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# **Preface**

With great pleasure, we bring out this Annual Report of CEC for the year 2017-18. This was possible with contributions of all team members at CEC.

The year 2017-18 has been extremely eventful with the DWGB project at its peak and the NABFINS project beginning to roll in.

Our work with the DWGB project has been extremely exciting given our interventions with diverse stakeholders such as the brick kiln workers leaders, workers collectives like BKENSU (Fatehpur, UP) and RPIBMBU (Rajasthan), CSOs, Brick kiln owners and the government departments as well as technical Institutions like NBIRT, Greentech Knowledge Solutions and Prayag Brick Kilns. It provided a fertile platform for all the stakeholders to work together in the achievement of the project results.

In addition to strengthening the Brick kiln workers collectives BKENSU, in Fatehpur, UP, we expanded our interventions to Surir, Mathura, UP and have started working with another workers collective, UPGMS. We reached out to about 5000 Brick kiln workers, 68 CSOs and 196 brick kiln Owners through different activities. We crossed our set target and provided training and exposure to 60 Brick kiln owners from Tripura, UP and Rajasthan; 6 of them have already started converting to zigzag technology. 40 brick kiln workers were provided training in 2 batched at the WSDC Tripura and WSDC, Varanasi. At the larger level, the Dissemination Workshop in Delhi and the Regional Consultation in Tripura with flagged off some of the policy level issues related to decent work and green bricks in the brick kilns.

In the meantime, the NABFINS project has started to roll in Assam. The initial formalities with NABFINS completed, training plans to build capacities of the three TPCS Rwdwmsha TPC Ltd, Udalguri District; Rwdwmkhang TPC Ltd, Udalguri District; Swmkhwr Valley TPC Ltd, Udalguri District, have been made.

All these achievements kept us going with added level of vigour and enthusiasm. I must acknowledge the collective efforts of the entire project team at CEC and partners Prayas and TDH who contributed meaningfully in this process.

However, we had our challenges too. The stability of team members at senior management level has been a concerning issue and we are consciously working towards it.

Another significant area that was very consciously addressed during the year has been networking with different stakeholders. In our efforts to focus on women labour, CEC has actively contributed to the formation of a working group on 'Women in Supply chain' with groups such as Traidcraft, ILO, Sewa, Fairwear foundation etc. Efforts are also on to revitalize SSN through raising relevant issues.

In the time to come, our focus will be primarily on expanding our work with more projects. In doing so, our aim will be to further strengthening the vision and values of CEC, in its work with unorganized and informal workers; while focusing on innovative strategies and actions.

And we hope to take the work forward with the same vigour and intensity.

In solidarity.....

Arati Pandya September 2018

# Empowering Civil Society Organisations for Decent Work and Green Bricks in India's Brick Kilns

#### The Context

The project, "Empowering CSOs for Decent work and Green bricks in India's brick kilns" is funded by the European Union and is being implemented in the destination states of Uttar Pradesh, Rajasthan, Tripura and the source states of Orissa, Chhattisgarh, Jharkhand. The duration of the project is 48 months beginning from 1 January, 2016. The overall objective of the project is to usher sustainable change through decent work and green technology in India's brick kilns. The specific objective is "to increase the capacity of Civil Society Organisations (CSOs) including human rights groups, labour organisations, child rights organisations, CSOs working on green technology, brick kiln manufacturers associations, workers' associations and local authorities to perform their roles more effectively to ensure inclusive 'decent work' in brick kilns and produce 'green' bricks'. The Partners in the project are (i) PRAYAS, Delhi; and (ii) Terre des Hommes (TdH), Germany. The Associate in the project is Anti-Slavery International, UK.

The most prevalent form of intervention of human rights CSOs in the brick kilns has been identification, release and rehabilitation of bonded labourers within the framework of BLSA Act, 1976. Notwithstanding the importance of such intervention, elimination of bonded labour in brick kiln remains a far cry. Moreover, efforts by environmental CSOs to facilitate a transition into less energy consuming and less polluting technologies like natural draught zigzag kiln or vertical shaft brick kiln (VSBK) have not permeated widely. Both levels of interventions remain independent and mostly, mutually exclusive. In both cases, interventions neither addressed the caste based, regimented, advance-linked and contractor dominated labour market characteristics, nor addressed the organisation of the industry which thrives on non-innovation and gendered, feudal labour relations. The present action intends to address this gap. The action intends to bring together wide sets of CSOs on the principle that the observance of labour standards and establishment of green technology are compatible and not mutually exclusive. Moreover, the action is premised on the perspective that the capacity of brick kiln manufactures to innovate depends on facilitating a labour market based on information flows, and an industrial relations based on observation of labour standards and recognition of skills rather than casteism, regimentation, bondage, contractors, and gendered feudal labour relations.

It is within this premise, the project intends to build capacities of 50 human/child/labour rights CSOs to understand and respond to environmental issues and 25 environmental CSOs to understand and respond to decent work issues in brick kilns. It is expected to directly impact the decent work and environmental awareness of at least 10,000 brick kiln workers in the source & destination states as well as 100 brick kiln owners. The project intends to pilot two institutions which are expected to radically change the operation of labour market operates in brick kilns. These institutions are (i) the worker skill development centre for diversity and (ii) labour exchange. The project will help collectivizing at least 5,000 workers. The project intends to introduce green technologies in brick kilns to brick kiln owners through exposure visits and ToTs. Simultaneously it will introduce them to the business case of ensuring decent work in brick kilns. It raises questions on the way in which worker skills are segmented along exclusivist caste lines and intends to make it more inclusive and non-discriminatory.

The activities envisaged in the project are: Studies on (i) the labour market dynamics and industrial relations in brick kiln industry; (ii) archaic technology, social relations and innovations in brick kilns; (iii) health of kiln workers and exposure to emissions; (iv) document migration pattern to brick kilns over 4 year period; (v) Manuals on safe migration, decent work, safe work and gender rights; (vi) skill diversification training & training tool; (iii) inclusive worker collectives; (vii) ToTs on safe migration, decent work, freedom of choice, right to represent, Occupational Safety & Health (OSH), social security; (viii) Field exposures and ToT for brick makers to kilns producing safe, green bricks & providing basic amenities, social security to workers; (ix) national consultations - interface between green bricks and decent work; (x) Worker Skill Development Centre for diversity at work; (xi) Model employment exchange, (xii) national consultations on 'social protection for brick kiln workers' and on production of green bricks; (xiii) training for advocacy.

CEC, the applicant of the project, is being responsible for the overall implementation and reporting. CEC facilitates coordination among all Partners. CEC is directly responsible for activities in Western UP and Tripura. Prayas, having experience in working among bonded labour and brick kilns in Rajasthan, has been executing various activities in Rajasthan and it will lead the action on setting up a pilot Labour Exchange. CEC has been collaborating with identified private sector viz., NB Institute of Rural Technology (NBIRT), Tripura, in setting up Worker Skill Development Centre and conducting training for workers; with Prayag Kiln Technology, Varanasi, Uttar Pradesh, in organizing exposure visits and training of brick kiln owners; and with Greentech Knowledge Solutions Pvt. Ltd. for preparation of Training module and conducting ToTs. TdH having long years of experience in project monitoring in India, is taking the lead in monitoring the implementation of the project.

#### **Research Studies**

To provide a better understanding of the factors that perpetuate slavery like conditions of work on Indian Brick Kilns, four research studies were been undertaken:

- 1. Labour market dynamics and industrial relations in brick kiln industry
- 2. Archaic technology, social relations and innovations in brick kilns
- 3. Health of workers and exposure to emissions
- 4. Documentation of migration pattern over 4 year period

The responsibilities to conduct the first three studies are with CEC. They have been undertaken successfully and the final study reports are prepared.

The responsibility to conduct the fourth study - "Documentation of migration pattern over four year period" - is with Prayas. Unlike the first three studies, documentation the migration pattern is a yearly process and documents the migration pattern of brick kiln workers over the entire project period. The study for Year 1 and Year 2 has been completed and the final report has been prepared.

In order to print and publish these reports, CEC has entered into a contract with a Delhi based non-profit organisation, The Information and Feature Trust (TIFT). All three study reports as well as the Migration pattern reports are in the final process of printing and publication.

#### Dissemination Workshop

The findings of all four research studies was shared in a high level Dissemination Workshop organised on the 26th October 2017 in NCUI Auditorium in Delhi. The objective of the workshop was to disseminate the findings of four Research Studies with wide a range stakeholders; and to discuss and develop areas on specific advocacy actions.



Panel discussion was facilitated on each research study with experts in the respective field, who provided a critical review of the research and shared their perspective with recommendations for the study.

The workshop was attended by 39 members from a wide range of stakeholders including INGOs/NGOs/CSOs, Trade Unions, Academic Institutions like V V Giri National Labour Institute, Ambedkar University, JNU, Health and Technology experts and Govt officials participated in the workshop.

The workshop provided a platform to seek opinion of experts and practitioners, flagging larger issues/concerns so that these are formulated in actionable strategies for advocacy for the larger interest of the workers.

## Preparation of Training Manual and Training of Trainers (ToT)

#### Training Manuals on Decent Work

To augment the capacities of CSOs and worker leaders in ensuring decent work conditions for the brick kiln workers; training manuals on Labour Rights, Safe Work, Entitlements and Social Protection, Gender Rights, Child Rights, Right of Representation and Forming Collectives, Financial Literacy, and Safe Migration have been prepared.

Through a systematic process of sharing the ToR in a public domain inviting proposals and transparent process of review of proposals, consultancy contract was awarded to a Delhi based non-profit organisation "The Information and Feature Trust (TIFT)".

The task included development of eight Training Modules viz., Labour Rights, Safe Work, Entitlements and Social Protection, Gender Rights, Child Rights, Right of Representation and Forming Collectives, Financial Literacy, and Safe Migration, with each module having a section on advocacy specific to that particular theme. The process to develop the manuals had specific reference to conducting a needs assessment survey, incorporating graphics in the manual, pilot testing of the manuals in the project location and finalisation of manuals in consultation with the CEC and partners. Accordingly, TIFT was responsible for the production of the manuals in both Hindi and English and for production of Posters (in English and Hindi) which will form part of the Training Module.

The draft modules and posters as prepared were finalised after incorporating inputs from CEC, Prayas and TDH, and are being printed for wider dissemination.

#### **Training of Trainers**

In its efforts to ensure decent work conditions in the brick kilns, the project conducted a number of ToT for the CSOs and Worker leaders using the eight Training Modules viz., Labour Rights, Safe Work, Entitlements and Social Protection, Gender Rights, Child Rights, Right of Representation and Forming Collectives, Financial Literacy, and Safe Migration, developed for the purpose.

In doing so, a number of CSOs and Worker Leaders were identified who showed their interest to be part of the ToT on Decent work through consistent networking with CSOs, worker organisations and worker leaders in the respective project locations viz., Uttar Pradesh (Fatehpur and Mathura districts) and Tripura. Adequate care was taken to identify a good number of women and SC/ST participants to ensure inclusion. In Tripura meetings with Directorate of Labour Department were held to facilitate identification of the worker Leaders for the ToT.

Similarly in Rajasthan, the preparation for ToT delivery has been initiated with awareness building on decent work conditions among CSOs and brick kiln worker leaders, who were mostly member of RPBMU; and identifying them to be part of the ToT on Decent work.

In order to deliver the ToT in Uttar Pradesh and Tripura, two Resource Persons/Facilitators (a male trainer and a female trainer) with expertise in training delivery have been identified and the training is being planned in the month of June-July 2018.

# **Strengthening / Forming Inclusive Workers Collectives**

In its efforts to strengthen workers collective, the project has adopted the strategy to strengthen existing worker collectives - Bhatta Karmgar Evam Nirmaan Shramik Union (BKENSU) and Uttar Pradesh Grameen Mazdoor Sanghathan (UPGMS) in Uttar Pradesh and "Rajasthan Pradesh Int Bhatta Majdoor Sangathan" (RPIBMS) in Rajasthan, which were identified in the process of implementation of the project.

Both BKENSU and RPIMBU were identified in the initial year of the project to act as the base for collectivizing and organizing the brick kiln workers in Uttar Pradesh and Rajasthan respectively. However, as the project ventures into another demanding geographical location, Surir in Mathura, UP subsequently (in the Q4 of Y2); Uttar Pradesh Gramin Mazdoor

Sangathan (UPGMS), a workers collective in Agra, UP, has been identified. As a result of consistent interaction and collaboration, UPGMS has now extended its work to Mathura and has started the ground work to organise the migrant workers in the brick kiln of Surir.

Based on information collected during the study on Labour Relation, the decision to work in Surir village of Mathura was taken. Therefore, Surir village was identified as a field area for intervention since November 2017. The focus in the region has been on ensuring decent work conditions for the workers, more specifically on education and health issues.

Surir not only has a concentration of brick kilns but is home to thousands of migrant workers during the brick making season. Hence, another important characteristic of brick kilns in Surir refers to the fact that most of the workers here are migrant workers from Bihar, Madhya Pradesh and Chhattisgarh, who are predominantly dalit and adivasis and lives in apathetic work conditions.

In its efforts to strengthen these collectives, the project been undertaking several capacity building initiatives and mobilising the collectives to undertake collective actions to ensure decent work conditions for the brick kiln workers.

During the second year of the project, 4 focused training programmes were organised for 80

worker leaders of BKENSU (15) and RPIMBU (65).



More than 57 (25 in UP and 32 in Rajasthan) meetings of workers were organised with 1460 (360 in Fatehpur, 162 in Mathura, and 938 in Rajasthan) workers in UP and Rajasthan. Constant campaigning resulted in increase the membership of the collective, which stands at a level of 1175 members for BKENSU and 1465 for RPIMBU. In UP, 23 workers got benefits under

Uttar Pradesh Building and Other Construction Works Act (UPBOCW). In Rajasthan, 85% legal cases of workers were solved benefitting 95 workers. As a result of consistent pursuance by worker leaders of RPIMBU, wages increased from Rs. 450/460/470to Rs. 480.5 per 1000 bricks in most of the kilns in Ajmer.

Additionally, in third year of the project, in Fatehpur, Uttar Pradesh, an annual conference of BKENSU was organized on 24<sup>th</sup> February 2018 with 250 participants. This conference was

held with the objective to strengthen the collective by mobilizing the workers about their rights. A demand charter was raised by BKENSU during the conference and submitted to the MLA. As a result of all these initiatives, during Y2 of the project, membership of BKENSU increased to 1175 members with 60% women members; and 1108 members registered under RPIBMU.

Apart from mobilising workers, BKENSU and RPIMBU also organised interface meetings with other stakeholders such as CSOs, BKOs, and concerned officials of different government departments towards ensuring decent work conditions in the brick kilns. With efforts of BKENSU and RPIMBU, 40 CSOs were reached out in UP (Fatehpur and Mathura) and Rajasthan through meetings and interactions. 5 Meetings were organised with different



departments such as Labour Dept., Health Dept., Education Dept and PRIs in UP. A forum of CSOs "Sanjha Sangharsh Manch' formed with the identified CSOs in Rajasthan to undertake collective actions in ensuring decent work conditions for brick kiln workers.

Interventions have also been made to address child labour at brick kilns and enroll the children in education centres. Since February 2018, 2 Non – formal learning centers have been started with

52 children (28 boys and 24 girls) in 2 brick kilns of Surir (Radharani Eint Udyog and Madhav Eint Udyog). A local teacher has been appointed to run these centres under the guidance of UPGMS and CEC local Project Officer.

In Rajasthan, 1752 children were registered in 68 NRBC Centers in the destination areas of Rajasthan and 149 children admitted into migratory hostel in the source area of Rajasthan.

# Constructive Interface between Decent Work and Sustainable Green Brick Production using Appropriate Technology Innovations

#### ToT & Exposure Visits

Towards the beginning of the year 2017-18 (Y2 of the project), request for Proposal (RFP) for Consultancy Contracts to develop skills of brick kiln workers and owners on Green

Technology through (1) Exposure and Training of Trainers (ToT) for Brick Entrepreneurs, (2) Development of Training Tools for Brick Workers' Skill Development, (3) Execution of Skill Training for Brick Workers' at Worker Skill Development Centre; were floated in the public domain.

In line with the RFPs and applications received, CEC signed contracts with the following Consultants/Resource organisations:

- a) NB Institute of Rural Technology (NBIRT), Tripura for setting of the Worker Skill Development Centre (WSDC) and execution of the 8 week long skill diversification training.
- b) Greentech Knowledge Solution Pvt Ltd. (Greentech), New Delhi for developing the training tool for technical skill development and skill diversification and introducing innovative technologies in kilns.
- c) Prayag Kiln Technology (PKT), Varanasi, UP for Exposure visit for brick kiln entrepreneurs and provide training.

However, as a strategy to prepare Brick Kiln Owners for training and exposure visits towards promoting green technology, CEC realized the importance of reaching out to large number of Brick kiln Owners; mobilize them and create awareness on the importance of green technology and its benefits. Along with that, the strategy to engage different stakeholders such as concerned government departments and CSOs, was also adopted. Accordingly, CEC organised interface meetings with state officials of Tripura (Tripura State Pollution Control

Board (TSPCB) and Tripura Small Industries Corporation (TSIC)) as well as that of Uttar Pradesh Pollution Control Board (UPPCB) to promote green technology in the brick kilns of Tripura and UP. Subsequently, a one-day Orientation workshop on zig-zag technology was organized in Tripura in collaboration with TSPCB on 11th August 2017 in which 103 brick kiln owners had participated along with other stakeholders such as officials from TSPCB, TSIC, NBIRT, Greentech and PKT as well as the local media. The meeting provided



an opportunity to share detailed information about the ZigZag Technology, how it works, its benefits and impact on environment, with the brick kiln owners and other stakeholders.

Similar strategy was also adopted in Fatehpur (UP) to mobilise brick kiln owners and other stakeholders. After having series of intensive meetings with Brick kiln owner association and individual brick kiln owners, officials of Uttar Pradesh Pollution Control Board (UPPCB), an "Orientation Workshop on Green Technology in the brick Kilns" for the brick kiln owners of Fatehpur was conducted on 17 November 2017 in Fatehpur in collaboration with the Uttar Pradesh Pollution Control Board (UPPCB). The workshop was attended by 54 participants including 37 brick kiln owners, 6 CSOs, 2 Government officials from UPPCB.

In Mathura, following an interface meeting with UPPCB officials on 23rd January 2018 to orient them on ZigZag technology, collaboration was sought from them in organising an orientation workshop for the Brick kiln owners of Mathura. Subsequently, an Orientation Workshop on Green Technology was organised at Mathura on the 21st March 2018 with support of Prayag Kilns and Greentech. The workshop was attended by Government Official such as the Regional Officer of UPPCB, 33 Brick Kiln Owners and 4 CSOs representatives.

The result of the process adopted was evident from the fact that more than 50 BKOs showed their interest to be part of the training exposure visit to Prayag Kilns, Varanasi, on zig zag technology by filling up the 'Consent Form' developed as a confirmation of their agreement to be part of the exposure visit.

Accordingly, 3 exposure visits were organised with a total number of 24 brick kiln owners as per the following:

- The first exposure visit and training was organised on 22nd and 23rd of November 2017 with 7 brick kiln owners from Tripura.
- The second exposure visit and training was organised on 26<sup>th</sup> and 27<sup>th</sup> of December 2017 with 9 brick kiln owners from Fatehpur.
- The third exposure visit and training was organised on 16<sup>th</sup> and 17<sup>th</sup> of March 2018 with 8 brick kiln owners from Rajasthan and Fatehpur (4 from Rajasthan and 4 from Fatehpur).

The outcome of the exposure and training programme has been realised with 2 owners from Tripura and 1 from Fatehpur decided to convert their technology to zigzag technology. The conversion process for both the brick kiln owners Mr. Tapesh Debnath (Baba Loknath Industry) and Dipankar Biswas (Dada Bricks Industries) of Tripura and 1 BKO from Fatehpur has started with hands on technical support from Prayag Kilns and Greentech. The three kilns have completed the process of conversion and are producing bricks with new technology.

# Development of training tool and hands-on 8 week long technical skill diversification training

CEC entered into contract with Greentech Knowledge Solutions Pvt, Ltd, a Clean Energy Research and Advisory firm with extensive work experience on Energy Efficiency, and Green Buildings domains including the brick kiln sector to develop training manual for technical skill diversification training of workers and to facilitate Training of Trainers.

On the basis of the visit made by resource persons from Greentech to the project areas to collect information on the existing technology used in the kilns and understanding the need of the workers, the draft Training Manual was prepared by Greentech for 8-week long training of workers on skill diversification, with inputs from CEC at different phase of the development of the manual.

The manual consisted of 18 modules, including Introduction to Brick Industry and Brick making process; Lay out and material flow in brick making plant; Tools and Equipments for brick making; Work organisation in brick making; Soil mix preparation (pugging); Moulding (manual and mechanical moulding); Drying; Basics of Firing; Types of Brick kilns; Brick setting arrangement in a ND Zigzag kiln; Fuel preparation and feeding; Air flow and control; and Introduction to other technologies in brick making. The manual additionally include modules on Basic Health, Hygiene and Safety; Soft skills; Decent Work, Labour Law and Rights. The manual included both classroom sessions as well as practical training at kiln sites.

The draft Manual was shared during the Monitoring and Coordination Group (MCG)<sup>1</sup> meeting conducted on 25th November 2017 at Varanasi and 1st round of feedback and recommendations received from MCG members. It is being further improvised after the 1st batch of Training of workers. In the meantime, another round of feedback was provided by CEC and currently the manual is being finalized.

#### Training of Trainers (ToT)

The project entailed setting up of Workers Skill Development Centre to train workers in the skill of brick making. In order to train the workers at WSDC, 8 persons were identified to

<sup>&</sup>lt;sup>1</sup> For effective coordination and monitoring of activities under WSDC, a Monitoring and Coordination Group (MCG) has been formed involving senior members of CEC, NBIRT, Greentech and Prayag Kilns Technology as well as an external expert, who met twice during the year 2017-18.

develop as 'Master Trainers' to train the brick kiln workers on Natural Draught ZigZag Brick Kiln Technology. The ToT was organised from 24th to 30th November 2017 at Prayag Brick Kilns, Varanasi. The objective of the training was to train and prepare the trainers for 8- week long training program for brick kiln workers as part of WSDC. The training program was focused on the different processes of brick making in the zigzag technology kilns- best practices in clay preparation, moulding and brick drying; mechanisation in brick production as well as decent work conditions. The draft Training Manual that has been developed by Greentech Knowledge Solutions for training of workers was used as the base for providing training to these Master Trainers. The training was conducted by Resource persons from Greentech knowledge Solutions and Prayag kilns Technology. At the end of the ToT, the 8 Master Trainers trained were awarded Certificates.

#### Setting up Worker Skill Development Centre (WSDC)

NB Institute for Rural Technology (NBIRT), a Kolkata based Institute (with one of its training centres at Agartala) with expertise in imparting technical and vocational training to the rural communities was identified to set up WSDC and impart training to the rural population on green technology in brick making. CEC and NBIRT entered into a contract in July 2017.

The WSDC was set up in Jirania district of Tripura, which was selected on the basis of factors like a) it is considered as one of the backward districts in the state, b) dominated by Tribal Community and c) limited livelihood options. These factors were complemented with the availability of a brick kiln with zigzag technology for practical training purpose. In this process, NBIRT and CEC sought support from BKO Mr. Tapesh Debnath of BLI brick kilns, Jirania, who had converted his kilns to zigzag technology as part of the project. He agreed to

make his kiln available for practical training purpose for the trainees.



CEC and NBIRT also established contact with the Village Panchayat and Block Office at Jirania, who supported the idea of WSDC and provided space at the Panchayat Office complex to set up the WSDC and carry out the training programme.

However, considering the geographical locations and difference in socio-cultural background of brick kiln workers communities in different locations of the project, it was decided to set up another WSDC at Prayag Kilns, Varanasi to train workers from UP and Rajasthan. The strategic reason to set up the WSDC at Prayag Kilns was its locational advantages in terms of physical access from both UP and Rajasthan, similar cultural background and language of communication (Hindi) among the workers community in both UP and Rajasthan; and access to the technology at Prayag Kilns to facilitate practical sessions involved in the training of workers.

Accordingly, in coordination between the two strategic partners of the project, NBIRT and Prayag Kiln Technology, the WSDC was set up within the premises of PKT, Varanasi during Y3 of the project.

#### Identification of workers and delivery of Training at WSDC

1<sup>st</sup> batch of Workers Training programme at WSDC, Jirania, Tripura:

A Needs Based Assessment format for identification of workers in Tripura was developed with technical inputs from CEC.

Meeting was held with district administration of Jirania, Tripura for identifying the potential community for skill training. Flyers with details about the training at WSDC were prepared and distributed in the community. Accordingly, 28 workers were shortlisted from Jirania block, West Tripura based on the needs assessment conducted. Out of this, 20 were finally selected to be part of the training programme.

#### Profile of workers from Jirania, Tripura: $-1^{st}$ batch workers training programme:

Women Workers	11
Workers belonging to SC	11
and ST	
Workers without prior	07
experience of brick	
making	

The first batch of training started from 9th December 2017 and concluded on 8<sup>th</sup> February 2018 with 20 trainees



(including 11 women trainees). On successful completion of the training, the trainees were provided with certificates. As part of the project, the trainees were also provided support for job placement, wherein 85% trainees were placed in jobs after the training.

2<sup>nd</sup> batch of Workers Training programme at WSDC, Varanasi, UP:

The 2<sup>nd</sup> batch of workers training focused on training workers from Uttar Pradesh. Accordingly, the process to identify potential worker trainees started since January 2018. However, considering that the project interventions in Mathura were very recent (started in Novemebr 2017), the focus to identify workers shifted mostly to Fatehpur region of Uttar Pradesh.

Further, considering the harvesting season, not many workers from Fatehpur expressed their willingness to attend the residential training programme for the stipulated period of 2 months. And finally 6 workers were identified from Fatehpur to attend the training programme. Consequently, about 14 trainees were identified from Madhopur and Jawalpatti villages of Harahua block of Varanasi.

## Profile of workers from UP - 2<sup>nd</sup> batch of workers training programme:

Sl.	Geographic	Gender			Caste Category			
No.	al Location	Male	Female	Total	SC	ST	OB	Total
							C	
1	Fatehpur, UP	6	0	6	3	0	3	6
2	Varanasi, UP	14	0	14	12	0	2	14
	Total	20	0	20	15	0	5	20

The 2nd batch of WSDC workers training was held from 12th March to 5th May 2018 at the campus of Prayag Kiln Technologies with trainers from NBIRT. The training programme was attended by 20 trainees out of which 6 workers were from 5 villages of Fatehpur, and the remaining 14 were from local villages of Varanasi.

On successful completion of the training, the trainees were provided with certificates. As part of the project, the trainees were also provided support in job placement. The 6 workers from Fatehpur who underwent training have been promised placement by Uttam Brick Field<sup>2</sup>, Fatehpur, in the season beginning from September 2018, as the current season was coming to an end. The remaining 14 workers from Varanasi, will be supported with job placements in Prayag brick kilns during the next brick making season from September/October 2018.

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<sup>&</sup>lt;sup>2</sup> Uttam Brick Field, Fatehpur is one the brick kiln that has undergone conversion to zigzag technology as part of the project.

Training of brick kiln workers outside the structured training programmes

In addition to the above 40 worker trainees in the 2 batches, 8 existing workers from Uttam Brick Field, Fatehpur, who underwent conversion to Zig zag technology in its brick kiln, were also trained separately at Prayag Kilns Technology as part of the project intervention. Out of these 8 workers, 4 are trained in brick setting and 4 are trained in firing.

#### Web-Linked Database

In order to take forward the Web linked data base work, CEC appointed a MIS officer during July 2017. Following extensive discussions with partners, different formats were developed for Workers, Contractors, Trade Union, brick Kiln owners, workers collectives and CSOs for collection of required information towards developing an interlinked database. The formats were then translated into Hindi and were shared with the partners.

In the meantime, CEC signed contract with a web developer and wireframes of the webpage was finalised with support from the website developers. Subsequently, information from 10 entrepreneurs collected in the prescribed format from Fatehpur on a pilot basis. The sample data of entrepreneurs for the web linked database was shared with them for testing.

Simultaneously, the process of documentation of different events is going on and has been a continuous process.

## **Creation of Model Employment Exchanges (MEE)**

The idea of setting up Model Employment Exchange came up to promote non-discriminatory recruitment and labour relations. It is expected to act as an interface between the brick kiln workers at the source and the brick kiln workers at the destination. It was first envisaged for Rajasthan, but later it was decided to start the process in Fatehpur too. The baseline survey in Uttar Pradesh opened up opportunities for employment exchange in UP because of the pattern of high inter and intra-district migration of brick kiln workers.

Several meetings were organized with the members of BKENSU and RPIBMU in Fatehpur (UP) and Rajasthan respectively in building their understanding on the concept of Model Employment Exchange and they were encouraged to reach out to employers and workers for promoting MEE. Workers, Contractors and BKOs are being mapped in both UP and Rajasthan, and detailed data is being collected.

In UP, detail information of 336 workers and 11 BKOs has been mapped from Fatehpur district.

One of the important components of MEE has been to develop an understanding of the labour supply chain, including the labourers who migrate from the sources to destination every season and role of different actors who recruit the workers at the source. In Rajasthan, 217 workers and 43 contractors were also mapped at the source through organizing several meetings and by sharing the idea of MEE with them and encouraging them to register. Similarly meetings were conducted with workers and contractors in the source state of Chhattisgarh.

Despite the fact that MEE has been a new concept in the brick kiln sector and is expected to face several roadblocks from BKOs and Contractors, it has been successful in realising increment in the wage rate for the workers under MEE in Rajasthan. This has impacted in enhancing the membership under MEE in Rajasthan. 6 brick kiln owners have also agreed to follow MEE in the following season in Rajasthan.

#### **National Consultation**

On 29-30<sup>th</sup> April 2017, CEC co-organized a national consultation on Child Labour with Campaign Against Child Labour (CACL) and TdH Germany in New Delhi. 65 working children in the age group of 12 to 20 years participated in the consultation. The children had come from different states: Madhya Pradesh, Chhattisgarh, Tamil Nadu, Maharashtra, Telengana, Andhra Pradesh, Pondicherry, Karnataka, Odisha, Jharkhand, Gujarat, Uttar Pradesh, Delhi, Haryana and Rajasthan.

As a part of this consultation, CEC compiled case studies of children working in different sectors such as Brick Kilns, Garment, etc. and brought out a document, "Do Children need to work..?? Profiles of working children in India."

#### **Mid-Term Review**

Towards initiating the process, Request for Proposals (RFP) for Mid-Term Review was shared in the public domain. On reviewing the applications received from 3 Consultants, Mr. P.V. Ramachandran (an independent Consultant based in Banagalore) was selected to conduct the mid-term review of the project. Accordingly, a contract was signed with Mr. P.V. Ramachandran in the month of March 2018, to start the process from April 2018.

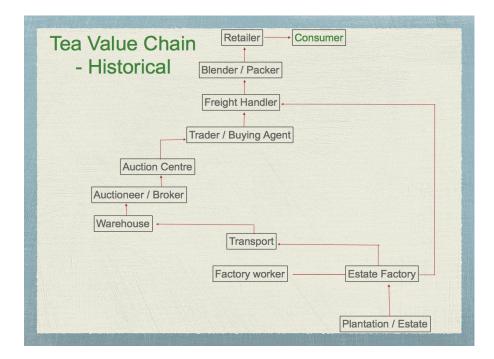
# Building Capacities of Shareholders of Tea Producer Companies in Assam

#### The Context

India is the second largest producer (1233.14 million kgs during the financial year 2015-16) and consumer of tea (1000.22 million kg) globally. The tea industry contributes substantially towards the national and state economy and provides employment to large numbers of people. In India, over 11 million people in India are dependent on the tea industry for their livelihoods

The marketing of Indian tea refers to the institutions and operations, which intervene between the producer of tea and the consumer who drinks her cup of tea. The main channels of tea marketing in India are through Public Auction, Ex-garden/Factory export under forward contract and Ex-garden/Factory private sale.

The tea value chain as it historically existed in India, when tea production was largely concentrated among huge tea estates with captive tea processing factories, could be presented as follows:



However, since 1990s Indian tea sector witnessed the emergence of small tea growers in the tea growing areas. It also changed the supply chain of tea industry with the emergence of small tea farmers, their input suppliers and bought leaf factories which processed tea leaf supplied by tea farmers through the agency of leaf agents.

The Tea Board of India defines a STG as a person who has a tea plantation of up to 25 acres, but most own less than 2 acres of land. There are more than 250,000 small tea growers (STGs) officially, but tens of thousands more STGs in India remain uncounted and unrecognised. In recent years the STG sector has grown in numbers, acreage and production in India.

The STG sector contributes 36% of total tea production, which is steadily increasing. While there is growing recognition of the importance of the STG sector in tea-related policymaking, the scattered nature of the STG sector; lack of organisation among growers, lack of bargaining capacity, shortage of working capital, dependence on exploitative trade channels, low levels of technical knowledge and limited access to resources were recognised by the project as serious impediments for their growth.

#### *Interventions by CEC*

To reduce the vulnerability of STGs, since 2009, Centre for Education and Communication (CEC) worked among the STGs in building collectives in Kerala and Tamilnadu under a NABARD supported project. Scaling up this intervention, availing the support of European Commission, CEC extended its work among STGs in West Bengal, Assam, Arunachal Pradesh, Mizoram and Tripura through the project 'Sustainable Livelihoods for Small Tea Growers in India and Bangladesh' over the period 2011 to 2016; reaching out to more than 50,000 small tea growers. Spanning across five states in India - Assam, West Bengal, Tripura, Mizoram and Arunachal Pradesh - the project addresses some of the key issues confronting the small tea growers.

CEC organised 43,721 small tea growers, with an average of 1.90 acres land under tea cultivation, into 598 Primary Producer Societies (PPSs) in tea growing areas in West Bengal, Assam, Arunachal Pradesh, Tripura and Mizoram. The PPSs, having 50 to 100 members in a unit, gave small tea farmers a functional framework to aggregate their resources, remove middle-men from the supply chain, increase their bargaining capacities with BLFs, and report up to 50% increase in household income. 395 PPSs (66.05%) have Bank accounts. 77.47% of those who opened bank accounts (306 PPSs) have started direct leaf trade with BLFs or Estate Factories. BLFs make the payment into their Bank account and PPSs distribute the money to the tea growers against their share of green leaf contribution. Information gathered

from 169 of those in direct regular leaf trade showed that they together traded 41.74 million kg of green leaf and obtained a value of 11.32 million EURO.

Moving up the Value Chain: Tea Producer Companies

PPSs gave small tea farmers a functional framework to aggregate their resources, remove middle-men from the supply chain, increase their bargaining capacities with BLF, and report increased household income.

Yet, there were few issues those constrain their vertical mobility in the value chain. (i) STGs unable to influence the tea value chain beyond the production of green leaves. Growers experience great fluctuation in the price that they receive from the BLF, for per kg of green leaf, ranging from Rs.22 to Rs.4 in West Bengal and Rs.22 to Rs.7 in Assam (2015 season). Moreover, there is lack of transparency in the actual price realised and lack of mechanism for distribution of price realized to the farmers. (ii) Since BLFs usually produce made-tea for mass consumption, without restrictions on chemicals and pesticides use, they dis-incentive STGs from moving towards production of quality, chemical free or organic tea. (iii) PPSs lack critical technical inputs that can allow them to move from cultivation to ethical manufacturing and marketing of high quality tea. (iv) PPSs have nominal access to finance, technology and industry information. (v) Gap between farmers and consumers widens, denying farmers opportunities for vertical mobility.

#### STG Societies to Tea Producer Companies

To address the situation, with the support of CEC, the following five Primary Producer Societies in Assam brought together their active members as shareholders to set up Tea Producer Companies under sub-section (2) of Section 7 of the Companies Act, 2013 and under Rule 8 of the Companies (Incorporation) Rules, 2014.

STG Society	Tea Producer Company	Date of Incorporation
Rwdwmsha STG Society	RWDWMSHA TEA PRODUCER	11 July 2016
	COMPANY LIMITED	
Rwdwmkhang STG Society	RWDWMKHANG TEA	11 July 2016
	PRODUCER COMPANY LIMITED	
Sona-Bilai STG Society	SWMKWR VALLEY TEA	16 December 2016
	PRODUCER COMPANY LIMITED	
Pub Chaiduar Small Tea	ALUPARA TEA PRODUCER	18 November 2016
Growers Society	COMPANY LIMITED	
Rangagora STG	RANGAGORA TEA PRODUCER	15 November 2016
Development Society	COMPANY LIMITED	

The Tea Producer Companies are mandated to manufacture chemical free, ethical, high quality green tea and orthodox tea and sell it to Grassroots Tea Corporation Pvt. Ltd., the marketing wing of small tea growers producer companies in India.

The TPCs are also mandated to (i) collect chemical free, high quality green tea leaves from the shareholder small tea growers in the village; (ii) process the green leaf in most hygienic conditions in its own mini factory set up for the purpose; (iii) sell chemical free, ethical, orthodox and green tea to the growing conscious segment of consumers nationally and internationally through the professional team of the GTC Pvt. Ltd., the marketing wing of small tea growers producer companies in India; (iv) significantly contribute to the social and economic development of the subsistence, mostly indigenous farmer community and to the ecological protection of the region.

The product has a contemporary significance in health aspects as it acts as an anti-oxidant health drink, used in convalescing and therapeutic treatment. The uniqueness of tea produced by the TPCs is also established by its Traceable, ethical, small farmer owned quality tea.

### **Capacity Building of Tea Producing Companies**

As a result of this value chain intervention made among the small tea farmers, in a significant move about 350 small tea farmers in Assam, who are shareholders in six Tea Producer Companies, intends to upgrade their status from tea farmers to tea manufacturers and tea sellers.

Five of such collectives (as formed with support of CEC interventions) are preparing to set up their own manufacturing units, the next decisive step in the tea value chain. The farmers in collectives registered as 'Societies' have since then raised equity and incorporated as a Tea Producer Companies under Company Act, 2013 in the year 2016 with the objective of manufacturing chemical free, orthodox and green tea. The TPCs will operate within the policy by the Tea Board of India for setting up Mini processing Factory by small tea growers. The TPCs are Rwdwmsha TPC Ltd, Udalguri District; Rwdwmkhang TPC Ltd, Udalguri District; Swmkhwr Valley TPC Ltd, Udalguri District; Alupara TPC Ltd, Sonitpur District and Rangagora TPC Ltd, Tinsukia District, Assam.

Grassroots Tea Corporation Private Limited, a Federated Exclusive Marketing Venture, in which representatives of Rwdwmsha TPC Ltd, Udalguri; Rwdwmkhang TPC Ltd, Udalguri; Swmkhwr Valley TPC Ltd, Udalguri; Alupara TPC Ltd, Sonitpur and Rangagora TPC Ltd, Tinsukia are also Directors will be looking after the marketing of the tea to health and quality conscious consumers in domestic and international market.

With this movement, these small farmers are proposing an end-to-end value chain intervention - from the weakest to link to be the owner of the entire tea value chain, from farm to the consumer.

#### Need Assessment Survey

While all TPCs are preparing to set up their manufacturing units and venturing into marketing of their product, it has been observed that the shareholder farmers are not fully prepared for assuming the role of being entrepreneurs, who not only manufacture specialty tea but also market them to conscious consumers. Though the marketing of the product is being done by Grassroots Tea Corporation after aggregation, by virtue of the representatives of being Directors of the Marketing Company, the TPCs have a direct stake in the Marketing of the product. Therefore, the farmers become active agents in the full spectrum of the tea value chain - cultivators and suppliers of quality green leaf to manufacturers of specialty tea to marketers of the tea to identified segments of consumers.

Under such circumstances, CEC realized that the capacities of farmers need to be augmented to full fill the tasks efficiently at each level of the tea value chain. With the objective to undertake this task, a 'Need Assessment Survey' was conducted among the Shareholders of all the Tea Producer Companies. The Need assessment survey had been designed to get feedback from shareholders and Directors of TPCs on all Tiers of activities.

The following broad areas were identified through the Need Assessment Survey:

- 1. Management & Administration
- 2. Finance & Accounting
- 3. Tea garden management and husbandry
- 4. Organic Farming
- 5. Manufacture of Tea
- 6. Marketing

#### Organising/conducting the training programmes

The training programmes are being carried out by CEC with financial support from NABFINS.

Out of the five TPCs mentioned above, 3 of them have been successful in raising part-resources to invest in building and machinery required to set up the mini processing factories from NABFINS in the form of loan. The 3 TPCS are: Rwdwmsha TPC Ltd, Udalguri;

Rwdwmkhang TPC Ltd, Udalguri; Swmkhwr Valley TPC Ltd, Udalguri. In accordance with the sanction of loan to the TPCs, NABFINS provided financial support to CEC to build capacities of the TPCs in the identified areas as per the following plan:

Classification of Training	Details of Training	Training for Whom	Methods of Training
Management & Administration	<ul> <li>Characteristics of Producer Company</li> <li>Shareholders, active members and their responsibilities</li> <li>Directors, Board of Directors - their roles and responsibilities</li> <li>CEO - her/his role and responsibilities</li> <li>Annual General Body and Director Board meetings</li> <li>Company Law and various Statutory compliances</li> <li>Maintenance of records and database of shareholders, daily leaf supply, production, sales, vendors, customers</li> <li>Computers and its use through essential applications like, excel, word, tally etc.</li> <li>Allocation of responsibilities and HR management</li> </ul>	CEO / Managing Director / Office Staff of TPCs	Theoretical and participatory practical training
Finance & Accounting	<ul> <li>Finance Planning</li> <li>Accounting - book keeping</li> <li>Budgeting, cash flow, revenue, expenses, invoicing, stocks, inventory, accounts receivables, accounts payables, salary</li> <li>Taxes and other statutory compliances</li> <li>Accounting software and its application</li> <li>Profits, dividends</li> <li>Balance sheets and Auditing</li> </ul>	CEO / Accountant / Finance Manager of TPCs	Theoretical and participatory practical training
Tea garden management and husbandry	<ul> <li>Nursery Bed Preparation</li> <li>Land Preparation and Transplanting</li> <li>Integrated Nutrient Management</li> <li>Training and Pruning</li> <li>Integrated Pest and Disease Management</li> <li>Irrigation</li> <li>Harvesting</li> </ul>	Volunteer Trainees from among shareholders who are willing to be Trainers	<ul> <li>Theortetical and practical training.</li> <li>Exposure visits to well maintained gardens of peer farmers.</li> </ul>
Organic Farming	<ul> <li>Advantages of organic farming and its impact on soil, plant and crop quality</li> <li>Role of microbes in soil health</li> <li>Production methods of different organic manures</li> <li>Vermicompost and its application in Tea.</li> <li>Production methods of different low cost liquid organic manure</li> <li>Use and advantages of different microbial biofertilizers</li> <li>Organic Control of Pest and Diseases</li> <li>Organic Growth Promoter</li> <li>Development of Tea- Horticulture- Spices crop model for better income generation</li> <li>Conversion of conventional tea garden to organic tea garden.</li> <li>Methods to be followed from plucking to processing of organic tea.</li> </ul>	Volunteer Trainees from among shareholders who are willing to be Trainers and Internal Inspectors	<ul> <li>Theortetical and practical training.</li> <li>Exposure visits to well maintained gardens of peer farmers.</li> </ul>

	- Inspection and Certification of Organic Tea		
Manufacture of Tea	<ul> <li>Raw material delivery and logistics</li> <li>Skill in quality check (fineness, coarseness, moisture content etc) at the factory gate</li> <li>Different varieties of processed tea and different manufacturing processes</li> <li>Role and importance of Withering</li> <li>Different steps in manufacturing like Steaming, Rolling, Drying, Sorting etc and how these are integrated</li> <li>Use of machine components like Boilers, Rollers, Driers, Sorters etc and its efficient utilisation</li> <li>Grades of Tea and Methods and role of sorting of manufactured tea</li> <li>Packing of manufactured tea</li> <li>Machinery maintenance and upkeep</li> <li>Use of Fuel - electricity, coal, firewood, gas - in Tea manufacturing and its efficient utilisation to generate quality product</li> <li>Factory design, maintenance of cleanliness and hygiene and compliance with Food Safety Standards</li> <li>Production management</li> <li>Tea Tasting and maintenance of consistency in tea quality</li> </ul>	Three people from each TPCs who are assigned responsibilities of Production Manager / Factory Manager / Machine Operator / Tea Taster	- Theoretical and practical training Exposure visits to tea factories that produce Orthodox and Green Tea, preferably to those owned by small farmers manufacturin g quality Orthodox and Green Tea
Marketing	<ul> <li>Unpacking Business Plan &amp; Finance Plan of the TPCs</li> <li>Strategic Marketing - the social impact and financial viability of the product</li> <li>Marketing Information System</li> <li>Corporate Image strategies</li> <li>Positioning strategies</li> <li>Product strategies</li> <li>Pricing strategies</li> <li>Distribution strategies</li> <li>Promotion strategies</li> <li>Packaging - QR Codes</li> <li>Role of certifications in marketing</li> <li>Marketing and Compliances of standards</li> <li>Plant Protection Code and its observance</li> <li>Food safety standards and its observance</li> <li>Social, economic and ecological standards and their observance</li> <li>Organic certification and its compliance</li> </ul>	CEO and two people from each TPC who are assigned the roles of marketing and observance of compliances	- Theoretical and participatory practical training - Market Surveys by participants

Accordingly, experts in the respective areas were identified to facilitate the training process. The duration of each topic was decided based on sub-topics to be covered and the optimum time lag required in demonstration, practical and travel.

Subsequently, the training plan was prepared and shared with all stakeholders.

#### Training on Organic Farming

One field level organic farming training was given at Dimakuchi on 17<sup>th</sup> February 2018 by Mr Jayanta Boro, an entrepreneur with experience in organic Tea Farming. 17 farmer leaders from Rwdwmsha, Rwdwmkhang and Swmkhwr Valley TPCs visited his garden in Dimakuchi to obtain direct and practical experience. Theoretical and practical classes were given to the farmers. Mr Boro taught them how to manufacture Vermi compost and the use of organic medicines prepared using locally available resources.

On completion of the training, the farmers have started planning for organic certification under National Centre for Organic Farmer's under Participatory Guarantee Scheme, Govt of India.

#### Training on Finance and Accounts

A 3 day residential training programme was organised on Accounting and Financial Management from 15<sup>th</sup> to 17th March 2018 at Guwahati, Assam. Mr Sourav Saheala, CA and Mr Manish Agranalla from Assam were identified as the Resource person to facilitate the training programme. A total of 12 participants, mostlt Directors and Promoters, from Rwdwmsha TPCL, Swmkhwr Valley TPCL and Rwdwmkhang TPCL, participated in the Training programme. The training covered different topics related to finance and accounting including:

- Book Keeping and Accounting
- Essentials of vouchers
- Billing
- Banking
- Statutory financial reports and other statutory books
- Tally+Manual GST
- Cash Book and Ledger Book entry
- Journal entry
- Maintenance of registers for companies

The methodology included both theoretical and practical sessions, during which the participants TPCSs were provided opportunities to practice the lessons they learned. A follow up training was planned after two months for another 3 days.

#### Other related activities

In the meantime, the following activities were also accomplished in line with the setting up the tea processing factories by the three TPCs - Rwdwmsha TPC Ltd, Udalguri; Rwdwmkhang TPC Ltd, Udalguri; Swmkhwr Valley TPC Ltd, Udalguri.

Activities	Status
Completion of building foundation	The construction of the Foundation of Factory Building was completed for Rwdwmsha TPC on 27 <sup>th</sup> January 2018, for Rwdwmkhang TPC on 9 <sup>th</sup> March 2018 and for Swmkhwr Valley TPC on 12 <sup>th</sup> January 2018.
Earth filling of Foundation	The process of Earth filling of all TPCs was completed.  To monitor the progress of the work, visits were made to the Pillar assembly site at Rangapara on 6 <sup>th</sup> March 2018 and 14 <sup>th</sup> March 2018.
Order of machinery to Hamilton	A purchase order was placed to Hamilton Engineering by Rwdwmksha and Swmkhwr Valley TPCs on 22 <sup>nd</sup> January. J John, an independent consultant visited the manufacturing place of the machine in Dum Dum, Kolkata on 8 <sup>th</sup> and 10 <sup>th</sup> March 2018.
Loan Repayment Instalment to NABFINS	First Instalment of loan repayment made to NABFINS.
Review of Progress/ Planning/ Strategy of Work/ Decision Making	In order to review the progress in work, plan and to take strategic decisions, conference calls were made other than direct interactions at the site. One Director from each TPC participated in such conference calls. Four such conference calls were made on 24 February 2018, 26 February 2018, 02 March 2018 and on 31 March 2018.
Meeting with Tea Board of India, Guwahati	A visit was made to the Tea Board Office in Guwahati on 13 <sup>th</sup> March 2018 by CEC staff and meeting organised with Mr. Dinamoni Kakati, Assistant Tea Development Director to inform him about the progress in work and to understand the current policies of the Tea Board of India.

# Social Security Now

### Social Security Now: A National campaign

The national campaign Social Security Now (SSN) was launched in 2006 at a National Convention in Nagpur. SSN demands universal social security as a right for all people living and working in India. Over 500 organisations from all over India, comprising people's movements, trade unions, civil society organisations, farmers' associations and other groups are part of this campaign. The uniqueness of this campaign is the active involvement of dalits, adivasis and other socially disadvantaged groups, asserting that social security is the legitimate right of all 'social classes' in India. The national working group, with about 30 partner organisations from all over India, executes the activities of the campaign. Centre for Education and Communication (CEC) has been a strategic member of the campaign since its inception in 2006.

#### Actions by SSN so far.....

Though instrumental in its enactment, SSN was the first to critique the Unorganised Workers' Social Security Act (UWSSA), 2008 and conducted State level consultations and lobbying with labour ministry to highlight its concerns. UWSSA has inherent structural gaps and inadequacies that make it totally ineffective. The Act does not define social security. Social security schemes are not included as part of the body of the Act, implying that they can be changed without discussion in the parliament, thereby denying the workers the benefit of consistency and justiceability. Unemployment and livelihood rights are not covered under the Act. It also dilutes the existing Acts such as the Maternity Benefit Act and the Workman's Compensation Act. It does not universalize social security and does not have enabling provisions to empower those who have traditionally faced difficulty in exercising their rights such as the dalits, adivasis and women. The Act also has no financial memorandum attached to it.

The representatives of the national working group of SSN met Minister of State for Labour and Employment, Harish Rawat on July 29, 2009 in New Delhi. A memorandum demanding amendments to the Unorganised Workers Social Security Act, 2008 was also submitted to the minister. The memorandum called the immediate attention of the UPA government into the glaring gaps and contradictions in the UWSSA. One of the significant developments of this exercise was that the team was called for a detailed discussion on the issue with the minister in the following day (July 30, 2009). Anand Swaroop, Director General, Labour Welfare also attended the meeting. SSN organised the National convention on Social Security for Unorganised Workers at Patna in January 2010 attended by more than 500 participants from 16 states out of which 200 were women. Members of Parliament, Members of Legislative Council and leaders from seven national trade union centres were present. The convention largely discussed the UWSSA 2008, social security from workers' perspective, inclusiveness, universalisation and organisation. The convention was followed by a rally in which over 2000 people took part. The convention issued a call for non-discriminatory, non-discriminatory universal social security to be ensured by the state.

Demanding allocation of 5 per cent of GDP towards non-discriminatory, non-targeted universal social security, the members of Social Security Now observed National Action Day across the country on February 23, 2010 coinciding with the budget session of the parliament. SSN members submitted memorandum to district collectors of around 100 districts raising the demand to extend social security benefits to all people living and working in India. Mass meetings and demonstrations were also organised. Maharashtra, Andhra Pradesh, Rajasthan, Uttar Pradesh, Gujarat, Madhya Pradesh, Tamil Nadu, Bihar and Orissa are among the state who observed the national day of action. This was followed by demonstration and rally on February 26, 2010 at Jantar Mantar, New Delhi.

A Chintan Shivir was organised by Social Security Now at the YUVA Centre, Mumbai, on September 29-30, 2010. The purpose of the Chintan Shivir as envisaged during the last meeting of the national working group held in Bhopal (August 6, 2010) was to debate, understand the nuances and work out a concept note on universal social security. Earlier, during the

national convention of the SSN held at Patna (January 8-11, 2010), SSN had given a call for non-targeted, non-discriminatory universal social security. The Chintan Shivir concluded with a text of affirmations on universal social security.

SSN, in 2010-11 conducted a signature campaign demanding comprehensive amendments to be made to the Unorganised Workers' Social Security Act (UWSSA) 2008 and demanding non-targeted, non-discriminatory universal social security to be provided by the state for all people living or working in India as a basic right. It called for ensuring of economic justice by providing living wage to all which is need-based and not less than the wage of the lowest paid employee of the central government as defined by the Pay Commission and the Indian Labour Conference (ILC), with periodic revision. Social Security Now organised a panel discussion on 'Non-Targeted, Non-Discriminatory Universal Social Security in

Social Security Now organised a panel discussion on 'Non-Targeted, Non-Discriminatory Universal Social Security in South Asia' as a part of the People's SAARC, on April 20, 2010, at ISI, Lodhi Road, New Delhi. The panelists for the discussion consisted of eminent academicians and social activists from South Asian countries. There were presentations from different countries which looked into the respective national legislations on social security, the adequacy of these policy measures, their effectiveness in addressing poverty, and the emerging need for a universal non-targeted framework for social security. The discussion also focused on the portability of social security of workers working in South Asian countries and portability of social security of workers from South Asian countries working in other countries.

National working group meetings of Social Security Now were held at ICUF Ashram, Bhopal on August 6, 2010, and at Shramik Sewa Kendra, Lucknow, on February 26, 2011. The Lucknow meeting discussed social security in the context of Uttar Pradesh. Participants stated that the UWSSA was nowhere close to being implemented in the state. Towards social security for unorganised workers, the only instrument was the Act for building and construction workers, which was viewed from an organised labour perspective and workers were asked for things like proof for 90 days' work.

Even after USSWA coming into force, Labour Ministry continued to expand the coverage of workers under the RSBY, while the UWSSA remained absolutely forgotten. The 12th Plan document stresses on Universalisation of Health Benefits. But the Rashtriya Swasthya Bima Yojana (RSBY) which provides 'cash less' in-patient treatment for eligible beneficiaries through an insurance based system covers only the population below the poverty line. RSBY essentially remains a targetted programme and it needs to be examined whether this contradicts the UHC perspective on health. Moreover, the status on RSBY is a scheme.

In 2011, the National Advisory Committee (NAC) suggested draft amendments to the Unorgansied Workers' Social Security Act 2008. The national working committee of Social Security Now (SSN), met at Hyderabad on March 30-31, while welcoming the NAC proposal as an important step, said that it restricted the applicability of the social security provisions to certain workers in the so-called 'unorganised sector' and leaves out a majority of unorganised workers. The NAC draft concluded by saying that the total expenditure for this kind of a social security provision for about 430 million workers (roughly the calculation of unorganized sector) will be about Rs. 86,000 Crores, which was huge and could not be raised. Therefore it concluded that the UWSSA should cover only women workers. SSN rejected the same old argument that India did not have money for social security.

The Economic Survey 2016 has suggested Universal Basic Income model as social security net to replace existing range of subsidies and other schemes aimed at eradication of poverty. Economic Survey, with caution that political challenges could derail implementation of Universal Basic Income protection scheme, estimated 4 to 5 per cent of GDP/National Income to finance Universal Basic Income scheme. The Economic Survey report is prepared by Chief Economic Advisor, Mr Arvind Subramanian and his team.

The Union Budget of 2017-18 also indicates government approval in principal for this new model of Universal Basic Income protection. SSN had already incorporated the idea of Universal Basic Income in its earlier discussions. In this context, Social Security Now (SSN) took the initiative in calling a meeting to discuss the issue on February 24, 2017 at Durga Bai Deshmukh Hall, Council for Social Development (CSD), New Delhi. Ambarish Rai took the initiative.

# History of CEC's Association with Social Security Now

Social security is a protection that society provides to its members; in the sense that it should recompense lack of work related income; it should address the contingencies of life; and it should have a redistributive character by virtue of which, it can play an important role in poverty reduction and in preventing social exclusion. But in India social security has been always seen as an charity and not as a right for its population except a few identified as part

of organised / government sectors. Absence of universal social security, along with targeted schemes has contributed to the perpetuation of poverty and vulnerability of the majority.

Realising this, Centre for Education and Communication (CEC) along with other lik-minded organisations and individuals launched the Social Security Now (SSN) in 2006 at a National Convention in Nagpur. SSN demands universal social security as a right for all people living and working in India. Over 500 organisations from all over India, comprising people's movements, trade unions, civil society organisations, farmers' associations and other groups are part of this campaign. Since then, SSN has grown as a national campaign demanding non-targeted, non- discriminatory universal social security as a right for all people living and working in India. CEC has been actively involved in strategizing and in taking forward the campaign. It is the secretariat for this campaign managed by a National Working Group<sup>3</sup>.

#### Current level of collaboration with SSN

#### **Labour Code on Social Security and Welfare**

In a recent move by the government of India to simplify and rationalise the Labour Laws, the Ministry of Labour and Employment had undertaken the exercise to draft a comprehensive law governing social security in line with the recommendations of the 2<sup>nd</sup> National Commission on Labour (2002). The 'Draft Labour Code on Social Security & Welfare' was published and put in the public domain on the 16<sup>th</sup> March 2017 for providing feedback and comments. The Draft Code on Social Security & Welfare amalgamates 15 existing Labour Laws related to Social Security. These include EPF Act, ESI Act, Maternity Benefit Act, Payment of Gratuity Act, Employees Compensation Act, Unorganised Social Security Act, and various Welfare Cess /Fund Acts. This is in line with Government of India's declared policy for simplification, amalgamation and rationalization of Central Labour Laws and replacing them with 4 Labour Codes viz. Code on Wages, Code on Industrial Relations, Code on Social Security & Welfare, and Code on Occupational Safety, Health & Working Conditions.

<sup>&</sup>lt;sup>3</sup>Bindrai Institute for Research Study and Action (BIRSA); CBCI Commission for Labour; Centre for Community Economics and Development Consultants Society (CECOEDECON); Centre for Education and Communication (CEC); Cornerstone Trust; Delhi Forum; Delhi Shramik Sangathan (DSS); Foundation of Educational Innovations in Asia (FEDINA); Harit Recyclers Association (HRA); Human Rights Law Network (HRLN); Indian Social Institute (ISI); Jan Sangarsh Manch; Laya; Lok Sangharsh Morcha; Migrant Nepalese Association in India (MINA); National Campaign Committee for Unorganised Sector Workers (NCC – USW); National Campaign on Dalit Human Rights (NCDHR); National Federation of Dalit Land Rights Movements (NFDLRM); National Forum on Forest People and Forest Workers (NFFPFW); National Hawkers Federation (NHF); National Institute of Women Child and Youth Development (NIWCYD); NIDAN; Nirmala Niketan; Pragatishila Shramik Manch (PSM); Programme on Women's Economic Social and Cultural Rights (PWESCR); UDWSM; Uttar Pradesh Gramin Mazdoor Sangathan (UPGMS); Vigyan Foundation; Volunteers for Social Justice (VSJ); Women's Voice; Youth for Unity and Voluntary Action (YUVA).

The objective as stated in the Code is to simplify, rationalize, consolidate, and amend the laws relating to social security of workforce so as to make them less complex for easier comprehension, implementation and enforcement. Government of India has clarified that the Basic core principles that have been incorporated are (a) Universalization to entire workforce; (b) Integration of fragmented schemes; (c) decentralization of administration and (d) rights based approach.

In consideration of the implication of this move to frame a comprehensive 'Labour Code on Social Security and Welfare' vis-a-vis its impact on labour and to provide feedback to the government, the members of SSN organised a meeting on the 16<sup>th</sup> May 2017 at Mobile Crèches office in New Delhi. CEC has been actively involved in conceptualising and organising the meeting along with other working group members. The meeting was attended by representatives from 17 member organisations including CBCI Labour, RTE Forum, Nirman Mazdoor, Adhikar Abhiyan, Mobile Creches etc.

The general comments that followed from objections, critic and discussion on the draft code by SSN has been summarised below:

- Universalisation of social security demands breaking away from the dualistic framework
  of social security currently existing in the country. There cannot be separate criteria for
  social security in quantum and in quality for 'organised sector' and 'unorganised sector'
  workers. Social Security Code must move away from historical constraints by breaking
  this artificial distinction.
- 2. Social Security Code is gender insensitive. It largely has been formulated from a male worker perspective. It largely ignores transgenders. It purposely ignores women engaged in the reproduction of labour (those women working at home) by not recognising them as workers.
- 3. Social Security Code is insensitive to workers who are dependent on natural resources. In India, a large number of workers like forest workers and fish workers depend on natural resources for livelihood.
- 4. Social Security Code is insensitive to most vulnerable workers in India like those engaged in caste based occupations, transgenders and disabled.
- 5. Social Security Code ignores the aspects of regulation of employment. Very large number of temporary, casual, part time and self employed workers work for long hours, in hazardous conditions and for very low wages. Social Security must not be seen as benefits tolerating or accommodating such conditions of work but as a means of regulating employment intended to transform such inhuman conditions of work. This implies that decent work conditions are a pre-condition for providing social security; and at the same time social security is a component of decent work.

- 6. In this context, Social Security Code must not include provisions that will legally justify payment of wages less than minimum wage.
- 7. There are lot of cuts and pastes from existing social security laws in the Social Security Code. This could have been done to retain important provisions in the respective laws, but it results in lack of coherence and application of mind. This is especially true in the cases of sections dealing with Gratuity, Maternity Benefit, Employment Compensation benefits etc. 'Part Transitionary Provisions' says that the funds and assets under existing schemes will be transferred to the new entity (ies). However, the benefits under existing schemes largely remain restricted to a certain groups of workers. Such anomalies must be addressed establishing the principle of universality.

The detailed feedback and comments that followed from the meeting were compiled and presented to the ministry on behalf of SSN.

Following this, the core members of SSN had a meeting on the 8<sup>th</sup> January 2018 at CEC Office in Delhi to discuss follow up actions by SSN on the Darft Code on Social Security. It was decided that SSN will organise an Open Forum on the Proposals by the Government of India on Labour Code on Social Security. With a wide range of stakeholders including Ministry of Labour, ILO, National Labour Institute, Academics who worked on Social Security, Trade Unions, Women's movements, Dalit movements and Civil Society Organisations. Since the revised Draft of the Code will be made available to the public only by the end of February, the proposed Open Forum could be held after March 2018.



# International Tea Day

December 15 was proclaimed as the International Tea Day by trade unions, labour organisations and other civil society group during an international meeting held in Brazil in 2004 where representatives from almost all tea producing countries of the world were present. ITD is observed to draw universal attention of governments and the public on the problems plaguing the tea industry, the production of tea and the global tea trade and its impact on workers.

The first International Tea Day was observed on December 15, 2005, worldwide, to draw the attention of governments and citizens to the impact of current forms of global trade in tea on workers, small growers, and consumers.

In the run up to the 1st ITD observance, a two-day international consultation was held in Delhi. The delegates were worker leaders and small tea growers' representatives from various tea-growing countries namely Bangladesh, Indonesia, India, Kenya, Malaysia, Malawi, Nepal, Sri Lanka, Tanzania, Uganda, and Vietnam. On December 15, 2005 the delegates adopted the declaration on the rights of tea workers and small growers.

Following were identified by the organisers as the major objectives of the International Tea Day.

- 1. To affirm the rights of tea plantation workers and small growers in the context of the emerging global trade regime
- 2. To build awareness and responsiveness among all the concerned bodies: owners, management, government, trade unions, and workers with regard to both trade and labour standards
- 3. To identify necessary policy decision both nationally and internationally and to advocate the promulgation of policy decisions, institutional systems, and their implementation
- 4. To suggest regulatory mechanisms, including transparent monitoring systems, to be set up at various levels

- 5. To strengthen future advocacy and campaign at an international level
- 6. To facilitate tea consumption and promotion of trade in tea

In India, the call to observe International Tea Day was given by trade unions — AITUC, AICCTU, BMS, CITU, HMS, INTUC, UTUC, NTUI, and TUCC — and the Centre for Education and Communication, New Delhi. Subsequently, a one-day programme was held in New Delhi on December 15, 2005. Worker leaders, small growers, voluntary organizations, and academicians were among the key participants in the programme. The broad objective of the programme was to affirm the rights of plantation workers and small growers in the context of the emerging global trade regime.

# 13th International Tea Day, 2017:

This year on December 2017, the 13th International Tea Day was observed in India and all over the World. On the occasion of the 13<sup>th</sup> ITD, small tea growers in India are urging the government of India to move away from its historic tea estate-centric perspective and incorporate a farmer-centric perspective in its policies and programmes, recognising the fact that they produce more than 50% of tea in India. STGs are also seeking declaration of minimum support price of tea under the provisions of Tea Act, 1953 and an immediate renegotiation of the provisions of Indo-ASEAN FTA to prevent dumping of cheap tea into India and into other tea producing countries in ASEAN.

The 13th International Tea Day was also observed by tea workers in India. Thousands of tea workers assembled in the Chuapara Tea Estate of Kalchini in Alipurduar district on 15<sup>th</sup>

December 2017 to celebrate the day with cultural programmes, rally programmes and other demanding minimum wages, housing rights and implementation of Labour Laws. Mr. Ashok Ghosh Convenor, International Tea Day, India Chapter and General Secretary, United Trade Union Congres, on behalf of thousands of tea workers gave a call demanding Minimum wages



for tea plantations as per the norms and principles laid down in 15th ILC and Supreme Court directives, Housing Rights adequate provision for safe drinking water, sanitation and primary

health services within the jurisdiction of the local panchayat and Implementation of Labour laws in particular the payment of provident fund and gratuity dues.

FESTA- Federation of Small Tea Growers Association, Nilgiri, also celebrated the day in Ooty, Tamilnadu.

CEC proactively celebrated the 13<sup>th</sup> International Tea Day and supported CISTA, FESTA and UTUC in organising the same with vigour. CEC initiated social media campaign through actively engaging in FB, Whatsapp group, Twitter during the period and taking the cause of STG and Tea workers to several members. An online petition was initiated on behalf of Mr. Bijoy Gopal Chakraborty, President, CISTA through change.org and sharing with people for e-signatures supporting the cause. While urging to move away from its historic tea estate-centric perspective, the petition put forth the following demands:

- 1. Tea board of India must move out from its historic tea estate-centric perspective and incorporate a farmer-centric perspective in its policies and programmes.
- 2. Government of India, under provision Section 30(a) of Tea Act, 1953, must declare minimum support price for green leaf produced by the small tea growers.
- 3. Government of India must empower small tea growers to free themselves from the debilitating dependence on leaf agents and to set up a centralised agency to facilitate manufacture and marketing of small grower tea.
- 4. Government of India must implement crop insurance schemesand invest in preparing farmers to face the challenges of climate change.
- 5. Considering the negative effect the Indo-ASEAN FTA would have on domestic prices of tea in the coming years, Government of India must renegotiate the clauses in the Joint Committee under the agreement and ensure that the FTA does not impact farmers in India.

More than 1500 people signed the petition which was subsequently submitted to Tea Board by CISTA.

### CEC Team 2017-18

1	Meena Sharma	: Manager, Administration
2	Javed Mansoori	: Manager, Finance & Accounts
3	R Prasad	: Administration Assistant
4	Ruchi Gupta	: Assistant Project Manager, DWGB
5	Javed Iqbal	: Cashier-cum-Accounts Assistant
6	Minto Goswami	: Business Development Executive, NABFINS project
7	Devendra Kumar Pandey	: Project Officer, Fatehpur, UP - DWGB
8	Madan Pal Singh	: Project Officer, Fatehpur, UP - DWGB
9	Anima Debbarma	: Project Officer, Tripura- DWGB
10	Jagdish Chand	: Project Officer, Mathura, UP - DWGB
11	Bhawna Salhotra	: Research and MIS Officer - DWGB

### CEC's Governing Board & General Body

### **Duarte Barreto: President**

Dr. Duarte Barreto, President, CEC, is a social scientist. He is executive trustee of FEDINA (Foundation for Educational Innovations in Asia), since 1996. Dr. Barreto is former Deputy Director of Indian Social Institute, Bangalore

### J John: Secretary

Mr. J John, Secretary, CEC, is a researcher and activist promoting Labour rights. J John is among the founders of the English bi-monthly, Labour File. He has been the Executive Director of CEC for more than a decade.

### Dominic D'Souza: Treasurer

Mr. Dominic D'Souza, Treasurer, CEC, is Associate Director, Laya, Visakhapatnam. He is also involved in the governance of other NGOs: founder member, of YUVA (Youth for Unity and Voluntary Action), Mumbai; member of YUVA-Rural, Nagpur; Trustee of National Youth Foundation (NYF), and Samvada, Bangalore. He is elected as the Executive Council Member of the Asia South Pacific Association for Basic and Adult Education (ASPABAE), Philippines till 2016.

### Deenadayalan E.: Member, Governing Board

Mr. Deenadayalan E., a social activist, has long association with the human rights movement in the country. Mr. Deenadayalan returned to serve CEC in its Governing Board after a stint as its Executive Director in 1992. He is the founder member of The Other Media.

### Gunasekaran S.: Member, Governing Board

Dr. Gunasekaran S., a researcher and writer, is Assistant Professor, Centre for Historical Studies School of Social Sciences, Jawaharlal Nehru University, New Delhi.

### Sobin George: Member, Governing Board

Dr. Sobin George, a researcher and writer, is Assistant Professor, Centre for Study of Social Change and Development, Bangalore.

### Surinder S. Jodhka: Member, Governing Board

Dr. Surinder S. Jodhka, an eminent scholar and writer, is Professor, Centre for the Study of Social Systems, Jawaharlal Nehru University, New Delhi. He is on the Boards of Institute of Rural Management, Anand and Indian School of Political Economy, Pune.

### Kirti Pathak: Member, Governing Board

Ms. Kirti Pathak, a Finance expert, is based in Delhi.

### Arati Pandya: Executive Director

Ms. Arati Pandya is Executive Director, Centre for Education and Communication (CEC) and an Ex-officio member of its Governing Board.

### Sreerekha M. S.: Member, General Body

Dr. Sreerekha M.S., a women's rights activist and writer, is Assistant Professor, Centre for Women's Studies, Jamia Millia Islamia.

### Jaya Srivastava: Member, General Body

Ms. Jaya Srivastava, a women's rights and child rights activist is based in Delhi

### CEC's Financials 2017-18

### R.K. TULI & ASSOCIATES

CHARTERED ACCOUNTANTS

Address: 11/37,Old Rajinder Nagar, New Delhi -110 060 Email: rkta2007@yahoo.com Website: www.rkta.in Landline: Audit: 011 – 4578 8909 Tax: 011 – 2573 4493 Fax: 011 – 4510 4493

### INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF CENTRE FOR EDUCATION AND COMMUNICATION

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **CENTRE FOR EDUCATION AND COMMUNICATION** ("the Society"), which comprise the Balance Sheet as at March 31, 2018, the Statement of Income and Expenditure and the Receipt and Payment Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

The Society Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and Receipt and Payments account of the Society in accordance with the Accounting Standards notified and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the than cial statements, whether due to fraud or error. In making

Page 1 of 2

those risk assessments, the auditor considers internal control relevant to the Society preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2018;
- (b) in the case of the Statement of Income and Expenditure, of the income of the Society for the year ended on that date; and
- (c) In the case of the Receipt and Payments account, of the Receipts and Payment account of the Society for the year ended on that date.

For R. K. Tuli & Associates

Chartered Accountants (FRN No. 001847N)

> R K Tuli (Partner)

(Membership No. 081019)

**NEW DELHI** 

Place: New Delhi Date: 24/09/2018

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### CENTRE FOR EDUCATION AND COMMUNICATION: NEW DELHI

### NOTES ON ACCOUNT AND SIGNIFICANT ACCOUNTING POLICIES Significant accounting policies

Centre for Education and Communication [hereinafter referred to as "CEC" or as "the Society"] is a society registered under the Society Act, 1860. Vide certificate dated 20<sup>th</sup> day of July, 1983. The society is also register with:

- i. Income-tax Authorities u/s 12A(a) and u/s 80G; and
- ii. Foreign Contribution (Regulation) Act, 2010.

The Society is a non-profit making entity working for people at large. For the relevant financial year the society had undertaken numerous projects in India. These projects have been financed by the organisations located in as well as outside India.

### (a) Basis of preparation

The financial statements are prepared under the historical cost convention on an accrual basis of accounting in accordance with the generally accepted accounting principles, Accounting Standards.

### (b) Use of estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements and Profit and Loss statement for the years presented. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each Balance Sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

### (b) For the relevant financial year:

- All the amounts, expenses and claims which are outstanding for a period of more than 3
  years have been written off, although the entity will pay these amounts/monies whenever
  the actual claimant will ask for the payment. The same stand has been taken for Old
  TDS/withholding credits, for which no refund has been received as of now.
- We have calculated variance of 24% in total Budgeted cost and actual amount spent, which
  is near 30% and as per EU policy if CEC shall not be able to spent up to 70% of budgeted cost
  then EU shall reduce the further financing by the difference from 70%.

Page 1 of 2

 We have seen more than 25% variance (less spent) in subtotal line of utilization sheet of 01.01.2017 to 31.12.2017 and as per EU rules, addendum is required in case of Budget reallocation beyond + 25% limit.

Yours' Sincerely For R.K.Tuli & Associates Chartered Accountants

NEW DELHI

RED ACCO

FRN 001847N

R.K.Tuli (Partner)

M. No. 081019

Place: New Delhi Date: 24.09.2018

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# CENTRE FOR EDUCATION AND COMMUNICATION: NEW DELHI

# CONSOLIDATED BALANCE SHEET AS ON 31.03.2018

Secretary / Treasurer  Executive Director  Place :DELHI Date : 24.09.2018	TOTAL	Security Shop No. FF21	NABFINS	Decent Work Green Brick	Projects Balances	Sundry Creditors Annexure	General Fund	Capital Fund (To The Extent Of Fixed Assets)	LIABILITIES
il a						ω	2	H	SCH
J	20,906,271	84,000		8,919,007		1,337,171	3,824,767	6,741,327	31.03.2017
	22,629,373	174,000	411,693	9,923,590		1,679,512	4,324,784	6,115,793	31.03.2018
For R.K. CHAA	Total	Projects Balances Project Core 2007-10	411,693 Advances /Imprest/TDS		State Bank of India Corporation Bank Bank of India	Cash In Hand	4,324,784 Closing Balances	Fixed Assets 6,115,793 (As Per Schedule)	ASSETS
CHARTERED ACCOUNTAN' FRN 01847 N FRN 01847 N PARTNER M.No. 081019			5					4	SCH
13/ 3 \C\ 0	20,906,271	869,628	243,227		10,914,333 1,385,602 721,450	30,704		6,741,326	31.03.2017
EW DELHI EW DEL	22,629,373	869,628	253,401		12,693,443 1,931,938 721,450	. 43,719		6,115,793	31.03.2018

# CENTRE FOR EDUCATION AND COMMUNICATION NEW DELHI

### Consolidated Income & Expenditure Account For the year Ended 31st March 2018

Executive Director
Place :DELHI
Date : 24.09.2018

Secretary / Treasurer

## CENTRE FOR EDUCATION AND COMMUNICATION NEW DELHI

### Consolidated Receipts & Payments Account For the year Ended 31st March 2018

Receipts	Amount (Rs.) Payments	Payments	A	Amount(Rs.)
Opening Balance Cash 30,704		Payments for Projects Decent work Green Brick	20,388,606	20 503 913
		NABFINS	115,307	20,503,913
State Bank of India         10,914,333           Corporation Bank         1,385,602           Bank of India         721,450	13,052,089	13,052,089 Excess of Expenditure over Income		45,423
Increase in Security	90,000	Increase in Advances		10,174
Increase in Creditors	342,341	Adjustment in General Fund		90,623
Adjustment in General Fund	636,063	Closing Balance		
NABFINS 1011 Frotects 21,393,190 Decent work Green Brick 527,000 NABFINS	21,920,190	Banks 21,920,190 Corporation Bank Bank of India	1,931,938	
TOTAL	State B	State Bank of India	12,693,443	15,390,550

CEC Annual Report 2017-18	
CEC Annual Report 2017-18	
CEC Affilial Report 2017-10	
Centre for Education and Communication (CEC)	
Centre for Endeadon and Communication (CEC)	