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## News Analysis (16 Mar, 2019)

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### SC Notice to EC over VVPAT's

The Supreme Court (SC) has issued a notice to the Election Commission (EC) on a **plea by leaders from 21 political parties who wanted random verification of at least 50% Electronic Voting Machines (EVMs) using their Voter Verifiable Paper Audit Trail (VVPAT) slips** in the upcoming general elections.

#### Background

- There are **concerns** being raised by many political parties **regarding the functioning of EVMs**.
- To allay these fears, **EC has decided that it will verify VVPAT slips of only one randomly selected booth of a constituency**.
- Recently, the SC has directed the EC to respond to a plea that the counts from EVMs and VVPAT units should be cross-verified in at least 30% randomly chosen polling stations in each assembly and Lok Sabha constituency.

#### Argument of Petitioner

- Randomly verifying at least 50% Electronic Voting Machines (EVMs) using their Voter Verifiable Paper Audit Trail (VVPAT) slips in the upcoming elections was in the interest of free and fair elections, which is part of the basic structure of the Constitution.
- The 50% randomized verification in each assembly constituency/assembly segment is a reasonable sample size to
  - allay the fears of the general public with regard to EVM tampering and;
  - be a statistically significant sample size to ensure that EVMs are working properly.
- The decision of ECI to verify VVPAT of only one randomly selected booth of a constituency will account only for 0.44% of the votes polled.
  - This guideline defeats the entire purpose of VVPAT and makes the same

"ornamental" without actual substance.

- The petition refers to the decision in **Dr. Subramanian Swamy v ECI (2013)** which held that VVPAT is an "indispensable requirement of free and fair elections". To give meaningful effect to this judgment, at least 50% of VVPAT should be verified.

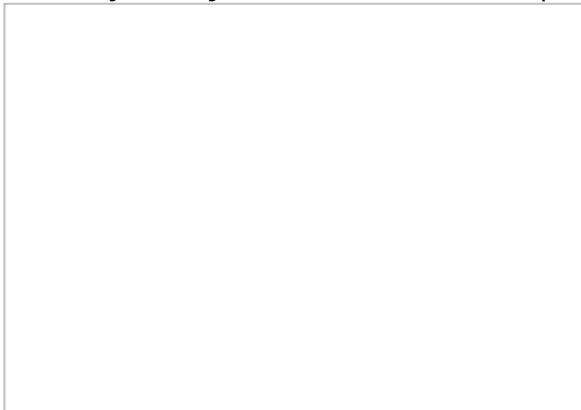
### **Voter Verified Paper Audit Trail**

- VVPAT is an independent verification printer machine and is attached to electronic voting machines. It allows voters to verify if their vote has gone to the intended candidate.
- When a voter presses a button in the EVM, a paper slip is printed through the VVPAT. The slip contains the poll symbol and name of the candidate. It allows the voter to verify his/her choice.
- After being visible to the voter from a glass case in the VVPAT for seven seconds, the ballot slip will be cut and dropped into the drop box in the VVPAT machine and a beep will be heard.
- VVPAT machines can be accessed by polling officers only.

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## Cyclone Idai

Recently the **Cyclone Idai** has hit the port city of **Beira in Mozambique**.



- Mozambique has been struck by **severe cyclones in the past**, including **Eline in 2000**, when 350 people died and 650,000 were displaced across the region.
- According to the **Global Facility for Disaster Reduction and Recovery (GFDRR)**, Mozambique is the **third most at-risk country in Africa** when it comes to extreme weather.
- The cyclone has been **named by Zimbabwe**.

### **Global Facility for Disaster Reduction and Recovery**

- GFDRR is a global partnership that **helps developing countries better understand and reduce** their vulnerability to natural hazards and climate change.

- GFDRR was **established in September 2006** as a global partnership of the **World Bank, UN agencies and bilateral donors, located in World Bank headquarters in Washington, DC.**
- Its missions are:
  - to mainstream disaster reduction and **climate change adaptation (CCA) in country development strategies**, and
  - to foster and strengthen global and regional cooperation among various stakeholders under the International Strategy for Disaster Reduction (ISDR) system.
- GFDRR contributes to the implementation of the **Sendai Framework for Disaster Risk Reduction** by helping countries to integrate disaster risk management and climate change adaptation into development strategies and investment programs and recover from disasters quickly and effectively.

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## Tropical Cyclone

- Cyclone is the formation of **very low-pressure system** with **very high-speed winds revolving** around it. Factors like wind speed, wind direction, temperature and humidity contribute to the development of cyclones.
- Before cloud formation, water takes up heat from the atmosphere to change into vapour. When water vapour changes back to liquid form as raindrops, this heat is released to the atmosphere.
- The heat released to the atmosphere warms the air around. The air tends to rise and causes a drop in pressure. More air rushes to the centre of the storm. This cycle is repeated.
- Since Hurricanes derive their energy from **heated seawater** which can be prevented by presence of upper-level-winds that disrupt the storm circulation forcing it to lose its strength.

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## STAR Rating Program

Recently, the Ministry of Power, Government of India has expanded its ambitious **Standards & Labelling (Star Rating) program for Energy Efficient for Appliances to cover the Microwave Ovens and Washing Machines** (with revised parameters) in the country.

- This program is expected to save over **3.0 Billion Units by 2030**. This would be equivalent to Green House Gases (GHG) reduction of 2.4 Million-ton of CO<sub>2</sub> by the year 2030 through these initiatives.
- The **Star Labelling Programs has been formulated by the Bureau of Energy Efficiency (BEE)** for improving energy efficiency and lowering energy cost of

appliances/equipment for the consumers.

- Initially, the program for the above two appliances will be implemented on a voluntary basis and will be valid up to 31st December 2020.
- This **will create awareness amongst the domestic consumers** to encourage the transition towards energy efficient microwave ovens and Washing machines.
- The manufacturers will be able to register products online, on a portal developed by BEE.
- Any model/brand of Washing Machine or a Microwave Oven can avail Star Rating on a scale of 1 to 5 based on test report from **National Accreditation Board for Testing and Calibration Laboratories (NABL)** or equivalent labs subsequent to scrutiny by BEE.

### **Bureau of Energy Efficiency (BEE)**

- The **BEE is a statutory body under the Ministry of Power, Government of India.**
- It assists in **developing policies and strategies with the primary objective of reducing the energy intensity** of the Indian economy.
- BEE coordinates with designated consumers, designated agencies, and other organizations to identify and utilize the existing resources and infrastructure, in performing the functions assigned to it under the **Energy Conservation Act, 2001.**

### **National Accreditation Board for Testing and Calibration Laboratories (NABL)**

- NABL is a **Constituent Board of Quality Council of India.**
- NABL has been established with the objective of providing Government, Industry Associations and Industry in general with a scheme of Conformity Assessment Body's accreditation which involves third-party assessment of the technical competence of testing including medical and calibration laboratories, proficiency testing providers and reference material producers.
- **Quality Council of India (QCI) as a non-profit autonomous society registered under Societies Registration Act, 1860.**
- The aim of QCI is to establish an accreditation structure in the country and to spread quality movement in India by undertaking a National Quality Campaign.

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## Country-by-Country Reports

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India and the US can now exchange **country-by-country (CbC) reports** filed by the ultimate parent corporations based in either of the countries.

- That is, the Companies headquartered in the US but having operations and taxability in India **now need not file country-by-country (CbC) reports in India.**  
For such international companies, **filing CbC reports in the US would be**

**sufficient.**

- This will **reduce the compliance burden** on their subsidiaries operating out of these countries.

## Background

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- The Income-tax Act requires Indian subsidiaries of multinational companies to provide details of key financial statements from other jurisdictions where they operate.
- This provides the I-T Department with better operational view of such companies, primarily with regards to revenue and income tax paid.
- The provision was a **part of the Base Erosion and Profit Shifting (BEPS)** action plan, and **later incorporated in I-T Act also.**

### Base Erosion and Profit Shifting (BEPS)

- BEPS is a term used to describe **tax planning strategies** that **exploit mismatches and gaps that exist between the tax rules of different jurisdictions.**
- It is done to **minimise the corporation tax** that is payable overall, by either making tax profits 'disappear' or **shift profits to low tax jurisdictions where there is little or no genuine activity.**
- In general BEPS strategies **are not illegal; rather they take advantage of different tax rules operating in different jurisdictions.**
- BEPS is of major significance for developing countries due to their heavy reliance on corporate income tax, particularly from multinational enterprises (MNEs).
- The BEPS initiative is an **OECD** initiative, approved by the **G20**, to identify ways of providing more standardised tax rules globally.

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## Important Facts For Prelims (16th March 2019)

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### FINE-2019

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- Festival of Innovation and Entrepreneurship(FINE) is a unique initiative of the **Office of the President of India** to recognise, respect and reward grassroots innovations and foster a supportive ecosystem.
- This Festival is a **celebration of creativity, innovation and entrepreneurship.**
- It was **organised by National Innovation Foundation(NIF)** and the Department of Science and Technology, Government of India.
- It was **started in 2015.**

### Objective

- FINE would provide an excellent platform to the **innovators for building the**

**linkages** with potential stakeholders whose support can improve their prospects in coming years for the larger social good.

- It will also help in **promoting lateral learning and linkages** among the innovators to enrich the ecosystem for new India.

## NIF

- It was **established in year 2000**, with the assistance of Department of Science and Technology, Government of India.
- Contributed to strengthen the grassroots technological innovations and outstanding traditional knowledge in the country.
- NIF has **created a huge database of ideas, innovations** and traditional knowledge practices from all over the country.

## SBI launches 'YONO Cash'

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- State Bank of India recently launched 'YONO Cash' **for cardless withdrawal of cash at SBI ATMs across the country.**
- YONO app is designed to help its **users withdraw cash without a physical debit card.**
- Customers can initiate the cash withdrawal process on the YONO app and set **a six-digit YONO Cash pin** for the transaction.
- It will generate **six digit reference number for the transaction** and send on their registered mobile number via SMS.
- The cash withdrawal has to be completed within the next 30 minutes at the nearest ATMs using both PIN and the reference number received.

## Neolithic Era

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- According to a recent research, **changes to the human diet prompted by Neolithic advances in agriculture played a role in human jaw evolution that allowed people to pronounce the consonants 'f' and 'v'.**
- The study indicates that language is **not merely a random product of history** but was also linked to **biological changes at the time.**
- The Neolithic era, from **6,000 B.C. to 2,100 B.C.**, was when wheat and barley-based farming took root and animals such as goats, sheep and cows were domesticated.

## Fourth Session of the UN Environment Assembly (UNEA-4)

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- Recently, the **fourth session of the UN Environment Assembly (UNEA-4)** took place in **Nairobi, Kenya.**
- The **theme of UNEA-4** was '**Innovative Solutions for Environmental Challenges and Sustainable Consumption and Production**'.

- During the assembly Nations agreed that they have to speed up moves towards a new model of development in order to respect the vision laid out in the Sustainable Development Goals for 2030.
- Nations unanimously agreed to significantly cut down on single-use plastic products like cups, cutlery, and bags by 2030.
- Along with the summit, United Nation Environment Program has also launched the **Global Environment Outlook Report**.

### **United Nations Environment Assembly (UNEA)**

- The United Nations Environment Assembly is the **governing body of UN Environment Program**.
- The United Nations Environment Assembly is the **world's highest-level decision-making body on the environment**.
- It addresses the **critical environmental challenges** facing the world today.
- The Environment Assembly meets biennially to set priorities for global environmental policies and develop international environmental law.
- The **United Nations Environment Assembly was created in June 2012, during the United Nations Conference on Sustainable Development, also referred to as RIO+20**.

### **UNlocking NATional Energy Efficiency potential (UNNATEE)**

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- The government has launched the **National Energy Efficiency Strategy Plan 2031 – UNNATEE (UNlocking NATional Energy Efficiency potential)**.
  - Bureau of Energy Efficiency (BEE) has developed a national strategy document for accelerating energy efficiency in India.
  - The strategy document titled UNNATEE describes a plain framework and implementation strategy to establish a clear linkage between energy supply-demand scenarios and energy efficiency opportunities.
  - The document offers a comprehensive roadmap to address India's environmental and climate change mitigation action through energy efficiency measures.
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