

Event Report

Responsible Governance and Management Capacity Building Workshop for Civil Society Organisations (CSOs)

September 20-21, 2018

The American Centre, KG Marg, New Delhi, India

Background

All around the world, there is an increasing concern about shirking space for civic engagement. Civic space, legal, policy and participatory space, is the bedrock of any open and democratic society. When civic space is open and vast, citizens and civil society organisations (CSOs) are able to organise, participate and communicate freely without any obstacles or fear. In doing so, they are able to claim their rights and communicate and influence the political and social structures around them. Though, civil society in India is fully supportive of any initiatives for ensuring transparency and accountability of the sector, there is an increasing concern about the restrictions and over regulation of the sector.

There are also issues with the capacity of CSOs. Some of the common issues are lack of management, leadership and awareness of the changes in new rules and regulations; problem solving skills, poor financial and statutory compliance, internal governance, ignorance of Foreign Contribution Regulation Act (FCRA), ineffective management of projects, less importance given to documentation etc., all of which leads to great deal of mistrust in the country. Many CSOs are working in remote rural areas where there is no access to internet services and many NGOs do not have their own websites as well.

Consumer Unity & Trust Society (CUTS) organised two capacity building workshops for CSOs in India with the support of The US Embassy, India. These workshops brought together representatives from leading think tanks, CSOs, and law firms practicing non-profit law to share best practices for enhancing self-governance and transparency. The aim was to strengthen skills and capacity of CSOs to develop their leadership, problem-solving skills and overcome challenges at all levels.

The focus areas were the importance of quality documentation, effective management of projects, financial and statutory compliance, responsible internal governance, FCRA laws, GST regulations and banking compliances. There were 25 participants in each workshop from leading CSOs and think tanks from various parts of the country and representatives from US Embassy. Experts took theme-based sessions.

In the series of workshops, second workshop was organised at The American Centre, New Delhi on September 20-21, 2018 which was attended by selected representatives of CSOs from North Indian states.

Proceedings

Day 1, September 20, 2018

Inaugural Session

Amar Deep Singh, Senior Programme Officer, CUTS welcomed the participants and guest speakers. He said that role of CSOs cannot be underestimated form. CSOs are working to reduce poverty, promote civic engagement and in turn, strengthening democracy and good governance. The CSOs take welfare and social security programmes to remote areas. The role of CSOs as a watchdog, advocate, educator, service provider, and mobiliser is also not less known in the path towards good governance in the country. Some of the best examples of the influence of CSOs in governance are framing and enactment of Right to Information Act, Forest Rights Act, and Right to Education Act, Rural Employment Guarantee Act and Food Security Act.

There are estimated 3.3 million NGOs in India. NGOs are working not only for inclusive development but are themselves emerging as one of the leading employment providers in India with more than 19 million people associated as volunteers or paid staff with NGOs. NGOs are registered mainly under the Societies Registration Act, 1860, Charitable Companies Act and Public Trust and various other state acts. There are also issues with the capacity of CSOs. Some of the common issues are lack of management, lack of leadership and problem solving skills, lack of awareness of the changes in new rules and regulations, poor financial and statutory compliance, internal governance, ignorance of Foreign Contribution Regulation Act (FCRA), ineffective management of projects, less importance given to documentation etc., all of which leads to great deal of mistrust in the country. Many of the CSOs are working in remote rural areas where there is no access to internet services and many NGOs do not have their own websites as well.



Singh said that these capacity building workshops will bring together representatives of CSOs to share experiences for enhancing self-governance and transparency. Focus of the workshops will be on importance of quality documentation, effective management of projects, financial and statutory compliance.

The event will provide an excellent opportunity and common platform for participants for the exchange of ideas, sharing and learning, networking with CSOs and work together as a team to build new India where inclusive development is a norm and democracy is strengthened to highest level. Overall, improved capacity of CSOs will be helpful in better management of grants and development projects which will strengthen social and cultural relations of India with other countries.

He again welcomed all the participants and thanked experts for accepting the invitation.

Bipul Chatterjee, Executive Director, CUTS in his introductory remarks stated that diversity is one of our strength in the development sector that we have to nurture, therefore this kind of programme support from government for responsible governance becomes more and more important as on one hand the scope of work has been increasing day by day but sometimes several challenges emerge, such as existence of mistrust between civil society and the state. He said that at the same time both parties should realise that India's progress should not only be restricted to growth, but its development also needs to be focussed. He referred to human development and for which state and civil societies need to work together. Effective collaboration of the state and civil society can play an important role and CSOs need to look at it very carefully.

He also pointed out that we, as a CSO, not only always ask and advocate for our rights, and individual rights but also societies' and collective rights. According to him we also need to keep in mind our responsibilities towards our society, country and various other factors. There is much scope for balancing rights and responsibilities, what we see as a right and what we deliver as our responsibilities. What essential we can do as CSOs, how we can try to make our people much more responsible or responsive towards development needs, but unfortunately what we see in today's world that responsibilities' part is not manifested in a way that it should be, particularly among our youth. He also briefly explained various challenges occurring due to the new regulation among CSOs which was covered during the two day's workshop in various sessions.

Opening Remarks by Catherine Fischer, Public Diplomacy Officer: In her opening remarks, Catherine spoke about their work and how they reach out to various CSOs of north-Indian states. According to her, CSOs play a tremendous role in the social transformation and have the capacity to implement the needed programmes in the society, and developing new policies. She said that such kind of workshop will definitely enhance the self-governance and management part of CSOs, so they can be able to contribute effectively towards the development of India. She also appreciated efforts made by CUTS in facilitating events.

Keynote Address: Parul Soni, Global Managing Partner, Thinkthrough Consulting Pvt. Ltd

started his keynote address with brief introduction that how entire thinking is coming around management and governance; and between states and CSOs. He said that how three sectors: government, corporate and not-for-profit co-exist with each other. Further, he shared some facts from history that how new rules, regulations and acts came into picture during 1860s. He presented a comparative analysis of permanent establishments required to form Trust, Society or Section 8 of Companies Act under which he covered various governing legislations or statutes, legal status and existence, ease of formation, registering authority, governing document, governing structure, nature of operations permitted, nature of compliances by virtue of registration, voting rights, transfer of membership, local fund raising, donor exemption etc.



He discussed governance framework and elements required for strengthening governance architecture. During the presentation, he also covered following topics, such as: what should be the composition of the board of directors, roles and responsibilities of general body/promoters and board of directors, risk mitigation measures like liability insurance; diversification of board (getting additional directors); availability of adequate staff at the appropriate positions; documented policies and procedures; documented approval matrix.

Experience in working of Indian CSOs and Analysis of the current Government- CSO Relationship:

Mathew Cherian, CEO Helpage India & Chairperson, Voluntary Action Network India (VANI), shared his experience of working with the Indian CSOs and highlighted strengths, weakness and the scope of improvement required in targeted areas. During his presentation, he spoke about the history of civil society and the phases of voluntary sector during 19th & 20th century. He also presented a macro view of civil society which covered various topics, such as philanthropic traditions in India. NGOs are working for the poor and marginalised sections of the society. Diverse areas of working are contributing towards the upliftment of the society. He cited an example of Rajendra Singh, known as water man, who worked for the rejuvenation of water bodies in Rajasthan and contributed towards the sustainability of water resources.



He also spoke about accountability in the sector and said that self-regulation developed by CSOs is very important for the improving the accountability and self-governance in the sector.

Project Management & Documentation by CSOs: During this session **Muthusami Kumaran, Associate Professor, University of Florida** began his presentation by raising the question that why capacity building for CSOs is required. He then explained the purpose and importance of topics, such as internal management controls and avoidance of conflict of interest. He emphasised on successful project management and the importance of making accurate annual and quarterly; project completion; and monitoring and evaluation of projects. Acknowledging sponsor relationship and pursuing demonstrably conflict-free objectives within the legal framework was taken up in the session. Muthusami also shared best practices and his experience of CSOs in US and suggested some good practices throughout the session.

Fund Raising by Civil Society Organisations: Kumaran spoke about the philanthropy, charity and other major fund-raising principles in order to raise the fund. During the session, he shared the information on fund raising cycle, fund-raising profession, and sources of NGO revenues, concepts, methods and modes included in online methods of fund raising.

Kumaran also shared 'Van Jone's Live Ask Recipe of Fundraising in non-profit circles'. This theory suggests, first to develop credibility and harmonise as well as frame organisation's work as powerfully as possible because people want to be a part of a winning team and not bail out a sinking ship and then to communicate the need and make an ask. Further as an expert of non-profit fundraising professor Kumaran, explained the cycle of fund-raising and provided information on fund raising profession, sources of NGO revenues, concepts, methods and modes including on-line methods of fund raising etc. in detail.



Understanding Taxation Framework of India for CSOs: Sanjay Agarwal from DevelopAid Foundation, India in his presentation covered topics comes under basic requirement of taxation and closely focussed on various topics like 80G, 12A, accreted tax, GST law and compliance regarding various regulations. During the presentation he also emphasised on the framework and key concepts of the law, implication on CSOs and present compliance requirements etc.

Day -2, Sept. 21, 2018

Finance Management by CSOs: This session focussed on preparing the budgets of project and organisation, financial reporting and documentation part of CSOs as per present requirements. Kumaran firstly emphasised upon concentrating on an organisation's profile. An organisation maintaining a good profile should first have a 'Mission statement' to leave an impact upon the observer. And that 'mission statement'

should reflect the values of that organisation carries, because, 'values bring quality' Such should be the beginning of an organisation, he added.

Kumaran further suggested that an organisation should first think and concentrate upon, what it has to deliver or what change they are going to bring in the society, before asking for funds. He cited examples of CUTS International and CECODECON for doing such exemplary work, which is the key to their success. Kumaran also shared some specimen documents and balance sheets of successful non-profit ventures in US. Giving



some important tips for a CSO's finance management, he suggested all the participants to record all financial transactions, affectively monitor expenditures, satisfy statutory reporting requirements and ensure timely and accurate financial management reporting to donors and grant makers.

Banking Requirements and Compliances for

CSOs: In this session, Subhash Mittal, from Socio Research Reform Foundation spoke about the banking requirements and compliances need to be fulfilled by the CSOs. His presentation comprised of things required for opening of local and FCRA bank accounts in the name of the organisation and its maintenance. He also covered the information on KYC (know your customer) requirements; permissible number of bank accounts for CSOs; local and foreign fund management; remittance of funds outside India and other related necessary requirements.



Internal Management and Statutory Compliances of HR: Under this topic relevant laws and acts applicable to CSOs were taken into consideration for their staff and team members while working in the sector. Some of the topics which directly benefit employees like the payment of gratuity, employee provident fund, health and life

insurance benefits, maternity benefits and statutory requirements of certain internal complaints committee etc. were discussed. The objective of this session was to improve their internal management and overall governance of CSOs.

Strategic Planning for CSOs: This session was taken by Kumaran which concentrated on the strategic planning to help organisations to reconnect with their core values, articulate their mission and chart goals and objectives to help them achieve their long-term vision. He said that, though the term 'strategic planning' has evolved for and from military planning but today it is equally relevant in the other sectors also. While defining it, Kumaran said that strategic planning is a tool to provide guidance in fulfilling a mission with maximum efficiency and impact. If it is to be effective and useful, it should articulate specific goals and describe the action steps and resources needed to accomplish them. He further added that every strategic plan needs to be revised in every three to five years. This session helped participants to reconnect with their core values, articulate mission and chart goals and objectives to achieve long-term vision.

Valedictory Session

Catherine Fischer delivered the valedictory address. She stated that she is extremely delighted to see the enthusiasm of participants to take their organisation to the next level with the knowledge gained by them during the workshop. Fischer also suggested participants to keep checking the website of the US government, 'grants.gov', as it put out a lot of grants to collaborate and partner with different organisations for various projects. While concluding, she wished all the participants to go forward with confidence and keep doing quality work for the upliftment of the society. She also appreciated CUTS International for the successful facilitation of the workshop and mobilising representatives from different parts of the country.



Vote of thanks: Shantanu Shrivastava, Associate Director CUTS International, thanked all participants. He requested Professor Kumaran and US Embassy to extend support in organising such interactive workshops in future. He urged everyone to look at things from a macro perspective for vertical integration. It is important that we should remain

connected on the social media with senior international experts like Professor Kumaran to share and learn the international best practices.

Amar Deep Singh paid special thanks to Professor Kumaran for participating in the workshop. He notified everyone that proceedings of the workshop will be uploaded on the official website of CUTS and team will also remain responsive to participants to notify them further, if required. He finally thanked all participants.

Responsible Governance and Management Capacity Building Workshop for Civil Society Organisations

September 20-21, 2018
The American Center, KG Marg, New Delhi, India

Programme Schedule

Day-1, Sept. 20, 2018

9.30-10.00 am **Arrival, Registration & Tea**

10:00 to 11:15 am **Inaugural Session**

- Welcome Address
Amar Deep Singh, Senior Programme Officer, CUTS
- Introductory Remarks
Bipul Chatterjee, Executive Director, CUTS International
- Opening Remarks
Catherine Fischer, Public Diplomacy Officer, US Embassy
- **Keynote Address**
Theme: Responsible Governance and Management of CSOs
Parul Soni,
Global Managing Partner, Thinkthrough Consulting Pvt. Ltd

11:15-11:30 am **Tea Break**

11:30am -
12.30pm

**Experience in working of Indian CSOs and
Analysis of the current Government- CSO Relationship**
The experts will share their experience of working with the Indian CSOs highlighting the strengths, weaknesses and the scope of improvement in certain targeted areas.

- **Mathew Cherian**,
CEO Helpage India & Chairperson VANI

12.30-1.30pm

Project Management & Documentation by CSOs
The session will cover important management topics like, internal management controls and avoidance of conflict-of-interest. Successful project management and the importance of making accurate annual and quarterly reports, project completion reports, monitoring and evaluation of projects etc. Acknowledging sponsor relationship and pursuing demonstrably conflict-free objectives within the legal framework shall be taken up in the session. The experience of CSOs in US can be compared and combined with those

of India to come up with suggested best practices and the best of two worlds.

- **Muthusami Kumaran,**
Associate Professor, University of Florida, USA

1:30-2:30 Networking Lunch

2.30 – 3.30 pm

Fund Raising by Civil Society Organisations

The US expert will lead the session and will mainly talk about the philanthropy & charity and other major fund-raising principles. Participants will also learn methods of marketing the cause and preparing “Case Statements”. The expert will share information on the fund-raising cycle, fund-raising profession, sources of NGO revenues, concepts, methods & modes including online methods of fund raising etc.

- **Muthusami Kumaran**
Associate Professor, University of Florida, USA

3:30 -04:00 Tea Break

4.00 -5.00 pm

Understanding Taxation Framework of India for CSOs

Participants will learn taxation requirements for CSOs focussing on Section 80G, 12A, accreted tax, withholding tax requirements and compliance. The introduction of GST law in 2017 has created an urgent requirement for exploring this area. The session will also focus on framework and key concepts of the law, implication on CSOs and present compliance requirements etc.

- **Sanjay Agarwal,** DevelopAid Foundation, India

Day-2, Sept. 21, 2018

9.30-9.45 am

Recap of Day I

9.45-11:00

Finance Management by CSOs

This session will focus on preparing the budgets of project and organisation, financial reporting and documentation part of CSOs as per present requirements.

- **Muthusami Kumaran**
Associate Professor, University of Florida, USA

11:00-11:30

Tea Break

11:30-1:00

Banking Requirements and Compliances for CSOs

45 Minutes for each session

The session will focus on requirements for opening of local and FCRA bank accounts in the name of the organisation and its maintenance. It will cover information on KYC (know your customer) requirements; Permissible number of bank accounts for CSOs; local and foreign fund management; remittance of funds outside India and related

requirements etc.

Internal Management and Statutory Compliances of HR

This Session will cover relevant laws and Acts applicable to CSOs to be taken into consideration for their staff and team members while working in the sector. Some of the topics can directly benefit employees like the payment of gratuity, employee provident fund, health and life insurance benefits, maternity benefits and statutory requirements of certain internal complaints committee etc. Through compliance of such employee welfare schemes, NGOs can improve their internal management and overall governance of their organisation.

- **Subhash Mittal**,
Socio Research Reform Foundation (SRRF), New Delhi

1:00-2:00

Lunch

2.00 – 2.45 pm

Strategic planning for CSOs

Strategic planning session will help organisations to reconnect with their core values, articulate their mission and chart goals and objectives to help them achieve their long-term vision. Strategic planning has been defined as a systematic process of envisioning a desired future and translating this vision into clearly defined goals or objectives and a sequence of steps to achieve them.

- **Muthusami Kumaran**
Associate Professor, University of Florida, USA

2.45 – 3.00 pm

Valedictory Session

- **Catherine Fischer**, Public Diplomacy Officer, US Embassy
- **Shantanu Srivastava** Associate Director, CUTS
- Vote of Thanks

**3.00 pm
onwards**

Tea & Departure

Capacity Building Workshop for Civil Society Organisations

September 20-21, 2018

The American Center, KG Marg, New Delhi, India

Profile of Resource Persons

- 1. Mr. Parul Soni:** With more than 20 years of experience, Parul has been instrumental in providing strategic leadership to development programs both at the national and international levels. With his rich and extensive experience in Sustainable Development and CSR, he has driven major programs in areas of cross-sectoral partnerships and institutional networks, inclusive community participation, social accountability, and social justice. His contribution to the cause of enhancing and enriching the quality of key human development indicators, such as child rights and gender equality, has been anchored in the core principles of sustainable development strategies and programmes.

As a Founding Board Member of Save the Children- Bal Raksha (SC-BR), the Indian evolution of Save the Children International network, he has made substantive contributions in the sector of child development and rights. He is also a board Member of SaveLIFE Foundation and Handicap International in India; and a senior advisor on the Advisory board of BD Foundation.

As a member of the Global Advisory Council of WEConnect International, he actively encouraged and supported women entrepreneurs by connecting them to market opportunities. One of his most significant achievements was to bring 109 women's business association under ThinkBig, Asia's largest women economic empowerment and women entrepreneurship platform.

Parul is on the board of several reputed national and global organisations. As an Advisor and Promoter Director in India for the Asian Venture Philanthropy Network (AVPN), he has been key in building the ecosystem for philanthropists and social investors within the country.

- 2. Mr. Mathew Cherian** is Chief Executive Officer of HelpAge India, a leading advocacy and caregiver non-profit for the elderly. He is based out of New Delhi and has been associated with many non-profits across India. He is among India's first rural managers from the Institute of Rural Management, Anand. He has been Director, Oxfam, in India and Executive Director, Charities Aid Foundation. His most recent big initiative was the Credibility Alliance, which works to establish accountability and transparency in Civil Society. He is also Chairperson of Voluntary Action Network India (VANI).

He is currently on the Board of HelpAge International, Guidestar International, Care International and Sightsavers, all well-known non-profits. He is Member of the

National Council of Senior Citizens and the National Foundation for Communal Harmony. He is the current Independent Commissioner for Geriatric Health with India's Ministry of Health.

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- 3. Dr. Muthusami Kumaran** is Associate Professor of Non-profit Management & Community Organizations, Department of Family, Youth & Community Sciences, University of Florida, USA. He has well-developed expertise, and advanced academic and applied research background in Nonprofit/NGO Management, Environmental NGO operations, Community Development, Public Administration, and Public Policy. He is skilled in networking and non-profit/NGO capacity building. He has Ph.D in Urban and Public Affairs and Public Administration.

Kumaran is a member of the Jeju Global Environmental Advisory Committee; Appointed by the Governor of Jeju Self-governing Province, South Korea for two consecutive terms. Life Time Achievement Award for Services to NGO Sectors; Sethu Valliammal Educational Trust and Soka Ikeda College of Arts & Science for Women, Chennai, India (August 2015).

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- 4. Mr. Sanjay Agarwal**, Sanjay Agarwal graduated from Delhi University with honours in 1983, and has been practicing as a professional accountant since 1986, working mainly with International and Indian philanthropic organisations in India and neighbouring countries. His work is mainly related to audits, assurance, systems advice, structuring non-profit entities, as also compliance and guidance on complex issues related to NPO taxation, FCRA, CSR, as well as registering laws.

He has facilitated numerous workshops for NGO accountants, program heads, auditors and grant-makers on FCRA, NPO taxation, financial management, CSR and financial risk in grant-making in Asia and Europe. He has also served on committees and expert groups for institutions such as Asia Pacific Philanthropy Consortium, Institute of Chartered Accountants of India, the erstwhile Voluntary Action Cell of the Planning Commission, and iCon, Washington.

Publications include 'AccountAble Handbook on FCRA' (2002, 2012), another on NGO Accounting and Regulation (2002) and 'Daan and Other Giving Traditions in India' (2010). He has also co-authored the India chapter in a book called 'Philanthropy and Law in South Asia' published by APPC, Philippines (2004, 2007).

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- 5. Mr. Subhash Mittal** is a Chartered Accountant, with over 35 years of practical exposure in financial management discipline including public Finance & Expenditure Analysis with focus on social development sector and Govt. He is associated with Socio Research & Reform Foundation based in New Delhi. Last 28 years own consultancy with focus on Social Development Sector. Worked in close collaboration with multilateral and bilateral financial institutions. Varies and extensive exposure to Government systems, as well as voluntary sector.

List of Participants
Capacity Building Workshop for Civil Society Organisations
September 20-21, 2018, The American Center, KG Marg, New Delhi, India

Sr.	Name	Address
1	Abhishek Srivastava	Consumers Guild E-5/140, Rajaji Puram Lucknow- 226017 Uttar Pradesh
2	Ambarish Singh	People's Action for National Integration-PANI 530, Sai Sadan, Near Jingle Bell School, Gaddopur Road, Faizabad (UP) India
3	Bibhu Prasad Sahu	Youth for Social Development (YSD) Plot No. 1200/8201, 9 th Govnda Vihar, Near Ruby Eye Hospital Lochapada, Berhampur- 760001 Ganjam, Odisha
4	Namrata Gulati Singh	Rural Litigation and Entitlement Kendra (RLEK) 68/1, Surya Lok Colony, Rajpur Road, Dehradun, Uttarakhand Pin- 248001
5	Dr. Pradip Nandi	National Centre for Human Settlement & Environment Girish Kunj, E-5/A, Arera Colony, Bhopal- 462016 (M.P.)
6	Ms. Rajvinder Kaur	Participatory Action For Community Empowerment (PACE) PACE, 1/22, Jankipuram Extension, Sitapur Road, Lucknow
7	Mr. Rev R Stephen Diyali	Sahara Christian Academy Gusain Bhawan Joshiyara Uttarkashi- 249193
8	Sanjoy Kumar Das	Mankind Awareness Platform C/o- Advocate Daliya Saha Vidyasagar Road, Agartala Tripura (W) 799004
9	Surya Nath Singh	Jan Kalyan Parishad Moh. Namna kala, Ring Road Ambikapur , Distt – Sarguja 497001 (Chhattisgarh)
10	Sanjay Sharma	Chhattisgarh Volunatry Action Network DDU Nagar, Sector-3, Raipur Chhattisgarh 492010
11	Sajad Ahmed Tak	Humanity Welfare Association, Srinagar, Jammu & Kashmir
12	Yogesh Sharad Ambe	Bloomberg Philanthropies Initiative for Global Road Safety J.K. Tower, B Wing, Flat No. 2607, 26 th Floor, H.G.

		Road, Gamdevi Grant Road (West), Mumbai- 400007
13	Dr. Ajay Gambhir	National Newborne Foundation C-8/50, Sec- 8, Rohini Delhi- 110085
14	Amajit Mukherjee	ICRW C- 59, South Extension, Part- 2 New Delhi- 110049
15	Amarjeet Singh Panghel	Consumer VOICE, New Delh
16	Drishti Chhiber	Praja Foundation, New Delhi
17	Ngamliental Kipgen	Asian Heritage Foundation C-52, South Extension, Part II New Delhi
18	Ravi Kumar Roy	Action Against Hunger India/ Fight Hunger Foundation C-40, Lajpat Nagar, New Delhi- 11002
19	Rajavelu K	Peoples Watch G- 66, Second Floor, Saket New Delhi- 11001
20	Ravi Raj Atrey	Centre for Responsible Business (CRB), New Delhi
21	Sheetal Salila Jachuck	Financial Management Service Foundation (FMSF), A- 5, Sector- 26, Noida- 20130
22	Som Kumar Sharma	Family Health India H- 5, 2 nd Floor, Green Park Extension, New Delhi- 110016
23	Sophia Joseph	Habitat for Humanity 38, Hanuman Road, 1 st Floor Connaught Place, New Delhi- 110001
24	Rajesh Mohan Gupta	J.- 168, Sarita Vihar, New Delhi
25	Praveen PV	PRIA, 42, Tughlakabad Inst. Area, New Delhi- 62
26	Neeta Joshi	Girijan Swetchik Sansthan, Jaipur,,69-B, Pkt A, SFS Flats, Mayur Vihar, Phase- 3
27	Arjun Phillips	Voluntary Action Network of India (VANI), Dwarka, New Delhi
28	Arijit Roy	79, N.N. Road, Kolkata- 700028
29	Neetu Chandan	89, 2 nd Floor, Chilla, Mayur Vihar, Phase- 1 Ext., Delhi- 110092