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## Inside this issue

page 02

Panchayati Raj and NGO's

page 06

Aid reform must pass the development effectiveness test



page 15

Implications of the Voluntary Sector



page 17

Democratic India must show maturity in dealing with Dissent



## Editorial

### *Dear Members, Associates and Friends*

The atmosphere for voluntary organizations has changed drastically over the past few years accompanied by transformations and overhauls in its basic attributes. New engagements, partnerships and interfaces have opened new avenues for the sector to collaborate on and develop their working capacities accordingly, sometime habitually changing their structural mark up. One such particular collaboration that has engineered a transformation in the sector is that of Corporate Social Responsibility.

Ever since the two percent mandate for companies to siphon of a part of their earnings was announced by the government, a new dimension emerged in the sector which came to look upon this directive as an opportunity for VO's. Businesses and Corporates have since then sought professional expertise from voluntary organizations in order to implement their CSR effectively. CSR presents itself as a paradigm where needs of social development align with business goals. By arriving at a consensus or a common objective by businesses and voluntary organizations CSR can be an effective strategy to bring about desired changes in the social development environment of the country and provide a basis of sustainability for the organizations. The mandatory provision of CSR also has an indirect bearing, as in it sensitizes companies towards the needs of society and generate a social obligatory response. In the coming years the voluntary sector's dependence on the sector may be set to increase with respect to the decline in the sources of funding. It is only fitting for organizations to commence their strategies in approaching companies with their proposals. An aerial view of the sector will reveal a lack of standardization and internal governance flourishing without checks. Intrusion of non-credible organizations has degraded the quality of the sector by equally swallowing credible organizations and maligning the fraternity as a whole. Such sporadic instances have tarnished the respectability of the sector, which it had once commanded. As an apex body for voluntary organizations, VANI has time and again reiterated for voluntary organizations to adhere to the norms governing accountability and transparency. Following this, we have launched an initiative to collect Annual /Audit Reports of our member organizations which would act as an access portal and will be shared with potential companies interested in CSR disbursement. The collation of reports functions as an indicator for the companies to seldom assess organizations with whom they would collaborate. It is interesting to note that many companies remain oblivious in dealing with their CSR and lack practical experience in potentially exercising it. Similarly many VO's are perplexed on how they can capitalize on CSR. While this knowledge system is inherently in built voluntary organizations are capacitated, both theoretically and practically in social development. To bridge this gap VANI will compile a CSR directory which would function to the benefit of voluntary

*Continued on page 5*



## Panchayati Raj and NGO's

A major edict on which the civil society operates on is striving to democratize institutions and orient them towards being more people-centric. In the Indian context civil society finds this resonance through its proactive engagement in Panchayati Raj Institutions, the grassroots organizations for decentralized democracy. Fortified through the enactment of the 73rd Amendment, the Panchayati Raj Act was a response to the burgeoning rural poverty which had obfuscated the proliferation of development to rural masses. Recognizing the institutional and functional failures on the part of the government, self-governance occupied the cynosure of institutional reforms. It was inferred that decentralized democracy would act as panacea to fix the leakages where government machinery failed to deliver. Bestowing legitimacy to grassroots organizations would also facilitate in active participation of people as their involvement in planning and development would empower them. Drawing inspiration from Gandhi's idea of Swaraj and self-sustenance, the makers of the act designed the law in congruity with the contemporary trend of electoral polity. The Constitutional (73rd Amendment Act) was passed in 1992 under the aegis of the Narsimha Rao government sanctioning to establish grassroots level democracy at the state and national level. Devising a hierarchical structure for the law to function upon, the foundation of this decentralized governance was the Gram Sabha, with the inclusion of a three tier structure- Gram Panchayat, Panchayat Samiti and Zila parishad.

Some features of the Panchayati Raj Act include

- Reservation of 1/3rd seats allotted towards women
- Reservation of the weaker castes and tribes at all bodies in proportion to their respective population.
- The supervising authority for the conduct of elections shall be the Election Commission
- The District Planning Committee(DPC) to be the nodal agency in promoting bottom up planning
- The enactment of the act has bought into existence state finance commissions which are repositories in allocating financial grants to the panchayats.

What underlines the sinew of PRI's is the power and authority vested in these organizations to plan, implement and develop projects. The formulation of the act was modeled around providing social justice which



was the main primacy accorded to the PRI's. The work portfolio of the panchayats entail the preparation of plans for economic development and social justice and the implementation of welfare schemes in tandem with economic development as listed out in the Eleventh schedule.

The yardstick determining the success of the decentralized democracy model depends on the efficacious functioning of the Gram Panchayat. Major impediments have circumvented the flow of democracy, a conspicuous hurdle being the bureaucracy. The euphoria that was once associated with the enactment of the act, especially in respect of its empowerment drive seems to have diluted with the progress of time. One such reason that can be alluded to in the erosion of their empowerment witnessed by the panchayats is the prevailing mindset lingering among the state governments of the challenge the panchayats pose to their authority. This has wielded considerable damage and caused stagnation in the propensity of grassroots democracy, specifically restraining the cornerstone of its existence, autonomy. Hardly anyone would disagree with the fact that panchayats have orchestrated the deepening of democracy through their progressive role, yet the brass tacks bear witness to varied issues which have vehemently blocked their wider ambit of functionality. Persistence of social inequity accompanied with caste and gender retrogrades have cast their impressions on the PRI's which have its offices occupied by the rich and the wealthy. In more subtle terms corruption has seeped into the very fabric of what was expected to be the



bulwark of a puritan democratic model. Lack of transparency and accountability, misappropriation of funds, non-implementation of welfare schemes have contributed in eroding the institutional foundation of PRI's resulting in the violation of the constitutionality of the act. Such inefficiency and unresponsiveness have been detrimental to the public at large.

This is where voluntary organizations make their foray, i.e. by their vociferous intermediation in advocating for greater autonomy for PRI's. Civil society has unvaryingly endorsed for the poor and participation of the marginalized in their quest for empowerment under the architecture of PRI's. Making participatory action more affirmative, various civil society organizations have embarked on developing numerous case studies and researches which are posited to seek veritable solutions to ease the functioning of the PRI's.

Rallying around mobilization, organization and empowerment, civil society organizations have presided over different partnerships between PRI's and the establishment primarily on the issues of jurisdiction of PRI's and retaining their independent autonomous nature. A prominent effort undertaken is the advocacy for female participation in panchayats. The capacity building of marginalized sections of the village population such as the dalits, ST's and others has occupied the agenda plan for many civil society organizations. Other campaigns included ensuring regulation and accountability, delegating the authority to design and implement development plans by village committees themselves. A conscientious approach should be to enable local bodies to be more participative and involve villagers in bottom-up micro planning processes. This capacity building effort will provide sustainability to community participation and assure a tenable system of checks and balances. The desirability to empower PRI's, emits from taking cognizance of their legitimacy in authoring plans and programmes which buttresses their autonomy. Ensuring the free flow of information exempt from constraints will augment the obligation towards the standards for maintaining transparency and accountability.

The onerous task before voluntary organizations is prioritizing in reconfiguration of their tactics and devising newer models and mechanisms in vogue with the contemporary situations. Newer hurdles and problems require nouveau solutions. In their outline of being three tier structures, PRI's are complex models of grassroots

democracy with numerous linkages. Assuaging impediments and alleviating the structural constraints vis a vis the bureaucratic congestion which make PRI's deficient in fulfilling their duties should be the foremost in ushering reformation in these structures. A newer initiative which voluntary sector could commence would be to introduce an electronic media platform which could act as an independent agency voicing the concerns of the people against the malpractices in the PRI's. Fundamentally PRI's are dependent on government grants from the state and district authorities, owing to administrative delays and red tap pervasion, the beneficiaries especially those in tribal areas may not always be the targeted ends. Civil society and voluntary organizations can act as advocates on behalf of the PRI's educating the village folk on their undeniable right to finances and resources and shoulder them in their legal battles by providing reasonable legal services.

Efforts should be streamlined in encouraging women and Dalit participation. With women and dalits forming the social base for the most excluded groups, the ratification in legislatures witnessed reservation for these two groups under Article 243(D) of the Panchayati Raj Act. Indian society's cultural base has always seated itself on a combination of caste and patriarchal equation. This has evidently resulted in the virtual absence of women and dalits from the political forums. A critical need is to push for dalit and women participation in grassroot institutions. While reservations are perceived to be redistributive in nature, in practice traditional power structures continue to dominate the rural political landscape. Large scale violence gender and caste violence reverberates in the village fabric of India. What is needed is actual political autonomy not conditioned puppetry played out by a few. With political autonomy in the hands of the elected members of these two groups a definite fall in atrocities would be surely open the avenues of opportunities. Civil Society and voluntary organizations have to make it their solemn duty to work in tandem with these groups securing their effective political upliftment and nurturing an enabling environment.

Above all civil society, voluntary organizations and NGO's should effectively engage with PRI's by helping them with detailed macro and micro level plans for effective development.

— **Arjun Kumar Phillips,**  
**Communications Executive, VANI**



## IB report and its toxic spillage

The thunderstorm unleashed by IB's virulent indictment of NGO's as entities bent on stalling growth and development is a cause of worry and concern for the voluntary sector. While this is a repetitious act, customary to the Ministry of Home Affairs campaign against NGO's, the worrisome aspect has been the magnitude with which this has come to occupy national debates. The unabashed criticism subtly delivered by the IB professes a deep resentment against civil society and its sole attribute of dissent. Using proverbial parlance by terming NGO's 'anti-development', the IB has scathingly termed them as being conduits for foreign funds directly responsible for holding India's economic growth at ransom.

A major chunk of organizations heavily rely on foreign funds which draws its legitimacy under the aegis of the FCRA Act. Through appropriate utilization of these funds, voluntary organizations are involved in providing humanitarian and developmental work. It would be meaningless and hypocritical to say that the sector is assured of honest organizations genuinely involved in issues of societal work. No, many organizations willingly indulge in profiteering practices on the pretext of social work. Likewise the comparison is obvious in the case of companies, bureaucracy and other sectors. But to single out voluntary organizations by employing such terminology is inconsiderate and partisan.

A deeper analysis reveals that the MHA cum IB's antagonism derives from the fact that the enumerated organizations listed in the report are those involved in thematic issues of environment and tribal rights. In the report it has intentionally named Human Rights organizations as the propagators of obstruction in restricting the state's pursuit of growth. Although the correlation seems logistically odd as to how proponents of human rights can inhibit the colossal economic growth of the country, the tenor of the IB is suggestive of the desperation to frame civil society at every opportunity. The dominant neo-liberal agenda has permeated deeper into the veins of the government, which seems to attach eminence to 'industrial' growth superseding over the rights of the marginalized and the poor. Such a corrosive ideology has been detrimental to the voluntary organizations and by placing them in a camp with foreign agencies only spurs negative propaganda. What makes this whole affair preposterous and at the same time invokes fear is the overriding of authority. The IB has

traditionally been the main agency concerned with the watch duty of anti-national activities. In simplistic terms its mandate is to keep a tab on the terrorist and

security issues. With the release of the report, the message has been crisply transmitted that the IB views NGO's as perceived threats. A small revisit to history will enlighten us more. For instance the task of supervising foreign funding to NGO's is prerogative of the FCRA department. It came as a surprise and shock that while the FCRA department under the MHA was compiling and releasing the lists of those 'authentic' and 'unauthentic' organizations, the IB's commandeering of this prerogative raises a few contentious questions. Is such departmental overriding legal and constitutional? While both departments come under the MHA, still does such an act validate IB's right to interfere with a department which is specifically constructed to look into the concerns of foreign funding? Of course it is in agreement that terrorist activities thrive on foreign funds but are civil society organizations fashioned in the same way as terrorist organizations, destroying cities and murdering innocents or carrying out a sadistic agenda. On the contrary these organizations have been ardent advocates of the destitute and the underprivileged. Hence one can construe the psychological intent behind the report and label a similar accusation on the IB of representing foreign interests. Why not? The whole premise of the report bases itself on the argument that NGO's do not let multinationals operate. Syllogistically one can infer that the IB report shows more inclination towards foreign industries rather than the unfortunate citizens of the country.

No one denies, the critical imperative to have industries work wonders for the country so as to build a robust economy, but it cannot be done at the expense of the poor. Civil society at best act as advocates of inclusivity representing these marginalized and unfortunate, who are deprived of resources in assertion of their rights. The paradigm of inclusive development has regularly been evoked but never laid out tangibly by the government. It





is only the civil society and NGO's which repeatedly stresses on the 'inclusive factor' time and again and remind of its delayed implementation. Also by naming environmental organizations as the main perpetrators of this concocted statistic, contributing to an economic deficit in the GDP, the IB has shown its insensitivity towards environmental issues. It begs to be pondered that how can environmental concerns be silently brushed under the carpet. Is not sustainable development the most urgent need of the hour? When the world is moving towards a greener future our government is overly optimistic of the development industries can assure. Turning a blind eye to the problems of the country will only augur the troubles in the future which our nation is entrenched in. In the thirst for a 'superpower' status which is frivolous at best for a country beset with poverty, hunger and other ills, the paradigm of development should embrace a people-centric model not an industry-centric model. Or else even a people-industry amalgam is welcomed. Creating industries based on a private-public partnership should benefit en masse in the long term not remaining stagnant to a particular class. Phased development with holistic intake of diverging views should be the prerequisite for all economic efforts. Both Industry and poverty have a proportional relationship, an inverse of that equation would create large inequalities and wealth concentration. It would be callous and irresponsible to focus on a single discourse of development with exclusion of other segments and this regrettably is religiously followed as a dogma. The IB report in its entirety has also been accepted with open arms by the media, who have bitterly attacked the sector for being shadowy agencies working out of the ambit of the RTI. Through a simple leak the report found its way into the public, confirming a staged propaganda effort with an ulterior motive. Tactics like these used to discredit voluntary organizations will only

reap more harm than good for both sector and society. The collusion with the media is downright undemocratic with an element of sycophancy dutifully enacted by it. It needs to be understood that civil society/voluntary sector/NGO's fill that vacuum where government agencies fail to proliferate. It is a specialty of our pluralistic democracy which provides an open space for reasonable and constructive opposition. Defiling its stance will only negate the democratic ends we pursue to achieve and set a dangerous precedent replete of authoritarianism. Above all the report is not justified morally, as proved by the above arguments. It is a product of subjectivity which is neither balanced nor fair in judging a sector which has been intricately associated in nation building. We cannot stand such extreme maligning which in turn insults this country's large population whom we serve.

The state should note that civil society at best tentatively represents the common people. It is of no doubt that the authentic representatives in a democracy are its elected but no one can deny that at the micro level, it is the civil society which comes to their clarion call. Needless to say that the country's abysmal condition in domains of health, education, gender issues remains terrible and shameful, the government should lower its egotism and appreciate the sector's contribution. Optimism for the sector, for the time being may have taken a detour with this report but the quest for justice has not ceased. It is only up to the sector to vindicate itself and the only possibility for such a realization would be to converge and intellectually counter such accusations. It is our inalienable moral right to exist as the ones we serve unfortunately in turn fight for their existence. Living up to the ideals of passive resistance propagated by Mahatma Gandhi is the only viable path to assert our identity and crusade for our cause.

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**Continued from page 1**

organizations and companies facilitating a dialogue process with VANI acting as a mediating agency between the voluntary sector and the corporate world. . This exercise undertaken by VANI is not a subjective evaluation of organizations but a facilitative provision for VO's and companies to work together.

Our efforts in this direction are necessitated by the resource crunch faced by many organizations and by this we want to contribute to the continuance of the sector's vital contribution towards society and social development. We hope that our members and associates will contribute and partner to this initiative, as we are obliged with a responsibility to ensure the sustainability of the sector.

**Harsh Jaitli**  
**Chief Executive Officer**



# Aid reform must pass the development effectiveness test

— A paper by CONCORD

Recent upheavals in the global economy combined with an impending environmental crisis and the rise of new major actors in the global political and economic arena have dramatically changed the development landscape. But despite sustained economic growth in many developing and emerging countries, **poverty remains widespread and growth alone will not eradicate it.**

These changes and shifts raise questions as to how efforts to meet global development ambitions and goals can and should be financed. While all sources of finance will continue to be important for development, **aid has a unique role in the fight against poverty and inequality that cannot be replaced.<sup>1</sup>**

A review of the purpose, measurement, criteria and definition of Official Development Assistance (ODA) is much needed to ensure that it is targeted for greatest impact. In this respect the ongoing review of ODA by the OECD Development Assistance Committee (OECD DAC) is a step in the right direction. That being said assessing how best to reform ODA requires a **long term and holistic approach that incorporates all stakeholders on an equal footing.** The current OECD DAC process is noticeably centered on a shift from tracking net amounts received by partner countries to reporting “budgetary efforts” of donors, which risks undermining the credibility of ODA in terms of transparency and development commitment. The OECD DAC has made efforts to make the ODA modernization process more inclusive but it remains for the most part a discussion among donors, for donors and decided by donors.

## ODA as we know it

Since the 1970s the OECD DAC has defined ODA as flows provided by official agencies (the “O” of ODA) to countries and territories on the DAC list of recipients. These flows are administered with the promotion of the economic development and welfare of developing countries as the main objective (the “D”), and are concessional in character (the “A”).<sup>2</sup>



In 1970, the General Assembly of the United Nations (Res 25/2626) clarified that, when it comes to “financial resources for development”, donor countries should achieve targets in net amounts in terms of actual disbursements<sup>3</sup>. The OECD DAC has since provided statistics for both net and gross flows and **assessed donors’ performance against globally agreed targets in net amounts.**

While the core of the ODA definition has not changed, its coverage and application has been adjusted in response to new activities and the changing nature of development cooperation. Over time there have been several amendments to the directives that guide donor reporting practices<sup>4</sup>. For example, in 1984 the OECD DAC agreed to include tuition costs of developing country students in the ODA. In 1988 the first-year costs of sustaining developing country refugees in donor countries were also included. One of the most recent updates was to include in ODA 6% of DAC members’ multilateral contributions to UN peacekeeping.

The ODA definition has come under criticism over the past decades by OECD DAC members and others including civil society for various reasons. Many, such as CONCORD AidWatch through its inflated aid methodology<sup>5</sup>, argue that it is too broad as it includes expenditures that do not directly address the needs of developing countries. Others argue that the definition is too narrow, as it omits some official efforts that could arguably support development.



## ODA as it should be

**ODA can improve the lives of people living in poverty** by ensuring that it directly supports its intended beneficiaries and that it produces the right results – poverty eradication – through aligning with globally agreed development effectiveness principles. The quality of aid is equally if not more important than the quantity and the two have to be clearly linked.

The Monterrey Consensus on Financing for Development in 20026 called on the international community to “**strive to make ODA more effective**”. Since then international conferences in Rome, Paris, Accra and Busan have developed principles and indicators for achieving development effectiveness which in turn evolved into a comprehensive agenda for development cooperation effectiveness. However, there has been more political commitment than action.

Civil society has called for the strengthening effectiveness of development finance; in particular, CSOs have insisted on the notions of transparency, development results, mutual accountability, inclusiveness and democratic ownership as well as on human rights based approaches (HRBA) as the distinctive

elements that can fundamentally and permanently change traditional donor-recipient relationships by placing partner countries - governments, parliaments and CSOs - firmly in the driving seat of development.

Creating a clear link between ODA reporting and its effectiveness would create coherence between the two processes and incentivise flows that are complementary. To achieve this **ODA should clearly focus on poverty eradication and inequality, contribution to the**

**achievement of development goals and enhancing development effectiveness.** In this sense flows reported as ODA should have the following characteristics:

- a) **All ODA flows must be transparent and accountable.** Aid can help lift people out of the poverty and give assistance to those living in deprivation. For it to be utilised to greatest effect all stakeholders need to have equal access to timely, comprehensive, comparable and accessible information on whom is giving what, where it is going and the impact it is having. All providers need to publish the information in a common format that meets the needs of the different users, including recipient governments, other providers, and citizens, in both donor and recipient countries. ODA flows should be accountable and support mutual accountability frameworks to the public of donor and recipient countries. Measuring ODA on a cash basis – so as to track actual flows to and from recipient countries – is instrumental in achieving the highest standards in transparency and accountability.

- b) **Democratic Ownership of ODA must be strengthened.** Aid can only be truly effective when governments, parliament, local authorities and civil society are in control of development processes. The development character of ODA flows should be clearly linked to poverty eradication and incentivise financing modalities that are transparent, support democratic ownership of resources, are mutually accountable between donors and recipients and focus on achieving development results. This is particularly important considering donor interest in seeing greater prominence of public support for mobilizing private investments by the business sector in ODA reporting. This form of finance often has limited accountability to the public and is not

***Aid can help lift people out of the poverty and give assistance to those living in deprivation. For it to be utilised to greatest effect all stakeholders need to have equal access to timely, comprehensive, comparable and accessible information on whom is giving what, where it is going and the impact it is having.***



necessarily aligned to the national development strategies of recipient countries. The role of donors is therefore to make sure that their development assistance aligns with their support for country owned processes and strengthening recipient country systems.

- c) **Strong focus on development results.** Aid is not effective unless it is used to generate greater impact on development results in alignment with national development plans. A lot of effort has been placed in different developing countries to establish national development strategies. These strategies determine benchmarks for a nationally driven agenda of aid effectiveness, rather than using external measures and indicators which may not reflect the country's own development priorities. Resources reported in ODA should not undermine the achievement of these results or circumvent national development strategies.

## Conclusion

**Any reform to ODA should pass the test of development effectiveness. ODA resources captured in quantity** reporting should complement and enhance development effectiveness. The current measure of intent in ODA reporting is too broad and allows for flows with questionable relevance to its core objectives – development and poverty eradication. New reporting measurements should not undermine the effectiveness of ODA. Lastly, donors should turn political will into action so as to implement and integrate into their development

agenda the agreements endorsed at successive conferences on development effectiveness.

**Key Recommendations from European CSO** - Aid has a unique role to play in the fight against poverty and inequality that cannot be replaced by other sources of finance and therefore any reform of ODA must ensure that:

1. The central objectives of ODA continue to be development and poverty eradication.
2. Any reform of the ODA definition is in line with development effectiveness principles. In particular, ODA flows must be transparent and accountable, strengthen democratic ownership, and focus on development results.
3. ODA reporting only counts the net flows in terms of actual disbursements.
4. ODA reflects genuine flows rather than inflated elements such as imputed student costs, in-donor refugee costs, debt relief, tied aid and the interest payments on loans.
5. Concessional loans reported as ODA should reflect accurately both the effort of the donor and the cost to the recipient. Resources reported as ODA should not undermine recipient countries debt sustainability.
6. Climate finance, and finance for global public goods, which are crucial for ending extreme poverty and tackling inequality, should be new and additional to ODA.

## INVITATION FOR VOICE/AGM 2014

16th September 2014

at

Nagpur, Maharashtra

VANI invites all its members for its annual VOICE which this year, will have the theme of 'Demistifying CSR: Issues and Challenges of the Companies Act.' followed by its Annual General Meeting on 16th September 2014. All members are hereby requested to join us in this annual session and contribute in strengthening the sector.



# VANI holds National Consultation on Enabling Environment for Voluntary Organizations

In an endeavor to carve out a conducive and enabled environment for voluntary organizations, VANI in partnership with CIVICUS held a national consultation with eminent leaders of the voluntary sector to discuss the various legal provisions crippling the sector's growth and inhibiting its working capacities. The consultation revolved around assessing what kind of restrictive and regressive provisions stymied the sector and the myriad hurdles which the sector had routinely been accustomed to. The consultation was an outcome of a response generated matrix which was designed and subsequently compiled over a period of time to survey variegated responses from a set of respondents

The sessions were built around different aspects in regard to the achievement of an enabled environment with a brief outlay of the different acts and laws in vogue for overseeing the voluntary sector. A main theme underlying the whole consultation was the government's apathy towards the sector and how the sector could set in the mobilization vehicles for a future engagement.

Debates and discussions in this particular meeting revolved around the issues which were the primary impediments to voluntary sector's operational capacities. Issues of Registration, FCRA Act, and the Income Tax Act were discussed in an elaborate manner with a detailed overview and articulate participation of members. Participants representing different organizations recalled different experiences and shared their inputs in their engagement with the government. A variety of perspectives came from different quarters who viewed stringency in laws as a boon for mushrooming miscreant organizations while others expressed their resentment. However a consensus was seen in viewing that the regressive approach of these laws had only caused harm to the sector rather than be of benefit.

The study is a progeny of a mapping exercise based on different set of indicators which seek to trace the enabling environment present for the voluntary sector in



India. The EENA indicators were developed by ICNL specifically designed for the Indian context encompassing legal, political and social environments.

**Registration-** the first session was a discussion which highlighted the various registration issues of the voluntary sector faces. Squaring down to four basic premises the issue of registration could be singularly compartmentalized into providing a legal framework for the sector, resource generation capacity of voluntary organizations, provision of an oversight framework and the accountability and credibility of the sector. A major concern was the subjugation of registration law for voluntary organizations under state list while corporate law on the other hand came under Union List. The participants also discussed varied difficulties with the state laws posing challenges to registration. Examples of Orissa were cited where the state government arbitrarily passed a law without the consultation of the voluntary organizations. Also power concentration became a tool for the district collector in Orissa, who fashioned authority according to his discretion. Similar instance was recounted of Maharashtra, where NGO's are directly registered under the Public Charity Act, which apparently becomes cumbersome to deal with in the later stages. Approval stages take years for the organizations to be registered under with an overlap of powers between the Charity commissioner and the Registrar. In West Bengal



during registration the registrar has two sections of existing and proposed agendas for NGOs to work on. When an organisation registers with its memorandum and all, they check and propose their own agendas vis a vis their records and propose the agendas for functioning.

- Funding Environment-** In this session, the discussion weaved around the issue of foreign funds, FCRA concerns of the organizations. This session was important especially since the relationship of organizations with government is turning into sub-contractor from being partners in development, the spaces for foreign funding are shrinking and companies have started to develop business linkages using the CSR fund. The continuity of FCRA, 2010 which regulates the foreign flow is a threat to the survival of voluntary organisation. Some of the worthwhile work that has been done by NGOs is in mobilizing the people and their resources; it has not been in being the sub-contractor of government. Participants also raised apprehensions that there will be no private funding for rights based work which involves challenging the government policies. So it is important to assess that how the grassroots human right work can be financed. What was important was the responsibility of large Indian NGOs to handhold and provide support to smaller grassroots organisations that play the most critical role in people's development. Role of various NGO's need to be redefined. The plight of smaller VO's was also discussed especially the bidding process where smaller organisations are often squashed. The participants also charged the recent IB report as baseless by citing numerous statistics and examples. As per the IB report, NGOS sector received 10,900 CRORES under FCRA. It comes out to hardly to 2%. Questions were raised as to how 10,000 crores coming to 20,000 organisations destabilise the country. Participants also raised the issue of having appropriate institutional mechanisms within the sector for establishing its credibility of the sector. For this it was advised that certain models should be designed at the national level for transparency and accountability.

**Taxation Environment-** The session focused on how different tax laws applied for different type of institutions and organizations coming under the heading of a 'NGO'.

Most participants shared that IT laws in the country go against the financial stability of the voluntary sector. Rs 2.5 million income limit and service tax laws hinder the ability of the sector to achieve financial stability. Various tax laws affecting the voluntary sector organisations like Service tax, which is applicable if VO provides any service covered under the Service Tax Act e.g. Consultancy services and Value Added Tax, applicable in case of sale of goods and services. A common problem is that the taxation authorities do not understand the non-profit sector and often confuse bidding and contracts as a profit making business. Thus organisations have to face challenges. Need to provide a distinct identity to the sector. misinterpretation of the law by the tax officers who confuse NGO activities (which provide some services at discounted prices to the poor and needy e.g. discounted sanitary napkins for improving health and hygiene among poor women) with business activities and do not understand the development context.

**Government- VO relationship-** The focus of this session was on the recent information bureau report which blamed NGOs for stalling the economic growth of India. The report has stormed the debate within media and voluntary sector and is being seen as a weapon to threaten and silence the voice of voluntary sector. As it also directly impacts the relations of the sector with government, this recent development cannot be ignored. Relationship between government and voluntary sector has never been uniform. Some sections of NGO's have been close to government while some sections have had a hate relationship but this relationship is most important and needs to be nourished for broader social development in India. The Report is directly targeted for those NGO's which are considered as a threat to the economic growth projects of the government – the rights based organisations. The participants noted that the negative bias media held towards NGO's had been detrimental. Suggestions for countering negative reporting came in by participants saying that negative reporting about the sector can only be rectified by adhering to transparency and accountability norms more vigorously. It was stressed that VOs must upload all their full accounts and audit reports on the website, which will ensure transparency. Suggestion from participants stressed on the need to evolve a dialogue process with different ministries and departments of the government so as to present a clear picture of the sector.



# Contributions of the Voluntary Sector

— Support from the New Government

## Introduction:

As the new government completes almost 3 months in power, various sectors are keeping a close eye on the activities of the government. More so has been due to the mixed and divided opinions about the NDA led government. While a section has been for long criticising the Modi led government due to his past actions; many sections, believe in his promises and feel that an aggressive and active leader will shape India back to its socio-economic, political and cultural richness. It remains a fact that a large number of people across the social and economic spectra had voted for Prime Minister Narendra Modi and the BJP in the 2014 Lok Sabha election, which confirms that the new government is to stay here for minimum 5 years and if it successfully fulfils the promises, we wish it stays for longer.

To realise its dreams, out of many things, it requires greater sectoral participation, which is even envisioned by the Modi Sarkar as it emphasises Ek Bharat – Shreshtha Bharat. Voluntary sector plays a huge role in realising the social development dreams of the government and various innovative models have been created, which have also been upscaled under the regimes of various government. To cite some examples, Right to Information, Rural Livelihood programme, Universal Health etc. But this sector has always had mixed relations with the governments – sometimes good while sometimes bad. If we see the negative side of the relationship between the two it is primarily based on the refusal of government to understand the complexity and reality of the voluntary development sector as the same registration laws are applicable to various religious based organisations, social movements, faith based organisations, foundations etc. During the last one decade the scenario of resource availability has drastically changed for the sector. In its relationship with government it is moving from ‘partner in development’ to ‘sub-contractor’ in development.

In any successful democracy, people’s participation and right to dissent are two important powers held by people. Any government must not curb these rights in a democratic set up and rather must harness these voices

and take immediate steps to resolve the issues with people’s support. That is the power of democracy as the strength is its people and their voices. Voluntary sector in India enables this democratic set up and plays a lead role in nation building. This paper aims to highlight the contributions of voluntary sector on various issues which are the priority areas of the present government. This stresses on the need for effective linkages of the sector with the new government. VANI being an apex body of voluntary organisations in India believes that the sector has potential to advance people-centric development, the spaces of which have been curbed and controlled under the regime of previous government. So, a new partnership and support is sought from this new government in fulfilling the dreams of 1.2 billion population of India.

## Key priority areas of NDA –

Honourable President of India, Mr. Pranab Mukherjee in his speech to the joint session of the Parliament on 9th June, 2014 reinstated the key development agendas of the present government. As shared by the President, a clear verdict has been made in favour of a single political party after a gap of 30 years and rests on the premise of development through good governance. Some of the key areas of developmental mandates mentioned by the President in his speech are also the focal areas of work of the voluntary organisations in India, which have been elaborated in the next section. Significant among these were the following –

- Ensuring people of India that poverty is not based on religion or geography but needs to be eliminated; not just alleviated.
- Recognizing the large youth population as a significant resource base in India, NDA stressed the need for youth led development. It will set up massive online courses and virtual classrooms. The Government also aims to launch National multi skill mission to break the barriers between formal education and skill development among youths of the nation.
- Government has promised to take steps towards



universally accessible, affordable and effective health care system. In order to meet the shortfall of health care professionals, the President assured that National Health Policy and National Health Assurance Mission will be formulated.

- Government has promised to take steps towards creating an enabling environment which supports equal opportunities in education, health and livelihoods with focus on Scheduled Castes, Scheduled Tribes, Other backward classes and weaker sections.
- Women empowerment is another key agenda of the new government and it emphasises on saving the girl child and enabling her education. It also commits to provide 33% reservation to women in parliament and state legislative assemblies.

The footprints of voluntary organisations are visible across the nation, working in difficult areas and with limited resources but catering to needs of large pool of poor, marginalised and needy. It has been possible due to the belief and commitment of this sector in people’s participation and promoting people-centric development. The sector has contributed in knowledge building, capacity building, skill building, service delivery, action research and policy advocacy. This sector has a major role in social development of our nation but requires supportive and regulatory actions from the government.

Following table provides a snapshot of the contributions of the voluntary sector which can be upscaled by the present government as a step forward to building effective ties and linkages with the sector -

**Table I – Key priority areas of government and contribution of VOs**

S.No.	Priority areas of Government	Priority areas of Government
1	Poverty elimination <i>Shift in focus from poverty alleviation to poverty elimination.</i>	<ul style="list-style-type: none"> <li>• Acting as a bridge between poorest of the poor and Government. Played two keys roles as service delivery and overall socio – economic development of poor.</li> <li>• Building capacities of poor and marginalised to help them get out of the poverty trap by working in proximity with them.</li> <li>• Voluntary organisations promote sustainable livelihoods.</li> <li>• Contribution of VO’s in Forest based livelihood, Natural Resource Management, agricultural productivity enhancement and Livestock development aiming toward reducing poverty.</li> <li>• Promotion of small scale enterprises and micro-finance including the Grameen bank model.</li> <li>• VO’s have played a significant role during disasters by providing immediate relief to poor, thus taking curative actions for poor and needy.</li> </ul>
2	Youth led development	<ul style="list-style-type: none"> <li>• Most voluntary organisations recognise the role of youth and involve them in the process of development, counselling and capacitating them for self-development.</li> <li>• Promoting active youth citizenship, life-skills training, sensitising on gender and governance are some of the key areas of engagement with the youth.</li> <li>• Exposure of urban youth to rural areas and vice versa has bridged the gap between two.</li> </ul>



S.No.	Priority areas of Government	Priority areas of Government
		<ul style="list-style-type: none"> <li>• The concept of ‘volunteering’ has been promoted by the sector and this has engaged youth actively in the nation building process. International volunteers are also encouraged.</li> <li>• Voluntary sector has promoted and supported various youth based groups and networks on thematic basis for skills training and implementations. This has led to skills development, peer learning and sensitivity towards social development.</li> </ul>
3	Universally accessible, affordable and effective health care system	<ul style="list-style-type: none"> <li>• Training of ASHA's, ANM, other health workers and Panchayati Raj institutions for creating awareness and education on better health.</li> <li>• Building awareness/education among poor and marginalised for health and hygiene and introducing healthy behaviours.</li> <li>• VOs working on health have developed and trained a pool of local peoples as community based health workers for providing home based health care in remote rural and tribal areas. Traditional knowledge has been imbibed in medicines and health practices like Tribal friendly hospital of SEARCH.</li> <li>• Key thematic areas of work on health includes reproductive and child health, sexual health of adolescents and family planning</li> <li>• Developing model villages and districts with effective and efficient health care system. Mobile health clinics for providing health services.</li> <li>• Advocates people-centered policies for dynamic health planning and programme management in India.</li> </ul>
4	Social security of children, aged and disabled	<ul style="list-style-type: none"> <li>• Residential homes have been set up for the desolate and vulnerable children, aged and disabled.</li> <li>• Awareness and advocacy about the rights of children, aged and disabled.</li> <li>• Training and counselling of destitute/desolate children and disabled for enabling them to join the mainstream.</li> <li>• Mobile crèches for children of informal labours working in hazardous conditions. It provides day – care facilities and non-formal education.</li> <li>• Economic empowerment through alternative education programme, mainstreaming and vocational skill training.</li> <li>• Action based research and policy advocacy on the issues concerning children, aged and disabled</li> </ul>



S.No.	Priority areas of Government	Priority areas of Government
5	Women Empowerment	<ul style="list-style-type: none"> <li>• A large number of capacity building and training of women have been organised on political leadership, domestic violence and sexual harassment. Information about the government schemes and policies is also imparted to women through these trainings.</li> <li>• Formed and supported women networks to address gender issues which also campaign and mobilise against violence on women. Beti Bachao Group formed by PRIA in Haryana.</li> <li>• Increasing access to justice by training para-legal workers who are provided intensive training on socio-legal issues, fundamental and constitutional rights, writing RTI applications, free legal aid, special rights of women etc.</li> <li>• Production and distribution of creative materials on gender issues to sensitise both men and women on gender based discriminations.</li> <li>• Gender budgeting and audits in the programmes and policies.</li> <li>• Advocacy on women's rights and gender equality.</li> </ul>

### Extending support to the sector –

Voluntary Sector in India is vast and diverse with foundations, religious organisations, social movements and development organisations etc under the ambit of this sector. This diversity in identity and scope of work has been challenging for the voluntary organisations working towards development of poor and marginalised as they are seen with the same lens like other organisations. It is important to recognise the contribution of voluntary development organisations towards improving the lives of poorest of the poor in the country. The innovative experiments done by this sector has been upscaled nationally and internationally yet the sector faces a crisis like situation today in India. It is pertinent that these organisations require following kinds of support from the government–

- Recognising voluntary organisations as independent sector with the right to question and undertake advocacy based works which should not be under the tighter scrutiny. The vigilance tasks undertaken by voluntary sector must be seen as positive which will help in reforming governance mechanisms with pro-poor and speedy steps.
- Giving the sectoral identity by weeding out organisations that have stemmed from corporate

bodies to re-emphasise the values of voluntarism and not-for-profit.

- A regulatory body or a separate Ministry of Voluntary Affairs needs to be in place, based on the guidelines of Steering committee report of 2012, which deals extensively with the issues of voluntary organisations in India.
- Up scaling the innovative models and approaches of voluntary organisations at national levels.
- Providing financial support to voluntary organisations in continuing the developmental activities due to shrinking spaces for foreign funding.
- The three pillars of development: the government, the private sector and the voluntary sector need to work in coordination, strengthen the inter-relationship and supplementing rather than competing with each other. The voluntary sector must be given due recognition and space from the government for continuing to do the developmental tasks.

— *Nishu Kaul,*  
*Senior Programme Officer, VANI*



# Implication of Budget 2014 on the NPO Sector in India

— By Noshir H. Dadrawala, (CEO – Centre for Advancement of Philanthropy)

In his Budget for 2014-15, Finance Minister Arun Jaitley has proposed a number of changes to the Income Tax Act. These have been widely discussed. However, what impact does the Finance Bill 2014 have on the Non-profit Sector in India?

## 1. CSR

Let's start with what everyone seemed to be most concerned about – "Deductibility of CSR expenditure"

The Finance Minister has proposed that any CSR expenditure incurred by an assessee shall not be allowed as deduction under section 37. However, the CSR expenditure which is of the nature described in sections 30 to 36 shall be allowed as deduction under those sections subject to fulfillment of conditions, if any, specified therein. These provisions will be incorporated in the 'Charitable Institutions Reference' after the Finance (No.2) Act 2014 is passed.

In other words only certain social welfare spending activities by corporates would be eligible for tax benefits. The Finance Minister has maintained that all CSR works cannot be given the same treatment.

"As the application of income is not allowed as deduction for the purposes of computing taxable income of a company, amount spent on CSR cannot be allowed as deduction for computing taxable income of the company," the Finance Minister said. He further emphasized that the "objective of CSR is to share the government's burden in providing social services. If such expenses are allowed as tax deduction, this would result in subsidizing of around one-third of such expenses by the government by way of tax expenditure".

As CSR expenditure, being an application of income, is not incurred for the purposes of carrying on business, such expenditures cannot be allowed under the existing provisions of section 37 of the Income Tax Act. Under this section, deduction for any expenditure, which is not mentioned specifically in section 30 to section 36 of the Act, shall be allowed if the same is incurred wholly and exclusively for the purposes of carrying on business or profession.



However, only few projects as provided for in section 30 to 36 of the Income Tax Act would be eligible for tax benefits. The FM has included slum development under CSR ambit.

### 1. Withdrawal of exemption of income otherwise exempt under section 10

It has been proposed that a charitable institution whose registration under section 12AA/12A is in force will not be entitled to exemption under section 10 [except agricultural income and exemption under section 10(23C)]. Thus, such income will be included with other income of the institution and will have to be applied to charitable/religious purposes in order to claim exemption under section 11.

Thus far, Courts in India have held that a charitable institution is entitled to an exemption under section 10 (e.g. agricultural income, dividend income, etc.), whether its income is exempt under section 11 to 13 or not.

### 1. Withdrawal of deduction of depreciation of assets in certain cases

A charitable institution which has been allowed the entire cost of asset as application of income will not be allowed a further deduction in respect of depreciation in computation of its income.

Up to now, the preeminent view of courts has been that a charitable institution is entitled to deduct depreciation in computation of its income, even if it has been allowed the entire cost of acquisition of asset as application of income.



### 1. Cancellation of registration of a charitable institution in certain cases

The registration of an institution may be cancelled if it is noticed that violates section 13, that is,

- i. its income does not enure for the benefit of general public;
- ii. it is for benefit of any particular religious community or caste (in case it is established after commencement of the Act);
- iii. any income or property of the trust is applied for benefit of specified persons such as author of trust, trustees etc.; or
- iv. its funds are invested in prohibited modes

However, registration will not be cancelled if it is proved that there was a reasonable cause for the activities to be carried out in the above manner.

This provision will be effective from 1st October 2014.

Up to now registration of a charitable institution was liable to be cancelled under two circumstances:

- a) The activities of a trust or institution are not genuine, or;
- b) The activities are not being carried out in accordance with the objects of the trust or institution.

### 1. Applicability to earlier years of the registration granted to a charitable institution

With effect from 1st October 2014, in case where an institution has been granted registration:

- a) the benefit of sections 11 and 12 shall be available for any earlier assessment year if:
  - i. the assessment proceeding for such year is pending before the Assessing Officer as on the date of such registration; and
  - ii. the objects and activities of the institution in the said assessment year are the same as those on the basis of which such registration

has been granted.

- a) an assessment shall not be reopened under section 147 for any assessment year preceding the first assessment year for which the registration applies, merely for the reason that such institution had not obtained the registration under section 12AA for the said assessment year.

The above benefits would not be available in case of any institution whose:

- a) application for registration was refused under section 12AA or
- b) a registration once granted was cancelled.

So far, a trust or an institution could claim exemption under sections 11 and 12 only from the first day of the financial year in which it has made an application for registration under section 12AA. Thus, its income for earlier years is not exempt under section 11.

### 1. Anonymous donations (Section 115BBC)

The income-tax payable shall be the aggregate of the following:

- a) 30% of the anonymous donations in excess of (i) 5% of the total donations received by the assessee or (ii) Rs. 1 lakh, whichever is higher, and
- b) the amount of income-tax on the total income as reduced by the anonymous donations referred to in (a) above on which 30% tax is charged.

Under the existing provisions of Income tax, in case of certain charitable institutions receiving anonymous donations the income tax payable is the aggregate of the following:

- a) 30% of the anonymous donations in excess of (i) 5% of the total donations received by the assessee or (ii) Rs. 1 lakh, whichever is higher; and
- b) the amount of income tax on the total income as reduced by the full amount of anonymous donations.

Clearly some of the changes proposed by the FM will have far reaching consequences on charities in India.

#### For example:

(a) Total Income	Rs. 1,00,00,000
(b) Aggregate amount of anonymous donations received	Rs. 40,00,000
(c) Total donations received	Rs. 60,00,000
(d) 5% of total donations (5% of c.)	Rs. 3,00,000
(e) Deduction (d or Rs. 1 lakh, whichever is higher)	Rs. 3,00,000
(f) Amount liable to tax under section 115BBC @ 30% (b-e)	Rs. 37,00,000
(g) Income liable to normal tax (a-b)	Rs. 63,00,000
(h) Amount of tax on anonymous donations @30% (f * 30%)	Rs. 11,10,000



# Democratic India must show maturity in dealing with Dissent

— *By Subhash Mittal, Chartered Accountant and Secretary, Socio Research Reform Foundation, New Delhi*

For last week or so, media, both print as well as electronic, has been abuzz with how Indian NGOs are trying to sabotage the Indian economy by decelerating economic pace, as if they are the neo Jaichands in the new political order. Most of these reports are based on a secret report of Indian Bureau (IB). (The report seems to be secret only from the NGO community and freely provided access to media.) Thus it is clear that the intention of this publicity blitz is not to seek a debate on the issues identified in the report but to build a negative environment against the NGOs. The report goes on to even predict how in coming years these NGOs will further decelerate the economy by targeting IT industry through e-waste, mining, among others. Thus painting these NGOs as anti-nationals working against the interests of the country (the campaign just fell short of calling them spies.) These NGOs have not been accused of breaking any law.

It may be worth summarizing how the legislation which regulates foreign donations, namely Foreign Contribution Regulation Act 2010 (FCRA for short) operates. No NGO can receive foreign funds without prior permission / registration from the central government. Getting such permission or registration from the government is no cakewalk. One needs to wait endlessly, often without any specific information why permission or registration is being delayed. Although the legislation requires that normally permission be granted within 90 days, but if one is lucky, it could come within 6 months to a year, but generally speaking there are no norms and one has to wait endlessly without any way of knowing what could be the reason for delay. More often than not permissions are not granted even after 2 years or more of applying. It may be worth mentioning that earlier version of FCRA Act made it obligatory on the Government to issue permission within 120 days, after which it would be deemed that the permission has been granted. Courts also upheld this provision (*Sarjivan Unnati Bodhini vs Secretary to GoI 2011*). However this measure of accountability was removed in 2011 by the Government, leaving NGOs totally in dark. It may be mentioned that permission or registration are not granted just by a simple case of application, NGOs are subjected to a thorough field inspection by an IB officer, who validates



all supporting records/information submitted by NGO, antecedents of the promoters and the NGO. In addition to above, these days information is also sought from the concerned ministries about proposals, thus further delaying the permission process.

It may be mentioned; such delays often cause foreign donors to move to other NGOs who already have FCRA registration or even to other countries, thus country loosing foreign funds meant for social causes. It is well-known that foreign donors are finding India as one of the least attractive country for giving grants, because of the red-tapism involved. In last decade or so, innumerable donor agencies have closed shops in India or even moved away from Indian development sector. This is a direct loss to Indian social sector. Unknown to Ministry of Home mandarins, there is innumerable documented evidence on how Indian social sector has moved away from charity (giving direct benefits) to rights based support. These developments, while one does not give carte blanche credit to foreign development agencies, however their contribution in this aspect cannot be



wished away. Many of such developments have been even accepted and adopted by the Government of India. That is why today we have Right to Information, Right to Education or Right to Food.

It is not that once permission is granted, NGOs are free to undertake work without any restrictions. They are regularly monitored, are required to file online, as well as, signed copy of return along with a large number of documents, including audited accounts, bank statements, etc.

S. 3 of the FCRA Act prohibits certain persons from receiving foreign funds, logic being that country's decision-makers and policy-makers, such as legislature, political parties, judges, government servants, should not receive foreign funds, as this may compromise their decision-making. Not only this, even TV and newspapers (who are otherwise allowed to receive upto 26% of FDI under the automatic route and proposed to be enhanced to 49% by Arvind Mayaram Committee), under FCRA are not allowed to receive any foreign contribution. How the two laws reconcile themselves is anybody's guess. Ministry of Home Affairs has never tried to enforce this prohibition against the news media, perhaps too afraid of a backlash. Even journalists, cartoonists, etc. are prohibited from receipt of any foreign funds, MoH fearing that media and journalists can influence the policies in the country through their TV channels and publications, although no evidence of this has ever been made available.

Recent IB report seems to have taken this fear-mongering to a new level, the Government now even seems to fear debates and protests. FCRA came into being wayback in 70s, in the backdrop of coup in Chile in 1970 allegedly through CIA's shenanigans, raising ripples through a number of countries, including India. At the time a number of MPs raised the concern and even the then Deputy Home Minister made reference to it while discussing FCRA in the parliament. However 2014 is not late 60s or early 70s, when India was still a fledgling democracy. The strength of our democracy and robustness of our media is envy of the world and it certainly can withstand any outside pressures. Maturity of a democracy can be gauged only when the country allows open discussion on all issues, even opinions with which it may be uncomfortable with. India has had history of diverse opinions, that is why it is credited with first major elected communist government anywhere in the world, when US was using McCarthyism against left-wing sentiments.

To say that an argument is bad simply because it is supported by some foreign organisations is no argument. From what seems to appear in the press, IB authorities feel that the right based approach is the culprit for slow down in the economy and they feel it is the NGOs who are the culprits to start it all. For example, the argument that NGOs who filed petition in the supreme court for Right to Food were acting against national interest, simply because they have received foreign funds. Dare I say, such an argument is heresy, considering judges and government of the day ultimately also agreed with the argument and the enacted legislation will help millions of poor who cannot afford food.

Similarly Right to Information was enacted only after a long struggle and has been acclaimed as one of the strongest law that the country has ushered to contain the endemic corruption. Similarly banning NGOs or stopping their resources for raising agitations against mining or even nuclear energy are simply wrong. After all, it is the NGOs who started campaign against plastics in the rivers, much before it was

adopted by the Government. Sunderlal Bhaguna, a national icon, started campaign against the big dams, long before it became fashionable to talk against the same.

Government often argues that there is no problem if Indian funds are used for such agitations, fully knowing that no one will fund the agitations against the government. Major donors in India are either the Government or the corporates. Which government or corporate would fund agitations which are against them only? Hence if Indian NGOs are able to raise resources from outside India, why stop them, if the government believes that these organisations are wrong, fight such agitations using democratic means and not the reprisals and witch-hunt that MoH seems to have adopted.

One also needs to question the relevance of FCRA Act, which currently is basically an instrument to stifle the civil society voices which are different from those of establishment. India during 2012-13 receive around USD 125 billion including remittances from NRIs, compared to that under FCRA total funds received by more than 22000 organisations comes to less than USD 2 billion, which works out to around an average contribution of around Rs 50 lakh only. Can India really be destabilized using such kind of funds?



# Voice from Maharashtra

— By V A N I

Maharashtra is the second most populous state and the third largest state in India. The economy of the state is very rich with the location of Mumbai, the economic capital of India. Over the years State has grown and so has the challenges that are related to making this growth in inclusive manner and to enhance sustainable development models for future generations.

Over the years Maharashtra has been known as one of the progressive states of India. Maharashtra contributes 15 per cent of national industrial output and over 40 per cent of India's national revenue .

## Contribution and Impact of voluntary organizations

Voluntary Organizations (VO) have evolved and contributed to the development of Maharashtra as well as to the country. The number of VOs in Maharashtra has increased as a response to the number of issues that have emerged at different levels.

- These VOs have been delivering social services in existing program framework such as health care, providing education etc. by reaching out to various population groups. Some of these organizations are widely respected around the world for innovativeness and quality while delivering such services.
- To spread awareness on social development issues such as ending gender base violence, deforestation. VOs have various activities across the state and the country.
- They have also played an important role in highlighting the plight of the people and advocating with concerned authorities and public for various possibilities in addressing it.
- Some of the VOs have been providing special services such as trainings, documentation, media education, research, advocacy etc.
- VOs have also been providing their inputs in the policies and programs of the

Government<sup>1</sup> such as increasing women participation in Local Self Governance, suggesting policies in the Acts such as Forest Right Act.

- On the occurrence of any of calamity the VOs have come up for relief and rehabilitation in a big way may



it be on any disaster such as communal riot, flood or earthquake etc.

## Challenges faced by the Voluntary Organizations

1. **Harassment by line departments** - Partnership between the State government and the voluntary organisation.
  - a) **Relationship Issues while relating to authorities:** The authorities are unable to engage with voluntary activist as they generally face people who have more political and commercial motives. Indirectly the officials express that they are superior compared to the NGO activists. Many a times unless the senior officials push for further processes nothing happens. Also personal contacts with the officials and lobbying helps in getting the projects.
  - b) **Bureaucratic Approach of the departments:** Relating to line department is a difficult task, and VOs face difficulty in approaching them. However, there are also good officers but in some cases if they get transferred then it becomes difficult for VO to sustain as the work gets held up till next person takes charge.
  - c) **Systemic laden processes:** There is delay in making contracts and releasing funds due to documentation and paper work/records. The representatives have to visit a number of times in

<sup>1</sup>: <http://www.rediff.com/business/slide-show/slide-show-1-indian-states-with-highest-per-capita-income/20110825.html>



government departments for fund disposal purposes.

- d) Schemes are on the paper:** Since past five years Government published lot of schemes that has to be implemented through coordination with local VOs but it is observed that these schemes are on paper only and not sanctioned. There are unutilized funds allocated for implementation of the schemes. The schemes don't get approved by the Government and there remains a huge gap in communicating the status of the application process to the VOs.

## 2. Funding related challenges

- The availability of funding from the international donor agencies is being reduced as they consider now that India is economically progressed country and then within the county Maharashtra is considered as a developed State.
- Lack of information about funding sources and expertise/knowledge of resource mobilization
- Skill Gap: There is lack of skilled human resources

and capacity to hire expert personnel and team

- Non availability and difficulty in raising funds for community based activities.
- Delay and obstacle in getting funds from government agencies
- There remains a lack of confidence among the representatives for fundraising

## 3. Registration related challenges - State specific

VOs have to register with various legal authorities. In Maharashtra the organizations are registered under the following where NGOs feel the procedures are time consuming and take away a lot of human resources in terms of efforts that can be used for other activities which will help the organization grow.

- Tedious legal compliances with the respective regulatory bodies: Many VOs find this very difficult. With the office of Charity Commissioner the submission of audit report is tedious because proper guidance is not received from the office.

## Recommendations

- Special Information and Guidance Facilities:** To assist in the legal matters of VOs the authorities such as Charity Commissioner, Income Tax, FCRA division need to give priority in providing information and guidance facilities. They may set up district, regional or state level desks in their respective branches, or support any network of VOs in providing this service. The official web site can be updated, made interactive and frequently asked questions can be addressed. To assist various grassroots this communication need to be developed in Marathi language.
- Centralized data systems:** It is very difficult to gather data of VOs across Maharashtra whether it is from Charity commissioner or from FCRA. All the information is scattered by category and location. There should be a provision where information of all the registered CBOs, NGOs, Networks, and Trusts etc. is available for the general public as well as to the policy makers.
- Publicity on legal matter and compliances:** Many organizations especially the ones located in remote areas find it difficult to get information on the aspects of legal changes and the requirements. Such information should be available and shared in the regional languages as widely as possible. The government or national networks like VANI should provide specified grants which can be used by a state network to spread and share information and maintain information bank that is accessible to VOs across Maharashtra, for their benefit.
- To facilitate and conduct training for changing perspectives:** Conducting training for government officials and VOs for enhancing dialogue process with each other. This will enhance capacities on both sides and open up opportunities for interactions. Most VOs have expressed a need for ongoing training to their staff as they would be able to perform better. Trainings can be conducted on legal liabilities, maintaining financial records, keeping relevant documentation of the progress etc. While some of them have shared that training for the Governing Board members is also required to take appropriate decisions for the organization and formulating policies. The Auditors of the organizations also need to be encouraged and be part of such exchanges.
- Simplified co-ordination mechanism:** A simplified interaction and co-ordination process makes it easy for the VOs to interact with the officials. This will also ensure that the officials are more responsive and the VOs will approach the right way as shared. Government authority can facilitate the participation of NGOs in schemes and programs.
- Establish Partnership Hubs:** The partnership culture needs to be encouraged. Many individuals, companies, trust, government department wants to support for a change but they don't have trustworthy contacts. Partnership hubs can be established where information of VOs can be updated; their needs, information of the supporter, guidelines of appeal etc. can be facilitated through it. Through such hub certain expert services can be provided such as professional expertise in project development, evaluation, research and documentation etc. The representatives are willing to share minimal contribution for such services.
- Special provisions for Boosting Voluntary Sector:** In the budgets of State as well as local Self Governing Bodies special provision to be made for providing infrastructure and capacity building services. Many VOs face lot of problems to sustain due to lack of affordable office premises. A special provision is needed to provide such facilities. To develop higher order human resources, capacity building activities would be useful. This would reflect a positive gesture from Government in promoting Voluntary Sector.



## My Voice : Alys Francis, Journalist at DevEx.com

*In this interview, we speak to Alys Francis who is currently working with DevEx.com, a website tracking economic development and voluntary action around the world. As a journalist her main area of reporting revolves around Corporate Social Responsibility in India.*

### Can you explain the role of DevEx.com and the thematic areas it focuses on?

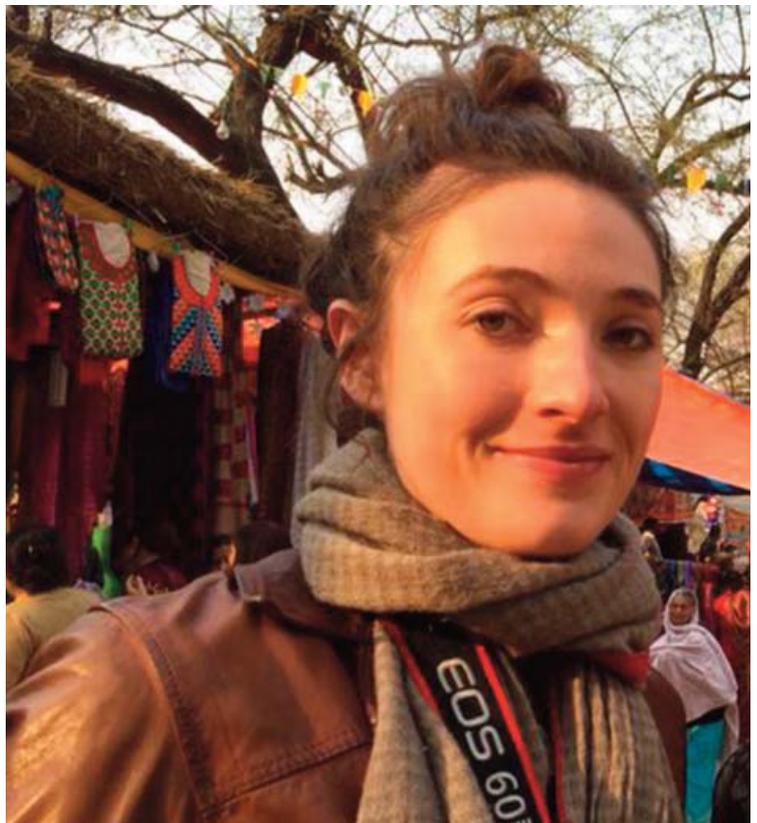
DevEx.com is an online initiative focusing on international development and the various facets influencing it such as humanitarian relief, voluntarism, health etc. As a knowledge and resource centre, we provide information, trends, analysis for professionals in the development industry. It is led by eminent leaders from World Bank, OECD, USAid etc. As a platform, we collaborate with all sectors be it NGO's, government, corporate enterprises etc. As an online portal it caters to all segments of stakeholders directly or indirectly involved in development.

### As a journalist with DevEx.com can elucidate on the particular profile you are working on?

As a journalist I have worked in Australia, Nepal, Bangladesh, Sri Lanka and now India. I have taken up reporting of many development issues which also saw an extension of my journalism into politics. But my primary area of interest is Corporate Social Responsibility in India, as it is the first country to make it mandatory in terms of law. This development in India is keenly observed by the international community as they are studying the stages of CSR utilization and how they can replicate (countries) or capitalize(businesses) upon it.

### Have you ever had case studies on CSR in other countries?

There was this particular case study in Bangladesh that I had covered. This involved the collapse of the Rana Plaza and the compensatory schemes tendered by the



companies to families of the victims. However this CSR initiation by the fashion industry was propped up to improve their public image, brutally tarnished by their callous behavior by flouting building rules. Compensation rolled out in the form of mobile schools for the affected garment workers and schemes to improve their conditions. But what was interesting was that all these factories were separate in terms of their working capacities and the MNC's were imposing their CSR on local companies, which stood in stark disconnect with the local needs.



**As you are in the process of compiling a report on the CSR implementation in India, what observations have you come to notice?**

My report is concerned with the implementation of CSR in India, tracking the response of the companies towards the act and whether they adhering to it or not. A lot of potential problems as well as opportunities have been noticed in the CSR bracket which is interesting to see as it presents an altogether new paradigm in the corporate and voluntary sector.

**As a journalist, you might cover other areas of development news other than CSR?**

Yes I am studying and analyzing the role of development agencies or donors as in how they interface with the government and their operational capacities in engaging with local NGO's, their funding patterns and their overall interaction. It becomes a critical study as to chart their graph of decline in funding to India since 2006-07 when the government restricted them and now with coming of BRICS bank, this issue will bring multiple implications and make a worthwhile study. This will also question the

sustainability of foreign funding as a country like India is steadily increasing in mobilizing its own resources.

**Earlier you noted that developed countries were overseeing the CSR implementation in India. Do developed countries also have their CSR processes as such?**

Yes CSR has been institutionalized in developed world for nearly more than a decade. In Europe CSR has come in various forms and has a history of 15 years. In the US, CSR is different as in it takes a holistic approach as in caring for its workers and being sensitive to the environment. A perception in the developed world exists of CSR not being fully utilized in India but on contrary, it is being implemented. It is only natural for it to be gradual. Also large financial conglomerates and business houses are keen to work with companies who have some residual CSR type siphoning and this effect has emanated from India's CSR mandate of CSR.

— *Interview taken by Mr. Arjun Kumar Phillips, Communications Executive, VANI*

## VANI's Data Collection Initiative

VANI appeals to all its members, associates and friends to send in their Annual/Audit Reports with FCRA Returns (if you have a FCRA account). This exercise will be helpful for your organization as it will-

- a) Ensure your credibility and adherence to transparency and accountability standards
- b) Be shared with Companies for CSR utilization for the creation of a CSR directory
- c) Help VANI act on your behalf if you come to face a confrontation with the government.

You may send in your hard copies or a soft copy at [info@vaniindia.org](mailto:info@vaniindia.org)

(Please ignore this message if you have already sent us your reports)



## Organizational Profile: JAGORI

***JAGORI started out as a collective, and basic commitment to issues was very clear at the outset. The challenge was taking feminist consciousness to rural areas, making activism and theory come close to each other, and how to work creatively, reaching out to the main constituency, women, majority of whom were not educated. Carrying the concerns and currents of women's movements to an ever-widening network of groups and organizations is central to JAGORI's work. In over two decades of JAGORI's work, we have reached out to grassroots women leaders in the Hindi speaking states of Bihar, Himachal Pradesh, Jharkhand, Madhya Pradesh, Rajasthan, Uttar Pradesh and Uttarakhand.***

### Mission Statement

Our aim is to deepen feminist consciousness with diverse stakeholders at the national and local levels through advocacy, perspective building and supporting struggles against human rights violations of women and generating new body of knowledge. This would entail working towards safer and more inclusive environment in cities and facilitating women's access to dignity, justice and rights through:

### Our Objectives

Consciousness raising and awareness building on violence, health, education, development, and other issues critical for women's individual and collective empowerment Production and distribution of creative material on feminist issues

Dissemination of information and knowledge on feminist concerns to meet the needs of women's groups, NGOs, and development organisations

### Advocacy on women's rights and gender equality

*"Let me take you back to the beginning of the organization, because we believe we are part of the new wave of feminism. That is a defining moment for us. We also call ourselves an autonomous women's group-*



*autonomous of political parties and government, and in terms of our decision making. When we started we did not really have any motive to say how a feminist organization should run, but we had some commitment to a very democratic collective structure. So we did not really have designations in the organization. Everybody did everything together and a lot of work was really shared collectively."*

*-Abha Bhaiya, Founder Member, JAGORI*

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to work creatively, reaching out to the main constituency, women, majority of whom were not educated. New communication tools were developed, such as feminist songs, which are still central to JAGORI's work. Another path-breaking endeavor was feminist training, a collective learning experience, where the methods used were not only participatory, but also based on women's ways of learning.

Carrying the concerns and currents of women's movements to an ever-widening network of groups and organizations is central to JAGORI's work. In over two decades of JAGORI's work, we have reached out to grassroots women leaders in the Hindi speaking states of Bihar, Himachal Pradesh, Jharkhand, Madhya Pradesh, Rajasthan, Uttar Pradesh and Uttaranchal.

### Activities

To enable marginalized and oppressed women in rural and urban areas with awareness and action for rights, Jagori undertakes training, documentation, grassroots action research, advocacy and campaigning in partnership with stakeholders including individual women and their partners, community members, civil society representatives, and other state/ institutional actors.

### Perspective and capacity development on feminist principles and strategies

#### Training: a brief note

Training is an important component of JAGORI's work since its inception. It aims to build perspective on gender equality through dialogue on current and emerging issues within the women's movement. It attempts to raise awareness around unaddressed questions affecting the lives of marginalized and oppressed groups, to sensitize on the systemic nature of violence against women and girls, their safety and rights. It offers an understanding of the intersections between patriarchal institutions including marriage, family, religion and State and its impact on the status of women. "Personal is Political" has been the operating principle of JAGORI in facilitating training. In other words, training at Jagori helps build capacities of participants to bring a feminist perspective into their lives and work.

### Objectives:

Training at Jagori aims:

- To build conceptual clarity on gender, patriarchy and feminism
- To develop tools for critical understanding of development paradigms from a feminist perspective
- To share knowledge of the women's movement: its inception, achievements, challenges and ongoing campaigns
- To build capacities to apply this understanding in their ongoing lives and work

### Training areas: reaching different groups:

The journey of our training began with workshops on the conceptual understanding of gender, patriarchy & feminism. Gradually issues like violence against women, single women, mental and emotional health of women and alternative healing therapies through a feminist perspective were covered.

Jagori reaches out to women, youth and men of all ages through its annual Gender Course, thematic and advanced courses, short sessions and long term accompaniment. The programmes address NGO functionaries, social workers, grassroots leaders and gender trainers through its training programmes. Jagori has also conducted gender sensitization sessions and workshops with teachers and students of schools and colleges; government institutions; bilateral and donor agencies. It is linked with a network of gender activists and trainers that enable work with It also has a strong network at advocacy levels.

### Use of resources: modification and creation of new modules and techniques:

The training team uses the vast pool of resources and training materials that have been built through JAGORI's extensive work over more than 3 decades since 1984, at the same time it also creates new modules to reflect changing contexts and expectations. Training materials are used within the training space and also distributed as reading materials. Participants are added to Jagori's mailing list so that they remain abreast of current debates on relevant issues in the country.



### Methodology of Training:

Training programmes are conducted primarily in Hindi and English. Emphasis is placed on participatory learning, and the use of gender training tools, small group discussions, role plays, song, art, and narrative. Training is grounded in personal experience and reflection, and results in individuals seeing opportunities for themselves to change their own lives and the lives of others. Participants are encouraged to access support from the resource persons as they apply this learning.

### Course content:

Modules are determined with a view to meeting the needs and expectation of the participants. Current debates and questions are included. Basic modules include:

- Concepts of gender, patriarchy and feminism
- Violence Against Women/ Laws related to Women
- Women and work, globalization
- Creating safer cities for women
- Sexuality
- Masculinity
- Women and governance

Production and distribution of educational and advocacy materials serving the information needs of women's groups, NGOs, researchers, media, academia, schools and colleges, community women in resettlement areas, youth and other regular users

Digitising and archiving crucial materials from the women's movement since 1984

Fellowship support to women activists

### Violence Intervention

Running a helpline and case support services, accompanying women to police stations to file an FIR, access protection and safe homes/shelters and access legal aid and counseling



Facilitating a process of healing and building collectives of survivors and investing into their legal and rights literacy

Sensitisation of service providers including police, relevant government agencies, media and other stakeholders

Policy advocacy on changes in the legal framework and implementation mechanisms

### The Safe Cities Initiative

The Safe Cities initiative works with key partners in the government, women's movement, national and international agencies to pilot and upscale initiatives on making cities safer and more gender inclusive. Key activities include-

- Conducting research studies and safety audits to bring attention to the status of women's safety
- Development of a strategic framework and plan
- Public outreach through organising and participating in various events
- Consultations and trainings with service providers
- Media awareness and communication materials
- Awareness sessions with students, young women and men, homeless and disabled women, urban planners,



civic agencies, and women's groups

- Conceptualizing research tool-kits and subsequent sharing with women's groups across the country

### **Piloting new approaches and supporting women's leadership**

Supporting women's collectives in select resettlement colonies of Delhi through action research projects, resource mapping, social and safety audits, public hearings, 'mini-courts of women', in an effort to bring their voices and alternative vision to policy makers and local implementers.

Linking women leaders to social movements addressing right to food, shelter, basic services and entitlements, implementation of laws and policies on domestic violence and sexual harassment amongst others.

Working with men and adolescent young boys in the community to re-define dominant masculinities and support ending violence against women and girls

### **Campaigns to raise awareness on Violence Against Women (VAW)**

Jagori has worked ongoing with other women's organisations and activists on numerous campaigns to end violence against women – including on dowry, Sati, domestic violence, and sexual assault to sensitize the public and raise awareness on the issue of violence against women, and its systemic and endemic nature; and to demand for comprehensive gender just law against sexual assault in its many forms.

Jagori has also been part of global campaigns such as the 16 days of activism on VAW, the Orange Day Campaign, The Anti-Street Sexual Harassment Week, and the One Billion Rising (OBR) Campaign.

In New Delhi a coalition of more than 65 organizations and individuals from all walks of life worked on the campaign as a collective along with Sangat & Jagori.

### **Strategies**

#### **Advancing Feminist Knowledge on Rights of Marginalized Women and Communities**

With almost three decades of work on the ground, Jagori

has generated extensive feminist knowledge and resources on a range of issues particularly relevant to women from marginalized communities in India. Numerous studies have been undertaken, enriching Jagori's work and that of many other organizations, nationally and internationally. The women from the community and partner organizations participating in the processes gain knowledge, skills and confidence in tackling the issues facing them. Jagori has produced a range of resource materials based on research findings, field experience and knowledge, and is accordingly sharing information with individuals and organizations across India and the world.

### **Supporting Women's Leadership and Agency**

Jagori has been working in the relocation sites, J.J. Colonies of Khadar and Bawana, from 2004. During the past year, Jagori consolidated its work in 12 blocks of Bawana and Khadar, while reaching into 7 new blocks at Bawana. Interventions were also initiated in the municipal wards of Malviya Nagar, Badarpur and Molarband, South Delhi, as part of the UN Women Global Safer Cities programme with support from Department of Women and Child Development, Delhi Government. Jagori also interacted with a group of factory workers in Khadar and Bawana in preparation for formal intervention in the coming year. Aside from training and workshops, regular interactions through gully meetings, house-to-house visits, film shows, and sports activities, Jagori works with women and girls in the communities, through spreading information on latest developments in government schemes and provisions, supporting them to make representations to local government agencies and service providers and ensuring that they have a voice in local governance. Jagori reaches out to men and boys as well, providing them gender sensitization and developing their capacities as supportive partners towards change. Regular interactions, information-sharing sessions and campaigns were undertaken to inform the community of new developments in government schemes and provisions, and enable them to access the pension schemes, the Public Distribution System, and referral services in cases of VAW.

### **Supporting Women to Challenge Violence and Negotiate Equality**

Violence and the fear of violence have undermined



women for a long time, for example, it has forced millions of women to leave their homes and lose their livelihoods, withdraw from public spaces, surrender their access to public services and conform to regressive and brutal codes and norms. Although today, women's assertion, openly or subtly, cannot be ignored anymore. Despite some progressive legislations and policies, VAW remains all-pervasive and the fact that perpetrators get away with impunity remains the most critical challenge. It is thus imperative that Jagori stand in solidarity with ongoing action for the realization of women and girls' rights and continually sharpen advocacy tools based on feminist perspectives. At the same time Jagori needs to reach out to more stakeholders in both rural and urban areas and continually feed into ensuring expansion of democratic spaces for dialogue, engagement, resistance with special focus on deepening accountability of the duty bearers.



### Joint Action and Networking

Jagori has been active in campaigns from the grassroots to the national levels. It has been working in partnership with women's groups and civil society organizations across the country on a wide range of issues such as ending VAW, the rights to the city, safety, essential services, food, social security and citizenship.

### Advocacy

- Jagori contributed to joint efforts of the women's groups to take forward recommendations and advocate for changes on the Criminal Law (Amendment) Bill 2013, which came into effect in April 2013.
- Jagori provided inputs into the review process of The Dowry Prohibition Act being coordinated by the Ministry of Women and Child Development.
- Jagori, as part of the Aman Network and other women's organizations has been advocating for the Centrally Sponsored Scheme being coordinated by the National Commission for Women under the Protection of Women from Domestic Violence Act, and for increased budget allocation for effective implementation of the Act.
- The Sexual Harassment (Prevention, Prohibition) at the Workplace Act 2013 was passed by the Parliament and incorporated concerns of domestic workers, as a result of collective efforts of the women's movement and DWs' groups.
- In this period, Jagori made several submission to the Justice Verma Committee, and other Committees and also attended several meetings and consultations on women's safety. Other meetings attended including with the government agencies such as the Planning Commission, Ministry of Women and Child Development, the National Mission for Empowerment of Women, the Government of NCT Delhi, UN Women and UNFPA.
- The Governing Body of UTTIPEC chaired by the Lt. Governor, Delhi, has accepted the Street Guidelines, with women's safety recommendations. Jagori as part of the Task Force attended meetings and integrated experience on women's safety into their guidelines for future project design and plans. Jagori's recommendations on women's safety and inclusion in city planning and design were quoted by UTTIPEC in their letter sent to the Lt. Governor titled 'RECOMMENDATIONS/ ACTION POINTS – Safety, Freedom & Respect for Women in Delhi' after the December incident.

(Source: [www.jagori.org](http://www.jagori.org))



## News you can use

### **Over 21,000 NGOs get notice for not filing returns**

<http://timesofindia.indiatimes.com/india/Over-21000-NGOs-get-notice-for-not-filing-returns/articleshow/40147227.cms>

### **FCRA a tool to gag critics: Activists**

<http://timesofindia.indiatimes.com/india/FCRA-a-tool-to-gag-critics-Activists/articleshow/36858592.cms>

### **Home ministry has own list, different from IB's,**

<http://timesofindia.indiatimes.com/india/Home-ministry-has-own-list-different-from-IBs-of-donors-and-donees/articleshow/36858672.cms> of donors and donees

### **Clinton treats school kids at NGO kitchen in Jaipur**

<http://www.hindustantimes.com/india-news/on-third-visit-to-india-clinton-treats-school-kids-at-ngo-kitchen/article1-1241238.aspx>

### **NGO expresses concern over drug addiction in Punjab**

<http://www.hindustantimes.com/punjab/chandigarh/ngo-expresses-concern-over-drug-addiction-in-punjab/article1-1229125.aspx>

### **UNICEF India urges focus on reformative juvenile justice system and shares concerns about Juvenile Justice Act amendment.**

[http://www.unicef.org/india/media\\_8969.htm](http://www.unicef.org/india/media_8969.htm)

### **Fastest Decline in Child Stunting Cases - Maharashtra Leads By Example: New Report**

[http://www.unicef.org/india/reallives\\_8973.htm](http://www.unicef.org/india/reallives_8973.htm)

### **UNFPA puts the nation's biggest datasets on youth at your fingertips**

[http://india.unfpa.org/2011/10/19/4053/unfpa\\_puts\\_the\\_nation\\_s\\_biggest\\_datasets\\_on\\_youth\\_at\\_your\\_fingertips/](http://india.unfpa.org/2011/10/19/4053/unfpa_puts_the_nation_s_biggest_datasets_on_youth_at_your_fingertips/)

## VANI Activities: June 2014 - July 2014

Discussion on enabling environment for voluntary sector on 3rd June at VANI Office, New Delhi

Discussion on New Government and Future of Voluntary Organisations on 10 June 2014 at IIC, New Delhi

CIVICUS National Consultation on 25 June 2014, IIC, New Delhi

National Meeting on disturbed/critical states on 23rd July 2014 at IIC, New Delhi

## Forthcoming Events

Strategic team building workshop at Wyndham Grand, Agra on 11-13, August 2014 at Agra, Uttar Pradesh

State meeting on Status of Voluntary Sector in North East India at Meghalaya on 7th August 2014

International Meeting on South South Cooperation at Hotel Comfort Zone, on 26-27 August 2014, New Delhi

VOICE 2014/Annual General Meeting on 16th September, 2014 at Nagpur, Maharashtra.