

ANNUAL REPORT

2015-16

#1709



CUTS®
International

ANNUAL REPORT 2015-16

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#1709

OUR CENTRES

Established in 1983-84 as a rural development communication initiative, Consumer Unity & Trust Society (CUTS) is now at the cutting edge of the consumer movement in India as well as across the globe and has become a leading Southern voice on trade, regulation and governance. Today, CUTS International, with a staff of around 150, operates out of:

- Three programme centres in Jaipur (CUTS Centre for International Trade, Economics and Environment, CUTS Centre for Consumer Action, Research and Training and CUTS Centre for Competition, Investment and Economic Regulation), one in Chittorgarh (CUTS Centre for Human Development);
- An advocacy Centre in New Delhi, and a Centre in Calcutta (focussing on Consumer Safety and Grassroots Economic Development), India; and
- Five affiliated centres in Lusaka, Zambia; Nairobi, Kenya; Accra, Ghana; Hanoi, Vietnam; and Geneva, Switzerland

The organisation elects its Board/Executive Committee every fourth year, while the Secretary General heads the Secretariat. The organisation is accredited by Credibility Alliance and affiliated with the United Nations Conference on Trade and Development (UNCTAD) and several other inter-governmental and non-governmental organisations.

CUTS International's vision is 'Consumer Sovereignty' and mission is 'Consumer Sovereignty in the Framework of Social Justice, Economic Equality and Environmental Balance, Within and Across Borders'. In all its work, it follows the method of research-based advocacy and connects the grassroots with the national and international policymaking processes.



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FROM THE SECRETARY GENERAL'S DESK



Pradeep S Mehta

Secretary General

Foreword

The year 2015-16 was significant in many ways. At the global level three important developments stood out. First, the global community agreed upon the post 2015 development agenda, which resulted in the adoption of Sustainable Development Goals. The second was a global agreement on climate change, known as the Paris Climate Deal. The third is successful conclusion of the 10th WTO Ministerial Conference in Nairobi with decisions which will have far-reaching implications on the content as well as governance of the global trading system in future.

All these agreements will have impact on global, regional and national level in both policy-making and implementation. Further, they should also open up new avenues for cooperation at various levels.

At the home front too, many new initiatives have started that are geared towards boosting manufacturing, services, education, skills, digitalisation and agriculture, amongst others. All this is being with a view to create more jobs and accelerate the economic activity, yet the goals are elusive.

At the same time, there are international and domestic undercurrents vying to dislodge political elites and incumbents thus, posing new challenges for the state, businesses, environment and the people.

At the centre of these developments lies a challenged entity – the ‘Consumer’. Therefore, as I reflect on the year 2015-16, I see both – accomplishments and milestones – that CUTS has achieved and our unfinished but continuing agenda. In both the situations, I am convinced that more intensive and extensive work is to be done not only by CUTS but also by other like-minded groups, particularly for seeking solutions to the myriad problems that the world in general and India in particular face.

Since inception CUTS has chosen to engage with pressing economic issues through three core pillars of Consumer Welfare: Good Governance, Effective Regulation and Rules-based Trade. These broad pillars further manifest themselves into a number of programmes and projects.

Competition policy and law is one of them. Working on this subject since our establishment, we have realised that competition in the market can be promoted through several policy and regulatory measures and that a law with an effective agency is needed to address market failures. With support of United Kingdom's Department for International Development, we were able to culminate a four-country (viz. Ghana, India, the Philippines and Zambia) study on how public policies and private conduct can impact both consumers and producers in a competitive market.

I am happy to report that evidence generated by this intervention has already helped initiate pro-competitive and consumer friendly actions in these countries. I wish to add here, with all modesty, that CUTS is perhaps the only NGO globally which has worked up extensively on competition-related issues.

An attribute that helps CUTS take up the cause of consumer welfare in a much more holistic manner not just in India but also overseas is the physical presence of the organisation in Asia, Africa and Europe. In 2015-16, CUTS was yet again successful in leveraging this presence effectively. Our European and African centres collaborated to launch an intervention in East African Community (EAC) to better understand and deal with policy linkages among trade, climate change, food security and agro-industrialisation. Alongside, we are also engaged in facilitating the implementation of various economic policies in Sub-Saharan African countries/regions and integrating the voice of African civil society organisations in regional integration.

Another area where CUTS initiated an intervention in Africa in 2015-16 is in the realm of Business Responsibility vis-à-vis Indian investments. The objective is to see if Indian businesses adhere to business responsibility principles envisaged in National Voluntary Guidelines on Business Responsibility in their overseas operations.

Closer home, our Centre in Hanoi is driving the assessment of competition regimes in the ASEAN (Association of Southeast Asian Nations) region; thus leaving a strong footprint by a non-governmental organisation in the area of competition policy and law.

In the past year, we deepened our engagement for enhancing intra-regional trade in South Asia through better trade facilitation measures. Additional key interventions included:

- An Assessment of India-Bangladesh Trade Relations and Facilitation Measures
- A comprehensive audit of trade facilitation measures in selected Indian ports
- An analysis on the impacts of mega regional trade agreements on the Indian economy
- Exploration of a conducive environment for rice seed trade by facilitating a Memorandum of Understanding between seed associations of India and Bangladesh
- Formulation of policy and intervention strategies for South Asian countries to achieve better food, water, and energy security
- An assessment of development dimensions of India's National Foreign Trade Policy
- An analysis of the National Public Procurement Policy of India in the context of the global trading system

As a recognition of our work on trade facilitation, the World Customs Organisation conferred its 'Certificate of Merit' on CUTS. In addition, along with the Department of Animal Husbandry, Dairying & Fisheries and the Ministry of Food Processing Industries of the Government of India, the Department of Agriculture Cooperation & Farmers Welfare has entered into a long-term knowledge partnership with CUTS to provide regular inputs on India's trade policy and negotiation matters on subjects being dealt by the departments. Through this engagement, we are contributing towards the enhancement as well as protection of the livelihoods of large sections of the Indian farmer population.

With regards to interventions on regulation, in 2015-16 we mainly focussed on provision of better quality of 2G/3G services in India and advocating for the adoption of Regulatory Impact Assessment by the central government and regulatory authorities. We strongly believe that RIA, if institutionalised as a practice, will lead to better economic governance in the country.

At CUTS we have also always maintained that no amount of consumer welfare efforts will be sufficient if consumer awareness on the one hand and state capacity on the other remains sub-optimal. With a fast moving world there is an increased need to engage on both these areas.

I am delighted to say that past year saw several successful initiatives in this regard., Promoting Organic Consumption in selected districts of Rajasthan and awareness campaign among urban consumers on benefits of organic food, setting up and managing a *Grahak Suvidha Kendra* (Consumer Care Centre), creation of a Learning Platform for Rajasthan City Mayors and 'MyCity' interventions for improved municipal services are just some of the examples. CUTS also set up Public Procurement Observatory in Rajasthan with an aim to empower and capacitate consumers and public officials respectively so that a culture of transparency in matters related to public procurement can be ushered.

Last but not the least, CUTS continued its commitment at the grassroots through interventions in areas of women empowerment, disabled people and child rights, amongst others. As we move ahead, we plan to deepen our engagement with the grassroots in newer areas like decentralised energy access.

Before I end, I would like to highlight one important aspect. Time has come for Indian states to play a greater and more responsible role. The days of centralised planning are ebbing away and centre-state relations are becoming more important than ever.

In early 2016, CUTS along with other partners was successful in resuscitating the Inter-State Council of India – a constitutional body to facilitate better centre-state and inter-state relations in India. India's first ever international dialogue on cooperative federalism was organised under the aegis of the Inter-State Council and useful recommendations that emerged from this intervention were given to the government.

In short, our footprint of interventions is from grassroots to international level. This gives us a unique edge in bridging the gaps between grassroots concerns and higher-level thinking, which is so crucial for better adoption and implementation of policies and regulations.

While we are at it, we feel there is much that needs to be done to relay the concerns of the last mile to the national and international level. With this as a guiding force, I hope that in future we will not only be able to scale up our work but also the intended impact.

As we continue our efforts, I am extremely grateful to all the partner organisations, development partners, individuals and institutions, experts, media and academia, and government departments and private groups for their continued support and good wishes. Equally important have been the efforts of my colleagues who collectively contributed towards making CUTS an internationally recognised organisation working relentlessly for enhancing 'Consumer Welfare' through various means. I am sure that they will continue to support us in our future endeavours.

December 2016
Jaipur

Pradeep S Mehta
Secretary General

ABOUT US



CUTS was established in 1983 as a small group of concerned citizens. Since then it has been working towards bridging the gap between the people at the grassroots and the international policymaking community. Today, it is a leading consumer organisation in India. More importantly, CUTS is now at the cutting edge of the consumer movement, not only in India but also in other parts of the world. The organisation focusses its programmes on three core areas:



Trade

Regulations



Governance

Historical Perspective

CUTS began from a rural development initiative, a wall newspaper, *Gram Gadar* (Village Revolution). As the organisation's mouthpiece, *Gram Gadar* is published regularly and reaches every nook and corner of Rajasthan, even to the remote villages where radio is the only medium of communication. It has been instrumental in providing a forum for providing justice to the oppressed classes at the grassroots.



Objectives

- Initiate, undertake and aid directly or through its affiliated bodies, schemes for the furtherance of consumer and public welfare
- Promote, organise and assist measures for the availability of consumer commodities and services
- Study consumer and public interest/welfare problems and evolve remedies
- Publish studies, periodicals, reports and other literature relating to consumer commodities and services
- Undertake, research and case studies in respect of consumer commodities and services public interest/welfare
- Advise and if necessary, assist government and the concerned authorities in framing and enforcing laws to safeguard the interests of the consumer and citizen
- Disseminate knowledge and information and to educate the public regarding consumer and public interest/welfare problems and programmes on a scientific basis

Vision

Consumer Sovereignty

CUTS' work for more inclusive policy making processes supports its vision of 'consumer sovereignty'.

- Increase people's participation at various levels of governance and implementation of policies, laws, and rules
- Government agencies are held accountable in the provision of quality goods, services and technologies in social and utility sectors
- Development of well-functioning markets
- Effective competition policy and law regime, welfare maximising sector regulations, and an enabling investment regime
- Create a questioning society through empowering non-state actors (NSAs) to promote transparency and accountability in the system of trade governance

Mission

Consumer sovereignty in the framework of social justice, economic equality and environmental balance, within and across borders

Organisational Development

From a small voluntary group of concerned citizens operating out of a garage on a zero budget to an international nongovernmental organisations (NGO), the journey is marked with healthy growth. The year 2015-16 was marked by important organisational developments within the country and abroad. CUTS' centres are broadly divided into two distinct categories:

Centres

- Centre for International Trade, Economics & Environment
- Centre for Consumer Action, Research & Training
- Centre for Human Development
- Centre for Competition, Investment & Economic Regulation
- Delhi Resource Centre
- Calcutta Resource Centre

Affiliated Centres

- Lusaka, Zambia
- Nairobi, Kenya
- Accra, Ghana
- Hanoi, Vietnam
- Geneva, Switzerland

Library and Documentation

CUTS library and documentation department plays a vital role in supporting in-house research work by facilitating access to relevant information sources.

CUTS library has an extensive collection of books, journals, research reports, working papers, monographs, briefing papers, brochures and pamphlets in the fields of economics, economic development, foreign direct investment (FDI), competition, poverty, industry, international trade, trade and development, trade and environment, energy, agriculture, law, consumerism etc. It subscribes 22 journals/magazines and more than 10 newspapers. It also contains wide collection of CDs/audio-videos/ photographs.

This unit has a database, which is a collection of international, national and grassroot level organisations including inter-governmental organisations, governmental organisations and NGOs. It contains Postal Mailing Lists (ML), Electronic List (EL), and Visiting Cards. Information Unit is responsible for providing Mailing List(s) to the despatch section in label format.

Infrastructure

Considerable investments were made on information technology and office equipments. New books were added to the library. The number of computers increased from 45 to 68 and some of the existing computers were upgraded for compatibility. Heavy duty centralised printers were installed. Centralised network and Internet connectivity was provided. High-end electronic gadgets like routers at all the three offices at Jaipur to control the Internet bandwidth and fight spam in order to give users non-stop browsing and increase the productivity, were purchased.

How We Work: Three 'Verticals' of CUTS

State institutions in many developing countries have a significant role in supplying public goods to consumers. With an active network of over 950 voluntary organisations across Rajasthan, India, CUTS works on **good governance** through grassroots capacity building, networking, and awareness leading to government engagement to bring marginalised voices to the table and ensure accountability of policy practices.

CUTS also works with a network of more than 60 research and CSO partners around the world toward **rules-based trade** for consumers across the developing world to enjoy the benefits of liberalisation and integration into the world economy.

Supply-side dimensions of many public goods and services are changing fast, becoming more like semi-public goods. Therefore, CUTS works for **effective regulation** so that consumers can have better access to quality goods and services at affordable prices.

IMPACT

Trade



Institutional Cooperation on Trade in Agriculture

The objective of this project is to prepare wish lists for tariff concessions from partner country/trading bloc and offer of concessions to them on their request under PTAs/FTAs; and conduct impact analysis/monitoring of trade agreements, which are currently in force and also on-going bilaterally. It is a long term project (October 2014-September 2019) with support from the Government of India; Department of Agriculture and Cooperation; Department of Animal Husbandry, Dairying and Fisheries; and Ministry of Food Processing Industries.

The project is expected to contribute to better understanding on wish lists; increased monitoring and objectivity about trade negotiations in relation to agriculture and allied products; and strengthened capacity of relevant departments to deal with issues related to international trade in agriculture and allied products.



Sustainable Development Investment Portfolio in South Asia

The project aimed at increasing water, food and energy security in South Asia to facilitate economic growth and improve livelihoods, targeting the poorest and most vulnerable, particularly women and girls. The project was supported by the Department of Foreign Affairs and Trade, the Government of Australia.

Based on specific findings in SDIP from grassroots and national level stakeholders, CUTS engaged with the Ministry of Shipping, Government of India on the development of inland waterways for trade and transport. The Ministry subsequently acknowledged CUTS' efforts on inland waterways, which is directly linked with the Ministry's 2016 declaration of 106 additional National Waterways. Furthermore, the action plan included linking with inland waterways between Bangladesh, Bhutan, India, and Nepal (BBIN).



The project is expected to explore a new model or on how to approach food security. This understanding may be of significance in providing inputs to inclusive policies aiming to reduce food insecurity in India.

Analysing Food Security in India

It aims at exploring a model for analysing food security in India through the interactions of climate change, economics, politics and trade and how to approach food security. This understanding may be of significance in providing input to inclusive policies aiming to reduce food insecurity in India. The project is supported by the Research Council of Norway (SIFO).

SAARC Trade Promotion Network

The project is about developing and issuing quarterly e-newsletter entitled 'Trade Buzz' for the partners of South Asia Association of Regional Cooperation (SAARC) Trade Promotion Network (TPN). A total of eight quarterly e-newsletters have been distributed to partners and stakeholders of the SAARC-TPN. 'Trade Buzz' is a quarterly e-newsletter of the SAARC Trade Promotion Network Secretariat and jointly produced with CUTS International. SAARC TPN is a network on business associations of South Asian countries. It is an initiative of the Federal Ministry of Economic Cooperation and Development (BMZ), Germany and the German Cooperation Agency (GIZ).

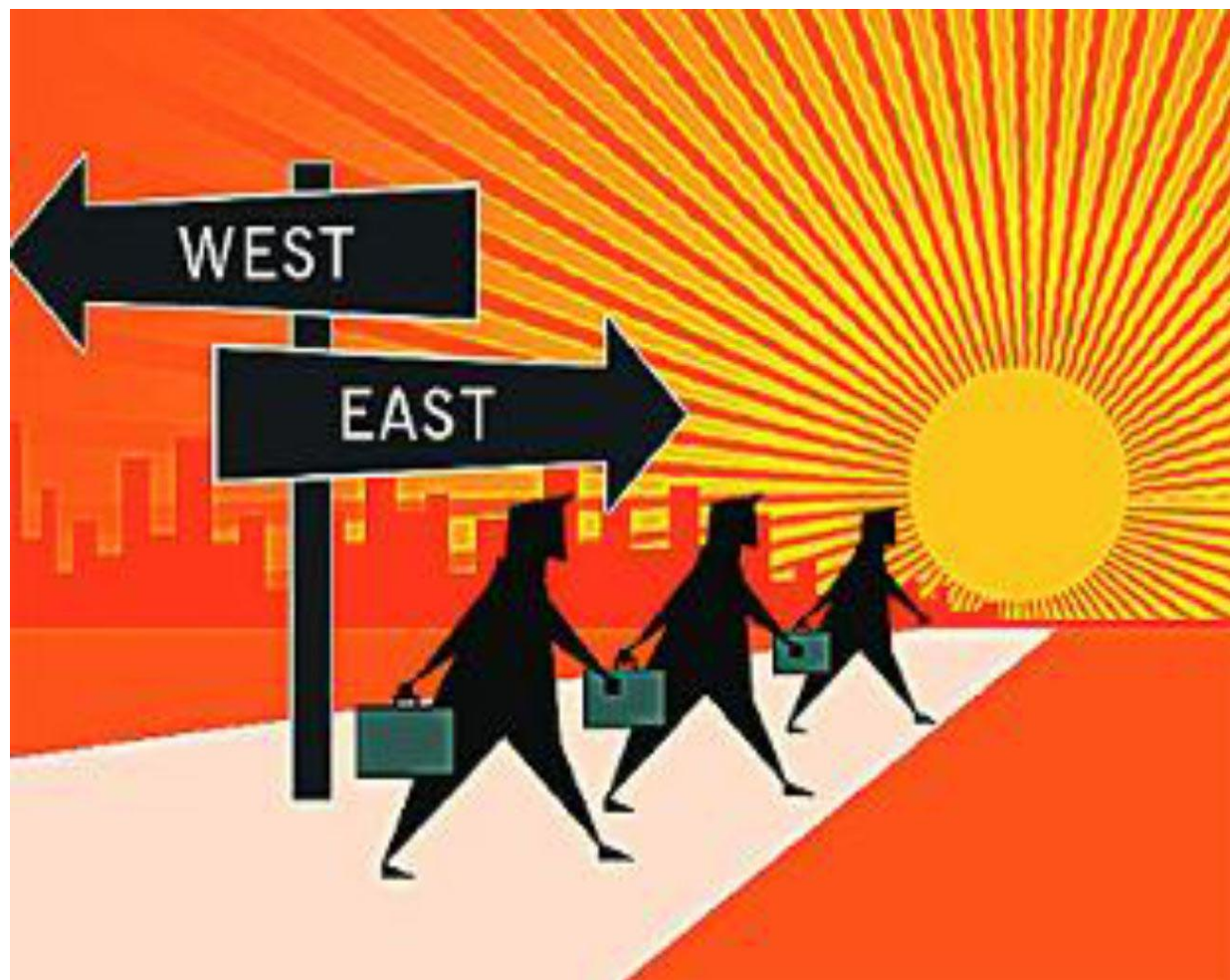
Reducing Barriers to Food Trade in India

The study aimed at identifying port specific and other prevalent import barriers to agro/food products from select group of countries to India. The findings of the study is expected to enable informed decision making/discussions by Indian policymakers, government officials and other relevant stakeholders in view of the research findings to reduce product/port specific Non-tariff Barriers (NTBs) to imports of selected agricultural, food and processed food items.

India-Bangladesh Trade Potentiality

One of the components of CUTS' past and ongoing work on regional integration in Eastern South Asia has been around the *Border Haats*. CUTS work and advocacy has positively contributed to *haats* growing in numbers from two to four now and many more that have already been approved and upcoming along the borders with Bangladesh in these two states. These *haats*, along with functioning as an economic life for the people living in remote border locations have helped in arresting informal trade, security risks and also as a major platform for strengthening the people-to-people connect and trust among the two countries.

Official statistics show that trade volumes in these *haats* have grown substantially over time. This is a good indicator of the possible economic benefits these *haats* have generated for the people on both sides.



Mega FTAs and the Indian Economy

CUTS looked at the impacts of mega regional trade agreements, such as the Trans-Pacific Partnership, the Transatlantic Trade and Investment Partnership on the Indian economy and specific lessons that other developing countries can draw from them.

CUTS argued why targeted technical assistance and capacity building programmes are to be conducted in the developing world in order for them to cope with challenges emanating from adhering to ever-increasing standards and other technical barriers to trade.

As a result of CUTS' research and advocacy, India and Bangladesh (and also Nepal) have signed an agreement to formalise their trade in high-yielding varieties of rice seeds and it is expected to be expanded to other seeds and areas of agricultural cooperation.



Forging Cooperation in Rice Seeds Trade

By linking trade and sustainable agriculture development, CUTS has addressed trade and trade-related regulatory challenges in cross-border trade in high yielding varieties of rice seeds between India and Bangladesh. Our work has facilitated the International Rice Research Institute to catalyse a tripartite agreement between Bangladesh, India and Nepal to consider quick release of high yielding varieties of rice seeds in each other's territory.

CUTS' work has helped the Government of India to formulate its negotiating position in Regional Comprehensive Economic Partnership of Asia and the Pacific.

Economic Diplomacy Training Programme in India

The objective of this programme is to build and enhance the capacity of government officials and other relevant stakeholders in the domain of economic diplomacy. The programme aims to enable policymakers to efficiently tackle the bilateral, regional and multilateral negotiations related to trade and investment. The programme is supported by the Ministry of Commerce and Industry, Government of India through Centre for WTO Studies, IIFT.

The programme is expected to enable policymakers to efficiently tackle the bilateral, regional and multilateral negotiations related to trade and investment.

Trade Promotion through Standardisation

CUTS Hanoi has been partnering with the Swedish Standards Institute (SIS) in implementing the SESA programme, successfully building the capacities of National Standards Bodies and other relevant stakeholders in the development and implementation of International Standards, which is expected to ease technical barriers to trade and contribute to sustainable development.





The project is expected to establish an institutionalised engagement framework for non-state actors' participation in decision making at all levels of economic integration in Eastern and Southern Africa.



Integrating the Voice of CSOs in Regional Integration Process

Since the Tripartite Free Trade Area (TFTA) in Africa was initiated, CUTS Nairobi has been the first to enhance the level of engagement of the 'voiceless' in Eastern and Southern Africa and provide a solid engagement framework. Assessments in Ethiopia, Kenya and Zambia, representing three different Regional Economic Communities (RECs), revealed that engagement of marginalised groups in regional integration processes has been minimal in existing RECs and absolutely absent in the TFTA process.

The project managed to bring apex bodies of the private sector and civil societies together with negotiators and trade policymakers to familiarise the former with TFTA issues.

It presents a proposed engagement framework that considers not only big businesses/urban CSOs but also voiceless stakeholders, such as women cross border traders and small scale farmers for incorporating their concerns in the implementation of the TTFA going forward.

Improving Policy Coherence in East Africa

During 2011-2015, our project 'Promoting Agriculture, Climate and Trade Linkages in the East African Community' (PACT EAC) informed, trained and moved to advocacy action hundreds of East African stakeholders to pursue enhanced policy coherence across issues of climate change, food security and trade.

As the mentioned cases suggest, this led several countries to build synergies between three issues in their policies.



In 2013, research study 'Climate, Food, Trade: Where is the Policy Nexus?' materialised into the adoption of a section dedicated to 'Trade and Environment' in Kenya's new National Environment Policy, whereby the Kenyan government has undertaken to mainstream environmental considerations into the National Trade Policy.

The project successfully lobbied for the consideration of climate change issues in Rwanda's trade policy agenda.

In 2015, CUTS successfully joined hands with Southern and Eastern African Trade Information and Negotiations Institute (SEATINI) on a campaign for Uganda's national trade agenda to address the implications of climate change and agriculture challenges on trade policy.

In Tanzania, CUTS advocacy efforts together with the Economic and Social Research Foundation contributed to a decision by the government to tackle rampant deforestation in the country through stronger regulation of the charcoal trade sector in the revised Forest Policy.

Makerere University in Uganda launched a Centre for Climatic Change Research and Innovations (MUCCRI) in June 2014 took CUTS research on 'Climate, Food, Trade: Where is the Policy Nexus?' as information resource to integrate the linkages between three issues into the curriculum.

IMPACT



Adopting Regulatory Impact Assessment Framework in India

The project is expected to improve governance, increase transparency, removing barriers to economic growth and high quality of laws/regulations and reduction of cost of doing business in India.



CUTS with support from British High Commission (BHC) under the Prosperity Fund Programme implemented a two-year project on Regulatory Impact Assessment (RIA) in select primary laws in financial sector, followed by advocacy and capacity building activities. The project aimed to demonstrate process and benefits of RIA by designing and implementing RIA on select existing laws, generating awareness and building institutional capacity, thereby advocating adoption of RIA framework by Central Government and certain regulatory authorities, in India.

Regulatory Impact Assessment in Indian Electricity Sector

CUTS had taken up an initiative of assessing and scrutinising specific regulations (primary laws) that affect the genesis of business of generation of electricity in viz., thermal, hydro and solar sub-sectors with support from Asian Development Bank, Indian Resident Mission.

The need to undertake RIA has found its place in the Draft Regulatory Reform Bill, which is now being managed by *NITI Aayog*.

Competition and Regulation in India

CUTS along with CUTS Institute for Regulation & Competition (CIRC) are producing research reports on the need and status of Competition and Regulation in India on a biennial basis. This is the fifth cycle of project in the series of biennial projects being undertaken by CUTS and CIRC, since 2007. Each report covers some sectors and cross cutting issues, including a chapter on the perception of people on the state of competition in the country.

The project would create better understanding among key stakeholders of various competition concerns across sectors of the Indian economy and the way forward.

Green Growth and Energy Security in India

CUTS has taken up this initiative with the support of Friedrich-Ebert-Stiftung (FES) to explore clean energy strategies related to energy security in India and deliberate on opportunities and challenges. The purpose is to analyse key drivers of growth and development, so that state of its availability and barriers related to energy security can be identified and rectified.

The project is expected to create a political mandate to encourage utilisation of renewable energy thereby reducing the dependence on energy needs on neighbouring countries and subsequently meeting the energy demand of the country.



The Operating Guidelines for Payments Banks issued by the RBI incorporated several suggestions made under the project.

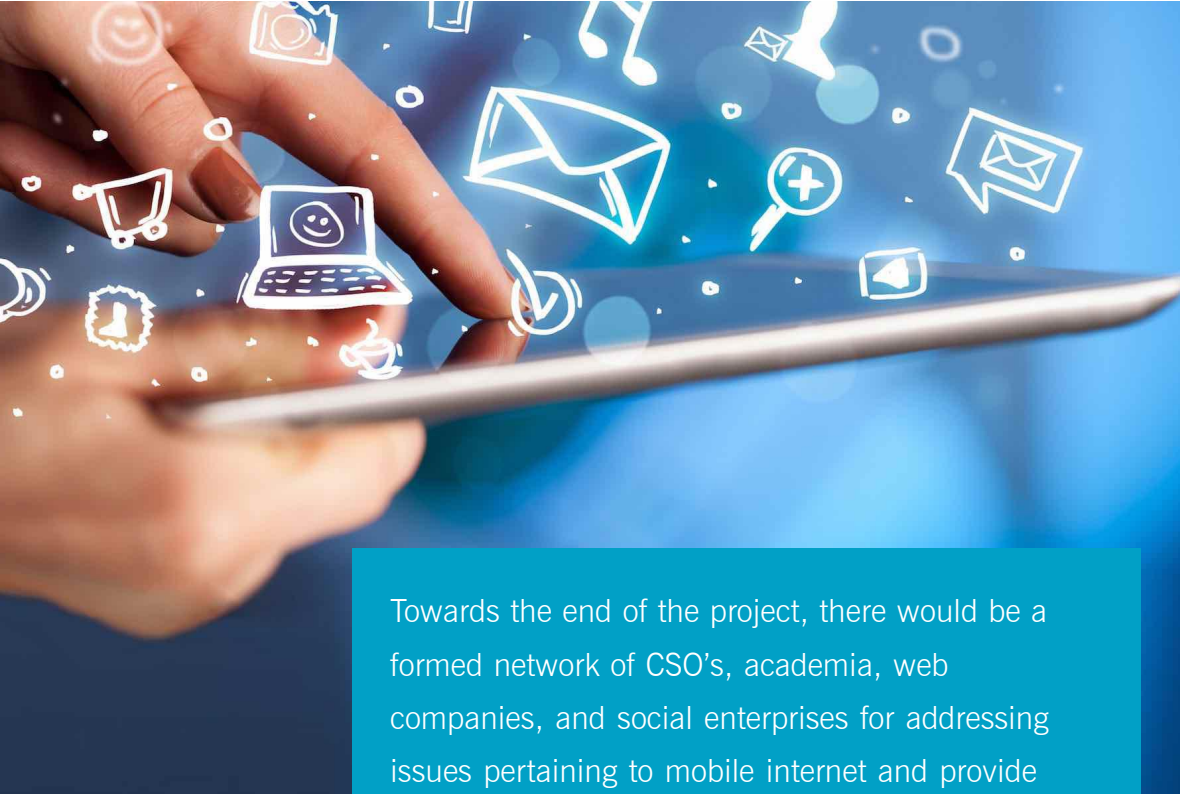
Addressing Regulatory and Competition Bottlenecks in Growth of Payments Banks

CUTS implemented a research project to identify and understand the regulatory and competition bottlenecks to growth of payments banks in India. The project was supported by Bill & Melinda Gates Foundation and involved in-depth analysis of regulatory architecture of payments banks and periodic interaction with stakeholders, including payments banks licensees, experts and Reserve Bank of India (RBI). Several suggestions were made under the project towards achieving optimal regulation and competition in payments banks market.

Regulatory Role in India's Clean Energy Transformation

CUTS in collaboration with CIRC and The Energy and Resources Institute (TERI) with support from Shakti Sustainable Energy Foundation (SSEF), is implementing a one-year project. The project aims to prepare a comprehensive analysis of regulatory engagement in clean energy transformations and its implications for the broad objectives set under on the Electricity Act; and policy and practice reform strategy to ensure inclusive and proactive engagement, and meaningful contributions from the sector regulators; sensitise regulators and other relevant stakeholders on need and significance of such engagements; and create a bottom-up pressure and support for such engagement and required reforms.





Towards the end of the project, there would be a formed network of CSO's, academia, web companies, and social enterprises for addressing issues pertaining to mobile internet and provide them with a platform to engage with all stakeholders to bring about policy/practice change.

Mobile Internet Services in India: Quality of Standards

The Indian Institute of Technology (IIT) Delhi is implementing a project entitled 2G/3G Internet Measurements in India. As part of the on-going initiative, CUTS partnered with IIT to disseminate the findings of the project and provide a platform for discussions to pave a sustainable way forward.

Promoting Innovation and Competition in Intellectual Property

CIRC along with CUTS is undertaking an empirical based research to advocate for constructive policy and regulatory reforms in the Intellectual Property Right (IPR) regime in order to foster innovation and competition. This research is envisaged to facilitate promotion of a balanced IP regulatory framework that promotes and advances technological innovations, resulting in benefits to consumers and producers in India.

The project is expected to communicate the significance of technological innovations and their economic footprint, the need for better regulatory IP framework, sensitised and better capacitated community and stakeholder groups and an impetus to the adoption of effective regulatory reforms.

Making Competition Reforms Work for People

The process of competition enforcement is fairly weak across many developing and least developed countries, and needs to be strengthened to ensure that competition reforms lead to measurable and demonstrable welfare gains. For resources to be made available to implement competition reforms in these countries, it is necessary that an approach is adopted which demonstrates the benefits of competition, on consumers and producers, to the policymakers through inclusive dialogue with key stakeholders (both state and non-state actors), supplemented by capacity building.

CUTS is implementing the project to develop and implement a framework/approach to assess benefit of consumers and producers in two sectors i.e. Staple Food and Passenger Transport in four countries (Ghana, India, The Philippines and Zambia) with the support from DFID (United Kingdom) and GIZ (Germany). The project aims to develop an approach, which would help in assessing benefits of competition reforms on consumers and producers in select two sectors.

Evidence generated from four project countries has helped initiate certain (pro-competitive) actions to help competition reform work for people in these countries and be better appreciated by policymakers. Some of these actions are as follows: (i) formation of an expert group to advise the Office for Competition in the Philippines on ways to promote competition in three sectors; (ii) establishment of a technical committee in Zambia to develop safety standards that were absent in privately run city buses; and (iii) development of a regulatory framework for Inter-city Bus Transport in the states of Gujarat and Madhya Pradesh (India).



Evaluation of Competitiveness among North Indian States

CUTS is implementing this project to gather and assimilate information on reforms undertaken by six North Indian states, namely, Rajasthan, Himachal Pradesh, Uttar Pradesh, Uttarakhand, Punjab and Haryana, to propel Ease of doing Business. There is a certain similarity in the federal structures between the US and India where the different states have the necessary powers to influence their business climate. The project seeks to bring relevant stakeholders from each of the select states and the select experts from the US on one platform for cross learning and discussion on the way forward.

A platform for the specified states would be created for acquiring knowledge from one another's experiences and sharing their best practices.

Indian Investments in Mining and Agriculture in Africa

CUTS is implementing the project with support from Heinrich Boll Stiftung Foundation to analyse the impact that current Indian investments have had on the sustainability of local communities, as a lesson for future policymaking and implementation at the national levels in select 'host' African countries and initiate civil dialogue on investment issues.

The outcome of the research highlights that while FDI is important for social and economic development of Africa, such investments whether in mining, agriculture or any other sectors need to earn a social licence to operate freely with trust.

Business Responsibility Guidelines for Foundry Sector

In 2015, CUTS was approached by Foundation of MSME Clusters (FMC) to develop a common 'Code of Conduct' for a certain type of foundries operating in Ajmer, Rajasthan. Foundry industry is usually characterised as a 'high risk' business however, the players (through their Association – AZLUS) seem to have realised the importance of balancing financial performance with the expectations of the society and the environment and supported the development of this 'Code of Conduct'.

The project is expected to help analyse and identify key areas in the foundry sector that needs improvement from the perspective of responsible business behaviour.

Performance Audits of Telecom Towers

The Government of the Republic of Zambia sought to improve access to information and communication technologies for all, especially in rural areas through a multimillion dollar tower installation project. This project was initiated in rural chiefdom areas of the country. Motivated by this fact, CUTS Lusaka initiated performance audits of selected telecom towers and revealed that all towers put up in rural areas do not meet the technical and legal requirements, i.e. these fall short of meeting the 5km macro-coverage radius requirement.

The findings raise questions how these installations are being monitored by Zambia Information and Communication Technology Authority and saw the involvement of government, parliamentarians, local communities' consumers and various stakeholders among others, demanding for accountability and rectification.



Addressing the Anticompetitive Practices under Key Sectors in Rwanda

CUTS with the support from the Ministry of Trade & Commerce in Rwanda undertook an investigative study on anticompetitive practices in selected sectors. In this intervention, CUTS was able to generate evidence on anticompetitive practices in the banking, breweries and insurance industry in Rwanda. The intervention contributed in the development of a mechanism for monitoring and evaluating competition in Rwanda and built the capacity of competition and consumer protection unit staff to implement it.

CUTS Nairobi was instrumental in giving expert advice to the Government of Rwanda on instruments they can use to conduct sector-specific investigations. They also trained the Ministry of Trade and Industry officials in the competition and consumer protection unit on how to use the tools in assessing anticompetitive practices in Rwanda.



Regulatory Action on Consumer Issues in Healthcare

Identifying the need for having a well-tailored awareness generation interventions to build an informed citizenry on their consumer rights and responsibilities on health issues CUTS, Lusaka, Zambia and 'Muvi Television' have launched a rigorous awareness generation campaign on consumer rights and responsibilities on health care products and services.

The campaign tries mainly to compliment government's efforts envisaged to deliver an efficient healthcare system in Zambia through addressing day-to-day practical challenges, which consumers face while consuming health-related products and services.

IMPACT

Governance





Citizens will become more aware and get a chance to air their voices and develop understanding about limitations of public officials as well. The whole process will improve services, relationship and empowers citizens.

Improving the Quality of Urban Service Delivery

The quality of life in a locality or a city to a large extent depends upon the availability of suitable infrastructure and services. This becomes particularly important in urban areas where the demand for infrastructure and services is high and often cannot cope with the pace of rapid migration, urbanisation and development. Urban local governments, municipal corporations and municipalities have to a large extent been unable to meet the expectations of the public, partly due to lack of civic engagement.

Revitalising the connection between governments and citizens helps in finding local solutions to existing problems in the cities. Consolidated feedback generated using Citizen Report Card and ranking of services through Public Service Index draws attention of public authorities to take corrective measures and improve upon. The media is also important for putting pressure to correct services. Citizens too become more aware and get a chance to air their voices and develop understanding about limitations of public officials as well. The whole process improves the services, relationship and empowers citizens.

This is an intervention towards improving quality of municipal services which is increasingly affecting the lives of citizens with fast pace of urbanisation. Urban local governments are unable to meet the expectations of the public as councillors have not been given adequate powers as per 74th Constitutional Amendment and there is low civic engagement in the urban areas. The duration of the project is from October 2014-September 2015 and supported by The Asia Foundation. Two phases have been successfully completed.



The nodal department is strengthened and working effectively, State Public Procurement Portal has been redesigned, regular trainings are being provided to officials, compliance of the concerned Act has increased; and procurement processes have become more transparent.

Rajasthan City Mayors Learning Platform

CUTS initiated and created a platform for Mayors of Rajasthan State to improve the urban governance in Rajasthan through enhanced sharing of experiences and learning from each other. Mayors' Conferences are being organised under this platform where Mayors and Deputy Mayors of different Municipal Corporations are taking part. This platform is being used to discuss the larger issues of urban local governance and share the best and innovative practices by city governments.

Procurement Processes more Transparent and Accountable

CUTS set up a virtual Procurement Observatory with the objective of helping the State Government of Rajasthan, India to enhance its Public Procurement practices and outcomes. The Observatory developed a web portal, key performance indicators; analysed policies, Rajasthan Transparency in Public Procurement (RTPP) Act, 2012, RTPP rules; and measured actual implementation of all these in around eight departments, such as Public Works and Health.



Increased awareness is expected to result in increased consumer demand which will further push demand for availability and affordability of organic products in selected districts.

Promoting Organic Consumption in Rajasthan

ProOrganic is a two-year pilot project to promote organic consumption in Rajasthan implemented by CUTS in partnership with Swedish Society for Nature Conservation (SSNC). The project is implemented in six districts of Rajasthan — Kota, Jaipur, Udaipur, Pratapgarh, Chittorgarh and Dausa covering 102 *gram panchayats*.

Grahak Suvidha Kendra (GSK)

Grahak Suvidha Kendra (Consumer Care Centre) is a new initiative of the Department of Consumer Affairs (DoCA), Government of India as a ONE STOP CENTRE catering to a spectrum of services for consumer welfare. GSK is functioning as an extended arm of State Consumer Helpline and on a common IT platform of National and State Consumer Helplines. It provides services in both Hindi and English languages with trained personnel, experienced in counselling, drafting complaints and providing information. CUTS was selected and managing one such GSK for the western region based in Jaipur.

Strengthen Consumer Safety in India

The project has been undertaken with the support of Department of Consumer Affairs, Ministry of Food and Consumer Affairs Government of India under its Consumer Welfare Fund. It aims to strengthen consumer safety in India and publish 'State of Consumer Safety in India' report.

The project is expected to recommend actionable steps to strengthen consumer safety in India.

Rajasthan Social Inclusion Programme

Rajasthan Social Inclusion Programme is supported by Sighsavers to improve the participation of persons with disabilities (PwDs) in society towards realisation of their rights; facilitate enhanced opportunity for economic security for PwDs; enable Disabled People's Organisations (DPOs) to advocate for the rights of disabled persons; sensitise stakeholders and decision makers; and improve utilisation of government funds.

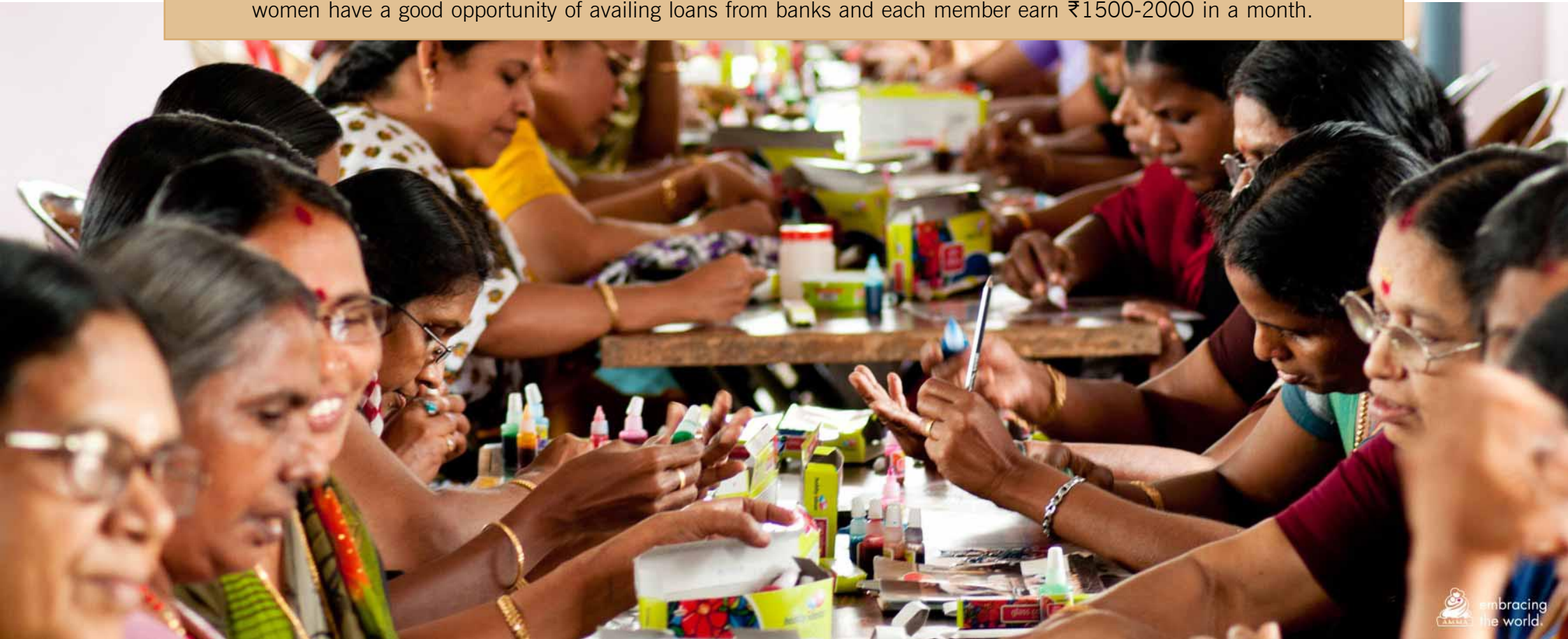
It is expected that towards the end of the project, there would be increased government spending for PwDs.

Self Help Groups and Bank Linkages

The project is supported by the National Bank for Agricultural and Rural Development (NABARD) with the objective to ensure socio-economic development and enhance livelihood security in rural areas, especially women in areas of Chittorgarh, Nimbahera, Gangrar blocks of Chittorgarh and Mandalgarh, Baneda, Suwana blocks of Bhilwara. Under the project, 372 self-help groups (SHGs) have been formed in both the districts with 4,000 poor women and out of it, 265 SHGs were linked with financial social security schemes.

A platform to women to discuss their problems; a mechanism for poverty alleviation; opportunity for employment; ensuring economic security; empowering women and weaker sections; checking migration; promoting water and environment conservation; and ensuring access to basic services.

Badam Bai was also honoured by the District Collector for encouraging the fellow women of her group. Today, these women have a good opportunity of availing loans from banks and each member earn ₹1500-2000 in a month.



The project is expected to result in enhanced understanding and improved capacity of SHG members as well as raised income

Priydarshani, Model SHGs

The project has been undertaken with the support of Department of Women and Child Development, Government of Rajasthan to train and build livelihood skills of SHG members so that they can raise their living standards.

Nayi Roshni, Chittorgarh

This project has been undertaken with the support of Ministry of Minority Affairs, Government of India to empower and instill confidence among minority women by providing knowledge, tools and techniques for interacting with government systems, banks and other institutions at all levels; and embolden them to assume leadership roles and assert their rights, collectively or individually, in accessing services, facilities, skills, and opportunities besides claiming their due share of development benefits of the government for improving their lives and living conditions.





CHILDLINE Helpline 1098

The project is being undertaken with the support of the Ministry of Women and Child Development, Government of India to reach out to every child in need of care and protection by responding to emergencies on toll-free number 1098 and advocate service for children those are inaccessible.

About 1616 cases have been registered by March 2016 and out of this, 1534 cases have been successfully intervened and remaining 82 are under consideration.

Farmer Producer Organisations

This project has been implemented with the support of NABARD to build, promote and nurture Farmer Producer Organisations (FPOs); support FPOs in terms of awareness generation, capacity building, technical support, professional management, market access, regulatory requirements, etc.

There would be strengthened farmer capacity through agricultural best practices for enhanced productivity.

HIGHLIGHTS



Elected to the CI Council (2015-19)

CUTS first time contested elections to the Governing Council of Consumers International (CI), got elected in the General Assembly held in Brasilia, Brazil on November 21, 2015 and is represented by George Cheriyan, Director, CUTS. He was nominated by all the CI members from India as the unanimous candidate from India, supported by several other countries and is the only representative from South Asia in the CI Council.

Best NGO Award

CUTS was awarded the Best NGO by Zee Media Corporation Limited in an Award Ceremony at Jaipur on February 24, 2016. It was presented by Arun Chaturvedi, Minister, Social Justice and Empowerment, Government of Rajasthan and Suman Sharma, Chairman, Rajasthan State Commission for Women.

WCO Certificate of Merit

On the occasion of the International Customs Day, the World Customs Organisation (WCO) awarded CUTS International with a 'Certificate of Merit' for rendering exceptional service to the international customs community. The Department of Revenue, Government of India recommended CUTS for this award in recognition of its contribution to the promotion of trust-based partnership with the Central Board of Excise and Customs and enhancing India's foreign trade.

Lonely Journey: from Economics to Law and back

CUTS International and Society of Indian Law Firms (SILF) organised a lecture entitled 'Lonely Journey: from Economics to Law and back' by Prof Frederic Jenny, Chairman, OECD Committee on Competition at New Delhi on February 05, 2016. The lecture was organised against the background that as a result of deregulation, development of competition law and trade liberalisation, there is an increasing number of economic issues which are now dealt with by the judiciary.

Knowledge Partner on Competition and Consumer Protection

CUTS has been actively engaging the Ghanaian Ministry of Trade & Industry (MoTI) on competition policy and law issues by regularly involving relevant officials in activities/initiatives undertaken by the organisation. As a result of this sustained engagement, CUTS Accra Centre has been recognised formally as a knowledge partner for the MoTI on the issue of Competition and on Consumer Protection.



State-level Best Performing SHG Award

Women are said to be the largest untapped reservoir of talent in the world. Since ages, women are trying hard to break free from the barricades of cultural prejudice, social inequity and tags of an inferior sex to fulfill their domestic duties. CUTS' SHG, *Radhe Krishna* has been awarded as the 'State-level Best Performing SHG' by NABARD at Jaipur on March 09, 2016.

ANNEXES

ANNEX I

Members of the Executive Committee



Arun Maira

Former Member
Planning Commission



Ashok Agarwal

(Trustee and Founder,
IIHMR) Member



Pradeep S Mehta

Secretary General
CUTS



Kishore Rungta

(MD, Man Structural
Ltd.) Member



Ajit Singh

Secretary cum Treasurer



**Surendra Singh
Bhandari**

(Chartered Accountant)
Member



Ganga R Singh

(Director, READS)
Member



Shail Mayaram

(Professor, Centre for the
Study of Developing
Societies) Member



Asha Bhatnagar

(Social Worker)
Member



Rima Hooja

(Archaeologist & Writer)
Member



V V Singh

(Professor of Economics,
Rajasthan University)
Member

ANNEX II

Team



Participants during the Retreat held at Jaipur on August 19-20, 2016

ANNEX III

Major Events

Trade

- Training Programme on Economic Diplomacy Programme
Jaipur, Rajasthan April 08-10, 2015
- Mega Regional Trade Agreements and their Impacts on the Indian Economy
New Delhi, April 12, 2015
- Indo-Nepal Dialogue on Trade Facilitation and Commercial Access through Raxaul-Birgunj
Nepal, April 16, 2015
- Mega Regional Trade Agreements and their Impacts on the Indian Economy
New Delhi, April 22, 2015
- Advocacy and Dissemination Seminar on 'Trade and Knowledge Sharing in HYV Rice Seeds: Scope for Agricultural Cooperation between Bangladesh and India'
New Delhi, April 30, 2015
- Mega Regional Trade Agreements and Their Impacts on Developing Countries and the Multilateral Trading Regime'
Nairobi, Kenya, December 16, 2015
- Regional Integration and Public Participation'
Nairobi, Kenya, December 16-17, 2015
- Trade As a Tool for LDC Graduation: How Can the Multilateral Trading System Deliver on Development?
Nairobi, Kenya on December 17, 2015
- Reducing Non-Tariff Barriers in Food Trade between India and South Asian nations
New Delhi, February 11, 2016
- Evolving Global Trade Architecture and India
New Delhi, India, on March 10, 2016

- India-Pakistan Legislators and Public Officials Dialogue on Sharing of Experiences on Governance and Democracy
Jaipur, Rajasthan, March 12, 2016

Regulation

- Need and Role of Consumer Organisations: Quality of Mobile Internet Services in India
New Delhi, June, 17, 2015
- Need and Role of Regulators & Industry: Quality of Mobile Internet Services in India
New Delhi, June, 17, 2015
- Green Growth and Energy Security in India: Political Economy Transformation and Challenges
Jaipur, June 19, 2015
- Launch of the Report 'Making Competition Reforms Work for People – Evidence from Select Developing Countries & Sectors
Geneva, July 08, 2015
- Green Growth and Energy Security in India: Political Economy Transformation and Challenges
Kolkata, August 29, 2015
- National Conference on “Energy Security and Green Growth in India”. Are we on the right path?
New Delhi, October 05, 2015

- A Training Programme on Regulatory Impact Assessment
Jaipur, October 26-30, 2015
- A Seminar on Regulatory Impact Assessment and a National Reference Group meeting
Jaipur, October 30, 2015
- A Parliamentary Forum titled 'Green Growth and Energy Security in India'
New Delhi, November 26, 2015
- 4th Biennial Competition, Regulation & Development Conference
Nairobi, Kenya, December 12-13, 2015
- Introductory Training Programme on Regulatory Impact Assessment for Telecom Regulatory Authority of India
New Delhi, January 18-19, 2016
- Lonely Journey: from Economics to Law and back - Lecture by Prof Frederic Jenny
New Delhi, February 05, 2016
- Launch: Promoting Innovation and Competition for Efficient Use of Intellectual Property in India
New Delhi, March 11, 2016

Governance

- SHG Capacity Building Workshop
Chittorgarh, April 10, 2015
- Rajasthan Mayor's Conference'
Jaipur, April 15, 2015
- Workshop on IEC Material Development
Chittorgarh, May 29-30, 2015
- Rajasthan Social Inclusion Programme Orientation & Refresher Training
Chittorgarh, May 12-13, 2015
- Visually Impaired Learnt Daily Living Skill
Chittorgarh, June 22-26, 2015
- Public Procurement in Rajasthan: Current Scenario and Future Prospects
Jaipur on July 07, 2015
- Financial Literacy Awareness Programme
Chittorgarh July 10, 2015
- Dissemination-cum-advocacy Meeting of MyCity
Jaipur, August 27, 2015
- NEAC Post Proposal Workshop
Jaipur, August 18, 2015
- Green Action Week: Stakeholders' Consultation
Jaipur, September 30, 2015
- Antibiotics Off the Menu - An Event Report of World Consumer Rights Day
Jaipur, March 15, 2016

ANNEX IV

Major Publications

Trade

- Assessment of Bangladesh-India Trade, Potentiality
- From COMESA to TFTA: Integrating the Voice of the Civil Society in Ethiopia
- From COMESA-SADC to TFTA: Integrating the Voice of the Civil Society in Zambia
- From EAC to TFTA: Integrating the Voice of the Civil Society in Kenya
- Trade and Knowledge Sharing in HYV Rice Seeds: *Scope for Cooperation between Bangladesh and India*
- Non-Tariff Measures (NTMs) to Food Trade in India: *A Case Study of Selected Ports*
- The Linkages between Climate Change, Trade and Food Security: *The Case of Zambia*
- Trade Consignment Mapping in South Asia: *A Study of Three SAARC Corridors*
- Mainstreaming Sustainable Development : *A Quick Diagnostic of Key Challenges and Opportunities for Water, Energy & Food Security in South Asia*
- Mega Regional Trade Agreements and the Indian Economy: *An Analysis of Potential Challenges and Opportunities*
- External Preferential Trade Agreements and the Indian Economy
- Consumer Engagement in the ECOWAS Regional Integration Process
- Addressing Rice Seeds Barriers to Trade between India and Bangladesh
- Regionalism in Africa
- Assessing the Extent of Trade Policy Mainstreaming in the Development Agenda: *A Case of Zambia*

- Development through Connectivity – *How to strengthen India-ASEAN Trade and Commerce*
- India's Approach Towards Bilateral, Regional, and Multilateral Negotiations
- India's Free Trade Agreement Record: *Implications for RCEP Negotiations*
- India's Neighbourhood Aid Policy: *Opportunities and Challenges*
- Connecting to Global Value Chains: *Trade and the Post-2015 Development Agenda*
- The BRICS New Development Bank & Civil Society Imperatives
- WTO Verdict on Livestock Sector: *A Threat or an Opportunity to Strengthen our System?*
- Elements for a Public Procurement Policy for India
- PAY UP! International Tax Issues in Africa
- Public Procurement Framework in Rajasthan: An Overview
- South Asian Regional Cooperation: *Can Prospects Outweigh*
- HYV Rice Seeds Availability and Accessibility in Bangladesh and India: *Stakeholders' Perceptions*
- India's Access to the Pharmaceutical Market in Argentina

Regulation

- Framework for Competition Reforms: Application in Bus Transport Sector
- Zambia Food Reserve Agency Pricing Mechanisms and the Impact on Maize Markets
- Sectoral Framework for Competition Reforms: Staple Food
- Indian Investments in Mining and Agriculture in Africa: *Impact on Local Communities*
- Regulatory Impact Assessment in the Indian Electricity Generation Sector
- Making Reforms Work for the Poor
- Minimum Support Price and Farmers' Income: *A case study for wheat production in Chittorgarh, Rajasthan (India)*
- Designing Effective Leniency Programme for India: *need of the hour*
- Cost of Monopoly in Bus Transport: *Case of Gujarat*
- Assisting Transition to Better Bus Transport Regulation in Select Countries: *A Review of Key Design Elements and Select Cases*
- Impact of Current Market Dynamics on Paddy and Wheat Farmers in Muzaffarpur, Bihar
- Privatisation in Ghana: *Success During Economic Collapse and Authorisation*

- Comparative Study of the Origin, Evolution and Current State of Play of Bilateral Investment Treaties of BRICS Countries
- Regulatory Impact Assessment in Coal Sector in India
- Competition Issues in the Re-Introduction of TV Licence Fees
- State of Consumer Participation in Regulatory Reforms of the Electricity Sub-sector in Kenya
- Protecting Interests of Consumers and SMEs: *A Key Focus of Uganda's Competition Regime*
- Greater Visibility on Competition Issues Needed for a Vibrant Culture of Competition' in Kenya
- Need to Address Policy-induced Competition Concerns in Key Sectors of Tanzania
- Absence of Competition Law Enforcement Impacts Key Sectors in Rwanda
- Ensuring Quality of Service for Mobile Internet: *Learnings for India*
- Will the Deregulation of the Petroleum Sector Result in Competition?
- Unease of Doing Business in India
- Gujarat Inter-city Transport Regulatory Authority
- Competition Reforms in the Philippines: *Exploring Options in Rice and Bus Transport*
- Competition Reforms in Ghana: *Exploring Options in Maize and Bus Transport*
- Competition Reforms in Zambia: *Exploring Options in Maize and Bus Transport*
- Competition Reforms in Zambia: *Exploring Options in Bus Transport and Wheat*
- Importance of Competition and Regulatory Reforms in Achieving the Sustainable Development Goals
- Regulatory Impact Assessment in Indian Financial Sector: *Improving Debt Recovery*
- Competition and Regulation in India, 2015 - Leveraging Economic Growth Through Better Regulation

Governance

- Enhancing Civic Participation to Improve Urban Governance
- Right to Choice of Consumers of Financial Services: *Mis-selling and Financial Incentives in Indian Banks*
- International Conference on Cooperative Federalism: *National Perspectives and International Experience*
- Self-Help Groups: *A Catalyst for Women Empowerment*
- Rethinking the Agenda of Education Reforms
- Civic Awareness: *Key for Engaging in the Public Procurement Processes: Some Evidences from Rajasthan*
- Analysis of Procurement Practices in Selected Government Departments in Rajasthan: *Proactive Disclosure of Tendering Information Needs to be Promoted*

- Is There an Opportunity to Develop a ‘Whole-of-Government’ M&E Framework in India?
- Land Bill: *Is it a step in the right direction?*
- The Tribunals, Appellate Tribunals and Other Authorities (Conditions of Service) Bill, 2014

Others (Newsletters)

- CityMatters
- Tradequity
- India in Africa
- Economiquity
- Dossier on Preferential Trade Agreements
- BRICS-TERNewsletter
- CITEE in Action
- CITEE Annual Publications Digest 2014
- CUTS Dossier on Women’s Economic Empowerment through Trade
- Trade Buzz
- ReguLetter
- PolicyWatch

- CCIER Activity Report
- Competition Distortions in India – A Dossier
- CCIER Annual Publications Digest 2014
- Gram Gadar
- CRC Activity Report
- CUTS Geneva in Action
- CUTS Africa in Action
- PACE
- Catalyst
- Panchwa Stambh
- Consumer Watch
- What’s New At CUTS
- GSK Alert
- HRC Activity Report
- Competition Distortions Dossier, Hanoi

ANNEX V

Audit Report

GOYAL DINESH AND ASSOCIATES
Chartered Accountants



C-97,, JANPATH, LAL KOTHI SCHEME JAIPUR,
JAIPUR RAJASTHAN 302015
Ph. 9414042635, 141-2740583

FORM NO. 10B

[See Rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

We have examined the balance sheet of CONSUMER UNITY AND TRUST SOCIETY AAATC0869P [name and PAN of the trust or institution] as at 31/03/2016 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

As Informed by the management that there is Calcutta, Delhi, Chittorgarh Branches/Offices only. Accounts of these has been merged in head office and Audited with Head Office Accounts.

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named trust as at 31/03/2016
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2016

The prescribed particulars are annexed hereto.

For GOYAL DINESH AND ASSOCIATES
Chartered Accountants



(DINESH KUMAR GOYAL)
PARTNER

Membership No: 072959
Registration No: 003884c

Place :JAIPUR

Date : 15 OCT 2016

Consumer Unity & Trust Society, Jaipur
Balance Sheet as at 31st March, 2016

				<i>Amount in 'TNR'</i>	
<i>Figures as at 31.03.2015</i>	<i>Liabilities</i>	<i>Figures as at 31.03.2016</i>	<i>Figures as at 31.03.2015</i>	<i>Assets</i>	<i>Figures as at 31.03.2016</i>
440,01,883.42	Reserves & Funds (As Per Schedule "A")	518,55,966.47	439,35,915.12	Fixed Assets (As Per Schedule "E")	435,21,739.12
56,25,678.00	Secured Loans (As Per Schedule "B")	29,83,878.00	369,75,854.07	Cash & Bank (As Per Schedule "F")	612,53,208.01
2,07,783.00	Current Liabilities (As Per Schedule "C")	1,80,000.00	78,46,125.00	Advances & Deposits (As Per Schedule "G")	86,87,282.00
389,22,549.77	Grant In AID (As Per Schedule "D")	584,42,384.66			
887,57,894.19		1134,62,229.13	887,57,894.19		1134,62,229.13

Significant Accounting Policies and Notes on Accounts

Sch. "H"

AUDITORS' REPORT

In terms of our report of even date annexed hereto
For Goyal Dinesh & Associates
Chartered Accountants


Dinesh K Goyal
Partner
M N 072959



For Consumer Unity & Trust Society


Secretary General


Treasurer

Jaipur
Dated :

15 OCT 2016

Consumer Unity & Trust Society, Jaipur

Income & Expenditure account for the year ended on 31st March 2016

Amount in 'INR'

Previous year	Expenditure	Anx.	Current year	Previous year	Income	Anx.	Current year
179,32,505.91	To Awareness Camp/ Seminar/Workshop/ Conference	"A"	148,33,089.86	15,439.00	By Contribution for Publication	"M"	2,790.00
467,96,155.40	To Research	"B"	372,86,622.55	1165,14,672.61	By Grant & Donation	"N"	940,54,356.90
108,60,416.11	To Welfare of the Physically & Mentally challenged		-	19,05,596.21	By Interest Received	"O"	25,72,484.40
53,81,414.63	To Climate Change	"C"	33,05,170.30	5,000.00	By Membership Fees		5,000.00
8,57,267.19	Welfare/Empowerment of Women	"D"	8,04,147.09	3,21,199.79	By Miscellaneous Income	"P"	5,12,238.65
81,63,867.53	To Rural Development	"E"	202,67,780.15	2,06,263.93	By Excess of Expenditure Over Expenditure		2,31,707.24
23,12,684.11	To Agriculture Activities	"F"	17,21,567.74				
12,02,479.00	To Public Accountability	"G"	15,03,378.00				
8,07,750.00	To, Welfare of Children	"H"	4,20,000.00				
22,99,976.00	To Socio-economic & other Welfare programme	"I"	54,34,268.00				
148,02,752.23	To Capacity Building	"J"	60,47,721.36				
6,85,044.00	Microfinance projects, including setting up banking cooperatives and self help groups	"K"	3,08,085.60				
11,01,064.50	Child Rights	"L"	21,22,526.35				
25,88,655.70	To Office cost		6,70,224.90				
31,76,139.23	Depreciation		26,53,995.29				
1189,68,171.54			973,78,577.19	1189,68,171.54			973,78,577.19

Significant Accounting Policies and notes on Accounts

Sch. "H"

AUDITORS' REPORT

In terms of our report of even date annexed hereto

For Goyal Dinesh & Associates
Chartered Accountants

Dinesh K Goyal
Partner
M N 72959



For Consumer Unity & Trust Society

[Signature]
Secretary General

[Signature]
Treasurer

Place
Dated

Jaipur

15 OCT 2016



Consumer sovereignty in the
framework of social justice,
economic equality and
environmental balance, within
and across borders



Consumer Unity & Trust Society

D-217, Bhaskar Marg, Bani Park, Jaipur 302016, India

Ph: +91.141.2282821, Fax: +91.141.2282485

Email: cuts@cuts.org, Web Site: www.cuts-international.org