	4.18	5.05	3.97	6.64	8.34	5.64
MAA Foundation	11.8	15.57	18.51	26.97	27.07	19.98
NDDB Foundation for Nutrition	0.45	0.36	0.24	1.41	1.53	0.80
Samerth Charitable Trust	10.98	9.84	10.77	9.29	8.97	9.97
Sense International India	1.53	1.75	1.38	1.21	1.06	1.39
Shroffs Foundation Trust	9.53	7.95	9.52	7.22	3.87	7.62
Shikshan Ane Samaj Kalyan Kendra	3.16	1.17	2.49	4.7	3.76	3.06
The Ahmedabad Education Society	53.97	44.75	40.04	43.32	43.27	45.07
Amateur Soft Tennis Federation of India	1.24	0.53	0.97	0.96	2.88	1.32
Amdavad Jilla Gramodhyog Sangh	0	4.07	0.71	2.34	8.57	3.14

Centre for Development	5.69	12.75	6.26	5.78	4.7	7.04
Development Support Centre	9.39	10.93	7.32	6.4	4.84	7.78
Friends of Women's World Banking, India	16	9.51	21.21	12.59	8.88	13.64
Janvikas	15.87	20.58	18.65	18.35	14.01	17.49
Prabhat Education Foundation	11.42	6.84	6.29	8.36	22.24	11.03
Cohesion Foundation Trust	6.27	4.33	5.85	6.79	6.77	6.00

(Source: Annual Report of NGO)

The above table No. 6 shows administrative cost ratio of selected NGOs. The average administrative Cost ratio of Ahmedabad Education society, Prayas (Organisation for sustainable Development), Satvik: Promoting Ecological Farming and St. Xavier's Non-Formal Education Society has highest 45.07%, 26.20 %, 24.87% and 24.45% respectively, it means remaining percent amount spend for the objective of the trust. Karuna Setu trust has lowest 0.60 percent Average administrative cost ratio, it means more amount spends on the objective of the trust. NGOs having higher the Administrative Cost Ratio means less income will be available for an objective for which NGOs established.

➤ *Hypothesis Testing*

H_0 = There is no significant Difference between Performance of selected Non-Government Organisation

Table 7 ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
DDR	Between Groups	153607.942	29	5296.826	34.729	0.000
	Within Groups	18302.264	120	152.519		
	Total	171910.206	149			
CR	Between Groups	1373500.137	24	57229.172	4.330	0.000
	Within Groups	1189424.753	90	13215.831		
	Total	2562924.890	114			
IUR	Between Groups	18671.046	29	643.829	6.467	0.000
	Within Groups	11945.893	120	99.549		
	Total	30616.939	149			
OMR	Between Groups	18671.046	29	643.829	6.467	0.000
	Within Groups	11945.893	120	99.549		
	Total	30616.939	149			
ACR	Between Groups	14176.333	29	488.839	13.836	0.000
	Within Groups	4239.750	120	35.331		
	Total	18416.083	149			

• *Inference:*

The above table 7 shows ANOVA test for the different between performance of NGOs. As P value is less than 0.05 for Donor dependency Ratio (DDR), Current Ratio (CR), Income Utilisation Ratio (IUR), Operating Margin Ratio (OMR) and Administrative Cost Ratio (ACR), so we cannot accept the null hypothesis. It means there is significant difference in DDR, CR, IUR, OMR and ACR of selected Non-Government Organisation during the study period. It means performance of all selected Non-Government Organisation is different during the research period.

V. MAJOR FINDINGS

Major finding of Selected NGOs if compared in context of donor Dependency ratio, Majority of them around 80 % depend on donation not having other source of income to perform activities for social welfare. Amdavad Jilla Gramodhyog Sangh totally depend on dation Income. Anjali- society for rural health & development getting lowest donation as it has lowest 0.054 percent average donor dependency ratio during the study period. Liquidity of NGOs measure through current ratio. Assets of all selected NGOs are blocked in current assets as having higher current

ratio throughout the study period. Ahmedabad Women's Action group-AWAG has highest current ratio i.e., 747.015 while Amateur soft Tennis federation of India has lowest current ratio is 0.09. If selected NGOs compared by variable of Income Utilisation Ratio, NGOs namely Anjali- Society for rural Health & development is in leading position as it has highest this ratio i.e., 130.69 percent it means extra amount spent for performing social welfare activities out of reserve and surplus while Friends of Women's World banking NGOs average Income utilisation ratio is lowest 63.49 percent. While running an NGOs it is quite obvious that some administration costs incurred by them. Here it is measure through one of the variables that is Administrative Cost Ratio. NGOs having higher the Administrative Cost Ratio means less income will be available for an objective for which NGOs established. Here, average administrative Cost ratio of Ahmedabad Education society has highest 45.07%, it means remaining around 65 percent amount spend for the objective of the trust. Karuna Setu trust has lowest 0.60 percent Average administrative cost ratio, it means more amount spends on the objective of the trust.

VI. RECOMMENDATIONS

The highest Current ratio of Ahmedabad Women's Action Group- AWAG among the all selected non-government organisation is 1473.21 times so, it should reduce current liabilities through create non-current liabilities or other way. The lowest Income Utilisation ratio of Friends of Women's World Banking, India around forty percent means it does not use more fund for the organisation or charity purpose so, it is advised to it to spend money for the purpose for which an organisation established. The highest administrative cost ratio of The Ahmedabad Education Society is around half of amount of total income is spend for administrative purpose and less amount spend for Organisational purpose so, it should be less amount spend in administrative cost.

VII. CONCLUSION

In the current study on measuring the performance of selected non-Government organisation in Gujarat. The researcher observes that performance of Gram Vikas Trust and Anjali- Society for Rural Health & Development good in terms of Donor dependency ratio, administrative cost ratio and Income Utilisation Ratio compared to other the selected Non-Government Organisation. Saath charitable trust has no any current liability at the end of every financial year. The results of the ANOVA test show that there is a significant difference in performance of selected NGOs in respect of Donor dependency ratio, current ratio, income utilization ratio, operating margin ratio and administrative cost ratio.

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