The Hidden Universe of Non-profit Organisations in India

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Systemic reform of the institutional and legal framework for non-profit organisations in India is long overdue, but its absence does not imply that their societal, developmental and professional contributions should be ignored, decried, or devalued.

A bench of the Supreme Court was “startled by the number of NGOs operating in India” when it was informed by the Central Bureau of Investigation (CBI), in the third week of September 2016, that there were nearly 31 lakh non-governmental organisations (NGOs) in the country and only 8%–10% had filed their accounts with the registrar of societies. It is surprising that the Supreme Court should have got “startled.” But, what is truly startling is that the judges went on to declare that NGOs get “mind-boggling” funds and it has become a “major problem,” implying that these funds were “unaccounted” for, and no useful purpose is being served by NGOs. The bench has appointed senior lawyer Rakesh Dwivedi as amicus curiae, asking him to examine a legal framework to monitor the activities of NGOs and the manner in which the money is spent. This call to examine the legal and institutional framework of NGOs is most welcome, as it may result in some concrete, positive outcome of a modern, transparent and comprehensive institutional mechanism for the entirety of the non-profit/not-for-profit sector in the country. Such demand for modernising and reforming the institutional framework for the non-profit sector has been consistently made for the past three decades, many a time by members of the sector itself.

In recent months, much public attention was focused on NGOs, from Zakir Naik’s Peace TV and Islamic Research Foundation (IRF) to Rajiv Gandhi Charitable Trust, about which very little information existed in the public domain (when compared to the well-known Rajiv Gandhi Foundation). Last year, the Ford Foundation, Greenpeace and Teesta Setalvad’s Sabrang Trust made news. As a matter of routine, media reports include public disclosure of “some” wrongdoings by foreign-funded NGOs and the blacklisting of “unaccountable” NGOs. These reports are then followed by calls to make them more transparent and accountable. In the meantime, the Supreme Court appoints the Lodha Committee to “improve” the system of governance and public accountability of the Board of Control for Cricket in India (BCCI) (Tandon 2016a). Media reports further suggest that the National Green Tribunal (NGT) is prosecuting Sri Sri Ravi Shankar’s Art of Living Foundation for gross damage to the banks of the Yamuna River in Delhi. Do these varied organisations have anything in common, considering that their purposes and activities are different? They do: they are all non-profit organisations (NPOs).

What constitutes an NGO in India? How many such organisations are operating today? What do they do? What do they contribute to the Indian society? How are they funded? How are they managed and governed? How are they regulated? A detailed review of these questions may suggest a perplexing answer—no one knows! There is no data about the numbers and types of NGOs in the country today. None! No single agency or office knows, because NGOs are hiding information, but because the present institutional framework is so complex and archaic that no one can know.

Multiple Definitions

“NGO” is the most common word being used to describe a wide range of organisations and activities in the country. NGO stands for non-governmental organisation. The term still does not indicate what an NGO does, and how it is governed. The first use of this term began in the 1950s when the United Nations system (which is essentially an intergovernmental system) needed to relate with agencies other than the government. Hence, all such non-governmental, non-state agencies were called NGOs. The term NGOs then came to include companies, media, development organisations and others. The more universally

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accepted broader framework for such entities is NPOs.

Various phrases are used to describe such initiatives in India today, e.g., ‘voluntary action’, ‘voluntary organisations’, ‘voluntary association’, ‘voluntary initiatives’. The term ‘non-governmental organisation’ (NGO) has gained currency in recent decades and captures a wide variety of initiatives with different purposes, structures and outcomes. Social movements, people’s organisations and movements, grass-roots citizens’ initiatives are other ways of describing some part of this vast array of voluntary initiatives in the country. The term ‘non-profit organisation’ (NPO), popular in the USA and increasingly internationally, is not well recognised in the Indian context so far, though its use is beginning to gain currency. India has also been the site for growth of cooperatives and trade unions in the nineteenth century. This associational life in India is diverse, rich and comprehensive. (PRIA 2000: 1)

The concept of civil society gained international acceptance after 1991 to describe “individual and collective actions for common public good” (Tandon and Mohanty 2002). The process of evolution of organisations and their actions has resulted in no singular identity of what could be called civil society in India today. Civil society organisations (CSOs) are not unitary either, and perform several types of functions in today’s society. The structure of civil society in India is based on classification of associational types. In applying a framework of association as the basis for classifying civil society, both the nature of the association process, as well as the purposes of association, need to be kept in view. Based on this framework, five categories of CSO association emerge: (i) traditional associations, (ii) religious associations, (iii) social movements, (iv) membership associations (representational, professional, social-cultural, self-help), (v) intermediary associations (service delivery, mobilisation, support, philanthropic, advocacy, network) (Tandon and Mohanty 2002, Ch 3).

There is now a contentious debate on this concept which is yet to be seen as describing a sectoral identity of voluntary initiatives in the country. The debate centres around the notion of civil society and its relevance in traditional and modern Indian context, on the one hand, as well as its operational manifestation, on the other. Some would consider civil society as a space while others would look at it as an organised effort. Some would include more developmental and philanthropic connotation to civil society while others would give it a more political meaning. In some recent studies, the elaboration of this concept has helped to provide a more comprehensive meaning to the phrase “civil society,” its linkages to the concept of the citizen and citizenship as well as its roots in the primary initiatives of ordinary people beyond the domains of the family (PRIA 2000: 5).

Legal Recognition of NPOs

The voluntary, non-profit sector in India encounters a maze of legal provisions which relate to the sector in different ways. Each law has its own interpretation. In the Indian context, a non-profit entity can be incorporated under:

- The Societies Registration Act, 1860
- The Indian Trusts Act, 1882
- The Co-operative Societies Act, 1904
- The Trade Union Act, 1926
- Section 8 of Indian Companies Act, 2013 (earlier Section 25 of Indian Companies Act, 1956).

In terms of common practice, a bulk of NPOs is registered either as a society or a trust. Not-for-profit societies are those which are engaged in promotion of literature, science, fine arts, knowledge dissemination, political education or other charitable purposes. It is this last catch-all phrase, “other charitable purposes,” which remains ambiguous and includes a vast array of organisations.

The second most common form of legal incorporation is a trust. In the Indian context, a trust is essentially private, though it can have public purposes. The guiding legislation is Indian Trusts Act, 1882, though in some states there is a separate act which applies to public trusts—Bombay Public Trust (BPT) Act, 1950 (covering Maharashtra and Gujarat) and the Rajasthan Public Trust Act, 1959 (for Rajasthan).

A third provision, increasingly being used now, is incorporation of an NPO as a company. Section 8 of the Indian Companies Act, 2013 (earlier Section 25 of Indian Companies Act, 1956) allows for a company, in which promoters, directors or trustees of the company cannot accept a share in the profit generated by the activities of the company. Any surplus generated must be deployed solely for the activities of non-profit nature. Besides this restriction, there is no other way that the purpose or classification of non-profit activity is provided (PRIA 2000: 7–8).

In essence, all of these entities are different from the for-profit entities whose sole purpose is to carry out activities that generate profit for the owners/shareholders. But irrespective of the nature of legal incorporation (as a society, trust or not-for-profit company), every such entity has to first register with the income tax department under Section 12A of the Income Tax Act, and file income tax returns. In the eyes of income tax authorities, the form of legal incorporation does not matter: the organisation can be a society, trust or not-for-profit company. The Indian tax system treats all these forms of associations identically, except that it gives suo motu tax exemption to cooperatives, Khadi and Village Industries Commission (KVIC) and its affiliates and to trade unions.4 The income tax officer assesses if the entity qualifies for tax-exempt status for a particular year on the basis of the organisation’s activities. In recent years, changes in the Income Tax Act have made scrutiny of returns of such “NPO” entities an annual exercise, resulting in harassment and imposition of tax and penalty, leading to further difficulty in running a genuine operation.

What Is the Exact Number of NPOs?

The very first study of NPOs in India was conducted by the Participatory Research in Asia (PRIA) in collaboration with Johns Hopkins University (JHU) at the turn of the century (PRIA and JHU 2002). Based on a statistically robust design, using the Central Statistics Office (CSO) data of Census of Enterprises (1998), this study collected field data in 2000 to estimate the size of the non-profit sector in India. It concluded that nearly 1.2 million such organisations were operational in the country then. PRIA and JHU shared this data in the public domain to advocate...
for a more systematic gathering of such information regularly by csso itself. Based on the recommendations of the United Nations Statistical Division in 2004, csso agreed to create a framework and methodology of collecting such data as satellite accounts of National System of Accounts (nsa).

Csso presented a report in 2012, which revealed that more than 31 lakh societies were registered in the country by 2010. Of the 22.4 lakh non-profit institutions (as it called them) visited by csso, only 6.94 lakh were actually “traced.” A vast majority of these non-profit institutions were registered after 1990.

How does one reconcile 1.2 million npos estimated by PriA-JHU with csso results? First, csso collected “registered” societies data as available in states and districts. This formed the universe. Second, csso study only included those non-profit institutions incorporated under the Society Registration Act, 1860. The India Philanthropy Report 2015 by Bain & Company informs us that there are more than 2 million npos currently operating in the country.

So how many npos are operating in India today? Hard to count; and no one really knows, because the data is fragmented and not updated. If the Supreme Court finds the figure of nearly 31 lakh “mind-boggling,” it is only a piece of the larger picture, not the entire one. The universe of npos is much larger, complex and invisible.

Framework and Accountability
The demand for a comprehensive and clear legal and institutional framework for npos in the country dates back to 1985. For the first time, an adviser on voluntary sector was appointed at the Planning Commission. At his initiative, the Planning Commission proposed a parliamentary legislation to regulate voluntary agencies involved in rural development in the country. This move came at a time when the Kudal Commission was continuing its never-ending enquiry into Gandhian organisations such as the Association of Voluntary Agencies for Rural Development (avard), Gandhi Peace Foundation (gpf), etc, to establish some “mala fide” links between them and the JP movement and post-Emergency Janata Party government at the centre. It was dropped after protests by voluntary organisations.

When the Planning Commission was reconstituted in 1989 (with such stalwarts as Rajani Kothari, L C Jain and Ela Bhatti), a task force was set up to propose a new legal framework for npos. The V P Singh government did not last long enough for any meaningful outcome of this task force. Post liberalisation, the then Prime Minister P V Narasimha Rao and his Prime Minister’s Office opened a series of dialogues with leaders of the voluntary sector to find ways to improve their enabling environment. During this period, with support from United Nations Development Programme (undp), the government modernised registration of for-profit companies in the mid-1990s. A demand for similar modernisation and digitisation of the npo sector was not heeded by the government (or supported by undp). Demand for such modernisation of the legal and institutional framework for the npo sector found support from Mannmohan Singh (then leader of the opposition in Rajya Sabha) when he released the PriA/JHU study report in 2002. He agreed to take it forward.

Around this time, the Planning Commission, led by K C Pant (under the nda government), initiated a process of consultation with voluntary organisations to create a national policy framework for npos. In the national conference on the voluntary sector convened by the Planning Commission in April 2002, then Prime Minister Atal Bihari Vajpayee agreed with the assertions of this author that the contributions of the voluntary sector in national development must be more clearly acknowledged and encouraged through institutional reforms.

By the time Mannmohan Singh became Prime Minister and appointed a new Planning Commission, the national government had begun a dialogue with civil society to create a National Policy on the Voluntary Sector. This policy was approved by the cabinet in July 2007, and made an annexure in the Eleventh Five Year Plan. However, the policy was never publicly notified, nor disseminated (it did not receive much support from the Prime Minister’s National Advisory Committee, either). Second, the Planning Commission was not interested in the entire universe of npos, but only those voluntary organisations which were associated with the delivery of some national development programmes.

The Second Administrative Reforms Commission (arc) in its Ninth Report (2008), Chapter 3, included a comprehensive discussion of what it called “Social Capital: A Shared Destiny.” It argued that such organisations are valuable for society, though no clear framework for accounting for their contributions exists. It referred to the National Policy on Voluntary Sector approved by the Government of India in 2007, which also acknowledged similar contributions to national development. Both the national policy and arc strongly recommended the need for creating a comprehensive, unified and clear institutional and legal framework for npos in India. The Narendra Modi government has merely focused on implementation of changes in the Foreign Contribution (Regulation) Act (fcra), but no thought has been given to improve the institutional and legal framework of npos; even when “ease of doing business” is being touted as the new mantra for business and for-profit entities.

The most focused attention in policy-making circles has been paid to “foreign funding of ngos.” The fcra was first promulgated as an ordinance during the Emergency in 1976; its 1984 amendments were enacted as the first act of the rajiv gandhi government in January 1985. Further tightening and amendments of the same began during the tenure of the United Progressive Alliance (upa) government, and further noises are heard since the Modi government came to power in May 2014. However, the funding of npos through foreign sources is a very small proportion of their total resource base: only 7.4% in 2002, as per the PriA/JHU study.

Attention to the institutional framework for npos has returned because of the Lokpal and Lokayuktas Act (2013), implementation of which raised heat and noise in July 2016 (Manku 2016; Tikku and Kumar 2016; Tandon 2016b).
Enacted by the UPA government in the face of the Anna Hazare-led India Against Corruption (IAC) movement, the team of ministers, responsible for conversations with Anna Hazare and his “disciple” Arvind Kejriwal, decided to bring into its purview NGOs as well, ostensibly to “teach them a lesson” in transparency and accountability. The “arbitrary” limit of receipt of ₹10 lakh in foreign funds as a qualifying criterion for inclusion under the Lokpal act was based on the then annual foreign funding amounts received by NGOs with which Arvind Kejriwal and Manish Sisodia were closely associated.

The Society Registration Act, 1860 remains the main operating framework for NGOs. It has been variously amended in different states, with no common definition or regulatory requirements. The Delhi Society Registration Act still follows most of the 1860 guidelines. Those NGOs registered under this act file annually just a list of members and governing board members; there is no need for an annual activity report or audited financial report to be filed. Then there is BPT Act, 1950 which includes all charitable organisations registered in the states of Maharashtra and Gujarat. According to the Charity Commissioner’s Office under BPT, there are nearly 2.12 lakh NGOs (as of December 2012). The quality of data collection, management and reporting by BPT has been adversely noted (and improvements recommended) by a Planning Commission Task Force Report in 2004.11

A major missing link in this web of NGOs is those entities registered as trusts. The Indian Trusts Act, 1882 continues to be the basis for such incorporation. There is no national registry of registered trusts and no nationwide data available for numbers and types of trusts registered. Public charitable and private trusts are all registered under this law. There is no transparent and accountable system of management and governance of NGOs registered as trusts. Many NGOs have also been registering under the Companies Act (Section 25 under 1956 and Section 8 under the new 2013 Act). As per the most recent data available, there are nearly 7,000 NGOs thus incorporated (Ministry of Corporate Affairs 2015).

Available data from income tax authorities seems to suggest that only 1.31 lakh NGOs are registered under Section 12A and are filing annual returns in the country. From this, there is no way to determine how many NGOs actually exist, since many may not even be registered under Section 12A and/or are filing tax returns annually.

There are several other categories of organisations which are incorporated as a society or trust.
• All private educational institutions by law have to be “not-for-profit.” There are nearly 2,50,000 private schools (k-12 levels) which are all registered NGOs.12 These schools enrol nearly 40% of all schoolgoing children in the country.
• Of the nearly 40,000 post-secondary colleges in the country,13 nearly three-fourths (74%) are NGOs. Of these, about 15% are government-aided colleges.
• All private technical/professional colleges and institutes, and private universities are registered as NGOs, numbering more than 10,000.14
• There are nearly 10,000 private non-profit health institutions (about half the beds in all hospitals are in NGOs).15

Besides, most corporate foundations are registered as trusts, including the well-known Tata Trusts. All sports associations like BCCI and Indian Olympic Association are also registered as a trust or society. Some employers’ associations are registered as trade unions, just as some development organisations are (for example, Self Employed Women’s Association, sewa, in Ahmedabad).

How are libraries, museums, music, arts and theatre entities registered? Mostly as a trust or society. Likewise, research institutes (like Observer Research Foundation or Brookings Institute) are registered as a trust or society. What is still not included in the above list are a large number of local mahila mandals, youth groups, local sports clubs and programme-related committees. Whoever receives any patronage, support or funding from any agency of any government in the country is promptly registered as a NGO, with some trustees appointed and a bank account opened.

Where is the data about them in public domain?

In a similar category are self-help groups (SHGs). The massive promotion of SHGs in the past two decades has resulted in nearly 80 lakh SHGs with a membership of 10 crore (100 million) and total capital running up to ₹45,000 crore (NABARD 2012).

These Are Also NGOs

India is a land of religious institutions. All religious entities—temples, churches, mosques, gurdwaras, etc—are also NGOs. Various state governments have enacted different legislations for registration, management and governance of religious entities. Most are registered as trusts. Religious Endowments Act, 1863 started this process of formal registration; Charitable Religious Trusts Act in 1920 gave a further push to registration. The Waqf Act enacted after independence, and further amended in 1995, includes all religious properties used by the Islamic faith.16

No unified, clear and updated information exists about the numbers, types and funds/properties under management of all such religious institutions nationwide. In Tamil Nadu alone, it is estimated that nearly 40,000 temples are operational; nearly one-fourth of them are fairly large. Most such religious institutions also undertake charitable social welfare and developmental activities. As Narendra Modi said in January 2014: “There are many bhrams (misconceptions) about such religious entities … as if they never do any social service … this is a long tradition in India.”17

It is true. Ramakrishna Mission, Missionaries of Charity (Mother Teresa founded it) and many others are notable examples of the same tradition. Faith-based organisations (FBOs) are now seen as key stakeholders in achieving sustainable development goals (SDGs). And their numbers could be huge: a recent study estimates more than 14,000 in Bihar alone! The top 10 recipients of foreign funding, as reported by the home ministry, for the past decade have been religious entities (or FBOs) only (Bano and Nair 2007).

Public information about management and governance of such FBOs, religious
entities and related “charitable” activities is lacking in transparency and accountability, as the system of registration and aggregation of information has not been created.

Nearly a Million Nationwide

While discussing the range of NPOs in the country, certain other types have escaped attention as well. The Income Tax Act 1961, suo motu exempts certain categories of entities, implying they are NPOs. Cooperatives are one such form of organisation. No credible nationwide data about the numbers, size and activities of cooperatives exists in the country. Even the Statistical Year Book 2016 reports a decade-old information, estimating 1.5 lakh credit and 4.5 lakh non-credit cooperatives; their combined financial base is estimated at more than ₹1 lakh crore, more than a decade ago. While there are national-level registration mechanisms for cooperatives, most are registered at state or even district levels. Management and governance of cooperatives as NPOs is rather poor in transparency and accountability.

The second largest category of such NPOs are trade unions. Data about numbers and membership is inadequate. The registration of trade unions occurs under the National Trade Union Act, 1926 (with amendments). Nearly 10,000 trade unions are registered under this act, as of 2012, and less than 10% of them submit regular annual returns to the concerned authorities. Their overall membership claims add up to nearly 1 crore (10 million) (goI 2016).

Not even reported or accounted for are the socio-economic enterprises run by trade unions across the country. Such practices are most pronounced in trade unions affiliated to strong cadre-based political parties.

Then there is the “least accountable” NPO in the country—political parties. Incorporated under the Representation of the People Act, 1954, nearly 10,000 such entities are most negligent about reporting their membership, funds and governance mechanisms. The mechanisms currently in place do not even require an audited annual account from each political party. Political parties are reluctant to do so, even going to court to seek exemption. Considering that all of these three types of entities carry out extensive commercial and business activities in the country, suo motu exemption granted to them in India’s income tax system needs radical revision.

That brings us to the original question: how many NPOs operate in the country?

The foregoing analysis reveals that the real answer is still “no one knows.” But if all of the above are added, even conservative estimates will put the number at 250 lakh (25 million) entities. NPOs provide employment—full- and part-time—to a large number of people. The PRIA/JHU study estimated that nearly 20 million people worked in NPOs, 15 years ago. A large number of volunteers support the activities of such NPOs as well. That number must have gone up substantially, as the number of registered societies alone has grown fivefold in the past 20 years. There is no data on the number of new trusts set up for charitable and/or religious purposes in this period. At a conservative estimate, nearly 100 million people are involved in the governance of these NPOs as trustees, board members and honorary (or paid) chief functionaries—a substantial catchment for Lokpal and Lokayuktas Act (2013). It is time that public authorities, under the leadership of the national government, work on reforming the registration, reporting and governance of all such NPOs (based on best practices available, globally). This is what the PRIA/JHU study recommended in 2002.

Finally, the entire system of registration, reporting and record-keeping in various departments and agencies of central and state governments should be streamlined, modernised, computerised and made more transparent to NPOs and the public (PRIA and JHU 2002: 20).

The Supreme Court’s lament is perhaps a fresh opportunity to create a more robust, modern and differentiated system of legal incorporation of NPOs and their statutory reporting. Even if the registration of societies and trusts is a concurrent subject, it is in everyone’s public interest that a common set of information is transparently available in the public domain. It is especially crucial to revamp this institutional framework as a whole and not accept previous definitions which have become outdated. Educational institutions are also generating surplus; hospitals registered as NPOs are making profits, even if it is not called “profit.” Many religious institutions registered as NPO trusts now have their own businesses—organic and herbal products, yoga and natural therapy centres, etc.

It is in the interest of Indian civil society to have a reformed institutional and legal framework for registration, reporting and management of their organisations. This demand for systemic reforms needs to be taken forward in right earnest. And until such a revised and modernised framework comes into place, the Supreme Court and other government agencies (like the home ministry, cbt, etc) should not make, hear or accept unsubstantiated observations about the quality of work, use of funds and motivation of NPOs in India. There is no basis to say that only a small percentage of them file returns; nobody counts or monitors those returns. Several hundred agencies and offices get data which does not get aggregated, because there is no system for it. Systemic reform of the institutional and legal framework for NPOs is long overdue, but its absence does not imply that the societal, developmental and professional contributions of NPOs should be ignored, decried, or devalued.

NOTES


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Economic & Political Weekly
A society can be registered under the 1860 act or a corresponding state act. Most states have modified the central Societies Registration Act, 1860.

See Section 10 of the latest IT Act: Section 10 (24) for trade unions, cooperatives for SC/ST 10(22), KVIC 10 (23B & BB).


Bunker Roy was appointed by Rajiv Gandhi as adviser on voluntary sector to Planning Commission in 1985.


Currently, 3,00,000 Waqfs in India are being administered under various provisions of the Waqf Act, 1995. Source: http://arc.gov.in/9threport/arc_9threport_ch3.pdf.


Political parties registered with the Election Commission of India are exempt from paying income tax under Section 13A of the Income Tax Act, 1961 as long as the political parties file their income tax returns every assessment year along with their audited accounts, income/expenditure details and balance sheet.

In a landmark judgment in March 2016, the Delhi High Court ruled that political parties should satisfy the requirement of the Income Tax Act, 1961 and maintain properly audited accounts of income received through voluntary contributions, http://www.thehindu.com/news/national/other-states/political-parties-should-maintain-properly- audited-accounts-hc/article8403449.ece.

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