

KNOWLEDGE MANAGEMENT STRATEGY FOR NGOS TOWARDS CONTRIBUTING TO CORPORATE SOCIAL RESPONSIBILITY: A VIEW FROM TATAPUDI TRUST

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ABSTRACT

Spiritually, renunciation of action and unification by action both lead to the highest bliss; of the two, unification by action is verily better for unification of individual consciousness with universal consciousness (also called achieving 'Moksha') than renunciation of action (Bhagavad Gita: 5:2). It is now common place to assert that actions toward sustainable development require a mix of scientific, economic, social, political and spiritual knowledge that can drive towards better judgments and better decision making capability. The role of research-based knowledge in this complex setting is ambiguous and diverse and is undergoing rapid change in both theory and practice. Objective of this paper is to review and explore the conventional views of the linkages between research-based knowledge and action and the early response to concerns that these links could and should be improved through efforts at translations. We then examined the challenge in the SMART Model (Md. Al-Sudairy, Vasista and Tatapudi, 2011) for organizational strategy evaluation and reviewed and proposed to supplement it with the significance of knowledge management towards sustainable development. We reviewed the philosophical theories and strategies that have emerged in the attempts to improve the linkages between research based knowledge and action in the context of NGOs and their contributions to nation in achieving sustainable development. With the growing demand for NGO, accountability has become increased attention towards measuring the effectiveness and impact of these organisations (Flynn and Hodgkinson, 2001). The development field appears to have a paradigm shift towards to follow a process oriented approach and so we made an effort to turn these philosophies translated into processes. Finally we ended by expressing the market value in terms of intellectual capital (Chittoo et. al., 2010) and by making an attempt to draw an action plan for knowledge management by mapping the strategic activities and learning activities (Serrat, 2009).

INTRODUCTION

Society can be seen as a set of people living at different abstraction levels and their migrations between them. This can be visualized better when mapped to it as a database related to computer based information systems. The principles of this database design guides the database designers and administrators to follow a third normal form where there exists three broad types of tables viz. Base Tables (also called lookup tables for transactions and reporting), Transaction Tables and Aggregated Tables. Our contribution here is the proposal of our mapping of Base Tables as CASTES; Transaction Tables as RELIGIONS; and Aggregated or Reporting Tables as COSMOPOLITAN

community within the SOCIETY database. As a part of individual perceptions towards the their democratic strategy of self growth and development, people in this set up keep moving, migrating between and across tables and levels. As a result practically it is hard to lock a particular position to an Individual for the government. These movements and migrations resulted the government to face challenges of dealing with the citizen services under this dynamic and complex environment. But there should be a way for the government to identify, monitor and evaluate the nature of the people, their intentions, movements and migrations across the above said three abstraction levels without disturbing them and imposing enforcements that breach human rights at the personal level and group level as well as

their movements as per the democratic principle (Bassiouni, 1998, p. 7). This helps government in properly designing public schemes and allocate budget towards various communities that satisfy beneficiary status of the schemes. With the recent advancements in ICT, Governments and Business firms have adopted and promoted e-business and e-governance. Government has been adopting Public Private Partnership strategies in public services to provide number of specific benefits such as low cost, higher levels of service and reduced risk (UNECE, 2007, p.5). The corruption in India has been increasing. Some of the scams including the alleged theft of billions by officials behind last year's Commonwealth games in Delhi; \$40 billion revenue loss from the crooked sale of 2G telecoms licenses; and over \$40 billion stolen in Uttar Pradesh alone from schemes subsidizing food and fuel for the poor. This slashed the investments by foreign businessmen over the past year, rank graft as their biggest headache behind appalling infrastructure (economist.com, 2011, March, 10). The Purusha Sukta in the Rig-Veda 10:90, 11-12, refers to the four principal varnas (broad communities), although the word 'varna' is not used directly in Rig Veda (Wikipedia, Varna, 2011) but it is to be under that entire system is represented by God's Body and the parts of the body to their corresponding activities; for example head is related to scholarly work, knowledge etc.. represents Brahmins, similarly it is to be understood for other parts of the Body of God's mapping with other varnas; also described in Manu's code, viz. Brahmins, Kshatriyas, Vaishyas, and Shudras where the understanding is that scholars, teachers, priests and sages fall under Brahmins group; kings, soldiers, and rulers (some government administrators and government managers fall under this group) under the Kshatriya; merchants, cattle herders and agriculturists as the Vaishyas and labourers, craftsmen and artisans etc. are coming under the Shudras. The Public Private Partnership initiative made for achieving good governance by the government efforts have created a new type of association such as the mix of administrators and business people to come together to handle Public services. It means a hybrid mix of values that reflect both from Kshatriya (Government rulers/administrators/ managers) and Vasyas (merchants or business people). The scams in India as mentioned earlier indicate the improper behavioral reflections of Kshatriya to lean to behave as Vasyas for enjoying benefits with selfish attitude. This is where we elicited the meaning of corruption

as having tendency of improper short term lean, movements, associations, migrations of a natural entity belonging to a core group (of Varnas) towards other core groups (Varnas) or may aspire to shift to other abstraction levels to exploit the situation and to use it or owning it for personal or family benefits as against public good. Business people are no less in this attitude and behavior; because if a business firm is working with government for the purpose of public good then the expected attitude and behavior by business people should reflect as a CORPORATE SOCIAL RESPONSIBILITY. This is what we identified as the 21st century challenge that business and other organizations will face in this new millennium. Carroll (2000, p.34) has mentioned the four-part definition of Corporate Social Responsibility where corporation has four responsibilities to fulfill to society. They are: economic, legal, ethical, and discretionary (later referred to as philanthropic). This definition sought to embrace businesses' legitimate economic or profit-making function with responsibilities that extended beyond the basic economic role of the firm. It sought to reconcile the idea that business could focus either on profits or social concerns, but not both. It sought to argue that businesses can not only be profitable and ethical, but that they should fulfill these obligations simultaneously. It does not mean business organization should not have economic responsibility where economic responsibility refers to businesses' fundamental call to be a profit-making enterprise. Though profit making is not the sole purpose of business (from a societal perspective), it is essential as a motivation and reward for those individuals who take on commercial risk. Though it may seem odd to think of this as a "social" responsibility, this is, in effect what it is (Carroll, 2000, p. 35). But what we argue here is on the attitude and behaviour of government's top management and administrators asking for illegitimate and improper share to use it for their selfish usages and purposes as against spending it entirely for the public cause. So what is important here is the explicit declaration of the intentions and motives with which these entities are associating and dealing with public service activities. This is where currently India is facing severe challenge. Anti-corruption movements by Anna Hazare is a good indication and expression of intention and motive towards reducing the corruption and protecting the public good (Wikipedia, India Against Corruption) but the proposals may require to go through rigorous examination and scrutiny from several perspectives

especially from the aspect of GOVERNMENT PRIVACY and SECURITY (Official Secrets Act 1923 and section 123 of Indian Evidence Act 1872).

What are NGO's and how can they promote Corporate Social Responsibility?

"NGO's are Private Voluntary Organizations (PVOs) that represent social movements. They function as "moral entrepreneurs" that are "selling" ethical ideals and standards. They vary greatly in size, mission, and strategies; vary in degree of democratic legitimacy. They are meant for "not for profit" (but also "not for loss"). NGO culture tends to be anti-authoritarian and traditionally suspicious of governments and of big businesses. NGOs are networks and form networks" (Winston ppt, Winston, 2002)

Non-Governmental development organizations (NGOs) have grown significantly in number over past two decades and have become established actors in today's global development arena. Along with their growth, an increased scrutiny and evaluation of their organizational practices is also taking place due to the effects of their work and various publicized cases of unethical behavior of public trusts in charitable organizations by public and private donors. As a result, NGOs are under augmented pressure to become more accountable for their actions and the effects of their work. Ebrahim (2003) defined the concept of accountability for NGOs as "the means through which individuals and organizations are held externally to account for their actions and as the means by which they take internal responsibility for continuously shaping and scrutinizing organizational missions, goals and performance" (Gneiting, 2008).

India is a country having majority of religious belief system filled with Hinduism but then constitutionally the democracy. This fact has been become the driving force for designing Tatapudi Trust (Non-Governmental) organization. Tatapudi Trust is a registered (NGO) body (Reg no. 449/08). VIDhatha unit (2010) has developed a constitution document that includes the reappearance of the objectives mentioned in the registered document of Tatapudi Trust submitted during registration time to local government. But then India has also believed in viewing and respecting every other religion as equally important as Hinduism (though they are called minorities). Every Trust where it is registered in a nation has to have a value system developed in order to provide its services compatible to the

National Value System and Beliefs. So VIDhaTha unit has made all these considerations while providing knowledge services through Internet medium for transferring the needed knowledge to its stake holders.

NGO Strategies and Tactics for Promoting Corporate Social Responsibility

Some of the strategies and tactics set for vision and targeting by Tatapudi Trust include Research and Reporting - media exposure; Social Responsibility - dialogue with Trans National Corporations; Social Accountability - standards and audit; Shareholder Activism - shareholder resolutions; Economic Pressure - boycotts; Sanctions/Divestment - selective purchasing; Government Regulation - supporting legislation; Litigation - bringing law suits; Norm Creation - development of international law (Winston ppt; Winston, 2002).

The NGO Green and environment movement has significantly broadened the Corporate Social Responsibility (CSR) agenda in 1980s in the awake of the publicized disaster based incidents happened from Bhopal, Exxon Valdez and others with the pressure that Multi National Companies (MNCs) must also protect the environment. The PRISM unit and VIGNAN unit are setup from Tatapudi Trust to look after these Green and Environment based activities. In 1990s, NGOs and other voices with in civil society have been calling upon corporations to accept responsibility for promoting labor rights, human rights, environmental quality and sustainable development. In 2000s MNCs to adopt voluntary codes of conduct and implement business practices that incorporate commitments to respect and protect labor rights and human rights. These voluntary codes and guidelines include: Global Sullivan principles, the Caux principles, the Ceres Principles and others and recently the UN sub commission on the protection and Promotion of Human rights, which has published a set of principles that may become the benchmark for articulating a comprehensive and widely acknowledged set of ethical and legal obligations for MNCs. But these guidelines did not receive universal acceptance yet. Private voluntary CSR initiatives are viewed as exercises in corporate public relations and as poor substitutes for strict legal regulation. NGO activists who take this view may seek to support traditional union organizing efforts to win rights and fair compensation for workers worldwide through

collective bargaining agreements with free labor unions. When NGO talk about standards, MNCs have to see how they can be adapted suitably and MNCs need not assume that these are expected as a part of international law, but a form of alignment and customization is what is expected (Winston, 2011).

"By embracing CSR, companies can enhance their compliance with local and international laws benefit from better control over their supply chains; protect their reputations and brand images; enhance their risk-

management strategies; increase employee productivity; morale and loyalty; reduce operating costs; enhance financial performance and increase stock value; and improve business relationships with external stakeholders" (Winston, 2011).

Research Methodology and Process

Our research study based on the literature review that is drawn from a number of sources including journal articles, unpublished grey literature, academic papers, annotated bibliographies and other review material.

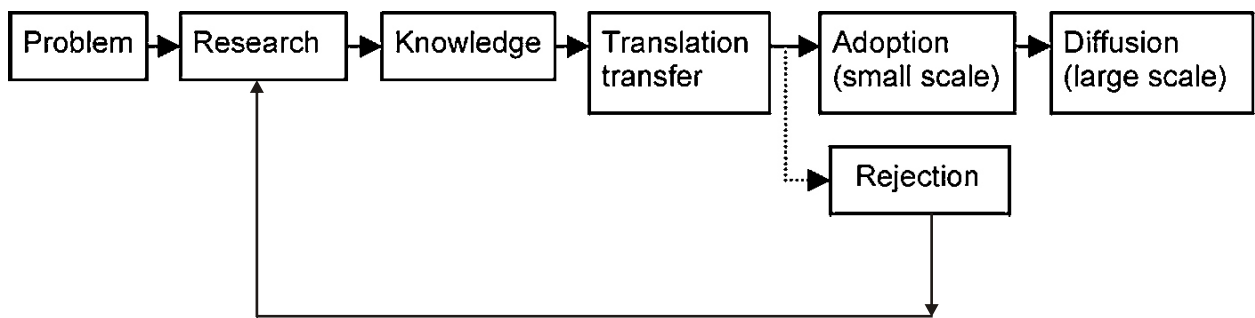


Fig. 1. Knowledge to Action research methodology for Knowledge translation or transfer (Source: Adapted from Kerkhoff and Lebel, 2006)

Action Research approach has been selected for two reasons. (1) We wanted to solve a practical problem and reflect on the process of problem solving to generate knowledge (Rapoport, 1970). (2) We concurred that the use of action research methods can make strategies more spontaneous than specific and more contingent than calculative or in other words, strategies can emerge or form in action

(Ballantvne, 2003, p.331). In order to ensure the rigor of the research and avoid the common pitfalls of the action research such as researcher bias, lack of discipline, localized findings and mistaking action research as consulting (Baskerville and Harper, 1996), the following action research process (Konard, Vanessa and Alemayehu, 2008) has been planned to be followed.

Core Activities	Our Approach
Initiating	Appreciate problem situation; Study, strategy, knowledge management for development literature; Select Strategy approach and develop research framework
Iterating	Formulate strategy; Socializing strategy and evaluate experience
Leaming	Exit; Elicit research result

Table. 1. Activities of Action Research and our corresponding approach

A philosophical view on the significance of Knowledge Management

One of the central questions concerning Vedanta philosophers is how to achieve union" or "oneness" i.e. merging of the individual consciousness with the universal

consciousness (Shah, 2011). It is also called WAHADA in Islam. It is the relationship of the individual self to the Absolute or Supreme Self. The *sole purpose* for this question is to determine the nature of contemplative meditation and to determine whether Moksha, the state of

release or liberation, is something worth seeking.

So the VIDhaTha unit of Tatapudi Trust has been established for the purpose of seeking, questing and eliciting the true knowledge (Bible: John, 8:32) and to reflect the GENTLE behavior as well as knowledge related to answer the central question related to bringing enlightenment on this topic and disseminate it to the people. It has also got a portfolio of acting as an advisory committee to the governing body of Tatapudi Trust called VIMAN unit and the people including members representation body called VIHAR unit (for more details, refer to <http://vasista.org>)

People usually are in the belief of their state of existence follows Dualism (Dvitha). This is because the Dvaita School, inaugurated by Madhvacharya, argues that there is an inherent and absolute five-fold difference in Reality -- between one soul and another, between the soul and God, between God and matter, between the soul and matter, and between matter and matter. These differences are not only individuations, but also inherent qualitative differences, i.e., in its essentially pure state, one individual self is *not* equal to another in status, but only in genus (Varadarajan). VIDhaTha unit has also developed understanding on some part of its understanding towards this subject with title 'People and Time Oriented Philosophy' (VIDhaTha, 2010) which are nothing but the extracts of elucidations of Eber, 2004, p. 201 and Nayyar, S., 2002. Consequently as per Varadarajan, any sort of unity, whether it be mystical or ontological, between the individual self and God is impossible in (Dvaita) Dualism. Varadarajan also reported that the Advaita school, represented in its classical and most powerful form by Sankaracharya, argues that only the Absolute Self exists, *and* all else is false. Liberation consists in the realization that individuality is false, and the one's very essence is the Absolute Self, pure undifferentiated consciousness, one without a second. Since there is only one, and nothing else, the system is called Advaita, or ``non-dualism". Visishtadvaita literally means non-duality of the qualified, since God is qualified by innumerable attributes, including individual selves and matter.

So it means finding various processes in which the soul can fulfill its potential and understanding of the true nature of the universe. This is where VIDhaTha developed quote called "**The Logic and Meaning of Integration and Unity lies in the Analysis and Synthesis of Diversity**" can be useful. We analyse diverse paths and may synthesize them if needed for achieving this Union (WAHADA). Lord

Krishna describes the paths of achieving this union is through devotional service, action, meditation and knowledge (Wikipedia, Bhagavad Gita, 2011). VIDhaTha then looked at what has been told in the path of Knowledge or achieving Union through the Acquisition of knowledge and its management towards right way because we believed that "**Knowledge is like a weapon. Good interpretations and good inferences lead to societal development. Bad interpretations and bad inferences can cause irreparable damage to the individual, group and society**" (Kerkhoff and Lebel, 2006, vasista.org, 2011). Achieving such Knowledge through a process of learning to discriminate between what is real and what is not, what is eternal and what is not. Through a steady advancement in realization of the distinction between Real and the Unreal, the Eternal and the Temporal, one develops into a knowledgeable personality. This is essentially a path of knowledge and discrimination in regards to the difference between the immortal soul (atman) and the body.

Business Administration View on Significance of Knowledge Management

The Governing body of Tatapudi Trust Micro Enterprise called VIMAN unit had approached VIDhaTha unit for developing a Business Evaluation Strategy for Tatapudi Trust viewing Tatapudi Trust as a non-profitable business organization without ignoring the fact that it has to run under self sustainable manner. Correspondingly a model that discusses the customer relations aspect of business evaluation model called 'SMART' Business Evaluation Model for Micro Enterprises is developed (Md. Al-Sudairy, Vasista and Tatapudi, 2011). SMART Business Evaluation Model is an adapted and customized model of SMALL business evaluation model (Tetteh and Burn, 2001) considered under the assumption of the applicability of popular model called Balanced Score Card strategy (that covers the finance aspect too) is more suitable for large enterprises. The basic diagram of Balanced Score Card is appearing at a high level of abstraction. So, SMART model is developed to uncover the CUSTOMER perspective of Balanced Score Card towards customizing to the Tatapudi Trust context. It is developed to address or answer three questions viz., 1) Are the objectives of the business appropriate? 2) Are the major policies and plans are appropriate? 3) Do the results obtained to date confirm or refute critical assumptions on which the strategy rests?

(Rumelt, 1993). In SMART Model (Al-Sudairy et al., 2011), broadly Five aspects are focused viz. (1) Size of the Organisation, (2) Market that organisation has captured (3) Activities of organization (4) Relationships between stakeholders (5) Trust between stakeholders. This is because, the governing body called VIMAN unit of Tatapudi Trust believed in Action Oriented Service Philosophy (AOSP), which talks that Self-Fulfillment lies in performing in the action itself but not in the results of the action. Various activities that VIMAN unit wanted to evaluate include: o Increased Simplification, Increased flexibility o Enhanced Information Management o Responsiveness o Service Efficiency and Effectiveness. Action and execution of actions with excellence is what is required to be controlled here. This prompted us to adopt one of the four dimensions of Balanced Score Card Strategy called the (Organisational) Learning and Growth component. This perspective includes employee training and corporate cultural attitudes related to both individual and corporate self-improvement (BalancedScoreCard.org). Thus the changing context and role of NGOs has generated a substantial amount of research, ranging from individual organizational guidelines to academic attempts to develop a coherent theory of learning process within NGOs (Davies, 1988). Previously, research attempts made on learning processes within the field of monitoring and evaluation is done by Estrella, M. and Gaventa, J. (1997). Korten (1984) discussed about organizational learning process approach where he pointed out that organizations evaluate their errors in different ways. When organizations see errors as failures, staff will tend to hide their errors away and little learning will occur at an organizational level. On the other hand, if an organization sees errors as sources of information, staff will be encouraged to discuss past experience and to carry forward the new knowledge.

One of the challenges in SMART Model

One of the challenges we faced with the SMART Model is assessing the effects of market-based performance measurement on NGOs. It means a market approach to development that holds NGOs accountable while acknowledge the non-linear nature of social change.

Towards an assertive and supportive shift of Knowledge Management strategy

Despite worldwide attention to strategic planning, the

notion of strategic practice is surprisingly new. To draw a strategy is relatively easy but to execute it is difficult-strategy is both a macro and a micro phenomenon that depends on synchronization. One should systematically review, evaluate, prioritize, sequence, manage, redirect, and if necessary even cancel strategic initiatives (Serrat, 2009). The process of review of Tatapudi Trust strategies by VIDhaTha unit has come out with a proposal of working on Knowledge Management strategy too with the following objectives:

1. Improved knowledge about governance and policy research among development practitioners, policy making, spiritual based, action oriented and common man practices.
2. Improved knowledge management and learning system in southern and northern development agencies of India in general and Andhra Pradesh in particular.
3. Helping southern and northern part of Indian researchers, practitioners and advocates to communicate research findings and influence policy making more effectively.
4. Improving awareness of the importance of research and how to access it among policy makers and practitioners especially in India.

Thus our traditional knowledge management based organizational strategy is set to include knowledge mapping; drawing up the value chain of an organization; gaining the support of top management; putting knowledge sharing system and supportive information technology; updating web pages and staff contact information; strengthening community practice (teams or networks); using stories to communicate effectively; investing in new organizational processes; and encouraging cultural change within the organization.

The identified context and additional role of Tatapudi Trust (through VIDhaTha)

The recent emergence of information age prompted extensive reflective practices to be played in the development activities by justifying their own legitimacy by building credible relationships with public and private partners of the government and communities (Malhotra, 2000). NGOs should no longer be seen as neutral service providers but should be able to take the role of knowledge brokers and advocate in the interface between communities and national or international policy processes (Wagner, Cheung and Lee, 2003). Building the capacity of civil society organizations to

process knowledge and engage effectively in national and international development debates and decision-making process. This requires NGOs to have high quality internal learning systems, information processing systems, knowledge management systems in place to interact with external information flow and policy trends (Hovland, 2003).

Organization Learning and Knowledge Management Defined for Tatapudi Trust

The basis of the theory of organisational learning that Tatapudi Trust is seeking through this paper is a hybrid of traditional and modern evolutionary theory, and more particularly, evolutionary epistemology. "It is argued that this kind of development of theoretical basis provides a means of both representing and assisting organisational learning. Firstly, it provides a simple understanding of learning that can be operationalised at multiple levels of analysis: that of individuals, organisations, and populations of organisations. Differences in the forms of organisational learning that do take place can be represented using a number of observable attributes of learning which are derived from an interpretation of evolutionary theory. The same evolutionary theoretical basis can also provide useful explanations of our processes under consideration. Secondly, an analysis of organizational learning using these observable attributes and background theory also suggest two ways in which organisational learning can be assisted. One is the use of specific methods within NGOs: a type of participatory monitoring. The second is the use of particular interventions by their donors: demands for particular types of information which are indicative of how and where the NGO is learning. In addition to these practical implications, it is argued that a specific concern with organizational learning can be related to a wider problem which should be of concern to Development Studies, described as 'the management of diversity'"(Hovland, 2003). This statement of development as a form of managing diversity has been matching with the quote produced from VIDhaTha unit as **"The Logic and Meaning of Integration and Unity lies in the Analysis and Synthesis of Diversity"**. This means organisations and larger social structures must all manage diversity. They must sustain a degree of order and coherence, while being responsiveness to important differences in their environment. In managing to do so they may constrain or enable others, affecting the scale of diversity possible

thereafter. The management of diversity can be analysed descriptively in retrospect, and prescriptively in anticipation, at multiple levels of aggregation" (Hovland, 2003). Thus organizational learning as defined and characterized by O'Malley and O'Donoghue (2001) is given as: an acceptance of mistakes as valuable for learning; a growing sense of responsibility, both personal and collective; participative processes within a climate of exploration and respect; empowerment of the organisation's members to analyse problems, identify solutions and develop responses (Hovland, 2003). It is found that the literature review done by Konard et al., (2008) has a lot of potential in developing the understanding on Tatapudi Trust's organizational learning and knowledge management further. Knowledge management, as a concept, is relatively new and encompasses diverse fields. Though Chittoo et. al. (2010), provided number of definitions, there is no agreed definition of knowledge management, even among practitioners. However we are adopting the definition of Knowledge Management for our organizational learning as "the systematic process of identifying, capturing and sharing knowledge people can use to improve social development outcomes (UNESCO, 2008, p. 5).

Addressing the challenge observed in the SMART model

Our challenge in the SMART model was expressing the market value in terms of intellectual capital. Chittoo, Nowbutsing and Ramchurn (2010) discussed some of the knowledge management models in theory and practice viz., Boisot's knowledge category models; Nonaka's knowledge management model; Demerest's Knowledge management model; Skandia Intellectual capital model of Knowledge management. We found that Skandia Intellectual capital model (refer to Fig. 2) of knowledge management will lead us to better and more suitable solution for the problem at hand. According to this model, knowledge is equivalent to intellectual capital and knowledge management is not only seen as the transfer of tacit and explicit knowledge but also consists of intellectual capital. Intellectual capital (IC) is made up of two components. (1) Human capital and (2) structural/organizational capital. The model focuses on the importance of equity, human, customer and innovation in managing the flow of knowledge within and externally across the networks of partners. But the main drawback of this approach is that it ignores the political and social aspects of knowledge management. Alavi (2000) has considered the

knowledge management as a process that will have four steps: (1) Knowledge creation (2) knowledge storage and

retrieval (3) Knowledge distribution and (4) Knowledge application.

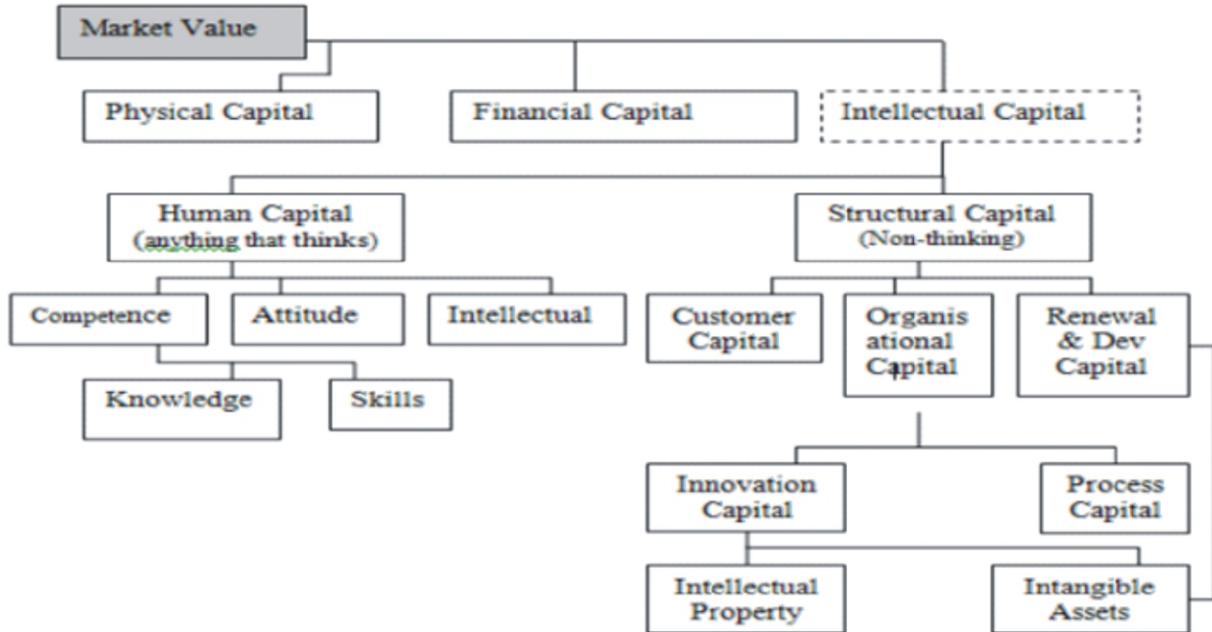


Fig. 2. Skandia Intellectual capital model of Knowledge Management (Source: Chittoo et. al., 2010)

So the purpose of knowledge management is, for constructing a feasible balance between a range of personal, scientific, institutional, and practical knowledge considerations.

Knowledge Management for Public Administration and Public Services

Knowledge Management (KM) plays important roles in Public Administration (PA). The main purpose of KM in public administration is to contribute in building society's intellectual capital (IC) and to improve the effectiveness of public and private decision making and situation handling. Four Public Administration KM areas are considered: Enhance decision making within public services; Aid the public to participate effectively in public decision making; Build competitive societal IC capabilities and Develop knowledge competitive work force (Wiig, 2000). A vital aspect of the society's success is the knowledge that its citizens possesses, is made available to its public servants and is embedded in structural and other intellectual capital assets that can be leveraged internally and in the global market (Wiig, 2000, Chitoo et al., 2010, p. 130). Social innovation has a major role to play in the contemporary development of public administration

because traditional ways of addressing social issues are not working effectively. Several generations of highly professional, dedicated public administrators have worked their way from the welfare state to contracting out social welfare provision. Thus creating knowledge based societies are becoming essential for directing actions of every one (Wiig, 2000) towards three knowledge based initiatives viz., (i) Evaluating current forms of knowledge to improve its sharing capability (ii) conducting a more participative approach to knowledge access (iii) promoting effective integration of knowledge policies (Lodhi and Mikuleky, 2010). Thus "Innovation and intellectual capital supported by information technologies lead to a broader involvement of the society into knowledge management and to the integration of knowledge management into societal needs. This can help to establish knowledge environment."

Plan of Action Mapping based on Knowledge Management Research

The following complementary measures contribute to and fully support the implementation of the actions/outputs is adopted (Serrat, 2009) and has been presented in Table 2.

KNOWLEDGE MANAGEMENT STRATEGY FOR NGOS TOWARDS CONTRIBUTING TO CORPORATE
SOCIAL RESPONSIBILITY: A VIEW FROM TATAPUDI TRUST

Strategizing		Learning
Predicting and Controlling	↔	Participating
Theorizing	↔	Experimenting
Choosing Directions	↔	Enabling Natural Selection
Solving Problems	↔	Building Capabilities
Challenging Others	↔	Listening to Others
Explaining	↔	Interpreting
Seeking the Truth	↔	Seeking What Works
Desiring the Future	↔	Trusting Fate

Source: Adapted from van der Heijden, Kees. 2004. Can Internally Generated Futures Accelerate Organizational Learning? *Futures* 36: 145–159.

Table. 2. Knowledge Management Strategy for Organisational Learning
(Source: Serrat, 2009)

CONCLUSION

Information technologies can be used as tools to revitalize urban and regional development. The industries in the field create added-value by exploiting and linking cultural diversity, and in the same time public administration must strive to make use of the new technologies, so that information access and knowledge creation become possible. Various public programmes are required to be developed and allocation of public funds should be made available to enhance ICT usage in relation to public administration services (Litan, Marinescu, Mititel and Stoian, 2011). This means e-government and e-governance and e-business practices must be continued by governments and business organisations with its migration towards Government 2.0, Web 2.0 and Learning 2.0 based interface availability not only working just merely for their operational, transactional and reporting activities purposes alone but also for generating the mix of scientific, economic, social, political and spiritual knowledge that can drive towards better judgments and better decision making capability for producing actions towards sustainable development. Our plan of action mapping given in the previous section has the item 'The mapping of Seeking the Truth' has been mapped to 'Seeking What Works'. Osho (2006) argued that Lord Krishna's Bhagavad Gita has been very influential and it is a kind of synthesis. He argues that Lord Krishna is more concerned with synthesis than with truth. He also argues that when you are seeking in the scriptures. You are seeking theories and not the truth -- and

truth is original, HAS to be original. The truth has to be born in you, it cannot be borrowed. But VIDhaTha argues that while working towards eliciting the knowledge about Dharma (Righteousness) and Thatwa (Inner true meaning), human philosophers reach a stage where they feel that they experienced a form of realization of certain truths. To explicitly represent this realization of truth, human authors need some language of expression. To effectively communicate it to the society (where majority are in the state of Dvitha), they rely on published theories based literary evidences. So one way what Osho (2006) argued is correct yes! It is a synthesis but synthesis of what? A trial of synthesizing the expression of original feeling or realization of certain truths with the corresponding theory based published literary evidences. On the other way he is wrong because this truth is not acceptable by somebody until he/she does not possess this realization and does not try to reflect it through the literature writing. This very realization can be experienced based on the belief of Advita philosophy whereas the state of most of the humans in society are in belief of Dvitha philosophy and hence VIDhaTha quoted "Human Life is a philosophical journey from Dvitha to Advitha, The challenge of governance lies in how to design the transition from Dvitha to Advitha (or may be to Visishta Advitha to be more perfect)

Similarly the item of 'Designing the Future' has been mapped to 'Trusting the Fate' (is based on Bhagavad Gita, Chapter 25: Verses 60 & 61). Another manifestation for this mapping is that most of the common people in public

society (across the globe -including Hindus and Christians and might be directly or through mediation such as reaching the Father Jehova through Jesus, the son of God-Jehova - may be in their local languages) generally uses a phrase called 'By God's Grace'. Almost all the Muslim community around the world use the phrase 'Insha Allah' (means God Willing) very frequently. On the dollar note of USA, one can find, 'IN GOD WE TRUST' printed.

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