
**AUDITING MANPOWER PLANNING STRATEGY AND PROCESSES –
AN OUTCOME BASED ASSESSMENT ORIENTED APPROACH**Arindam Chatterjee

ABSTRACT

To cope with this whirlwind of competition and sustainability challenges for tremendous and massive expansions in products / services and process technologies, most of the operations in the manufacturing and service sectors in recent years require efficient measurement, monitoring and control of HR practices. Manpower Planning is hence a very important strategic HR practice through which the Organization can take leading role and competitive advantage in the relevant sector vide it's timely and tactical implementation of the said process. To phase wise analysis of Manpower Planning , HRD audit has some powerful tools and techniques recognize the clusters of Internal and External HRD environment, especially in manpower planning areas, and where process-upliftments may be needed. Conducting an outcome-based assessment need to take a stock of existing practices, business and HR policies, systems and mechanisms, and may also require to compare with peers of contemporary establishments and/or Industry. This process oriented research is eyeing towards a dynamic and revolutionary change in Audit process from input-output observational audit to Outcome based Assessment oriented analytical audit. Here, with this systematic Audit process, the research also aims at the strategic positioning of Manpower Planning in HRD framework of Industries in general in India leading to report writing and preparation of scorecards.

Keywords: Outcome, Audit, Assessment, Measurement, Competitive advantage, Framework, Scorecard.etc.

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1. INTRODUCTION

Manpower Planning is known as Human Resource Planning (HRP) or a part organizational HRP in the large Human Resource Management framework. It is one hand be defined as a two-tailed process for analyzing present and future human resource needs and on the other hand is ‘contra-cyclical’ in nature. The study of role based Supply-lines and Labour Market is also perceived to be a valid and relevant source of Demand Analysis in modern HRD planning and practices. The culture of ‘Demand Allocation’ in the organizational level by higher strategic committees helps to establish the allocated demand more acceptable and linked to phase-wise contemporary business needs.

HR management is a systematic and outcome-based exploration of manpower resources. In the planning part, it offers a calculative dealing with the optimum usage of existing manpower to enhance productivity, deployment and re-deployments through job analysis, evaluation and rotational policies, arrangement and speculation of manpower for future needs by a thorough understanding of company’s expansion, diversification, R&D and business policies. Thus, role-wise, Manpower planning describes the demand and requirement of manpower , the supply of the same by systematic balance of both the parameters. Thus the planning of manpower provides a framework for making rational decisions in respect of its direct and indirect variables, as the case may be.

Human Resource Auditing is a process is evolved with the philosophy of Human Engineering and concept of freedom and in most of the cases may be treated as a powerful OD intervention strategy as the same deals with the ----

- Organizational Structure
- Strategic Framework
- Hierarchies of HRD Section
- Role Efficacy of HRD Functionaries
- Involvement and Commitment of CEO/MD.
- System integration at various levels.

Auditing manpower planning practices have three distinct focuses namely the Auditing concept, Manpower Planning process along with Efficiency of the System and the approach to Audit including measurement tools. Successful integration of the three parameters is mandatory for a successful audit and generation of outcome in the desired way.

Definitions:

- **Manpower Planning:**

- a) Process to determine the future manpower requirement in consonance to the existing manpower inventory to the appropriate authority in order to find right number and kind of person for the right post in right time.
- b) Manpower Planning may be defined as the strategy for the procurement, allocation and utilization of human resources of an enterprise.

- **Human Resource Auditing :**

- a) **HRD Audit** is a holistic and composed analysis of the HRD frameworks, Structures, Systems and Sub-systems, Procedures, efficiency levels, Competencies and available skill-sets and their relevance to attain the objectives and drawl of term goals of the organisation.
- b) **HRD Audit** always attempts to find out futuristic needs of the organization on evaluation of the existing available parameters and inputs.

1.1 *Background of the study:*

It was evident that HRD practices in a business environment are fairly new and in many cases out of the core strategic part due to its misinterpretation. That obsolete concept came with legacy to the ancestral ‘Personnel Management and Time Keeping’ role which remained as a voluntary and assignments of clerical nature in the then framework from time immemorial. The management used to see this process as a regular official work and kept it out of the strategic planning unlike Finance , Marketing, Procurement, Production etc. until the logical HRD qualitative and quantitative measurement concept revolutionized the business system. The HRD professionals are now able to answer the question that “How do you manage a system what you cannot measure?” Still in the nascent stage of HRD system, firstly in was practice based, then moved to input-output based culture, and thereby shifted to evolve as an assessment, output cum outcome oriented study vide careful observation with auditing tools and techniques.

1.2 *Purpose of the study:*

- To create and establish the mechanism of “Outcome based and Assessment linked” approach towards modern quantitative and more error free approach to measure actual position of manpower practice, framework, efficiency , future directions, scope of improvements, gap analysis and OASP based score cards.

- To establish the focus on the shortcomings of existing observation based HRD Audit practice to determine the shortfall and process-gaps of existing manpower framework followed by qualitative commendations and recommendations.
- To validate the statement that “Human Resource Audit is a systematic assessment of the strengths, limitations, and developmental needs of its existing human resources in the context of organizational performance” – (Flamholtz, 1987)
- To redefine the qualitative and assumption based process by means of setting prior Manpower Planning objectives and achievement of outcomes through attainments of performance indicators.
- To instill a sense of confidence in management and the human resources function that it is well managed and prepared to meet potential challenges.
- To find a formal recognition by an external impartial assessment for attainment of specific requirements against well defined criteria.
- To acknowledge a "due diligence" matter for stakeholders, owners, obligors or potential investors.

In this study we are specifically concerned about the Human Resource Planning and other independent variables. Here the ‘Manpower Planning’ is a dependent variable and the key independent variables are ----

- Business Plan
- Current Manpower resource
- Internal labour , Job Analysis
- Training and development
- Labour market
- Turnover
- Succession Planning
- Technology change
- Growth rate

1.3 Scope of the study ----

Important Assessment & Audit Functions may be as follows: ----



1.4 Manpower Planning:

- **HRP Systems Maturity and Business Linkage ?**
- Vision and Mission of HRD section and Organization
- Technology Change / Enhancement
- Growth plan
- Management Styles
- Role Clarity
- Documentation of the Process outcome.
- **Effectiveness of Staffing Practices ?**
- Total number of Advertisements submitted.
- Total number of percentage of acceptance.
- Yield ratio.
- Candidates asked and called for Interview. Candidates actually appeared for Interview.
- Time management for filing up the job.
- Selection costs.
- Retention rates and policies.
- Percentage of Internal Promotions / Job rotations/ Succession Plans.
- Local staffing pattern and statistics in global units.
- Ratio of backup talent (number of prepared backups in place for top “X” jobs)
- Skill sets of newly hired candidates.

- Backup selected candidates in each case in order of merit.
- **Training and Development for Succession Planning?**
- Training Need Analysis.(TNA).
- Training schedule and duration.
- Training budget as a percentage of total budget.
- Number of employees nominated/ recommended for training
- Percentage of traditional, refresher and innovative training programmes.
- Acceptability of the training programme.
- Continuous Evaluation
- Type of Succession Planning.
- Selection of primary identification of Successors from different departments.
- Screening and elimination training and evaluation process.
- Key positions identified to be fill up through Succession Planning.
- **Performance Management System and Application?**
- Designing of Appraisal process and Board.
- Percentage of Quantitative and Qualitative Assessments.
- Design of forms, documents and process of data collection.
- System of appraisal and its confidential nature.
- Transparency in the process and acceptability.
- Post appraisal awareness and discussion.
- Use of appraisal and a basis of development and TNA.
- Pace of execution of appraisal results in terms of Monetary and Symbolic Rewards.
- Credibility of the Assessment to the beneficiaries.
- Importance of Performance Management as a Business Strategy.
- **Legal Compliances?**
- State or Central reservation policies
- Employment exchange Act.
- Contract Labour Regulations and Abolition Act.
- Workmen Compensation Act,
- Equal Remuneration Act.

2. REVIEW OF RELATED LITERATURE

2.1 Literature review:

Rajesh K. Yadav, N. Dabhade(2014) stated about Establishing a HR Planning framework and audit practices is a major achievement, that enables an organization to ensure how best to use its human resources to achieve outputs and outcomes. Employee plays crucial role in the success of business organization, it is important that organization should put consideration and careful planning into human resource practices. It is imperative that your Human resource practices should correspond with your business plans. Human resource planning is an ongoing process. Organization must continually monitor and forecast personnel needs and concerns. Human resource planning is something that you can learn and improve on through experience and effort.

Fred C. Lunenburg (2012) established Human resource planning begins with a forecast of the number and types of employees needed to achieve the organization's objectives. Planning also involves job analysis, which consists of the framing of Job analysis, job evaluation by clear statements on role description and role efficacy. Of particular concern for today's executives is the growing body of laws regulating the human resource management process.

Arahnasi U.H (1992) in his M.Phil Dissertation "A Critical Evaluation Of Performance Appraisal In Selected Industrial Organization" stated that favorable attitude of the employees towards the appraisal system should be created, the performance appraisal (P.A.) system should be treated as 'problem solving' system, every promotion should be made purely on performance basis, organization must bring the participative approach of employees in the P.A. system, training to appraiser and appraise should be given about the P.A. system, proper feed back system need to be installed for the employees, and good performance should be linked with special increment, promotion and rewards.

Rao, T.V., Rao Raju and Y. Taru (2001) in their research article have attempted to integrate the HRD practices in Indian Organization through a Systemic approach and concluded with a structured recommendation about the success requirements in different perspectives against the HRD Audit data collected by U. Pareek and T.V. Rao (1975-77) from around 12 units of different Indian Industries. However, in this systemic approach, though the processing parts were addressed wisely , still the quantitative assessment part to draw a transparent output cum Outcome need further extension to draw a meaningful conclusion in this regard.

Pareek Udai (1997) in his Book "Training Instruments for Human Resource Development" has given information of various HRD instruments related to personal orientation and behaviour. He has given instruments for personal interpersonal styles, their roles in organizations and non-corporate sector. He further explained satisfaction schedules, role

efficacy, organizational learning, role satisfaction and isolation, trainer's style, consulting style, life styles and aspect of motivation and personal effectiveness . The author provides various need based training instruments for HRD professionals.

2.2 Methodology of HRD Audit of Human Resource Planning Practices ----

Key Focus of HRD Auditor while prior to HRP audit ----



Primary Phase :

1. Auditor should treat Audit as an important intervention process.
2. There should be no pre-conceived notion about the corporate culture and the staffing practice of the company.
3. The Organization should invite for the Audit. The audit should be started with the consent of CEO/MD and thus the linkage and integrity of Staffing practices with Vision, Mission and Core values should be a matter to analyze.
4. The amount and acceptance of freedom as an auditor to be analyzed quickly for effective outcome of the Process. The purpose should be made clear at the earliest.
5. Auditor should not behave like a stranger rather as an observer and thus while distributing the questionnaire or using intervention Strategies, the line managers / workers should feel free to expose their thoughts. Breaking the ice may be another concern.
6. Auditor should primarily behave like a fact finder rather than a consultant or reformist.
7. To begin with , the auditor should try to focus on the systems and sub-systems of manpower planning Practices with an eye to the role requirements and role efficacy of the key functionaries executing the show.
8. The authenticity of documentation , record keeping practices should be a matter of concern. Formulate Auditing plan and time-management.

9. The transparency in manpower planning procedure (with or without ERP) should be verified again in the early stage of the audit phase.
10. The Auditor should receive the work order in writing.
11. The following matters , in addition should be in the figure tips of the auditor before going deep in the analyzing part ----
 - The market positioning of the Organizations.
 - Influence of statutory policies in Manpower policies.
 - History of staffing culture.
 - Retention policy.
 - Reward policy.
 - Age ration of the old, middle aged and young employees.
 - Group-ism among the employees.
 - Awareness level of employees about the manpower practices , employee benefits and Organizational policies as a whole.
 - History of tussles in employee-employer relationship and trade union movements.
 - Average loss of man-day in last five years due to several cross functional and abnormal reasons.
 - Commitment of HRD cell and their readiness to know the measurement and HRD Audit scorecard of the Organization.

2.3 Secondary Phase :

- ***Mapping of Objectives and Outcomes***
- ***Process and Involvement Assessment***
- ***Fixation of Auditing Attributes***

Experimental Design :

- In most of the cases the a) Exploratory Study design, b) Descriptive and Diagnostic Study design and c) Experimental Study designs are being used.
- In sampling part, the population will be identified by the lead Auditor based on the purpose of the study and accordingly the a) Simple Random Sampling, b) Stratified Random Sampling and c) Proportional / Disproportionate Stratified Sampling are being used in most of the cases.
- Data Collection Process : (Both Qualitative and Quantitative) depends upon the reliability of findings, skills of auditor, recurring and non-recurring expenditures and time issues.

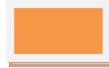
- a) Questionnaire
- b) Group Interview
- c) Individual Interview
- d) Case Studies
- e) Surveys
- f) Key Informant
- g) Document studies / HRIS
- Data analysis will be based on the following
 - a) Validation of data before analysis
 - b) Arranging strata wise marks properly
 - c) Finding out mean value
 - d) Draft bars / charts carefully to get qualitative hints.
 - e) Calculation of average of total marks gathered through questionnaire
- Statistical Techniques may be used depending upon the nature of data collected ----
 - a) Question wise finding of Mean data and Median.
 - b) Finding out the deviation and dispersion of data to analyze the variance.
 - c) Deduce the chi-square value to find out the significant difference in opinion.
 - d) The level of Significance (α) are generally kept at 0.05(5%) and linked to p-value.
Acceptability or rejection of null hypothesis depends on the p-value .
- Findings will be concluded upon appraising on quantitative and qualitative results--
90% of the total points will be based on the analysis of quantitative data , whereas, considering the observatory and assessment approach and other situational variables , 10% of the total points have been allotted for the total assessment of Manpower Planning of the Organization.

Table I

6 Stages Mapping of Audit Objectives and Outcomes					
Audit Benchmarks ↓	HRP Process Outcomes →				
	Practice 1	Practice 2	Practice 3	Practice 4	Practice 5
HR Regulatory Framework and Business Linkages					
HR Functional framework					
HR Competence Level					
Integration of Departments					
Continuous Career Improvement					

HR System Maturity level					
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Extremely Matured / High -



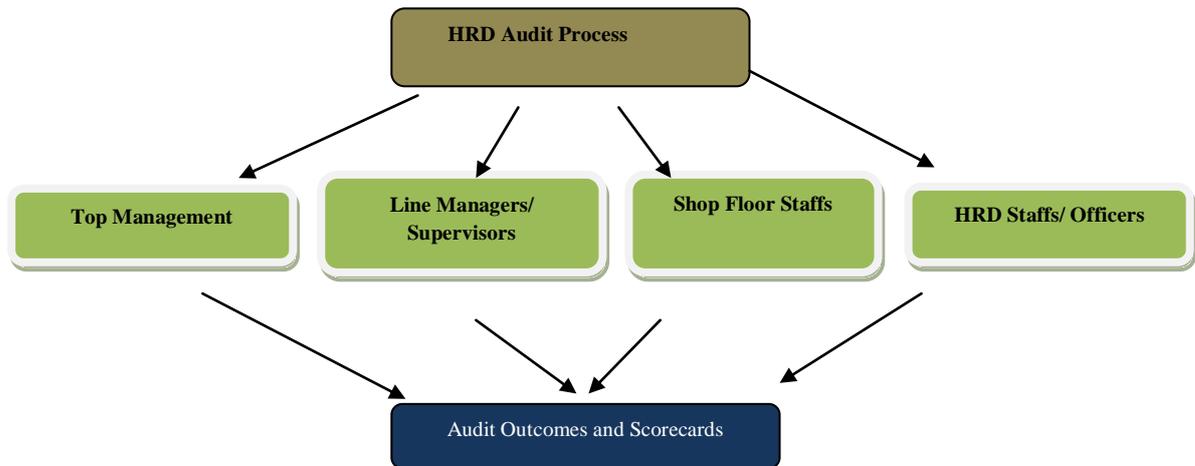
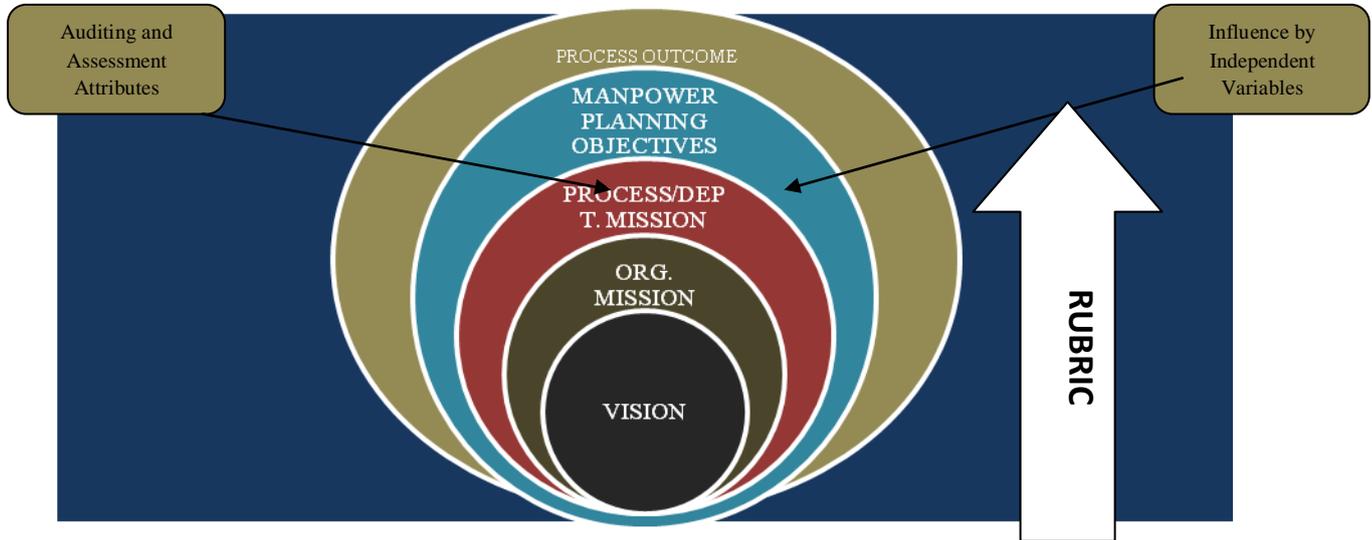
Above Average / Good -



Average / Satisfactory -



Below Average / Poor -



Auditing and Assessment Attributes leading to mapping of the parameters :

A) Business Plan and Governance----

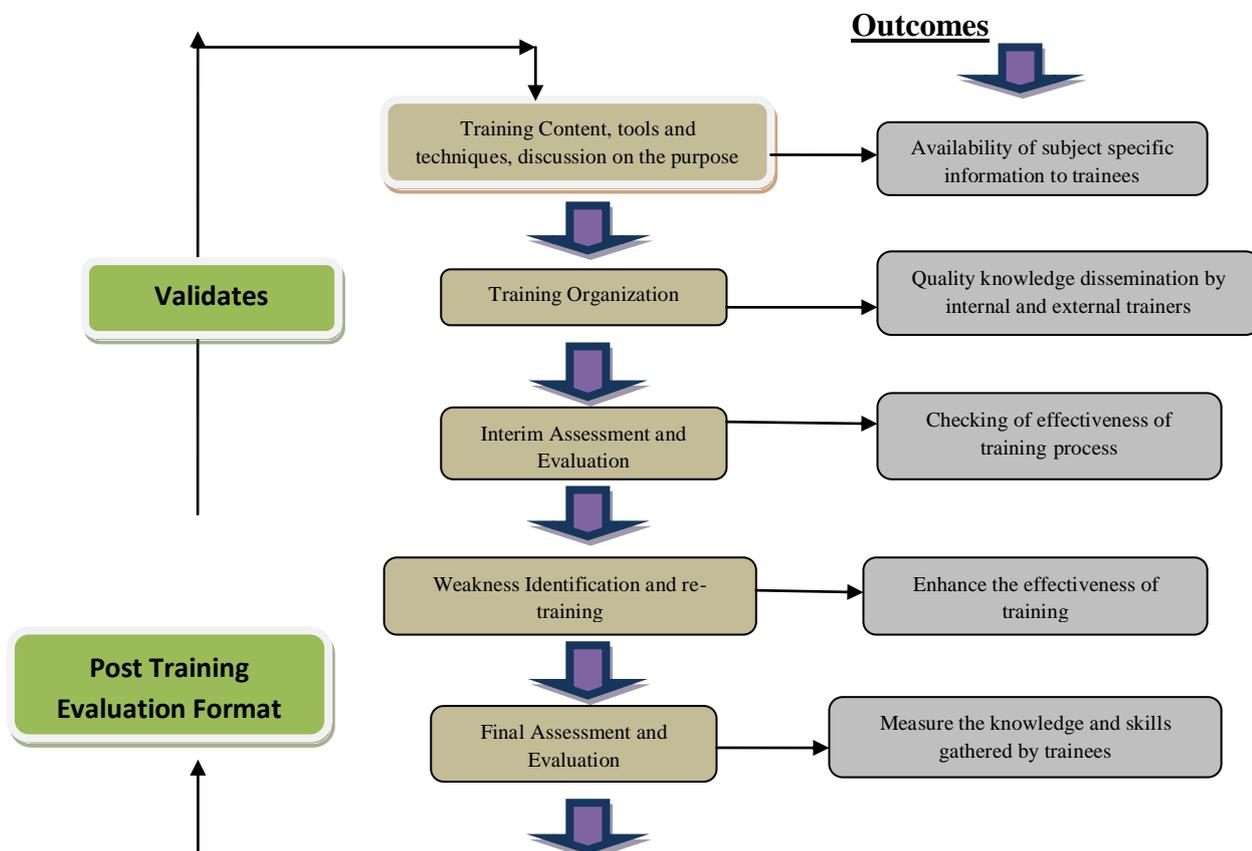
- CEO/MD’s focus towards achieving Vision of the /organization.
- Monitoring and Evaluation Pattern of Governing Body / Board.
- Availability of Quality Assessment Benchmarks.
- Mapping out of Clear development path from Strategic Organizational Plan.
- Disclosure policy.
- Leadership styles and acceptability.

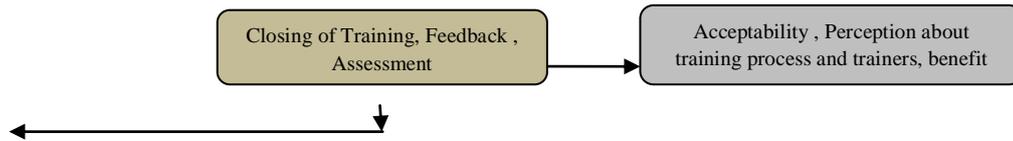
- Influence of Political/ external matters on decision of board in terms of related approvals.
- Availability of existing threats to the viability of Manpower Planning (costs, pension, promotion, other liabilities etc.)
- Effectiveness of communication between Governors / Board members and the organization.

B) Training and Development & Performance Management System:

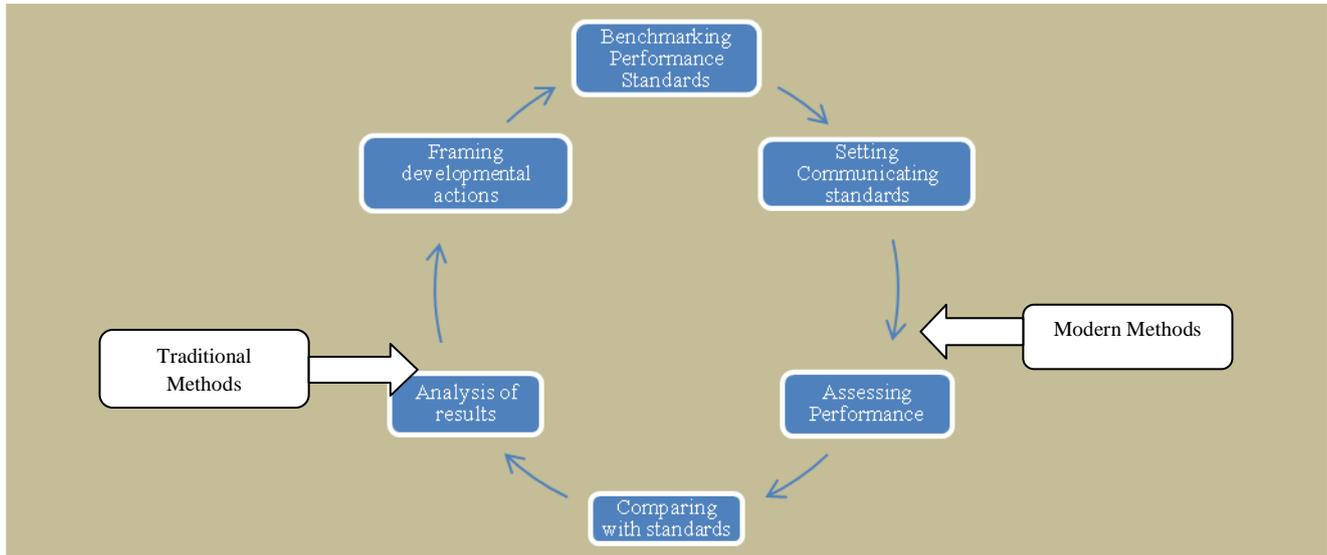
a) Training Process:-

- Outcome Based.
- Broadly linked with Manpower Planning Objectives.
- Optimum usage of Training hours through structured planning.
- Customization through structured Training Need Analysis (TNA)
- Effective grouping of trainees according their efficiency level and TNA.
- Goal oriented , module wise training .
- Interim Assessments and feedback.
- Evaluation and analysis with benchmarking data.
- Acceptability and Training effectiveness check.
- Further revision and modification in Training design.





b) Performance Management System Exhibits:



c) Questions to be asked at the time of Assessment: -

- Whether the significant relationship between Training and Development and Job performance of employees with HRP has been established or not?
- Is there any existing association between appraisal report and career development plan?
- Whether the career development strategy is clear to all clusters of employees since the first day of their employment?
- All subsequent amendments in the Human Resource Planning are subject to creation of prior awareness to the stakeholders or not?
- Whether employee wastage is considered to be a potent indicator of Manpower demand or not?
- How job rotation and re-deployments effect Manpower Planning?
- How effectively training and development programmes are acting as a good source of supply of internal manpower?
- How the performance related feedbacks play its role to design Training Programmes?
- What are the mechanisms of measuring quality of Training Programmes?
- What role the beneficiaries play in designing and re-designing of training plans?

- Is there any significant correlation between training and development programme and Career and Succession plans of employees?
- Duration of actual performance monitoring process? Throughout the year or at the end of the year?
- Is there any process of interim performance check?
- In the eye of the employees, how transparent is the PMS process? Scope of bias , if any?
- Linkage of retention policy with PMS system?
- How prompt are the disbursements of reward system with PMS ?

3) Legal Compliances :

Table II

Sl. No.	Laws / Acts	Practical Implications	Remarks
1	Contract Labour Regulation and Abolition Act, 1970	Definitions, License creation from Labour department, Registration, the role of Principal employer to handle contractual employees.	How many? Extent of legal compliance?
2	Employment Exchange (Compulsory Notification of the Vacancies) Act, 1959	Notification norms and its compliance. Latest amendments. Necessary documentation.	Yes/No . To what extent?
3	Minimum Wages Act, 1948	Latest norms. Mandatory compliance for public disclosure. Understanding long term litigations.	Complied with? Yes/ No?
4	Child Labour (Prohibitions and Abolition) Act, 1986	Understanding the protection issues and penalty. Look at it on humanitarian ground. CSR activity to empower children in the locality.	Consciousness of Principal Employer?
Long Term Issues		Short Term Issues	
ID Act,1947		Provident Fund Act,1952	
Factories Act,1948		Employee State Insurance Act,1948	
Employee Compensation and Benefits Act, 1923			
Payment of Gratuity Act,1972			

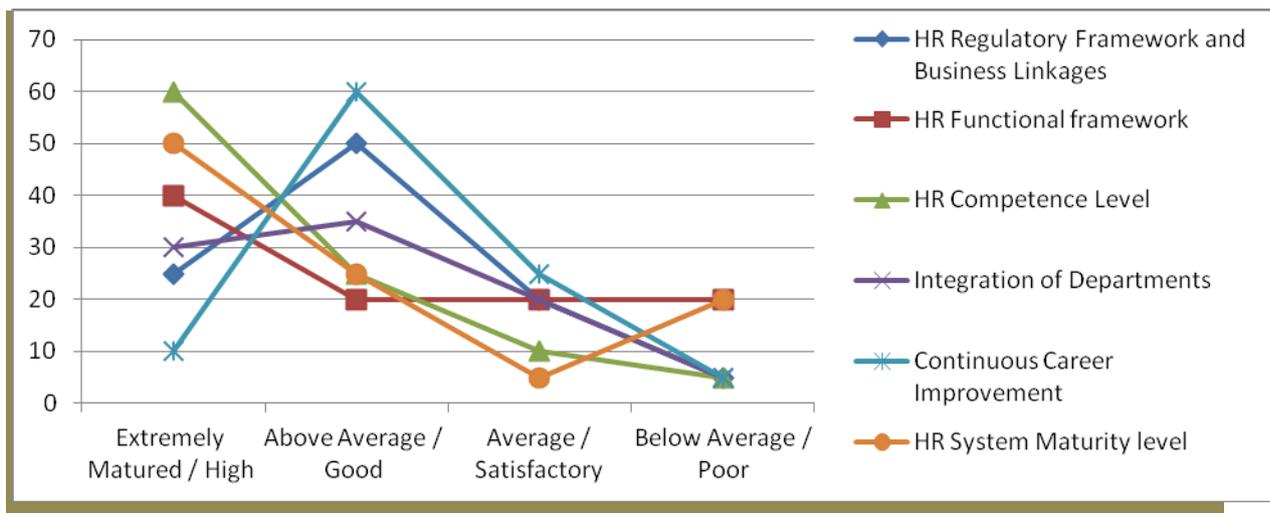
Final Phase:

In the final phase the concentration should be on ----

- Careful arrangement of data and information gathered by systematic observation and assessments.
- In this new ‘Assessment Based Audit’ approach , Lead Auditor should initiate and finalize the report structure and sanction the same with the signature and seal before submission (**In Original**) to the CEO/MD or his nominee.
- The report writing should be based on the observations, commendations and recommendations by the Auditor . The recommendation will only be process based. Individual or group focused narrations must be avoided.

- The systematic data analysis should be done by the group auditors and endorsed by the lead auditor after careful analysis of different internal and external factors.
- In the ‘Assessment Based Audit’, the measured outcome should be prioritized and no qualitative judgement should take place on Assessing the 6 parameters depending upon the reputation, history or general perceptions on the Industry/ Institute.
- The report should be Confidential in nature and be prepared in black and white and for the sake of better understanding, it should be elaborated with charts, diagrams, graphs, statistical work sheets , where ever applicable.
- Post submission presentation should be given in front of CEO/MD with other key representatives of Top management and section heads.
- In the report , the Assessment of Manpower Planning practices should be by Assessment Grades like ‘O’, ‘A’, ‘S’ and ‘P’ and the result remain valid for 3 years in case ‘O’, 2 years in case of ‘A’, 1 year in case of ‘S’.
- In case of ‘P’ , a provisional Audit report will be presented with list of deficiencies for further compliance with a term of re-Audit after 3 months from the date of presentation of report.
- In no case the report is based on any prejudice / bias. As an ethical part, both the parties are liable to maintain the non-disclosure of the report in public.

Point Mapping Process:



A Sample Chart with survey with 100 employees against Mapping of 6 stages Objectives

- Total number of questions to be asked on aforesaid 6 parameters will be 30.

- Top Management , Middle Management, Lower Management and employees of HR departments will be asked questions separately.

Table III

Interviewees 	Number of Questions to be asked (Total 30 on each indicator)			
	Top Mgmt.	Middle Management	Lower Management	HR Department
6 Assessment Indicators 				
HR Regulatory Framework and Business Linkages	10	5	5	10
HR Functional framework	10	5	5	10
HR Competence Level	5	10	10	5
Integration of Departments	5	10	10	5
Continuous Career Improvement	5	10	10	5
HR System Maturity level	5	10	10	5
Total	40	50	50	40

- Mean Value of total marks obtained on each parameter will be taken for Assessment.
- Questionnaires will be on a five point scale.
- Thus, total marks on each of the 6 performance indicators are $30 \times 5 = 150$.
- Overall marks will be $150 \times 6 = 900$ and 100 marks for qualitative assessments from the Auditor.
- Qualitative Assessments will be done on the basis of average qualitative Assessments of the Auditors. The same should be re-assessed by the Lead Auditor before Assessment.
- Total HR Assessment based Audit on Manpower Planning will be on 1000 marks.
- Grading system will also be done in conformity with Assessment process.
- Gradations of marks will be as follows ----
 - a) 750 and above - O (Outstanding)
 - b) 500 – 750 - A (Average)
 - c) 250 – 750 - S (Satisfactory)
 - d) Less than 250- P (Poor)
- In **OASP** point grading system , The Assessment remained valid for 2 years for organizations achieving O and A grades.
- Whereas for Organizations achieving S, it will be valid for 1 year.
- For the P graded Organization, the report will be based on the deficiencies found during the Audit and will again be re-assessed after a period of 6 months.

Findings : The findings have been derived through a systematic observation and outcome of both quantitative and qualitative analytic process by a fairly perfect blend of the same to minimize the error in assessment. The finding in one hand looked upon the efficiency of the HRD staffs and officers dealing with the Manpower Planning process and on the other hand measured the efficacy of the process itself. The point wise finding are mentioned hereunder –

- Driven by short comings of the earlier assessment process. This process has more command on the overall scrutiny of the system as not only by observation (unlike earlier) but also with the assessment, point grading and recognition system.
- This 6 stage process is posing more holistic view of the entire system efficacy rather than the earlier 4 stage process.
- The OASP is more clearly indicating the KPIs though strata wise sampling analysis and providing more realistic scorecard.
- It is generating Manpower Planning process wise result through design matrix, KPI wise bar/chart diagrams and overall indication through point marking for more clarity.
- It will indicate 3 focus points during the process , a) What to do to make the Manpower Planning more effective b) How to make the change as a part of OD intervention c) How to measure the change in future in phases.
- Shown the new methodology of mapping Manpower planning process objectives and outcomes by the way of RUBRIC formation.
- 90% quantitative assessment makes more sense and it will surely incorporate confidence in multi-levels of management and the HRD sections of the Organization.
- The process has shown equal importance to both direct and indirect variables of the Manpower Planning process so as to think rationally on demand and supply aspects of the manpower.
- It also shows how the Manpower Planning objectives reflect professional and career accomplishments of the employees in consonance to the Mission and Vision of the HR section in conformity with the Organization's Mission and Vision.

4. CONCLUSION

From the outset, the study has maintained a different , changed approach towards the traditional HRD Audit process of subsequent consideration of Manpower as only a HRD process rather than a systematic OD intervention. Thus, the idea with certain pre-conditions and transparency towards a outcome based, pragmatic , quantitative and qualitative mapping

and assessment with scorecard and point grading system will prove revolutionary in Auditing a part of HRD framework in a given Organization in order to gain wider reliability, validity and acceptability. To conceptualize further, in order to enhance the efficiency of the Manpower Audit as a part of ‘National Manpower Planning’ , it should have a Statutory status rather than mere Internal one and may be regulated by a ‘National Guideline’ in the form of Acts or Rules through a ‘Controlling Authority’ like Financial Audits.

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