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Inside this issue

page 2

New Companies Bill and Corporate Social Responsibility

page 4

Voluntary Sector and Direct Taxes Code (DTC) Bill

page 7

Leaders Speak
Ms. Annie Namala (Director, Centre for Social Equity and Inclusion (CSEI)



page 9

Status of State – Chhattisgarh



page 13

Significant Changes in the Funding Pattern

Editorial

Dear Members, associates and friends,

Greetings from VANI!

CSR and Challenges for Private Sector

As Voluntary sector, there is long history of contribution in the growth of the country by the socially conscious private sector. We all know that not only Indian companies and individuals contributed their earnings but also became the catalyst of many socio-development



institutes. Influenced by the idea of returning back to the society, many rich families irrespective of their religion, business, trade or location made their mark in the nation building. Many of them fought shoulder to shoulder for religious and political reforms. But as it is true of all the professions bad apples many times have more visibility than the good ones among any class. But as the voluntary sector is experiencing transition, the practice and idea of doing social good from the private sector is also entering into new phase. Recently, introduced Companies Bill has also taken the debate to new levels, wherein all companies are supposed to spend part of their profit in "Corporate Social Responsibility". Doing well for the society by the ethical and socially conscious rich is much older than this so called CSR. We know many reputed institutions of education, health, socio-economic and religious reforms have their roots in the liberal contributions from companies and individuals.

However, after the introduction of conditionality on the private companies, this issue has also come to debate. Before we analyze the pros and cons of this component of Companies Bill, we need to reflect of the practices and impact of similar provisions which existed with the Indian public sector companies. Not only quite substantial amount under CSR budget remains unspent but also it is spent on drawing competitions, games etc. There are also allegations that many times funds are allocated to please the superior masters. Unless we don't devise some safety precautions wherein funds earmarked for CSR are spent on socio-economic upliftment, the new amendments in companies' bill will only add to already existing confusion. There is already pressure on the companies to allocate their funds for already rich government projects. During the last three National Conventions of VANI, interactions had been organised with major private companies and industrial associations. During these exclusive sessions the voluntary sector and private sector shared their concerns. On one hand there is need to not only financially support the

continued on page 3



New Companies Bill and Corporate Social Responsibility

Lok Sabha recently passed Companies Bill, 2012 which will replace the present Companies Act 1956. Under new law, the CSR spending would be the responsibility of companies like their tax liabilities.

According to clause 135 of the bill, "Every company having net worth of Rs 500 crore or more, or a turnover of Rs 1,000 crore or more, or a net profit of Rs 5 crore or more, during a financial year" shall make "every endeavour to ensure it spends, in every financial year, at least two per cent of its average of net profits made during the three immediately preceding financial years, in pursuance of its corporate social responsibility (CSR) policy.

Applying these criteria, a Business Standard analysis of balance sheets of BSE 500 companies showed some 457 will have to make provisions for spending. Based on the average of the profits, these firms will have to spend Rs 6,751 crore in the first year after the Act comes into force.

POTENTIAL TOP-10 CSR SPENDERS		
	3-yr avg	CSR
Company	profit* (Rs cr)	-2%
ONGC	20,271.49	405.43
Reliance Industries	18,853.89	377.08
State Bank of India	9,712.62	194.25
NTPC	9,018.17	180.36
TCS	8,054.83	161.10
Bharti Airtel	7,624.37	152.49
IOC	7,206.88	144.14
Infosys	6,905.33	138.11
Tata Steel	6,202.97	124.06
BHEL	5,787.27	115.75

* of FY11-12, FY10-11 and FY09-10 Source: BS Research Bureau

If companies are unable to meet the CSR norms, they will have to give explanations. In case, the companies are not able to do the same, they have to disclose reasons in their books. Otherwise, they would face action, including penalty.

The main features of this bill are:

1. Eligibility

Every Company registered under the companies law or any previous laws (Section 1) If (Section-135):

- Net worth of rupees 500 crore or more
- Turnover of rupees 1000 crore or more
- Net profit of rupees 5 crore or more during any financial year

2. Accountability

- The company will constitute a CSR Committee of the board members consisting of three or more directors.
- At least one committee member shall be an independent director.

3. Work of CSR Committee

- Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII.
- Recommend the amount of expenditure to be incurred on the activities.
- Monitor the Corporate Social Responsibility Policy of the company from time to time.

4. Role of the Board of Directors

- Review the recommendations made by the CSR Committee.
- Approve the CSR Policy for the company.
- Disclose contents of the Policy in the company's report/website.
- Shall ensure that the company spends in every financial year, at least two per cent of the average net profits of the company made during the three immediately preceding financial years, in pursuance



of its Corporate Social Responsibility Policy; Provided that the company shall give preference to the local area and areas around it where it operates for spending the amount earmarked for CSR activities.

5. Minimum required money for CSR

- Ensure that the company spends, in every financial year, at least 2% of its average net profit made during the three immediately preceding financial years.

6. Activities under CSR

According to Schedule VII, Activities – as a Project Mode, which may be included by companies in their Corporate Social Responsibility Policies, are:

- i. Eradicating hunger and poverty
- ii. Promotion of education
- iii. Promoting gender equality and empowering women
- iv. Health - reducing child mortality, improving maternal health, combating HIV/AIDS, and malaria
- v. Employment enhancing vocational skills
- vi. Contribution to PM's fund or any other fund set up by the Central Government or the State Governments for socio-economic development and relief and funds for the welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women
- vii. Ensuring environmental sustainability.



viii. Social business projects.

ix. Such other matters as may be prescribed.

7. Necessary disclosure in company's annual report

- The Boards financial report under sub-section (3) of section 134, shall disclose the composition of CSR committee, CSR policy and initiatives.
- Amount of expenditure incurred on Corporate Social Responsibility activities.
- Valid reasons in case of failure to spend the earmarked CSR budget.

Source: Business Standard, The Companies Bill 2012.

Continued from page 1

major government and non-government initiatives and on the other there is need to build on the expertise available with private sector. Together we need to reflect on the taxation regime of the country to facilitate the close collaboration between the both. Today it is not clear if private company allocates its CSR budget to voluntary sector, will it be treated at business. There are numerous small and medium sized companies who do not have infrastructure to implement their CSR projects, what taxation benefit they can get if they outsource their funds to voluntary organisations.

There is need to have a permanent forum where private sector interested in genuine CSR initiatives can interact with voluntary development organisations. In this E-news we have covered the provisions of new Companies Bill, with the objective of not only providing information to the voluntary organisations but also we solicit their views on taking this issue forward.

Through this message, I would also like to inform the readers that today your "E-News" has the circulation of around 8000 readers, so it can also be a channel of sharing of information about your projects, achievements and challenges. Please feel free to send us information which you feel should go to larger world.

We look forward to hearing from you,

In solidarity

Editorial Team



Voluntary sector and Direct Taxes Code (DTC) Bill

Introduction

Since last more than 6 decades the voluntary sector has been working for the welfare of the general public and marginalized sections of the society. The charitable purpose and nature of the sector has also been appreciated by the Government of India in the past. The Government distinguishes it from the other sectors of the economy by giving certain exemptions to the organisations working for a charitable purpose.

Since the introduction of the Income Tax Act in 1961, certain exemptions have been provided to charities from payment of Income Tax. However, these may not be there any longer if the proposals of the Government are passed in the Parliament. The current Income Tax Act was enacted almost 48 years ago. In order to replace the present Act, the Government has announced its intention to introduce a revised and simplified Income Tax Bill while presenting the Union Budget for 2005-06. The government has released the draft of the Direct Tax Code Bill on 12th August 2009 in 2010 the final draft prepared as "THE DIRECT TAXES CODE, 2010" and a parliamentary standing committee headed by Yaswant Sinha constituted for this bill the committee submitted their report on March 2012. This bill will be replaced the present Income Tax Act, 1961 and Wealth Tax Act, 1957.

In this Bill, special provisions relating to taxation of Income of Non Profit organisations have been made. Section 90to 103 of Chapter IV of the said Code relates to the Special provisions for the taxation of Non Profit organizations and the method of computation of the total taxable Income. The key issues of the said bill have been detailed below.



Key Issues

The proposed code has replaced the term 'Charitable Purpose' with 'charitable activities'. Though the definition remains the same, there is a radical shift in approach. The Government will now emphasize not on the purpose but on the activities performed by the organisation. Regarding definition of non-profit organization the committee recommends that "the definition relating to Non-Profit Organization of "public importance" also requires be amplifying and making more inclusive, minimizing executive discretion in the matter."

- Till now the voluntary sector was given certain privileges due the charitable nature. The existing act provides for computing the exemption available to NGOs, but the proposed code provides that the taxable income of an NGO shall be computed on the basis of the method provided in the code. Again there is a radical shift in treatment of NGOs from exempt entities to tax paying entities.
- The organisations involved in this sector were required to register with the Income Tax Act under various sections depending upon the type of



activities performed. They could register themselves under section 12A or 10 (23)(c) of the Act. However, the concept of different registration for NGOs under section 10(23C) and section 12A have been deleted through the proposed Code and there will be only one form of registration for all NGOs.

- Under the Income Tax Act, 1961, the NGOs could give the benefit from tax for the donations made to them to their donors. However, with the proposal, incentive u/s. 35AC which provides 100% deduction to the donors has been deleted. Under the proposed code, the donors can get only 50% deduction on the donations.
- Religious trust or NGO have been kept out of the purview of the act. However they may have to get themselves registered under appropriate statutes.
- At present, the NGOs had the option to spend 85% of the funds received during the year and carry forward the remaining funds to the coming years. With the proposed amendment, the benefits of 85% of application and 15% indefinite application has been deleted. The NGOs have to spend 100% of the funds during the year itself. Regarding this standing committee recommend the following view:

"The Committee are of the opinion that if NPOs are compelled to spend all their income, then this may adversely affect their sustainability in the future. They may be forced to survive precariously from year to year, without any long range activities or planning. The Committee would, therefore, recommend that the existing provisions may be restored so that NPOs become sustainable entities in the long run."

- The benefit of utilizing unspent funds in the succeeding year under explanation to section 11(1) has been deleted. This means that, if an NGO is unable to spend its funds during the year for reasons such as late receipt of fund, then the entire unspent amount will become taxable.

- The benefit of utilizing unspent funds in the next five years u/s. 11(2) has been deleted. In other words if an NGO is unable to spend its funds during the year and it wants to apply the same in the next five years, it is not possible and the entire unspent amount will become taxable.
- The new code has proposed various new terms for assets, such as 'financial assets', 'investment assets' etc., which have not been defined from a NGOs perspective.
- The new code prohibits investments in 'financial assets'. This provision may imply that even creating Fixed deposits may become difficult.
- The existing act allows exemption on all types of capital gain, provided the entire amount is reinvested in another asset. However the proposed code partially allows this benefit. The capital gain from financial assets will be subject to tax. It may be noted that it is not clear what a financial asset is.
- The existing act provides that all kind of capital expenditure are permissible if applied for the purposes of the NGO. The proposed code does not allow capital expenditures towards financial assets.
- The existing act allows depreciation as a valid expenditure. The proposed code has completely ruled out the possibility of claiming depreciation.
- The existing act allows accrual as well as cash basis of accounting. The proposed code prescribes only cash basis of accounting as well as admissibility. Regarding this the committee recommend following change in DTC:

"The Committee desire that the suggestion to allow an option to adopt either the cash system or accrual system of accounting for computing their income as per the existing Act may be considered."

- Under the existing act, by virtue of Supreme Court ruling in THANTI Trust case, even unrelated business



activity is permissible. However the proposed code clearly provides that business can only be carried as a part of welfare activities.

- Under the existing act, the business activities of the 6th category NGOs are not permissible, i.e. NGOs engaged in advancement of any other general public utility. The same has been retained in the proposed code.
- The existing act is silent but the proposed code provides that if an NGO convert itself into a commercial organisation then its entire net worth will be taxed at the rate of 30%.
- The existing act is silent but the proposed code provides that if an NGO fails to transfer, on its dissolution, assets to another NGO, then its entire net worth will be taxed at the rate of 30%.
- The existing act is silent but the proposed code provides that if an NGO ceases to be an NGO in the financial year and any two financial years out of the preceding four years, then its entire net worth will be taxed at the rate of 30%.
- Under the existing act expenditure outside India are permitted for specific purposes. The same has been retained in the proposed code. However under the existing act NGOs registered under section 10(23C) can have activities outside India, this provision is deleted.
- Under the existing act there is no compulsion of having some activity during the year. The proposed code requires that NGO has to have welfare activity. If an organisation does not have welfare activity in three out of five years then the entire net worth will become taxable.
- Under the existing act businesses can be held as corpus assets. The proposed code does not allow any such benefits.

Critical areas for our attention

There are certain matters in the said proposal which should be considered again by the Ministry.

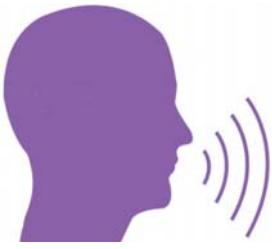
- Considering Gross receipts as income for the year is totally unfair as there are certain receipts by the NGOs which are not actual receipts but reimbursement for activities done during the year. Further, legal obligations and contract bound receipts should be kept out of the purview of Income.
- 100% application of funds during the year of receipt should not be mandatory. There may be certain receipts which are received on the last day of the year and the same cannot be applied for the designated purposes during the same year.
- Depriving NGOs from performing international activities would be highly detrimental to them and also to the nation.
- This provision of taxing the entire net worth at the rate of 30%, if the NGO does not have activities, needs to be reconsidered. Because NGOs, generally, depend on external grants and assistance and it is likely that might not be any activity in some year.

Conclusion

Tax reforms are welcome if they simplify the processes and make life easy for the organisations/ individuals covered by it. The tax code bill if passed in the present form would have far reaching impact and cause hardship to NGOs.

Therefore, there is a need to reconsider some of the issues highlighted above. This will help in improving the effective compliance to the law and help in implementing the activities of NGOs without legal hurdles. It is sincerely hoped that the makers of law would listen to the voice of reason.

Source: *The Direct Taxes Code, 2010, 2010 (Bill No. 110 of 2010), Standing Committee on Finance (Department of finance 49th report)*



Ms. Annie Namala (Director, Centre for Social Equity and Inclusion (CSEI))

Annie Namala is an Indian social activist and has been working for Dalit rights. She is head of Centre for Social Equity and Inclusion. She is a vocal voice in the fight of untouchable movement. She was appointed as a member of the National Advisory Council for the implementation of the RTE act in 2010. She has also worked with “Solidarity Group for Children Against Discrimination and Exclusion” (SGCADE)

1. What was your personal vision for the society that drove you to this sector?

Regarding personal vision, at a very young age I don't think I had much understanding of what society was? When I entered college for my graduation I became much more aware of the kind of differences, kind of inequality that existed among different groups of people. I had this opportunity to very closely associate with the unorganized worker, street children in interior rural areas and it made very clear that society cannot be organized without some kind of a serious reworking. However, these people have to work very hard and put their best effort and in order to bring much difference they should work collectively. We may have few individuals here and there who can come up or who may change their own stories, but I don't think that there was much that could be done. Thus, I studied social work not only as an interest but also a natural course of working in a development sector. For a long time I worked with agricultural workers trying to unionize them. Working on the issues of land alienation, labour, violence on women was a long journey from where we looked at many of these issues. I looked at the need for people to engage in creating a new society where I thought there would be much more of equality and justice component. I feel in addition to the inequalities, the whole issue of discrimination has also become quite inherent. The issues of discrimination are underlying many of the inequalities and to me that has become strongly evident. How social structures create



exclusion and discrimination is very evident to me at this time.

2. How do you perceive that vision is getting materialized?

In some ways it is part of a natural process that you know people do become aware about the kind of context and situation they are placed in. They want to change it and there is also collaboration and solidarity with other people who want to be part of some change like this. I see it as an effort where primarily I think it has to be the role of the affected and marginalized people themselves who take a step ahead in changing the kind of situation. In my own work of last 25 years I do see many changes. I do see changes in the way young people look at themselves, I see the changes in the way you know communities are looking at legal provisions, and I see changes in how communities are coming forward to demand their rights. I also see other people who dream



of a different kind of a world and are willing to be a partner of this process. I see a lot of changes taking place.

3. In your opinion, what future holds for the voluntary sector in the country?

In a country like ours I think the voluntary sector and the civil society is very important because our problems are not just with the governance; our problems are a lot with the government under governance. In the way the government allocates, implements the issues of governance and

accountability. Hence we have a lot of issues with the government. But then much of this is also in the form and the way society is organized. There is large section of population who will never get the government's attention and in order to get the

government's attention a lot of effort needs to be done not by the deprived section of people but also by others. Here the civil society can play an immense role in creating those possibilities for many of these communities to move forward. Talking about civil society I would like to differentiate in some ways where civil society comes also from the communities that are marginalized themselves. Why I would like to differentiate here is I think there is an important role that civil society of the marginalized communities can play

There is large section of population who will never get the government's attention and in order to get the government's attention a lot of effort needs to be done not by the deprived section of people but also by others.



because we all talk about the agencies of communities, agencies of people in their change and I think this is civil society from the marginalized communities which is in some way the first generation change agent from these communities. Within our social structure there is a lot of exclusion and inequalities and I think here the civil society also has a role to play. The society as a whole and not just government vs. people has to take a proactive role in making these changes. Therefore I think civil society has an important role to play and this role is being recognized at the international level across countries. I know the government is not very keen to

recognize this but they are also aware that this role can be played by the civil society. In other words the government may not really want to acknowledge and accept it but surely the awareness of this sector is there.

4. How do you see the role of voluntary sector today? Do you have any suggestions to make?

I think the voluntary sector in our country has about three to four decades of experience and many organizations have come forward. We have now different types of voluntary organizations who work at community level. They work on different issues and have expertise in them. Similarly there are few corporate voluntary organizations. So we have different layers at which voluntary organization work. The tasks and programmes undertaken varies from community mobilizing work; service delivery, mediator role, to advocacy work. What is really needed is a collaboration across organizations whether it is cross communities of different organizations, a cross technical support, or whether it is cross expertise, so I think a lot more in this regard would be helpful.

Interview taken by Mr. Zaki Ahmad





Status of state – Chhattisgarh

— (Based on research study conducted by VANI on Chhattisgarh state)



Chhattisgarh, which came into existence as a state on November 1, 2000 and was formed following the coming together of 16 districts of undivided Madhya Pradesh. In January 2012, the state witnessed reconstitution of the districts and 11 new districts were formed and now there are 27 districts in the state. It is predominantly a tribal state with over 44% geography covered with forest, the largest in the country. Chhattisgarh is the ninth largest state in India and amongst the richest in terms of mineral wealth; it is endowed with all major minerals including diamonds. The state also has mega industries in sectors including steel, power, mining, aluminum and cement.

Chhattisgarh has fairly significant tribal or Adivasi population comprising more than one third of the total population (32.5%). Remarkably, only 4% of tribal people live in urban areas, while the majority lives in the large forests, which covers 44% geography of Chhattisgarh.

The incidence of poverty is highest among the tribals.

The state of Voluntary Organizations

Voluntary organizations in the state are segregated in terms of issue and theme operation that they are engaged into. Some of the major categories in this context based on issues and themes are:

1. **Livelihood and Food Security**
2. **Health**
3. **Education**
4. **Natural Resource Management**
5. **Constitutional and Human rights**
6. **Emergency Response Relief work**
7. **Environment**
8. **Peace building and Conflict resolution**

The total number of Voluntary organizations registered in



state stands at 34,919, but there are total of 304 FCRA registered organizations in the state with maximum concentration in the districts of Raipur, Bilaspur, Surguja, Jaspur and Durg.

Challenges faced by the voluntary organizations

Voluntary organizations facing three main challenges that are:

- A.** Harassment by line departments and government official.
- B.** Funding related challenges.
- C.** Registration related challenges.

Harassment by line departments and government official:

The prominent challenges that Voluntary Organizations have to face when dealing with line departments are following:

- 1.** Non-responsive and Arrogant attitude.
- 2.** Not ready to give credibility to the institution of Voluntary Organizations.
- 3.** Extensive cross-examination.
- 4.** Manipulative and tactics of delay by entangling in paper work.
- 5.** Police and local authority's interference in organization's operation, especially in naxal affected districts.
- 6.** Threatening.
- 7.** Corruption.

- **Non-responsive and Arrogant attitude –** The line department official generally have non-responsive and arrogant attitude towards Voluntary Organizations. Voluntary Organization functionaries often have to face ill-treatment and bad behavior at the hands of block and district officials.

- **Not ready to give credibility to the institution of Voluntary Organizations –** There is a general tendency among the line department and government official of discarding Voluntary Organizations intelligence and credibility in representing community's problem. A general allegation that is lamented on Voluntary

Organizations by government official is that they present unrealistic picture of the problem or situation.

- **Extensive cross-examination –** Voluntary Organizations have to face extensive and in most of the cases unnecessary cross-examination by line department officials. Cross-examination on legal matters, funding, intentions of the organization, paper and documents etc. are common tools of harassment exercised by line departments for derailing the objective with which the Voluntary Organization approach them.
- **Manipulative and tactics of delay by entangling in paper work –** This is another problem that Voluntary Organizations face in line department. If the Voluntary Organization raises any issue with the department, which directly puts a question mark on the line department's accountability, attempts are made to manipulate the situation into something else or the process is entangled into lengthy paper work, delaying any action on it. There is a clear effort to frustrate the Voluntary Organization in a process which raises confusion and does not bear any outcome.
- **Police and local authority's interference in organization's operation, especially in naxal affected districts –** Police interference in organization's operation have increased immensely since the launch of anti-naxal operation in the state. Voluntary Organizations have to intimate the local police station on regular basis about its action plan and movement of its staff in the project area. For even conducting a village meeting it has been made mandatory in the naxal affected districts to inform the local police station two days in advance, failure of which can lead to action against the organization.
- **Threatening –** Voluntary Organizations also face indirect threatening from line departments, especially when they raise uncomfotting issues against line department or government officials. Government line department never appreciates any issues put forward



by Voluntary Organization related to NREGA, PDS, FRA, IAY etc., A common threatening that is issued is of declaration of the Voluntary Organization as pro-naxal or naxal affiliated. Sometime individuals in a Voluntary Organization are also targeted through a process of intimidation involving enquiry and scrutiny.

- **Corruption** - Corruption within the line department is a common phenomenon and Voluntary Organizations have to face the same situation in context of work facilitation which the general population has to face.

Funding related challenges:

Following are some of the prominent challenges that exist for the Voluntary Organizations in the state in the present scenario:

- **Decline in funding volume** – Funding quantum has decreased considerably in the last five years in the state. Though there is no definite figure available in the public domain regarding the annual funding status of Voluntary Organizations in the state but the general trend suggests that the funding volume has decreased considerably, especially in context of foreign funding. Paucity of funding sources both in terms of number and volume has adversely impacted on Voluntary Organizations ability to engage with development issues.
- **Declining grant investment in conflict area** – There is a growing hesitation among donor agencies to invest in districts which have high extremist based violence. Some of the agencies have even framed policies pertaining to "no work in conflict zone". . Grass-root Voluntary Organizations which are active in these areas and doing good work find it extremely difficult to mobilize funds for their work.
- **Rising corruption among Voluntary Organizations** – Over the period, corruption within the Voluntary sector has also seen an upward rise. A new breed of Voluntary Organizations has emerged in the civil society's canvas, whose sole motivation is

to mint money in the garb of social work. These organizations generally have their patronage with corrupt government officials, politicians, contractors, commission agents and businessmen. At present there is no universally accepted credibility ranking mechanism in place, which can segregate the good ones from the bad ones.

- **Stringent Funding laws and policies enforced by the government** – Funding compliances and scrutiny by government are getting stringent day-by-day. Amendments in FCRA have made Voluntary Organizations access to foreign fund difficult. The new law requires renewal of FCRA registration every five years. Most of the Voluntary Organizations, which are working on rights-based approach and are mostly FCRA funded, fear that their FCRA would not be renewed.
- **Less funding on Right Based Approaches** – There are very few donor agencies which are funding on issues that pertain to rights and entitlement of community that involve community mobilization for holding the administration and government accountable. Very few donor agencies show the courage to fund projects that targets governance, rights access, government responsibilities and accountability issues etc.
- **Technical competencies of VOs, especially grass-root VOs in accessing funds** – The current project based funding access has become very competitive and technical in nature. Small and grass-root Voluntary Organizations find them technically unequipped to formulate proposals on prescribes guidelines of donor agencies.

Registration related challenges:

- **Paucity of exact information on registration processes**– The exact information pertaining to the standard process that needs to be followed for NGO registration is not available readily. Normally, new groups interested in registering an NGO take references and support from their contact in the Voluntary sector.



- **Lengthy process and involves extensive paper work** – Government has made the process stringent in context of NGO registration. Now the extent of the paper work and verification of credentials are done very strictly. The interested groups have to make several rounds of the registrar's office to follow-up the work.
- **Interference of registrar's office in formulation of NGO's preamble and by-laws** – Registrar's office say in setting the by-laws of the organization is considerable. The office tries to moderate the by-laws against the wishes of the registering group.
- **Middleman's role** – Middleman's role in registration of NGOs is rampant. Middlemen have a nexus with the officials in the department and influence the processing of files. Unless and until commission is paid to them or files are processed through them, the work does not get easily done. Their clutch on the system is so great that there are fixed underground rates for the kind of registration that any group is seeking (NGO registration, FCRA registration, 80G etc.).

Conclusion

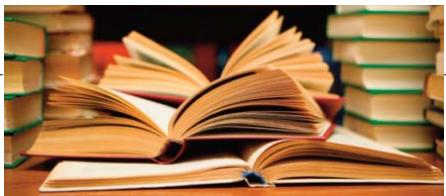
The Voluntary sector is passing through a difficult phase. The external environment is becoming very difficult and the space for VO operation is being challenged methodically and systematically. Changes in the approach of the government, laws and policies (FCRA), rise in extremist based violence pose tremendous risk to the autonomy and independence of VOs to act for the poor in the state.

The role that the Voluntary organizations want to play in context of development of the state is in form of providing assistance to the state government. It wants to assist the government in discharging its welfare responsibilities at larger level (policy advocacy, assist in execution of state entitlement programme, programme development etc). Here the VOs have also acquired the responsibility of acting as the citizen's watch dog for holding government accountable to its responsibilities.

Recommendation and future policy:

1. There is an urgent need to initiate campaign in the state that can link all the VOs in the state in form of a network having institutional structural arrangement encompassing geographical presence (state-district-block). This will help in giving singularity to the collective force of VOs in the state. This can help the VO sector tremendously in all its challenges, especially in context of challenges put forward by power-groups.
2. There is urgent need of establishment of universally accepted credibility ranking mechanism in the VO sector, which can help in maintaining the quality standard and protection of image of the VO sector.
3. A legal assistance cell at the state level needs to be put in place, which can be supported through VO contribution and grant if possible. This should provide legal coverage of VOs and its staff in cases of victimization and also services pertaining to legal compliances.
4. VOs and networks operating in the state needs to develop a strong linkage with media in the state. Media is an important stakeholder in civil society's operation in the state and can play a vital role in protecting the interest of the VOs.
5. The donor agencies need to take the initiative to break the shackle and initiate steps to deal with this in terms of analyzing the regressive forces and push for collaboration among VOs primarily at the grass-root level. The donor agencies have the advantage of resource availability, which can play a vital role in bringing the VOs on a single platform.
6. VO needs to identify support elements within the state machinery which can help them dealing with administrative and legal issue.

(Based on research study conducted by VANI on Chhattisgarh state)



Significant Changes in the Funding Pattern

(Abstract from the research on Indigenous Resource Mobilization for the voluntary Organizations: Options and Challenges)

The state of affairs has changed quite significantly in the recent past. There are visible signs of changes in the pattern of funding. The nature, volume and the conditionality of funding have undergone some sweeping changes. One of the significant ones has been that the financial resources available for the voluntary organizations from multilateral and bilateral agencies are no more available in the similar fashion and they tend to cut down the funding to the VOs in India.

Obviously, there is a clear change in the pattern of funding to the voluntary organizations in India. The multilateral and bilateral agencies are increasingly cutting down their aid to which the sector has been heavily dependent for long. Alternatively, there is a revival of some of the alternative channels of funding, like individual giving and state financing for voluntary organizations. This is also coupled with growing corporate giving.

– Jayant Kumar, Chairperson, VANI

The changes in funding pattern as we observe in recent past are following:

- a) **Decreased support from the multilateral and the bilateral organizations:** There is an increasing trend that these organisations and agencies are routing their aid directly to government to support their flagship programmes.

The overall humanitarian expenditure of OECD DAC member governments – the major contributors to ongoing crises – is also estimated to have increased in 2010. But this is underpinned by substantial increases by just three donors: the United States (US\$430 million),

Japan (US\$275 million) and Canada (US\$129 million). While the overall international response to humanitarian crises shows an upward trend, many donors are coming under pressure to justify existing levels of aid spending. Eight OECD DAC members look set to reduce their levels of expenditure for the third consecutive year in 2010.

– GHA Report 2011.

b) Foreign Contribution Collection Trends (2001-2011):

Statistics released by the Home Ministry regarding foreign funds to NGOs show that during the year 2010-11, a total number of 40,575 associations have been registered under the FCRA Act. 22,735 associations have filed the FCRA return and reported a total receipt of foreign contributions amounting to Rs 10,334.12 crore which is less than the receipts in 2006-07 (Rs. 11,336.97 crore). The number of registered and reported associations has increased over the last 10 years but the amount of foreign contribution in 2007-08 has fallen.

- The US continues to be the biggest donor for Indian NGOs, contributing a little less than one-third of the total Rs 10,334 crore received by various non-profit voluntary organizations in 2010-11.
- The latest statistics for the year 2010-11, disclosed by the home ministry in Parliament last year, showed that UK took second spot, replacing Germany which has been just behind the US in the list of donors in the last year.
- The ministry's data showed that the US donated over Rs 3,260 crore to NGOs during the period compared to Rs 1,065 crore by UK, Rs 1,007 crore by Germany, Rs 490 crore by Italy and Rs 468 crore by Netherlands.



- Analysis of previous home ministry reports shows that these countries have been the top five donors to NGOs for the past several years, consistently giving over 50% of the total foreign contribution.
- During 2010-11, the highest Rs 863 crore out of the total Rs 10,334 crore of foreign contribution went to organizations working in the field of rural development followed by Rs 745 crore for welfare of children and Rs 681 crore for construction and maintenance of schools and colleges. The year 2008-09 had shown a similar trend. Contribution for AIDS awareness also figured prominently in the past five years.
- Indian NGOs collectively received foreign contribution to the tune of over Rs 52,145 crore during five years from 2006-07 to 2010-11. A total of 22,735 organizations received such funds for various activities in 2010-11 compared to 21,508 organizations in 2009-10.
- Cross-border fundraising is an important means for NGOs to diversify their income streams but due to economic recession in 2006-07 there was a steep fall in the amount of foreign funds to India. The bilateral funding agencies are moving out from India and the support of multilateral agencies is targeted towards government projects.

- c) Private giving in India is witnessing radical changes:** Information on giving levels in India is scarce, partly because the giving 'landscape' is complex and partly because information on different sorts of donors is held in different places. Mainly, however, this information is scarce because many donations are never formally captured. The information that is available does not give a single figure. It does though suggest an order of

magnitude: hundreds of millions of pounds of private capital, possibly billions, are being spent with the express aim of tackling social problems in India. A significant amount of this goes to NGOs.

The main types of private donor are:

Individuals—these include Indian nationals, non-resident Indians (NRIs), or citizens of other countries with ethnic or emotional links to India. They range from small one-off donors to major philanthropists.

Trusts and foundations—again, these are split between India-based and overseas organisations (although the bigger international foundations, such as the Bill and

Melinda Gates Foundation and the Michael and Susan Dell Foundation, have offices in India). International Non-Governmental Organisations (INGOs), such as CARE and Oxfam, can also be seen in part as specialist foundations, as they fund Indian partners to deliver programmes.*

A number of corporates have also set up their own foundations, such as the Goodearth Foundation, which was established by the Eicher group of companies.

Corporates—the growing global trend for corporate social responsibility initiatives has coincided with the expansion of the indigenous private sector and an increased presence of multinational corporations in India. A number of corporates have also set up their own foundations, such as the Goodearth Foundation, which was established by the Eicher group of companies.

d) Individual giving has seen a significant growth

Individual Donors

The individual giving has gone up substantially in India

Private giving in India rose sharply in 2010; 40 per cent of wealthy individuals plan to increase donations over next five years. Donations by wealthy Indians helped to significantly increase private giving in India in 2010 which rose by at least 50 percent since 2006 as a percentage of GDP, to approximately \$5-6 billion—according to



Bain & Company's "India Philanthropy Report 2011" released today. The report, which includes a survey of over 300 wealthy individuals, also finds that future giving is poised to rise further, as the rich population in India grows and as the philanthropic system becomes more advanced.

– **India Philanthropy Report 2011,**
Bain & Company

This has been attributed to various factors. Subsequent to the advent of neo-liberal policies and globalization, wealth generation has been very fast in the country. Further the greater participation of citizens in the process of developmental discourse too is an important factor in boosting the trend of giving. In addition, it should be noted that the culture of giving is not new in India. Indians have always been generous to open their purse for the needy. However this giving pattern had been much unorganized. This is changing today. Today people tend to give.

Pattern of giving too underwent significant changes. This was caused by the advancement of technology and innovation.

The online platforms provide an effective platform for the young and middle class for philanthropic activities"

– Amita Puri, CAF India

Another significant change in the trend of philanthropy today is that it is moving towards a structured giving. Unlike in the past, where the giving was predominantly routed towards religious organizations, it has presently begun to tilt towards those seemingly pressing issues of the society. However, there is a general consensus that giving today needs to become more structured and systematic and should be directed towards macro issues of developments.

In addition to all these, India scores the highest in terms of the rate in which the number of High-net-worth individuals is rising.

e) State financing to the voluntary sector too has gone up considerably

The following table from the Central Social Welfare Board gives the details of the funds sanctioned/released under the various schemes during 2010-11.

(In Lakhs)						
Name of the Scheme	2010-11			2007-08		
	Amount Sanctioned	Amount Released	No. of Beneficiaries	Amount Sanctioned	Amount Released	No. of Beneficiaries
Innovative Schemes	26.07	38.62	805			
Integrated Scheme of Women Empowerment	58.93	35.55		19,04,000	9,52,000	
Awareness Generation Project		350.00	87500	548.49	307.67	132150
Short Stay Home Programme	2548.51	2445	19961	1672.87	1499.74	19440
Condensed courses of Education Programme for Women	783.10	744.99	19500	687.30	214.71	15675



MINISTRY	DEPARTMENT	2011-12 (Budget Estimates)	2009-10	2000-01
Ministry of Rural Development	Department of Rural Development	74100	63095	6370
	Council for Advancement of People's Action and Rural Technology (CAPART)			
	Department of Drinking Water Supply	1000	9196	2100
	Department of Land Resources	2700	2018	800
Ministry Of Social Justice & Empowerment		5375	2449	1173
Ministry of Culture		785	573	225
Ministry of Tribal Affairs		1430	616	150
Ministry of Women & Child Development		12650	8482	1650
Ministry of Social Justice & Empowerment		5375	2449	1173
Ministry of Health and Family Welfare	Department of Health & Family Welfare	23560	16568	
	Department of AYUSH	900	679	
	Department of Health Research	600	400	
	Department of NACO			
	Department of AIDS Control Central Health Service	1700		
TOTAL		26760	17647	4478

¹ <http://indiabudget.nic.in/ub2001-02/bag/bag4-2.htm> accessed on November 29, 2011.

² In 2000-01 there was a combined ministry for tourism and culture but later on it was divided into two i.e. ministry of tourism and a separate ministry of culture. In 2000-01 Ministry of tourism and culture had been granted 405 crores (180 for department of tourism and 225 for department of culture).

³ In 2000-01 department of women and child development was a part of ministry of human resource development but now there is a separate ministry of women and child development.

⁴ The departments under ministry of health and family welfare in 2000-01 were different. So total amount released to ministry in 2000-01 has been mentioned above.



MINISTRY	DEPARTMENT	2011-12 (Budget Estimates)	2009-10	2000-01
Ministry of Human Resource Development	Department of School Education and Literacy	38957	21858	3250
	Department of Higher Education	13103	7782	1700
Ministry of Environment and Forest	Forest and Environment Department			
	National Afforestation and Eco-Development Board			
	Forest and Environment Department			
TOTAL		2300	1630	610
Ministry of Agriculture		13662	9405	2507
Ministry of Housing and Urban Poverty Alleviation		7955	4555	3455
Ministry of Youth Affairs and Sports		1000	2935	215

Limitations of Government Funding to VOs

The Government funding however, has many intrinsic limitations. The disadvantages of institutional/governmental funding are as follows:-

- They are available for specific schemes designed primarily in accordance with the policies and priorities of the government. It is rarely that a proposal evolved by an organisation on its own receives funding from the government. Most of the grants are form oriented and donor-oriented rather than project or people-centred.
- The utilisation of government grants are rules and regulations bound. The VOs have to maintain a number of records, registers and engage in much paper work. Their flexibility of operation starts diminishing and they become more bureaucratic in their functioning.
- The government grants have incorporated rigidity in the functioning of VOs, tied-up their hands to a set



up conditionalities, thus eroding away their innovativeness, experimentation and self-reliance for which they were known in the past.

- An increasing bureaucratisation and control over the mechanisms of funding have considerably undermined the autonomous functioning of voluntary organisations.
- A procedural delay in the timely release of funds is one of the major constraints of government funding.



Government funding impose conditions for a matching contribution from voluntary organisations working at the grass-roots level which very few can afford. As a result, only the reputed and large scale voluntary organisations that can afford such matching grants have monopolised a major chunk of government funds. Consequently, organisations having strong financial base flourish faster, leaving the smaller ones debarred from government funds. This has resulted in wide disparities within the voluntary sector and is marked by very large sized and economically sound VOs on one hand and small sized and fund starving voluntary organisations on the other.

- The small voluntary organisations working at the grassroots level with much social commitments and

dedication, often face a serious financial crisis in their endeavour.

Conclusion

There are many substantial changes taking place within the voluntary sector, primarily to suit itself with the changing environment. While the preposition that the organisations have to be dynamic so as to stay relevant to the time should not be at the cost of fundamental ethos of the larger sector.

Therefore, it is very critical that the sector as whole understands the underlying changes taking place across the sector and to take a collective approach to ensure that the process of adaptation that the sector makes is addressed in an effective manner.

“ Only the reputed and large scale voluntary organisations that can afford such matching grants have monopolised a major chunk of government funds. ”



News You Can Use

Call to set up panel to route government funds for voluntary bodies

Asian Centre for Human Rights (ACHR)'s report — 'India's Funds to NGOs Squandered' — alleges that the government of India's funding to the tune of hundreds of crores to voluntary organisations was a scam and in dire need of reform as the audit by the Comptroller and Auditor-General of India (CAG) was infrequent, inadequate and does not include the NGOs.

The report points out that as per replies received under the RTI Act, the Central Ministries and the State governments provided at least Rs. 6,654.35 crore as grants to NGOs and voluntary organisations between 2002-03 and 2008-09 — Rs. 4,757 crore by the Centre and Rs. 1,897 crore. Mr. Chakma noted that beyond blacklisting of NGOs there was no accountability, while field surveys found that bribes played a major role in approval of projects.

<http://www.thehindu.com/news/national/call-to-set-up-panel-to-route-government-funds-for-voluntary-bodies/article4326753.ece>

State's hawking policy gathering dust since 2010

Five years after the Supreme Court directed the state government to draw up a policy for street hawkers; bureaucratic hurdles and political interference have ensured there is still no policy, claim civic officials and citizens.

Activists say that people in the informal sector such as hawkers need to be protected, but rules need to be in place. "We lack the management and implementation skills to deal with hawkers," said Raju Bhise, general secretary, Youth for Unity and Voluntary Action (YUVA), a non-profit that had undertaken a census of hawkers on municipal lands.

<http://www.hindustantimes.com/India-news/Mumbai/State-s-hawking-policy-gathering-dust-since-2010/Article1-990865.aspx>

India rated poorly against protection of women

India has been accused of "failure" to curb incidents of sexual violence against women and for "restrictions" on right to free speech by global rights group Human Rights Watch (HRW), which said the country continues to have "significant human rights problems."

In its 665-page World Report 2013, it said government initiatives, including police reform and improved access to health care and education, "languish" due to poor implementation. "Many women, children, Dalits, tribal communities, religious minorities, people with disabilities, and sexual and gender minorities remain marginalised and continue to suffer discrimination because of government failure to train public officials in stopping discriminatory behaviour," HRW said.

<http://www.thehindu.com/news/national/india-rated-poorly-against-protection-of-women/article4372509.ece>



India to Invest US\$34 Mil Digitising Health Data

The Indian central government is co-funding e-health projects with the State of Kerala to the tune of INR 1.83 billion (US\$34 million) to develop an e-demographic database and a hospital automation system, initiated by the Electronics and Information Technology Department, under the Union Ministry of Communication and IT.

The project is the first of its kind in India's e-health initiative, in which a central data server will be visualised to store all health and demographic data of the population. It will be connected to the Health Management Information System (HMIS) projects of all health institutions in the state, right down to the level of sub-centres.

<http://www.futuregov.asia/articles/2013/jan/26/india-invest-us-34-mil-digitising-health-data/>

Indian City to Monitor Crime with GIS

In a bid to curb crimes against women, the Chandigarh Police unveiled plans to use a Geographic Information System to track key areas where sexual harassment cases are often reported.

According to the Chandigarh Police, by having the system in place they will have an upper hand in monitoring and tracking crimes thereby enabling them to increase surveillance in the area and plan deployment of police officers more efficiently.

<http://www.futuregov.asia/articles/2013/jan/30/indian-city-monitor-crime-gis/>

India to Install CCTV Camera in Girl Schools

The South Delhi Municipal Corporation—the civic body of the Indian government, will install CCTV cameras in the 179 girls schools across the capital. In addition to this, female security guards will be appointed to look after girl children.

<http://www.futuregov.asia/articles/2013/jan/28/india-install-cctv-camera-girl-schools/>

Madras High Court Quashes FCRA Cancellation Order Passed Against 2 NGOs

The Madras High Court Bench here has quashed two orders passed by the Union Home Ministry, prohibiting two non-governmental organisations — Rural Uplift Centre (RUC) and Good Vision — both based in Kanyakumari district from receiving funds from foreign countries.

Passing common orders in a writ petition filed by one NGO and a civil appeal filed by another, Justice S. Vimala set aside the orders of the Ministry's foreign division on February 9 on the ground that the NGOs had not been given a proper opportunity of hearing, leading to the denial of the principles of natural justice, and not served with crucial documents that formed the basis of the prohibition.

The judge agreed with petitioners' counsel G. Rajagopal and G. Prabhu Rajadurai that the ban orders violated the NGOs' rights and, therefore, it was necessary to follow the principles of natural justice even though Section 9 and 10 of the Foreign Contribution (Regulation) Act, 2010 do not explicitly mention giving an opportunity of hearing.

<http://www.thehindu.com/todays-paper/tp-national/centres-ban-on-two-ngos-receiving-foreign-funds-set-aside/article4092388.ece>



Global

French government prepares repression against workers

The French Socialist Party government of President François Hollande has ordered the mobilisation of the secret services and police to carry out surveillance of workers fighting mass unemployment and factory closures.

<http://www.wsws.org/en/articles/2013/02/09/fran-f09.html>

Workers Struggles: Asia, Australia and the Pacific

Thousands of workers from Asia, Australia and the Pacific protest against their government for their rights like minimum wages, health insurance and various facilities for workers.

<http://www.wsws.org/en/articles/2013/02/09/lab0-f09.html>

Study exposes global recession's heavy toll on girls and women

A study published by Plan International and the Overseas Development Institute reveals a sharp drop in basic conditions and quality of life for many of the world's girls and women. While the world's poorest have been worst affected on the whole, persistent and pernicious disparities exist between boys and girls in rates of infant mortality, levels of education, malnutrition, abuse, and neglect, and in conditions of child labor.

<http://www.wsws.org/en/articles/2013/02/01/wome-f01.html>

UN trust fund to enhance role of youth volunteers in global development.

A dedicated trust fund has been set up by the United Nations to boost youth volunteerism and harness the energy of young people around the world to contribute to achieving development goals while enhancing their own lives.

Launched by the UN Development Programme and UN Volunteers (UNV), the trust fund will provide the financial foundations for the creation of a youth volunteering modality which, in turn, will assist governments in the development of their own national and regional youth volunteer schemes while encouraging thousands of young people to support peace and development activities worldwide.

<http://www.un.org/apps/news/story.asp?NewsID=44007&Cr=mdg&Cr1=#.URozHR0slc0>

Worldwide, women's inequality: Mortality, poverty remain dogged problems, says U.N. official

Most of the 350,000 women who die in childbirth each year—almost all of them in developing countries—should not do so. In addition, women around the world remain underrepresented in schools, jobs, and governments. And the situation is changing too slowly to meet international goals, according to Helen Clark, administrator for the United Nations Development Programme (UNDP).

<http://phys.org/news/2013-02-worldwide-women-inequality-mortality-poverty.html>



My voice: Prabhleen (JAGORI, New Delhi)

— Prabhleen is working with JAGORI and she has done MSW from Delhi school of social work. The views expressed here are personal

1. What is your opinion about voluntary sector?

If we see from the human rights perspective, it is clearly evident that whether it is livelihood issue, equal wages issue or labour laws issue the issue was first recognized by this sector and voluntary sector has played a significant role has been seen that after **Convention on the Elimination of All Forms of Discrimination against Women** -CEDAW the gender issues are getting importance in the society and the sector. All countries, which recognize CEDAW, sent a report to CEDAW in which civil society play a big role for preparing a shadow report which reflect the real situation of the countries.



2. What scenario drove you in this sector?

Since my childhood I thought that I will do something different, particularly I was not interested in mathematics and technical courses. I was always interested in history and social science. When I came to Delhi then I realized that the society is not that I had seen earlier and it is far from my expectation, so in search of that expectation I came into this sector.

2. Regarding present scenario what are the main challenges faced by voluntary sector?

There is a need to change the concept of welfare approach and it is the biggest challenge for voluntary sector. In present scenario all organization whether it is small or a medium organization need sustainable funding, so the main challenge is our funding and funding for our strategy should be continuous and sustainable.

4. What is the role of youth in voluntary sector for the empowerment of women?

As you see the situation in Delhi recently and also in

national and international level people realized that the women issue is not only confined to the women rather it is related to the society as a whole. And, in order to address the issue of gender discrimination, men are equally needed to be sensitized and they should know that why it is necessary to eliminate all kinds of violence against women. Thus, in this regard youth plays a vital role for empowerment of women.

5. Where will you want to see the voluntary sector in next 10 years?

When I compare present with the past ten years I see that many changes have taken place like women can express their feeling and do work with men, similarly, I hope in coming ten years voluntary sector will bring sustainable change and play a significant role in the overall development of the society. I hope in future all people get their right beyond society. I hope in future all people get their right beyond social identity i.e. class, caste, religion, disability, gender, etc.

— Interview taken by Mr. Zaki Ahmad

(JAGORI ('awaken Women') has, for more than two decades, worked on deepening its understanding of the rapid changes taking place in women's lives in urban and rural spaces, seeking ways to build gender-inclusive spaces and facilitate women's voices in realization of their rights. Active in the women's movement, JAGORI is guided by the vision of contributing to the building of a just society through feminist values.)



VANI Activities: Nov. 2012- January 2013

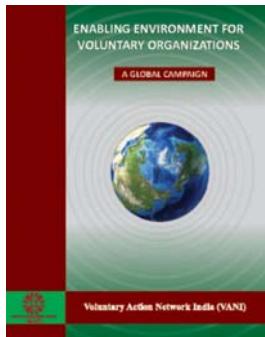
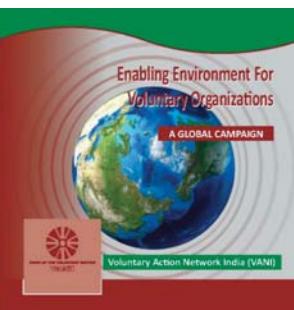
- **November 6, 2012**, Meeting on "The New Collaborative Space: Future Scenarios for Civil Society, Business and Government Engagement in India" at Westin Hotel, Gurgaon, World Economic Forum (WEF).
- **November 9, 2013**, Meeting with Mr. Mikko Keikanen, Foreign Policy Analyst focusing on South Asia in the EU Intelligence Analysis Centre (INTCEN) on overview of the NGO landscape in India.
- **November 16, 2012**, Meeting with Mr. Sudhir Chandra Ex-Chair, Central Board of Direct Taxes (CBDT), Government of India, to discuss the Section 2 (15) and its changes brought by the FM in 2009.
- **November 19, 2013**, Dialogue on Post 2015 Agenda with Abhijit Banerjee at India Islamic Centre, Lodhi Road.
- **November 27-28, 2012**, National Consultation on Post 2015 Agenda at India International Centre, Lodhi Road.
- **November 29, 2012**, Meeting with Sh. Khurshid Ahmed Ganai, Addl. Secretary (Foreigners) and Sh. V. Vumlungmang, Joint Secretary (Foreigners), Ministry of Home Affairs, to discuss the follow up on the mass cancellation on FCRA.
- **November 30, 2012**, VSO Volunteer meeting at VSO india office.
- **December 4, 2012**, ADB's outreach for CSO program at Plan India office.
- **December 7, 2012**, Launch of the flagship publication on Volunteerism by UNV India at UN Conference Hall.
- **December 17, 2012**, meeting on Income Tax and FCRA problem faced by NGO at Help Age India Office.
- **December 18-19, 2012**, south regional meeting on "State of voluntary organization- Opportunities and challenges" at Indian Social Institute at Bangalore.
- **December 21, 2012**, meeting on "Explore the appropriate methodology to map the voluntary sector in India" at VANI office.
- **January 14-16, 2013**, IFP Council Meeting at Yes Hotel Delhi.
- **January 18, 2013**, Meeting on India's Funds to NGOs Squandered at India International Centre (Main).

International

- **December 11 - 13, 2012**, G20 Conference on G20 Civil Society Vision for the Russian Presidency Meeting at Moscow.
- **January 31 – February 2, 2013**, The first regional Meeting of Asia Development Alliance among National CSO Platforms (ADA)



RECENT PUBLICATIONS OF VANI



Analysis						
# No.	Country	Registration	Change	Outcome	Relationship with the country	
1	UAE	UAE	Established by Federal Law on 1st January 1973. Integrating the various existing entities under one central authority. Aims to develop the economy and to improve the quality of life of the people. The UAE is a member of the Arab League. The UAE is a member of the United Nations. The UAE is a member of the World Trade Organization.	Established by Federal Law on 1st January 1973. Integrating the various existing entities under one central authority. Aims to develop the economy and to improve the quality of life of the people. The UAE is a member of the Arab League. The UAE is a member of the United Nations. The UAE is a member of the World Trade Organization.	Promotion of cooperation among the member states for economic, political, social and cultural purposes. To regulate, direct and control the affairs of the member states. To promote a closer economic and political union among the member states. To harmonize the laws of the member states. To establish a central bank for the member states. To provide for any other matter concerning the member states.	Promotion of cooperation among the member states for economic, political, social and cultural purposes. To regulate, direct and control the affairs of the member states. To promote a closer economic and political union among the member states. To harmonize the laws of the member states. To establish a central bank for the member states. To provide for any other matter concerning the member states.
2	Malta	Malta	To be an entity representing Malta internationally. To represent Malta in the European Union. To represent Malta in the Council of Europe. To represent Malta in the European Court of Justice. To represent Malta in the European Court of Human Rights.	To be an entity representing Malta internationally. To represent Malta in the European Union. To represent Malta in the Council of Europe. To represent Malta in the European Court of Justice. To represent Malta in the European Court of Human Rights.	It is a state entity representing the EU in Malta. It is a state entity representing the Council of Europe in Malta.	It is a state entity representing the EU in Malta. It is a state entity representing the Council of Europe in Malta.
3	Malta	Malta	Has been established by the Government of Malta.	Has been established by the Government of Malta.	Has been set up to represent Malta in the EU and the Council of Europe.	Has been set up to represent Malta in the EU and the Council of Europe.

S. No.	Country	Regulation	Regulatory Committee	Review No.	Recommendations and Observations
1	India	Regulation 10 prohibits the sale of any tobacco products that do not bear the warning message “Tobacco products are dangerous to health” in English and in Hindi or any other language that is commonly used in India.	The Central Board of Directors of the Indian Council of Standardization (BIS) is responsible for the regulation of quality of tobacco products.	There are no mandatory regulations for tobacco products in India.	There is no specific regulation for tobacco products in India. The existing regulation is not effective as it does not have a mechanism for enforcement.
2	China	The State Council has issued regulations that prohibit the sale of tobacco products that do not bear the warning message “Tobacco products are dangerous to health” in Chinese and in English or any other language that is commonly used in China.	The State Council is responsible for the regulation of quality of tobacco products.	The existing regulation is not effective as it does not have a mechanism for enforcement.	There is no specific regulation for tobacco products in China. The existing regulation is not effective as it does not have a mechanism for enforcement.
3	United States	Under the Family Smoking Prevention and Cessation Act, manufacturers of tobacco products are required to display warning labels on their products.	The Federal Trade Commission (FTC) is responsible for the regulation of quality of tobacco products.	The existing regulation is not effective as it does not have a mechanism for enforcement.	The existing regulation is not effective as it does not have a mechanism for enforcement.
4	United Kingdom	Regulation 10 of the Tobacco Products Control Act 2000 requires that all tobacco products must carry warning messages.	The Tobacco Products Control Act 2000 is responsible for the regulation of quality of tobacco products.	The existing regulation is not effective as it does not have a mechanism for enforcement.	The existing regulation is not effective as it does not have a mechanism for enforcement.

L-loc	Category	Application	Technical Description	Issues/Terms	Recommendations
A-loc	The technology requires a large amount of time to learn and master.	There is a long learning curve for the technology. It is difficult to learn and master.	There is a long learning curve for the technology. It is difficult to learn and master. The technology is complex and requires a lot of time and effort to understand and implement.	There is a long learning curve for the technology. It is difficult to learn and master. The technology is complex and requires a lot of time and effort to understand and implement. The implementation of the technology can be slow and costly.	There is a long learning curve for the technology. It is difficult to learn and master. The technology is complex and requires a lot of time and effort to understand and implement. The implementation of the technology can be slow and costly.
B-loc	The application does not require extensive training.	There is no need for extensive training or education to use the application.	There is no need for extensive training or education to use the application. The application is user-friendly and intuitive.	There is no need for extensive training or education to use the application. The application is user-friendly and intuitive. There are no specific requirements for the user's background or experience.	There is no need for extensive training or education to use the application. The application is user-friendly and intuitive. There are no specific requirements for the user's background or experience.
C-loc	The application does not require extensive training, but it may require some basic knowledge or skills.	There is no need for extensive training, but it may require some basic knowledge or skills.	There is no need for extensive training, but it may require some basic knowledge or skills. The application is user-friendly and intuitive.	There is no need for extensive training, but it may require some basic knowledge or skills. The application is user-friendly and intuitive. The user must have basic knowledge or skills to use the application effectively.	There is no need for extensive training, but it may require some basic knowledge or skills. The application is user-friendly and intuitive. The user must have basic knowledge or skills to use the application effectively. The user must be familiar with the basic concepts of the application.

If you need any books, please write to us E-mail : info@vaniindia.org