



## **IICA Research Study on Policy facilitation for Greater Impact of CSR**

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### **Research Team:**

**Dr. Niraj Gupta**, Head, School of Corporate Governance & Public Policy

**Mr. Manoj Singh**, SRA, School of Corporate Governance & Public Policy

**INDIAN INSTITUTE OF CORPORATE AFFAIRS**

Plot 6, 7, 8 | Sector 5 | IMT Manesar

Gurugram 122052



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## 1. INTRODUCTION

Corporations around the world are struggling with a new role, which is to meet the needs of the present generation without compromising the ability of the next generations to meet their own needs. Organizations are being called upon to take responsibility for the ways their operations impact societies and the natural environment. They are also being asked to apply sustainability principles to the ways in which they conduct their business. Sustainability refers to an organization's activities, typically considered voluntary, that demonstrate the inclusion of social and environmental concerns in business operations and in interactions with stakeholders (van Marrewijk & Verre, 2003). It is no longer acceptable for a corporation to experience economic prosperity in isolation from those agents impacted by its actions. A firm must now focus its attention on both increasing its bottom line and being a good corporate citizen. Keeping abreast of global trends and remaining committed to financial obligations to deliver both private and public benefits have forced organizations to reshape their frameworks, rules, and business models. To understand and enhance current efforts, the most socially responsible organizations continue to revise their short- and long-term agendas, to stay ahead of rapidly changing challenges. In addition, a stark and complex shift has occurred in how organizations must understand themselves in relation to a wide variety of both local and global stakeholders. The quality of relationships that a company has with its employees and other key stakeholders—such as customers, investors, suppliers, public and governmental officials, activists, and communities—is crucial to its success, as is its ability to respond to competitive conditions and corporate social responsibility (CSR). These major transformations require national and global companies to approach their business in terms of sustainable development, and both individual and organizational leadership plays a major role in this change. Organizations have developed a variety of strategies for dealing with this intersection of societal needs, the natural environment, and corresponding business imperatives. Organizations can also be considered on a developmental continuum with respect to how deeply and how well they are integrating social responsibility approaches into both strategy and daily operations world- wide. At one end of the continuum are organizations that do not acknowledge any responsibility to society and the environment. And on the other end of the continuum are those organizations that view their operations as having a significant impact as well as reliance on society at the economic, social, and ecological levels, thus resulting in a sense of responsibility beyond the traditional boundaries of the organization. Most organizations can be placed somewhere in between. Corporate responsibility or sustainability



is therefore a prominent feature of the business and society literature, addressing topics of business ethics, corporate social performance, global corporate citizenship, and stakeholder management. Management education can be an important source of new ideas about shifting toward an integrated rather than fractured knowledge economy, but this means also that the role and meaning of socially responsible leadership needs to be updated. Much further research is needed to create a clearer understanding of what is required, both in leadership itself and in the field of leadership development. In the following, we present the state of the art of knowledge related to CSR and the role of leadership. We highlight some current developments on this topic and draw attention to similarities and differences in the three angles of the triple bottom line (TBL)—the environmental, societal, and business arenas. The field addresses complex and critical issues, such as human rights, environmental protection, equal opportunities for all, fair competition, and the interdependencies that occur between organizations and society (Quinn, 2008). Ongoing research reveals that a variety of strategies, alliances and partnerships, and approaches are being used around the globe. The literature also reveals that although the aspiration of many corporations to contribute to a better world is great, translating that aspiration into reality proves to be somewhat of a challenge.

CSR covers a wide range of issues relating to business conduct, from corporate governance and environmental protection, to issues of social inclusion, human rights and national economic development. In the case of private sector investment in low and low-middle income countries, the emphasis placed on each of these issues can vary, and sometimes differs from the priorities of investors and businesses in more developed markets.

The role of the public sector in CSR is complex and is an emerging field. As the term “CSR” has not yet taken hold in many public sector agencies, many of their interventions have not been undertaken explicitly as CSR initiatives, but nevertheless could be seen as part of the agenda. There is therefore a wealth of relevant experience among public sector agencies that is currently being overlooked. The following table categorizes possible government interventions regarding CSR.



<b>Matrix 1: Role of Government in CSR</b>			
<b>Mandating</b>	Command and control legislation	Regulation and Enforcement	Legal and fiscal penalties and rewards
<b>Facilitating</b>	‘Enabling’ legislation	Creating incentives and appreciation	Building Capacities
	Funding support	Raising awareness	Stimulating markets
<b>Partnering</b>	Combining Resources	Stakeholder engagement	Assessing Impact of Regulation
<b>Endorsing</b>	Political Support	Publicity and Praise	

<b>Matrix 2: Public Sector Roles</b>			
<b>Mandating</b>	‘Command and control’ legislation	Regulators and inspectorates	Legal and fiscal penalties and rewards
<b>Facilitating</b>	‘Enabling’ legislation	Creating incentives	Capacity building
	Funding support	Raising awareness	Stimulating markets
<b>Partnering</b>	Combining resources	Stakeholder engagement	Dialogue
<b>Endorsing</b>	Political support	Publicity and praise	

For market-driven CSR issues, such as directors’ pay, public sector agencies may elect to adopt a laissez faire approach or facilitate voluntary codes. CSR issues for which the market drivers are weak—where there is no clear business case—may suggest a stronger role for the public sector to create incentives. This might include as regulatory reform or the negotiation of strategic alliances with business or civil society, based on a sharing of the costs and risks.



In low and low-middle income countries, interest is increasing in the possible alignment of the public good outcomes of CSR activities with public sector priorities. For example, developing country governments are beginning to view CSR activities as a means to enhance sustainable development strategies, as a component of their national competitiveness strategies to compete for foreign direct investment and to position their exports globally, and to improve poverty-focused delivery of public policy goals.



## **2. RESEARCH SCOPE & METHODOLOGY**

### **2.1. Scope of the Work:**

**2.1.1** The present study draws its scope from the initiative of Ministry of Corporate Affairs by instituting CSR Awards to recognize corporate initiatives in the area of corporate social responsibility (CSR) to achieve inclusive growth and inclusive and sustainable development. The Awards have been instituted subsequent to the recommendations of the High Level Committee on CSR.

**2.1.2** With the enactment of Companies Act, 2013 containing the CSR provision under Section 135, the mandate for CSR has now become a part of corporate functioning in the country. While several companies have traditionally been undertaking CSR activities to betterment of communities around, with the introduction of legislative mandate, the contributions of companies in this direction are now becoming more streamlined. The framework laid down under the Section 135 along with rules therein, the CSR mandate under the Act is an attempt to infuse corporate innovations in the form of approach, usage of technology, expertise etc. to developmental challenges faced by the country. CSR Projects undertaken by companies are expected to throw up innovative solutions to specific problems in the domains of social, economic and environmental challenges.

**2.1.3** It is a matter of fact that the provisions of Section 135 under the Companies Act 2013 have on the one hand provided an enabling eco system to the corporate sector while engaging with the development of the Nation and on the other have posed serious challenges to the sector as well as on the regulation itself by witnessing poor level of compliances, ambiguity in understanding and adoption, challenges of aligning with the law while implementing the projects etc. The same has been observed by the High Level Committee on CSR as constituted by MCA under the Chairmanship of Shri Anil Bajjal and has submitted its report in 2015. Committee has deliberated upon various issues of challenges and has placed its recommendations including the recommendation of instituting the CSR Awards by the MCA in order to recognise the contribution of those who have successfully outperformed in the field.

**2.1.4** The National CSR Awards had been objected to recognize the companies that have positively impacted both business and society by taking a strategic approach to CSR through collaborative program. Recognize the companies that are leading transformation by integrating sustainability in their core business model. Recognize companies for implementing measures for conservation and sustainable management of the biodiversity and ecosystem in the value chain. Identifying innovative approaches and employing application and technologies that will



help to build a robust CSR programs to further the cause of inclusive and sustainable development.

**2.1.5 Award Categories:** Total number of awards for National CSR Awards is 16 for 4 categories of companies in 4 broad sectors The 4 categories of companies to be contesting in the award process will be as follows:

- A.** Companies (other than PSEs) having CSR spend equal to or above Rs 5 crore FY 2015 – 16
- B.** Companies (other than PSEs) having CSR spend below Rs 5 crore FY 2015 – 16
- C.** Public Sector Enterprises (PSEs) having CSR spend equal to or above Rs 5 crore FY 2015 –16
- D.** Public Sector Enterprises (PSEs) having CSR spend below Rs 5 crore FY 2015-16

**2.1.6 Award Sectors:** The companies are invited to apply under the four broad categories based on the contribution by conducting CSR activities. However the Schedule VII of the Section 135 provides for a liberty to choose from a broad list of areas to engage with by the companies yet it has been decided to register the impact across the following four broad categories:

- A. Human development Initiatives**
- B. Economic development Initiatives**
- C. Social Development and Welfare Initiatives**
- D. Environment and Sustainable Development Initiatives**

**2.1.7** The scope of the study is to analyse the data and content relating to the companies who have applied for the above mentioned award categories / sectors to address the key objectives for developing inferences which could be used to suggest the policy shift with reference to corporate social responsibility in India.



## **2.2 Objectives of the Work:**

The objectives of the study have been proposed to review the CSR Initiatives of 100 companies. The review was proposed to be focused on developing an understanding of the thinking of the companies and draw lessons for helping the public policy. The following are the key objectives to be served by the conduct of the study:

- A.** To study the level of compliance in pursuance to the provisions of Section 13 of the Companies Act 2013
- B.** To understand the nature of CSR initiatives and innovative practices adopted in due course of CSR implementation
- C.** To understand the Governance framework in operation for implementing the CSR activities
- D.** To assess the adoption of impact assessment techniques / methods for enhancing the effectiveness of the social initiatives.

## **2.3 Sampling Method: Purposive Sampling**

For the purpose of the study a purpose sample of 212 companies have been selected. The said data is the primary data submitted by these companies in response to the questionnaire / form of the CSR Award. The said sample has been drawn out of the 238 companies applied for the award categories by providing the primary information. A group consisting of 26 companies has been removed after initial scrutiny of the data on the observation of its incomplete nature / duplicity of the applications.

A Purposive sample, also referred to as a judgmental or expert sample, is a type of non probability sample. The main objective of a purposive sample is to produce a sample that can be logically assumed to be representative of the population. This method is often accomplished by applying expert knowledge of population to select in a non-random manner a sample of elements that represents a cross section of the population. In this method of sampling known nonzero probabilities of selection are not used, rather subjective methods are used to decide which elements should be included in the sample.

While applying purposive sampling technique, the informants of group of purposefully chosen informants are solicited to act as guides to a prevalent culture. Key informants of the group are observant, reflective members of the community of interest who know much about the culture and are both able and willing to share their knowledge.

Purposive sampling is a method which is said not be free from bias on the part of informants. However the risk is higher when the researcher does not use the due diligence and selects the



informant group just based on the convenience. However, the application of the method in the present study tends to have the low probability of bias factor on the part of informants as the data has been drawn from the group of the informants based on their submission of the information to the regulator for the specific purpose of selection for an award category. It is well understood to the researcher that the data submission by the informant is based on the assumption that the data is to be verified by the duly constituted Jury for the CSR Award before any short listing for the award category. Hence the probability of existence of bias in information sharing is said to be minimum.

To move a step forward for ensuring that the element of bias does not exist in the data set, the researcher has verified the data from the website disclosures of the CSR by the company, Board Reports, CSR Report etc.

**2.4 Data Collection:** The companies applying to the awards have submitted their information in a prescribed format as provided by the NCSRA Secretariat. The information was primary in nature and has been captured in data tables for various categories and sectors of the awards. While capturing the data the same has also been verified from the supportive documents provided by the companies and the related disclosures on the website of the respective companies. The data tables so created have further been grouped or divided based on the parameters selected for analysing it to draw a meaningful conclusion about the level of engagement during the implementation of the CSR projects.

## **2.5. Data Analysis:**

The present study has been conducted using the Exploratory Data Analysis (EDA) technique basing on the data set of the award application across various categories and parameters. The purpose of the EDA is to summarize the main characteristics of the informants on various key parameters of judgement.

EDA has further been substantiated with Content Analysis method by studying documents shared and communication artefacts provided in due course of submission of the award application. The supportive method has been used keeping in view the availability of the qualitative information in the form of reports and disclosure documents of the participating sample companies.



### 3. DATA ANALYSIS & RECOMMENDATIONS

#### 3.1 Focus on Development Sector:

**Context:** The provisions as contained in Schedule VII of the Section 135 of the Companies Act 2013 provides for an enabling eco system based on liberty to choose the activity / area for the CSR projects. The feature speaks about the facilitative nature of the regulation which is beyond any dictate and provides for an opportunity to select based on the stakeholder engagement challenge a particular company may have. However the said freedom of choice has also created a challenge of witnessing the skewness of the efforts while missing the alignment with the national developmental imperatives.

**Observations:** The following are the key findings:

1. As suggested by Figure 1, a total of 212 entries have been received across four categories.
2. The data indicates Human Development (55%) and Social Welfare as top two key priorities of the companies on an overall basis.
3. The focus on Economic Development and ESD is relatively poor. However Public Sector companies are more engaged with the economic development initiatives which speak about their alignment with the national priorities to some extent.

#### Recommendations:

1. Policy facilitation needs to be provided to the companies in developing the understanding towards National Development Priorities.
2. Facilitation on providing assistance for adoption of National Guidelines of Responsible Business Conduct and integrating business strategy with SDGs could contribute further in marking a shift from the present state of affairs.
3. It is surprising to witness the weak level of engagement with environment and sustainable development initiatives. Regulator and public policy institutions, think tanks could take a lead in providing facilitation for helping them develop sustainable and environment friendly solutions as part of the business model / value chain.



Category of Companies	No. of Companies	Public	Private
Economic Development	36	14	22
Environment and Sustainable Development (ESD)	30	6	24
Human Development (HD)	104	30	74
Social Welfare (SW)	42	5	37
<b>Total Companies</b>	<b>212</b>	<b>55</b>	<b>157</b>

Table 1: **Focus on Development Sector**

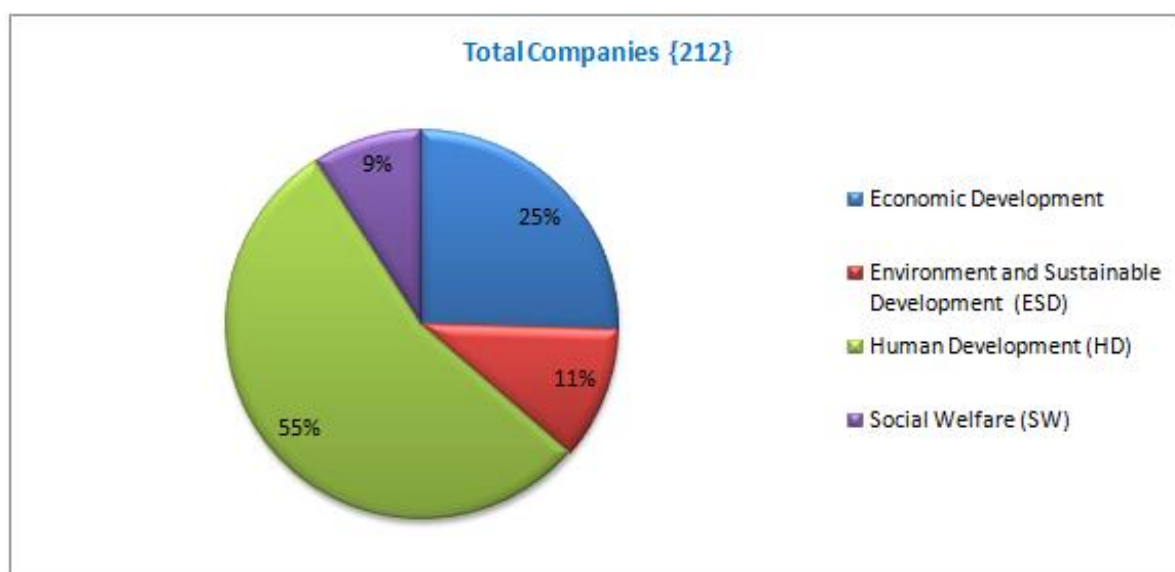


Figure 1: **Focus on Development Sector**

### 3.2 Engagement with Need Assessment:

**Context:** Baseline or Need assessment tries to assess the existing state of affairs of the project, people, environment, business and demographic information of the select village, town or district covering the affected project area. The need assessment is also done as an additional feature in the baseline assessment to know where the area stands at the moment and what are their requirements or needs to improve it further. Usually such a baseline assessment is done before starting any project, initiative, concept in the catchment area. Practise suggests that there are several ways in which need assessment is carried out by gathering information from Govt. Records on population, employment, agriculture, business, industry etc.

The data has been captured and classified for seeking the nature of evidence across the three broad categories of spenders.



**Observation:** The following are the key findings:

1. There is a strong positive evidence of companies engaging with the Need Assessment before initiation of the project across all three classification category i.e companies who have spent as per prescribed, who have spent less than prescribed or over spent than prescribed.
2. The absence of engagement with need assessment activity is quite minimal across the categories.
3. The strong evidence may also be considered to be an indicative of the consciousness towards the importance of the funds to be deployed by the company.

**Recommendation:**

1. Considering the fact that the companies do not have an expertise in the development management, facilitative policy interventions could be provided to them by the regulator and other institutions in understanding the importance of the action for maximization of the social impact.

CSR Data - Analysis Matrix – Step I		
Parameters (P1)		
Total Companies (212)	Evidence	Need Assessment
Prescribed (23)	+VE	22
11%	-Ve	1
Over Spent (116)	+VE	114
55%	-Ve	2
Under Spent (73)	+VE	72
34%	-Ve	1

Table 2: **Engagement with Need Assessment**



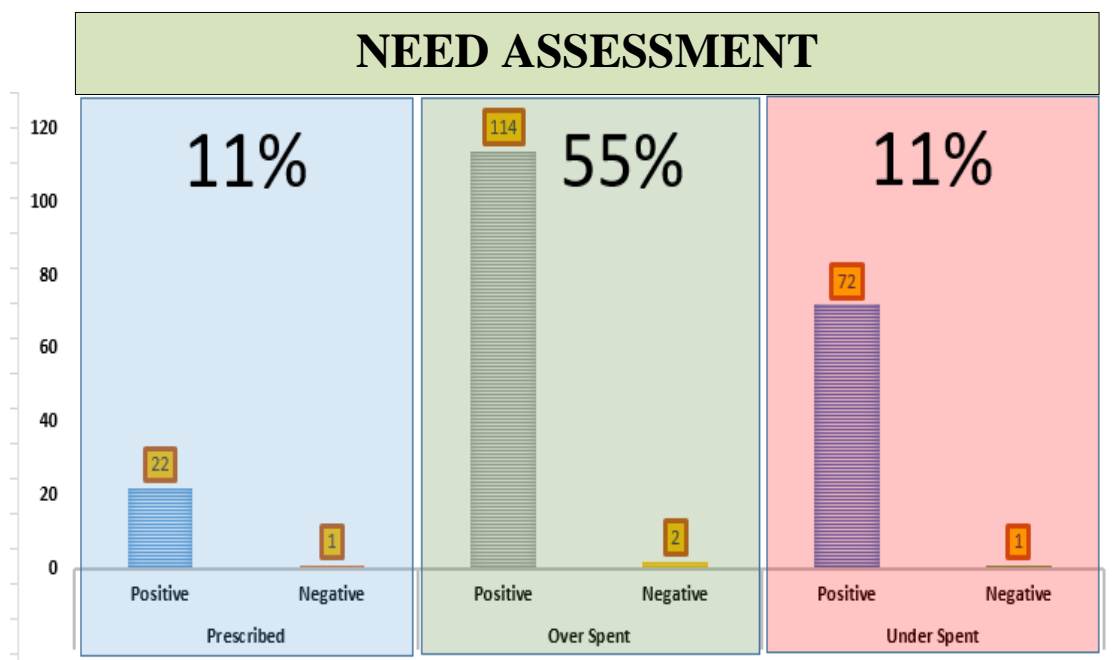


Figure 2: **Engagement with Need Assessment**

### 3.3 Local Area Preference:

**Context:** In accordance with the provisions of Section 135 Sub Section (5) under the Companies Act 2013, companies are expected and directed to provide preference to the selection of the local area for their CSR activities. Local area shall be understood as the area of operation of the company or its works.

The observations of Ministry of Corporate Affairs in initial years of operation of the law, it has been found that some companies are not providing preference to the local area, as prescribed. Hence a fresh directive on the issue has also been issued by MCA in this regard in September, 2018 for strictly following the proviso in letter and spirit. The present study has incorporated an enquiry in the said CSR behaviour of the companies by capturing the data with further classification into category of company based on its spend.

**Observation:** The following are the key findings:

1. There is a strong positive evidence of Companies spending as prescribed or lesser have followed the guidelines of choosing the local area as a preference for executing the CSR projects.
2. Companies close to 10 % in the above categories have gone beyond the local area and executed the projects. As a matter of policy it could be viewed as an overriding



action on policy yet a further enquiry into the reasons could well establish the fact. It would not be wrong to say that lack of clarity on the aspect of local area could be one of the reasons of such behaviour.

3. It is interesting to note that in the category of companies spend more than prescribed, 73% companies have reported to have their engagements with an area beyond the local area.
4. The possible reasons for the behaviour in the over spent category as mentioned in point 3 above could be
  - a. Ambiguity about the provisions
  - b. Enthusiasm for engagement even beyond the local area
  - c. Engagement with an area company plans to expand its operations and seeking social license to operate. It looks more apt when the company is spending more than prescribed CSR limits.

#### Recommendations:

1. Policy facilitation needs to be increased by way of strong communication of the intent of the regulator in providing preference to the local area.
2. Capacity building and advocacy initiatives be taken by the regulator, industry associations etc for helping companies adopting a more focus approach of CSR by engaging more with the local area stakeholders in terms of communication, developing understanding for the challenges, engagement for providing solutions and execution of the CSR projects.

CSR Data - Analysis Matrix – Step I		
Parameters		(P2)
Total Companies (212)	Evidence	Local Area
Prescribed (23)	+VE	20
11%	-Ve	3
Over Spent (116)	+VE	85
55%	-Ve	31 (36%)
Under Spent (73)	+VE	65
34%	-Ve	8

Table 3: Local Area Preference



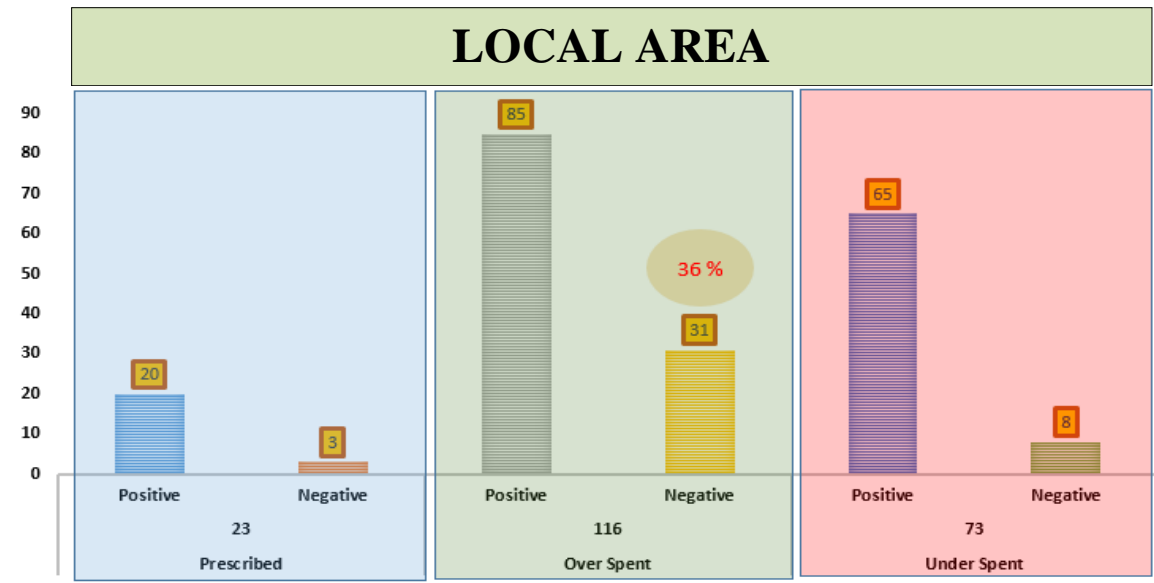


Figure 3: **Local Area Preference**

### 3.4 Implementation Strategy:

**Context:** Corporate Social Responsibility has significant linkages and impact on the corporate governance practices of the company. Considering this fact it has been provided in the CSR regulation to have in place a board level CSR Committee having Independent Directors on board. The purpose of having a board level committee is to provide significant importance to the issue of CSR at the level of board so that it could engage with the process right from the stage of developing and fine tuning the corporate governance operating framework of the company. The board and its committee has a significant role for devising the strategies for the company on various aspects for corporate sustainability and growth. CSR implementation strategy is expected to be developed by the board level committee for its effective implementation by the CSR department.

The board committee should understand that organizations that implement a well-structured and thoughtfully planned corporate responsibility program are able to demonstrate trusted leadership in the business world and earn the respect of their customers. A strategy is a must in this regard as the corporations are not monolithic entities, they are governed and lead by individuals and anchored in the societies in which they conduct their businesses. Corporate social responsibility schemes reflect the human side of corporations, and their leaders' personal commitments to contribute to the community and society of which they are a part.



**Observations:** The following are the key findings:

1. The respondent companies across all category classification based on their spend have significantly failed on this test.
2. In each of the three categories, companies close to 30% have shown positive evidence on the aspect of having a well drafted implementation strategy. Close to 70% companies have failed the test on the subject.
3. On enquiry applying content analysis based on the submitted board reports and CSR disclosures it has been found that the companies have reported to have board level CSR Committee in place.
4. Point 3 above indicates towards a possibility that the CSR committees have been formed in a symbolic manner by having Independent Directors on board , yet the engagement of the committees in terms of development of a CSR Implementation Strategy have not been reported by the respondent companies.
5. In addition to the CSR committee, the regulation provides for having a CSR Policy in place at the corporate level which further needs to disclosed a part of compliances relating to the disclosure on CSR matters. It has been observed while conducting the content analysis that majority of the companies have CSR policy also in place which has been duly communicated while submitting the CSR award nomination.
6. Having CSR Policy and Committee in place and yet missing on having the implantations strategy is a finding which supports the conclusion that majority of companies concentrating on the compliance of spending 2 % rather than a serious engagement with the subject. The possibility of such a behaviour could be lack of capacity or experience in development sector or poor willingness on their part.

**Recommendations:**

1. The provisions of section 135 require to be enforced in letter and spirit with regards to having CSR Committee and CSR Policy in Place.
2. Specific CSR Policy Structure / template could be provided by the regulator by incorporating qualitative and quantitative variables in the format. The same should



be asked by the companies to submit on annual basis after certification by the members of the CSR Committee.

3. Audit of CSR spends needs to be made mandatory. The findings poses a further question to investigate about their spends by conducting audit of CSR spends. It would provide deeper insights on the aspects as to how the companies are spending or managing to spend the prescribed CSR budget.
4. Policy facilitation needs to be provided to the companies and development sector institutions for engaging in dialogue for sharing / seeking inputs on development of the said strategy.
5. Soft regulatory inputs may further improve the state of affairs in future.

CSR Data - Analysis Matrix – Step I		
Parameters		(P3)
Total Companies (212)	Evidence	Implementation strategy
Prescribed (23) 11%	+VE	7
	-Ve	16 (69.56%)
Over Spent (116) 55%	+VE	38
	-Ve	78 (67.24%)
Under Spent (73) 34%	+VE	18
	-Ve	55 (75.34%)

Table 4: **Implementation Strategy**

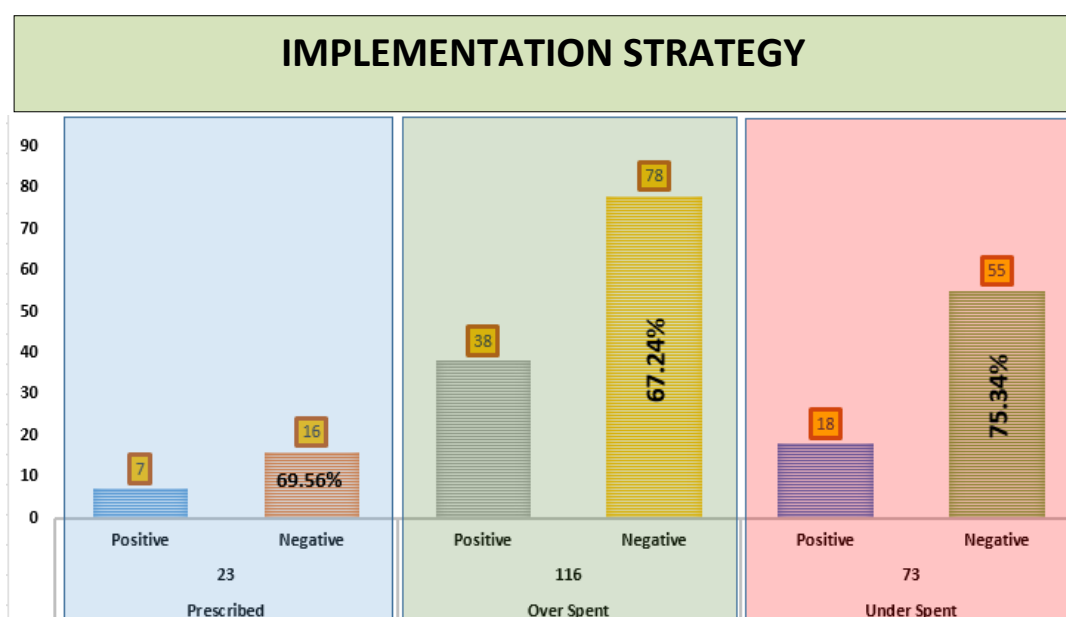


Figure 4: **Implementation Strategy**



### **3.5 Monitoring and Evaluation:**

**Context:** It is imperative for the businesses to gather adequate information and credible data for building CSR programmatic orientation/ re-orientation, internal planning & development, managing & executing programs, tracking progress and measuring performance, to know the success and accordingly proceed/align/re-align the strategies and achieving the desired results and outcomes of the CSR projects. Projects in due course of implementation generate outcomes in terms of social engagement and impact. However the successive nature of outcomes could only register a positive output for wider impacts.

To take it further, monitoring and evaluation is important from both financial and non financial standpoints. If it is important to obtain the maximum outcome of the funds to be spent, the timely completion of the projects with desired set of objectives in consonance with the expectations of the stakeholders is equally important.

**Observation:** The following are the key findings:’

1. Respondents across all three categories have reported positive evidence towards their engagement with the monitoring and evaluation exercise except in case of companies spending less than prescribed (8%). However the researcher suggests that the evidences need to be read with the observations on the parameter of Implementation Strategy.
2. In absence of having the Implementation Strategy or the right strategy, the engagements with monitoring and evaluation again may not yield the desired results.
3. The variance in the readings for Implementation Strategy and Monitoring and Evaluation also compels to infer that probably the monitoring and evaluation could relate to the financial aspects of monitoring and evaluating the utilization of funds. The outcomes relating to the stakeholder engagement, participation, experiences vis a vis expectations might be a challenge area and needs to be further investigated.

### **Recommendations:**

1. Companies have strengths in monitoring and evaluating profits, costs or in other words business models leading to generation of net worth. The capability and experiences have proven to be weak as has been established by various research studies. The dynamics and core tenets of development focused monitoring and



evaluation are much different from the business world.

2. Public policy institutions, think tanks and regulator could come together to develop group of professionals who could provide real time monitoring of the projects at a professional fee. The benchmarks / standards of the said fee could be decided by a reputed institution having expertise in the field.
3. Facilitation by way of a platform or portal could be provided for promotion of partnership projects at various geographical locals for collaborative resource pool and abilities to engage experts on the subject.
4. Corporations need to be motivated to have in place a robust and coherent M & /E framework by clearly defining the outcomes and outputs for maximizing the social impact. If the implementation of the projects is being done by an outside agency, the involvement of the agency in the process on real time basis must be advocated.

CSR Data - Analysis Matrix – Step I		
Parameters		(P4 )
Total Companies (212)	Evidence	Monitoring & Evaluation
Prescribed (23)	+VE	22
11%	-Ve	1
Over Spent (116)	+VE	114
55%	-Ve	2
Under Spent (73)	+VE	68
34%	-Ve	5

Table 5: **Monitoring & Evaluation**



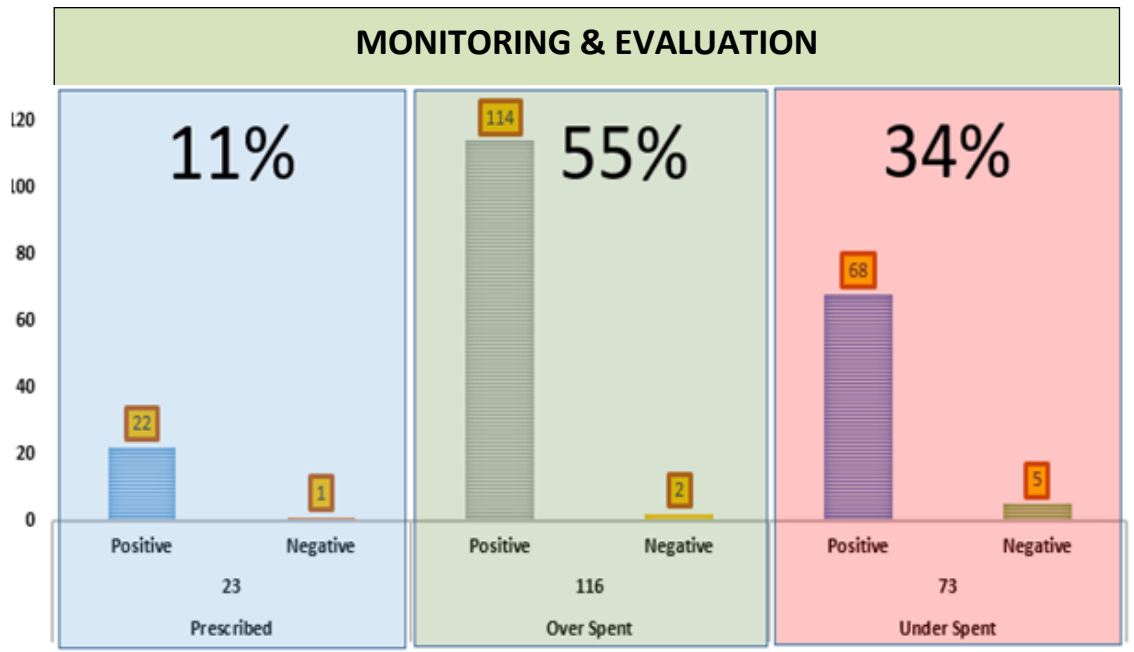


Figure 5: **Monitoring & Evaluation**

### 3.6 Third Party Evaluations:

**Context:** When regulation has mandated the engagement of the companies with the CSR projects if they qualify as per the laid down criteria, the practice has been observed to be a challenge area. In terms of expertise, companies are expected to have human and intellectual resources for supporting it drive for business for the purpose of creating profits and generating wealth. Across the sectors, including manufacturing and services, the understanding of the companies towards the developmental issues is obviously poor. Since the provisions of section 135 have been issued in 2013, the demand for development sector professionals have increased but not for a regular and full time employment with the companies.

The analysis of the last 3 years of the implementation of the law suggests (IICA longitudinal study of CSR, 2018) that the companies engage with the implementation partners for executing the CSR Projects. The implementation agencies are mostly NGOs, Trusts, Section 8 companies, foundations having expertise in implementation aspects. As the companies spending huge amount of money on the CSR projects don't have professionals inside to implement, they adopt a best practise of engaging a third party institution / professional for assessing the quality of implementation of the project and evaluate the utilisation of the money. The same could be done real time or post completing the project.



**Observations:** The following are the key findings

1. When majority of companies engage implementation partners less than 50% companies adopt the practice of engaging a third party for monitoring and evaluation.
2. Public sector companies are keener to have third party evaluations in view of their CSR spends subject to stringent audit frameworks.
3. Overall across all the spend categories, the companies who spend in excess of prescribed are more adaptable for the best practice of third party evaluations.

**Recommendations:**

1. Some directives could be issued by the regulator for adoption of Third Party Evaluation for projects on some selectively chosen qualifying criteria.
2. DPE could issue directives to make it mandatory for projects of a certain value implemented by implementation agencies.
3. Some benchmarks / standards of TPE could be developed and approved by the policy making institutions on the lines of European countries.

CSR Data - Analysis Matrix – Step I		
Parameters		( P5)
Total Companies (212)	Evidence	M/E by third Party
Prescribed (23)	+VE	6
11%	-Ve	17
Over Spent (116)	+VE	54
55%	-Ve	62
Under Spent (73)	+VE	26
34%	-Ve	47
<p>1: There is an evidence of absence of third party evaluation practice.</p> <p>2: 59.43% companies do not engage with the practice.</p> <p>3: Opportunity area for IICA</p>		

Table 6: **Monitoring & Evaluation by third Party**



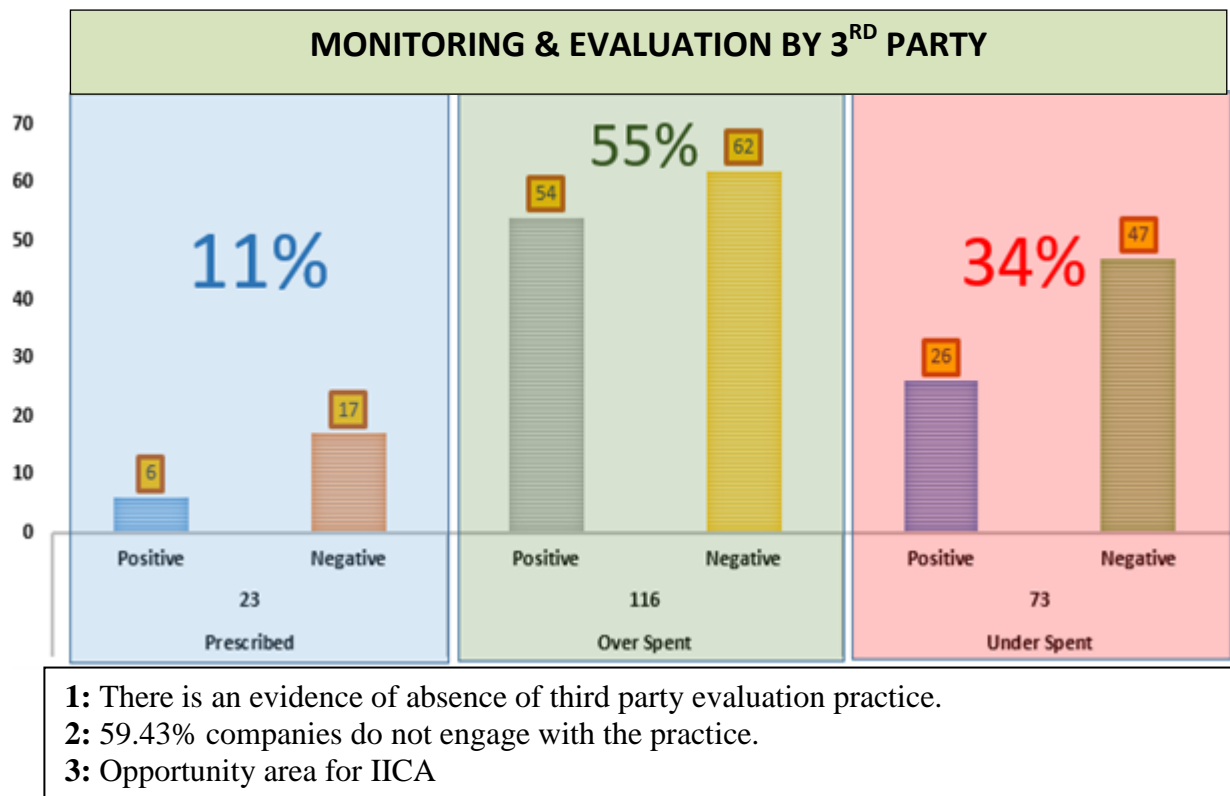


Figure 6: **Monitoring & Evaluation by third Party**

### 3.7 Impact Assessment:

Impact assessment is essential and needs to be a continuum, not just a survey at the completion of activities. You can only know the impact if you can compare the before and after of an initiative with specific metrics

Impact assessment cannot be an end in itself. It needs to be built into the design of the project starting with baseline evaluation, mid-term review and then final assessment

Impact assessment helps in course correction and gives direction to a company to scale up/replicate its successful initiatives and at the same time, remodel or shut down the initiatives which have not been able to create impact.



CSR Data - Analysis Matrix – Step I		
Parameters		(P6)
Total Companies (212)	Evidence	Impact Assessment
Prescribed (23)	+VE	11
11%	-Ve	12
Over Spent (116)	+VE	71
55%	-Ve	45
Under Spent (73)	+VE	30
34%	-Ve	43

Table 7: **Impact Assessment**

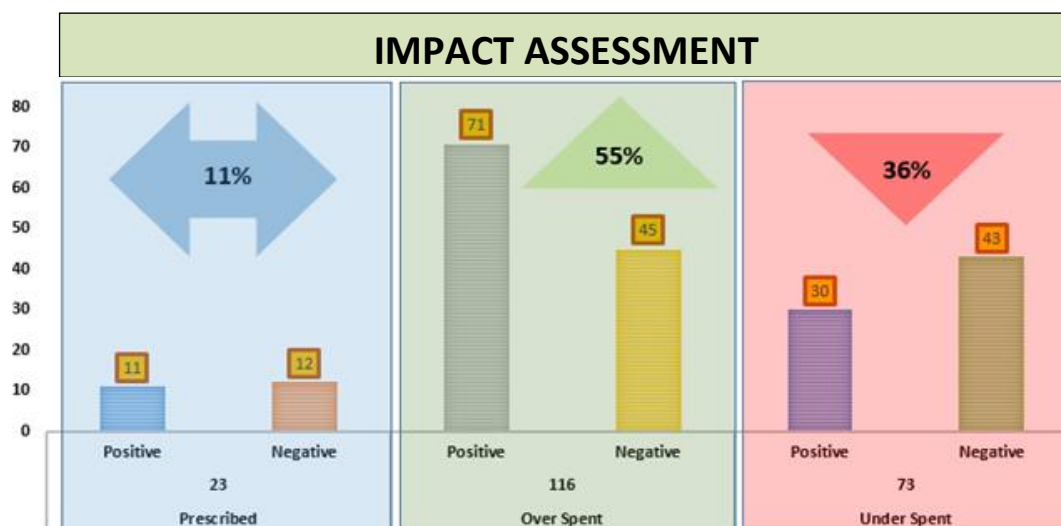


Figure 7: **Impact Assessment**

### 3.8 Scalability & Replicability

**Context:** Before enactment of the mandatory provisions of CSR in India, a large number of companies used to spend amount in the name of social responsibility for the purpose of engaging with their stakeholders. The objective of such engagements was mainly to create an example of corporate citizenship or licence to operate in a particular area.

The core essence of the present provisions is to engage with any of the activities based on the choice of the company but in a project mode. The fundamental premise of the provision is to restrict the companies for one time engagement and to provide them an opportunity to deliver



society focused developmental programs in more sustainable, scalable and replicable manner. The idea of such engagement was to ensure continuity of the initiative, ensuring a participatory approach from the stakeholders and creating a set of social advantages which could eventually be owned and supported by the civil society.

**Observations: The following are the key findings**

1. The evidence for this driver suggests that almost half of the companies in all categories are not having scalable or replicable projects.
2. Further enquiry using the content analysis suggests that the laggards have no plans for the same.
3. Participation in Swatch Bharat Abhiyan, Mid Day Meal, offering health and emergency services, primary and vocational education are the only few areas the scalability has been planned by the companies.
4. In terms of National imperatives of development, the alignment is still in a weak position and needs to be strengthened.
5. Awareness towards Sustainable Development Goals is available with the companies to certain extent yet no formal mapping of the CSR initiatives with SDGs has been conducted.

**Recommendations:**

1. Policy facilitation is required for advocacy on the issue by showcasing the best practices from the country / west for the advantages of sustainability, scalability and replicable projects
2. It is required to be advocated that having CSR strategy in place and mapping the corporate objectives with the strategy will help companies in developing projects which are scalable and replicable.
3. Sustainability and scalability creates higher impact and gradually reduces the cost of the program with the stakeholder ownership is what is needed to be communicated effectively to the companies.
4. Companies needs to be persuaded for having a long term thinking in terms of design of the program. Companies having sustainability of profits year to year can well adopt the approach.
5. For companies with small CSR budget, partnerships and collaborative approach needs to be advocated. Public policy institutions could take lead in developing platforms for



communicating such opportunities and bringing companies together having similar set of CSR objects. It is to mention that some private players have already developed such match making platforms. However, addressing to the requirement by the regulator or public policy institution would provide better scale and confidence to the companies.

CSR Data - Analysis Matrix – Step I		
Parameters		(P7)
Total Companies (212)	Evidence	Scalability & Replicable
Prescribed (23)	+VE	10
11%	-Ve	13
Over Spent (116)	+VE	53
55%	-Ve	63
Under Spent (73)	+VE	34
34%	-Ve	39

1: 54.24% companies have no plans for scalability and replicability of the project.

**Other Key Observations:**  
1: Swach Bharat is the only alignment found in terms of national imperatives. (42.6%)  
2: Awareness is existing for SDG yet the projects have not been mapped with the same.

Table 8: **Scalability & Replicability**

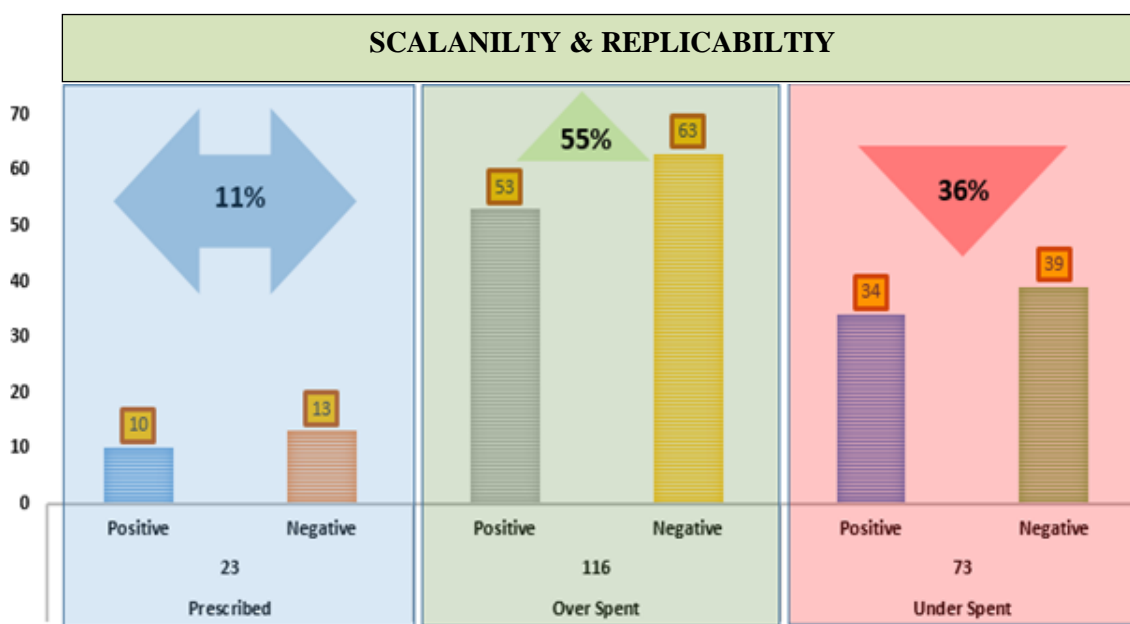


Figure 8: **Scalability & Replicability**



### **3.9 Innovative Methodology**

**Context:** As CSR is increasingly being discussed at national level in terms of its adoption as concept and practice as a matter of compliance or strategic orientation of the companies in addressing to the societal or environmental challenges. However combining it with innovation or application or adoption of innovative methods in developing CSR projects is still long way to go in realization of the results for addressing to the sustainable developmental goals for the nation.

The present study has placed an effort to investigate the subject taking the case of the best in class companies who have applied for being rewarded for their CSR interventions. An inquiry has been carried out as part of questionnaire with regard to orientation of the board for adoption of innovative methods in their CSR practices.

#### **Observations: The following are the key findings**

1. The observations of this driver suggest that the evidence of adopting innovative methods in CSR programs is weaker in case of companies who are just spending the prescribed amount
2. The companies who have over spent or under spent than what is prescribed for them have shown positive evidence towards the innovative methodology indicator.
3. About 64 % companies in over spent or under spent categories have expressed their positive intent for usage of innovative methodology in CSR programs indicates their willingness to engage with out of box thinking while designing the CSR plan or program.
4. Strong positive evidence in over spent companies indicates the responsiveness of their governance systems while engaging the CSR committee on the subject.
5. A possible reason in case of companies spending less than prescribed could be the search for some innovative methods for their adoption in CSR programs. Lack of access to such innovative solutions could probably be a reason for them not to just spend in a run of the mill fashion and still waiting for the right solutions to across.

#### **Recommendations**

1. Business or technology incubators could contribute in addressing to the gap of having innovative methods based CSR programs for adoption by the companies
2. Companies could develop and promote a culture of innovation within amongst their human resources
3. Technology institutions could be motivated to develop innovative solutions for the social engagement of the companies across various sectors. Companies who engage



with the technology based business model are more inclined towards such applications as against others.

CSR Data - Analysis Matrix – Step I		
Parameters		( P8)
Total Companies (212)	Evidence	Innovative Methodology
Prescribed (23)	+VE	9
11%	-Ve	14
OverSpent (116)	+VE	75
55%	-Ve	41
UnderSpent (73)	+VE	47
34%	-Ve	26

Table 9: **Innovative Methodology**

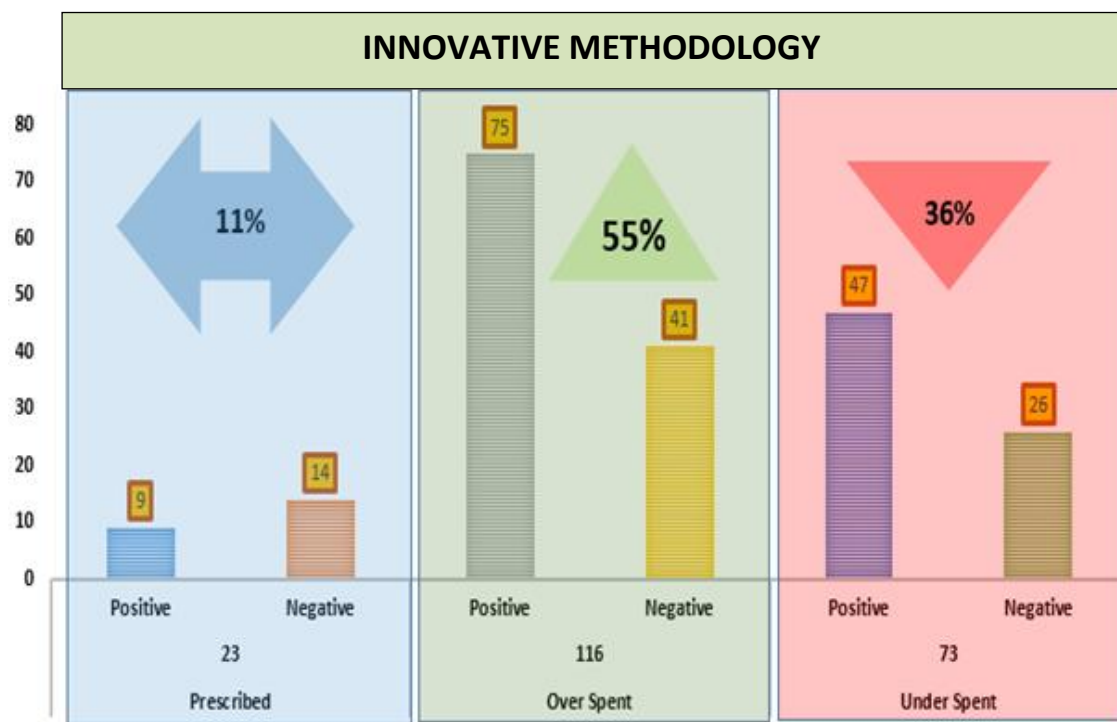


Figure 9: **Innovative Methodology**



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## ANNEXURE 1: CASE STUDIES

### CASE STUDY- 1

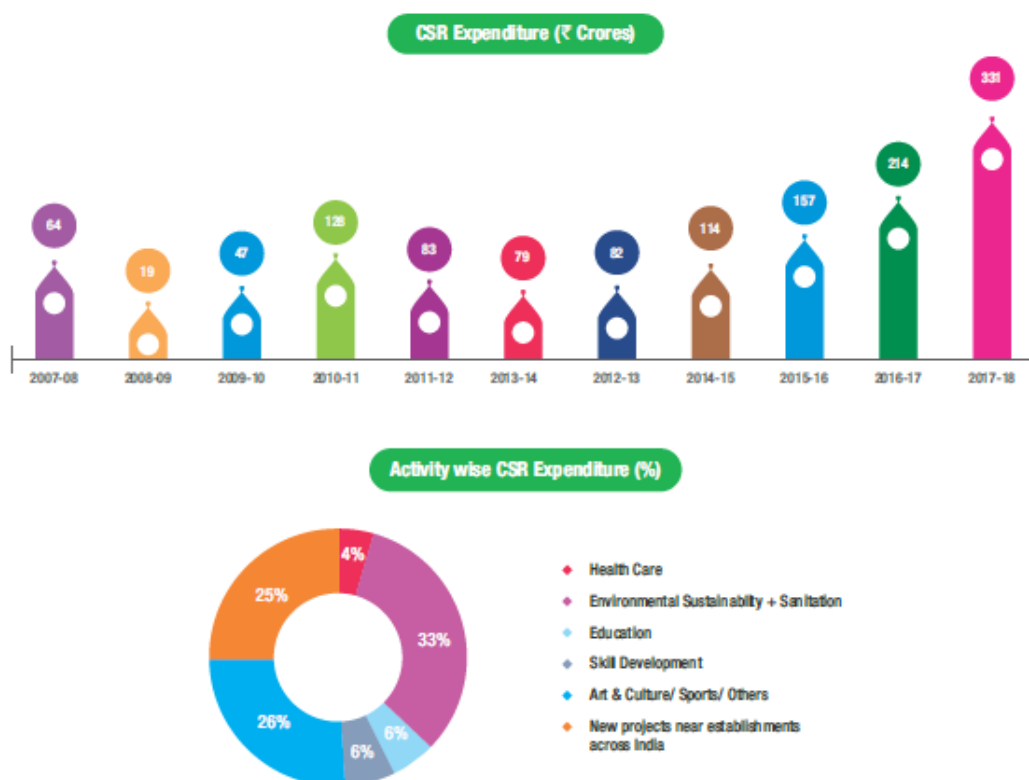
Company Name	The Indian Oil Foundation
Category	Economic Development (ED)

#### The Indian Oil Foundation

Indian Oil Foundation is a non-profit Trust which was formed in the year 2000, although IOC has been corner stone of success right from the inception in the year 1964. Its vision is to protect, preserve and promote the National Heritage in collaboration with ASI and NCF of the Government of India.

IOC foundation is primarily focusing on the welfare of economically and socially deprived sections of society. It aims at developing techno-economically viable and environment-friendly products & services and also ensures highest standards of safety and environment protection in its operations.

Figure 10: IOC CSR Expenditure Details since 2007-08 (Reference: IOC CSR Report)





**IOC Major CSR Initiatives:**

- 1: Skill Development Institute (SDI), Bhubaneswar
- 2: Kaushal Vikas Kendra, Bihar
- 3: Skill Training in Plastic Engineering Trades in Assam, Odisha, West Bengal
- 4: Indian Oil Multi skill Development Institute, Digboi
- 5: Sarve Santu Niramaya, Digboi, Assam
- 6: Empowering women through Pradhan Mantri Ujjawala Yojna

**IOC CSR Focused:**

Health, Education, Family Welfare, Environment Protection, Training & Development

**Project Name:** Skill Development Institute (SDI), Bhubaneswar

**Start Date:** 09/05/2016

**End Date:** Ongoing

**About SDI:** Skill Development Institute (SDI), Bhubaneswar is one such unique CSR initiative for providing opportunities for skilling and for the livelihood of unemployed and underprivileged youth of local and adjoining area in Odisha and at the same time ensuring supply of adequate skilled manpower to the hydrocarbon and other related industries. SDI Bhubaneswar imparts not only class room training, but the emphasis is mainly on practical training through simulator and sophisticated equipment, training on soft skills (behavior, communication, grooming, etc.), computer training and also knowledge of English.

**Target Beneficiaries:**

Public at large irrespective of religious faith, cast, creed, gender or any status with special focus on the unemployed, under employed and under privileged youth across Odisha with basic qualification of 10th for Industrial Welder and 10+2 for Industrial Electrician.

**Address:** Skill Development Institute, Sector A, Mancheswar Industrial Estate, Bhubaneswar, Odisha

**Objectives of the Institute:** SDI works with an in Bhubaneswar, to cater to unemployed youth across the nook and corner of the State of Odisha with special focus on far-flung and unreachable Districts like KBK (Kandhamal, Bolangir & Koraput) along with other districts for selecting the youths and taking responsibility to build their capabilities to be job fit for the Industry.



Expected outputs of the Programme: the institute will ensure job offers are given to at least 90% of the students and expected to provide livelihood to 40,000 unemployed youth in the next 10 years.

SDI is working to cater the unemployed youth across Odisha by providing them skillful training and it has a training partner “Nettur Technical Training Foundation (NTTF)” to assist in achieving the objectives. It monitors its projects with NTTF & NSDC and keeps on evaluating projects on regular intervals.

**Methodology:** Institute has looked for the youth after 10<sup>th</sup> & 12<sup>th</sup> standards looking for job.

This program has been developed in line with Skill India Mission of the GOI. Selection was done with a written test and personal Interview.

**Impact Assessment:** SDI is working to cater the unemployed youth across Odisha by providing them skillful training and it has a training partner “Nettur Technical Training Foundation (NTTF)” to assist in achieving the objectives. It monitors its projects with NTTF & NSDC and keeps on evaluating projects on regular intervals. Project is monitored by the Board of SDI. SDI not only offers class room training but also more focused on practical training through simulator and sophisticated equipment, training on soft skills (behavior, communication, grooming, etc.) computer training and also knowledge of English. Each course is stringent assessment and certification process through making the candidate fit for the job.

**Local Area:** Project was done in the local area of the company

**Project Implementation:** Program is promoted with the help of PSUs and managed by Indian Oil Corporation through a specially formed society, “Skill Development Institute, Bhubaneswar”. “Nettur Technical Training Foundation (NTTF)” assists in arranging staff and faculty for the SDI. On completion of the course, SDI offers certification with the help of NSDC.

**Monitoring & Evaluation:** Monitoring and evaluation is done by SDI Board with its training partner Nettur Technical Training Foundation (NTTF) as per the guidelines of National Skill Development Corporation (NSDC).

**Innovations (Technologies & Methodology):** In addition to class room training, emphasis is also given to practical training through simulator and sophisticated equipment, and training on soft skills followed by stringent third party assessment and certification process meeting industry norms. SDI is affiliated with two Sector Skill Councils – Capital Goods Skill Council (CGSC) for Welding and Skill Council for Mining Sector (SCMS) for Electrical. The course curriculum is aligned with the National Skills Qualification Framework (NSQF) of Government of India and approved by National Skill Development Corporation (NSDC).



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## CASE STUDY- 2

Company Name	Tata Steel Ltd
Category	Human Development (HD)

### Tata Steel Ltd

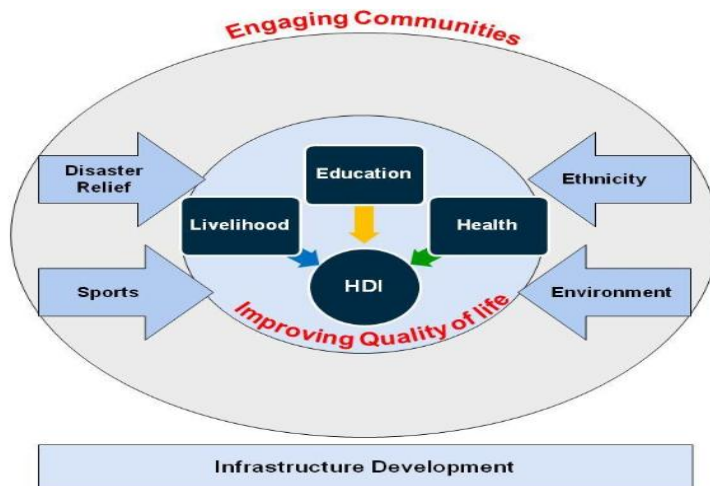
#### Tata Steel CSR Focused Area:

Tata steel Group's core purpose is to "Improve the quality of the life of the communities; we serve through long term stake holder value creation".

Its key focused areas are health, education, Sports, Sustainable livelihood, Drinking water, Renewal Energy, employability training & ethnicity.

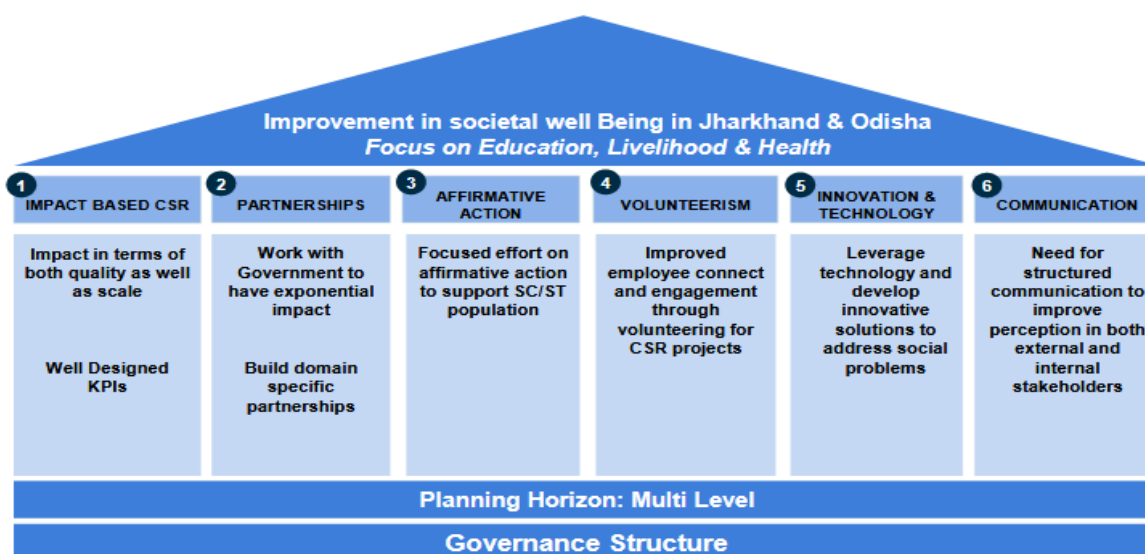
#### Tata Steel CSR strategy: focus Areas

TATA STEEL



Reference: <https://www.tatasteel.com/media/5211/tata-steel-india-analyst-day-2017-csr.pdf>





**Reference:** <https://www.tatasteel.com/media/5211/tata-steel-india-analyst-day-2017-csr.pdf>

**Program Name:** MANSI (Maternal & New Born Survival Initiative)

**About the Project:** Program was launched in Seraikela block of Jharkhand, in 2009. Tata Steel is offering healthcare services with the help of volunteers for project Maternal and Newborn Survival Initiative (MNSI).

**Target Beneficiaries:** Women from low –income family, not having access to the quality maternal facilities

**Location:** Seraikela Block, Jharkhand

**Objectives of the Program:** To reduce neonatal and infant mortality in 167 villages of Seraikela Block, Seraikela-Kharsawan District. This was to enhance the capacity of the Sahiyas and through demonstrating a sustainable model that is replicable at district and state level.

**Outcomes of the Program:** It improved the capacity of health workers in the villages and various process indicators on the health of mother and a child's to reduced mortalities.

It trained of 200 Sahiyas, who helped in increasing the health awareness level in the district and increase demand for healthcare services.

Program helped in reducing neonatal mortality upto 32.7 per cent reduction in neonatal mortality and a 26.5 per cent reduction in infant mortality in the region.

It Improved the process indicators to which helped in increasing the percentage of deliveries, increased in the count of women's who receive 100 IFA tablets, also increased the percentage of new born weighed at birth and reduction in neonatal morality rate.



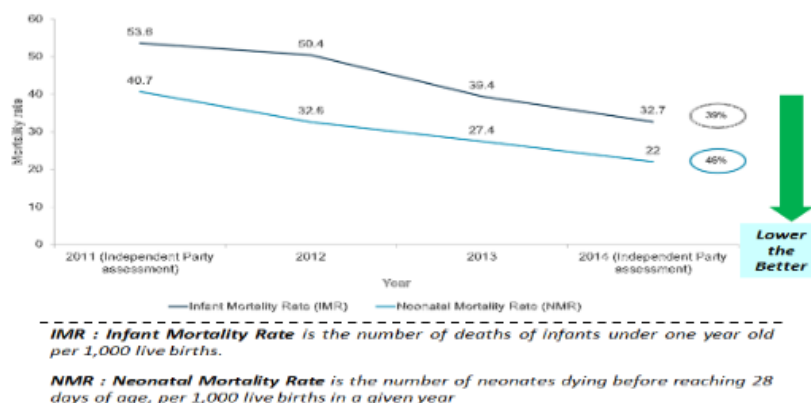
**Reference:** <https://www.dailypioneer.com/2015/state-editions/265-reduction-in-imr-courtesy-mansi.html>

## Some key interventions and their results

TATA STEEL

### Health – MANSI Project

A project for reduction in Infant Mortality Rate and Neonatal Mortality Rate in an entire block of a district by providing improved implementation of Home Based Newborn Care (HBNC) through the existing govt health machinery at village level (Sahiyas/ ASHAs) in a Public Private Partnership (PPP) mode



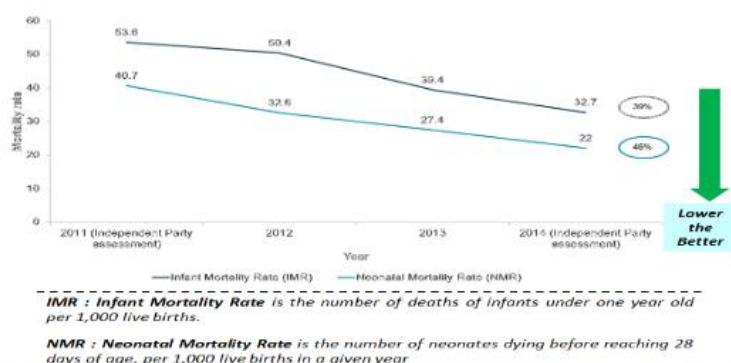
**Reference:** <https://www.tatasteel.com/media/5211/tata-steel-india-analyst-day-2017-csr.pdf>

## Some key interventions and their results

TATA STEEL

### Health – MANSI Project

A project for reduction in Infant Mortality Rate and Neonatal Mortality Rate in an entire block of a district by providing improved implementation of Home Based Newborn Care (HBNC) through the existing govt health machinery at village level (Sahiyas/ ASHAs) in a Public Private Partnership (PPP) mode



**Methodology:** To select the baneberries a survey was conducted and to a surprise it came to fore that 96% of the death happened at the neonatal stage. It was also observed that 83% of neonatal deaths were because of three factors:

- A) Weakness due to low birth weight
- B) Pneumonia and other infections
- C) Asphyxia due to prolonged delivery and other birth complications



**Impact Assessment:** Impact Assessment was done by Tata Steel Rural Development Society (TSRDS).

**Local Area:** Project was done in local area of the company.

**Project Implementation:** Project was implemented by Tata Steel Rural Development Society (TSRDS), a registered society under Society Registration Act 1860, and primarily responsible for the deployment of CSR Initiatives of Tata Steel Limited.

**Monitoring & Evaluation:** A comprehensive and data-driven system of monitoring and evaluation was put in place with central and field level health workers for tracking the performance of Sahiyas and providing detailed reports on the progress of project MANSI. The flow of data of mother and child was captured in real time and quick actions were taken without delay in line with Total Quality management (TQM). Monitoring was done by third party named SEARCH. Search conducted independent assessment to capture the data and training of the health workers.

#### **Innovations (Technologies & Methodology):**

The field staff had used tablets having relevant applications. The flow of data, related to mother and child was captured in real time basis and corrective actions were taken without any delay. A Total Quality management (TQM) approach was followed to address the daunting issues of infant and maternal mortality.

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### **CASE STUDY- 3**

<b>Company Name</b>	<b>STATE BANK OF INDIA</b>
<b>Category</b>	<b>Social Development (SD)</b>

#### **STATE BANK OF INDIA**

##### **The SBI Foundation**

SBI foundation focuses on promoting growth and equality responsive to the relevant needs of communities where it operates. Its vision is to Improving the socio-economic well-being of the



society, particularly of the less fortunate and under-privileged members and enable them to live up to the potential that they all possess.

**Key Focus Areas:**

- 1: Healthcare and sanitation
- 2: Education
- 3: Skill and livelihood Development
- 4: Women Empowerment and care for senior citizens
- 5: Sustainability and Environment
- 6: Rural Development

**Focus Area Wise CSR Spend of State Bank of India for Financial Year 2016-17**

Sr. No.	Focus Area	Amt. (Rs. in Crore)
1	Healthcare	31.59
2	Education	13.05
3	Skill development	48.89
4	Support to PwDs	1.57
5	Environment	4.12
6	Sports	1.46
7	Culture	1.8
8	Rural Development	4.81
9	Others	6.86
	Total	114.15

Table 10: Focus Area wise CSR spend of SBI for the financial year 2016-2017



AMT (In crore) Pie chart

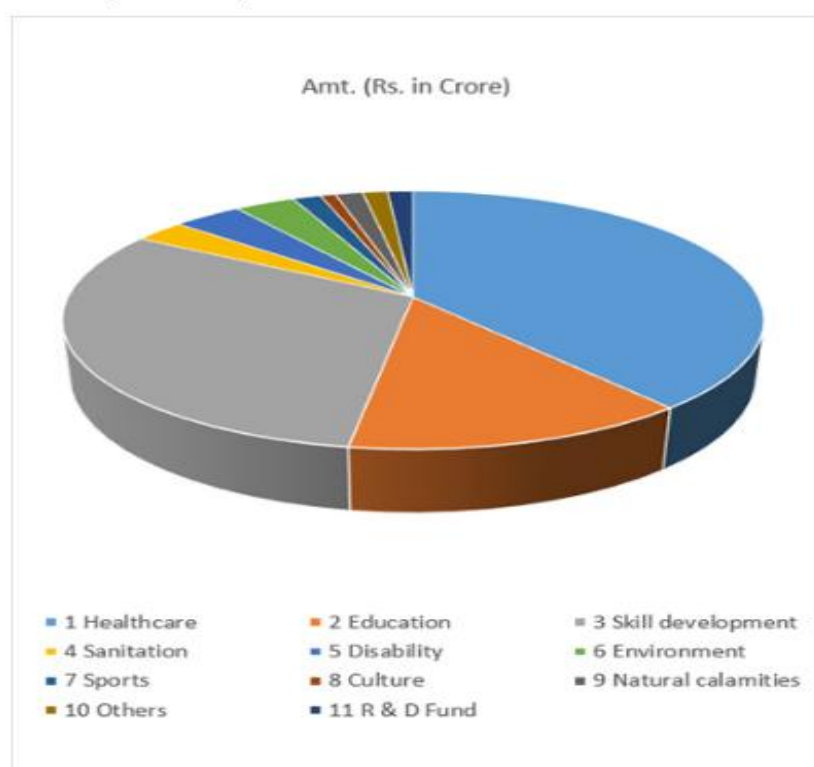


Figure 11: ATM (In Crore) Pie Chart

Source: SBI Foundation website

**Program Name: SBI Youth for India Fellowship**

**Target Beneficiaries:** Underprivileged and downtrodden rural populous across 32 locations in 9 states

**Location:** Madanganj, Ajmer, Rajasthan

**Start Date:** 01/09/2011

**End Date:** On Going

**About the Program:** by taking in view that Urban people of India is building a strong case as the next global and economic powerhouse, but its rural population is still struggling with basic amenities like lack of portable water, electricity problems, poor health and education services. To bridge these gaps SDI is offering a 13-month of the fellowship program, divided into three phases; familiarisation, implementation, and sustenance. This course will enables nation's youth to work on rural development projects in partnership with experienced NGOs.

**Objective of the Program:** It helps India's best young minds to join hands with rural communities, empathize with their struggles and connect with their aspirations. It Provides



education to passionate urban Indian youth with an opportunity to touch lives and create positive change at the grass root level in rural India.

SBI Youth for India is a 13 month long fellowship programme that enables India's brightest young minds to work on rural development projects with experienced NGOs. SBI along with NGO's working with communities in villages where it selects students and sends them to rural locations for better education.

The process sharpens critical thinking, team management skills and innovative thought process to transform them into professionals, policy makers and social entrepreneurs with a holistic worldview.

NGOs – For decades, many NGOs have been overcoming the odds in the rural areas of India.

**Outcomes of the Project:** Program was launched in March 2011; the pilot batch had 27 fellows who successfully completed the fellowship. SBI under this program conducts examination and choose the young professional selected through process and conduct their interviews. SBI has impacted over 3,000 villages and 12,000 community Residents.

Till date it has completed five batches and has strong alumni of 184 Students, benefitting 2,500 families across 30 rural locations actively involved in deployment sector.

**Methodology:** SDI is trying to bring the needed changes in the growth of community development. SDI with the help of NGOs conducts online exam and target the students who are lacking with basic amenities of good education. After selecting targeted beneficiaries, institution sends them to do baseline study on the problems faced by community dwellers and help them in developing implementation model on solutions against problems identified.

**Monitoring & Evaluation:** Program is monitored through a proper mechanism to collect all the required data on the progress of the project. Brief report is prepared on progress and submitted to the SBI with a brief profile of the villages and the issues affecting the interventions. This report also contains information regarding implementation model, problems identified and the solution carved to mitigate the problem.

SBI monitor and evaluate project by itself, it does not involve third party. It also keeps on assessing the impact of the project.

**Innovations (Technologies & Methodology):** SBI used innovative technology which is known as application of Information and Communication Technologies (ICT). It used integrating ICT in Primary Education and implemented technology to reduce drudgery sustainably and Education.



## CASE STUDY- 4

<b>Company Name</b>	<b>Mahindra &amp; Mahindra Limited</b>
<b>Category</b>	<b>Environment and Sustainable Development (ESD)</b>

### **Mahindra & Mahindra Limited**

**CSR Focused Area:** Eradicating hunger, poverty and malnutrition, promoting healthcare, promoting education and employment, empowering women, environment suitability, protection of nation heritage, Slum areas development and maintaining quality of soil, air & water.

**Program Name:** Watershed Management in Madhya Pradesh: Mahindra & Mahindra CSR Initiative.

**Start Date:** 20/10/2010

**End Date:** 31/03/2018

#### **About the Program:**

Program is a Public Private Partnership (PPP) project successfully implemented at Damoh with the Government of Madhya Pradesh and handed over to the village level water committees. Project was implemented in 32 Villages, covering over 4,000 households & benefiting more than 21,000.

**Target Beneficiaries:** People of Damoh & Bhopal districts of Madhya

**Location:** Damoh & Bhopal Madhya Pradesh

#### **Objectives of the Program:**

- 1: To water availability through building of watershed structures
- 2: Soil & Water Conservation
- 2: To restore ecological balance by conserving and developing natural resources i.e. soil and
- 3: Productivity Enhancement with respect to the staple food crops of the region.
- 3: Livelihood enhancement through on farm and off farm activities for income generation at household level

#### **About the Project:**

Overall objective of Soil and water conservation aligned to productivity improvement thus leading to livelihood enhancement. Under project activities like watershed development including water harvesting and soil as well as water conservation measures like Contour Trenches, Gully plug, Farm bunds, Masonry field outlets, Gabion structures, Farm ponds, Percolation tanks and Stop dams, Agricultural productivity Enhancement & promotion of commercial vegetables, Farm advisory services, Micro-irrigation system, Formation of Self



Help Groups (SHG), Capacity building of beneficiaries & other stakeholders, Holistic development- Revival of existing water bodies, toilet, biogas, improved Chula, plantation etc. undertaken.

### **Outcomes of the Program:**

Program focused on conserving natural resources and maintaining environmental balance.

Water conservation increased water table level. The Soil and water conservation measures reduced the erosion of the fertile top layer of the soil improving soil health, maintain humidity, recharge water in the ground and increase in land.

The project outcomes are as follows:

- 1: It has increased ground water availability at 6.2 meters as against the baseline of 8 meters.
- 2: It helped in increasing an average percentage of income from agriculture by 339% over the baseline.
- 3: It also helped an average percentage increase of household income by 363% over the baseline.

The core work in Watershed Development is construction of Soil and Water conservation structures. So far we have completed.

Check dams	8
Ponds and tanks	17
Soil Conservation Structures (Stone outlets, Gully Plugs)	1100
Bunds and Trenches	80000 running meters
Water storage capacity created	450 million litres

### **Reference:**

<https://www.mahindra.com/annualreviewFY18/assets/Downloads/Mahindra/Riseforgood/BusinessResponsibilityReport.pdf>

**Reference:** <http://samriddhi.azurewebsites.net/Spreading.aspx>



#### CONDITION BEFORE WE STARTED OUR WORK IN THE REGION

Water table (depth in feet)	45
Average distance travelled to collect water (km)	1.5
Per capita income (per day) (Rs)	9
Number of crop taken per year	1.3
Agriculture Yield (quintals per hectare)	6.2
People with bank accounts	660

**Reference:** <http://samriddhi.azurewebsites.net/Spreading.aspx>

#### **Methodology:**

In order to resolve the water problem, Mahindra Strategic planning team, Mahindra Samiriddhi team, Farm Division and Government officials of Madhya Pradesh Government came together for Integrated Watershed Management Program. Team of Research concluded that it can only address the climate change by conserving fertile soil, harvest runoff, recharge ground water table, create green belts, and increase crop productivity.

**Impact Assessment:** Impact assessment was done with the help of **Deloitte Touche Tohmatsu Limited**.

**Local Area:** Project was not done in local area of the company.

**Project Implementation:** Project was implemented by **Mahindra & Mahindra Limited** in partnership of Government of Madhya Pradesh.

**Monitoring & Evaluation:** Detailed monitoring and evaluation was done and project was implemented with the help of M&M agency and Nodal agency of RGM, Bhopal. Watershed Committees being the frontline soldiers, assigned to monitor daily progress report of the project, Whereas M&M formed a committee to monitor the project on monthly basis.

A team of technical experts on behalf of state and districts had reviewed the project progress and guidelines on quarterly frequency.

**Innovations (Technologies & Methodology):** Different innovative technologies and methods were used like Low cost Watershed structures, Modifications to structures to maximize benefits, Wheelo wheel, Individual Bio gas plant; Grameen Fridge, Smokeless Chulha's etc. have been successfully implemented. The following technology have been used for the structures: Hydrological survey, GIS mapping, GPS, Soil testing & composition, Auto level, Tradestial map, drainage map, slope map, land capability map, hydrological design, structural design, hydraulic design etc.