

Report on Impact Assessment Study and Measuring of Social Returns of CSR Projects for the year 2019-20

(Mysuru Plant, Karnataka)



Prepared by



Genesis Management & Market Research Pvt. Ltd.

7 Jay Apartments, 64/3 Erandavana
Income Tax Lane, Prabhat Road,
Pune 411 004, India

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1. Scope of Work

The scope of work under this contract briefly include measurement of all the activities/ projects undertaken and completed by BRBNMPL under CSR Scheme in and around its areas of operations at Bengaluru and Mysuru in Karnataka and Salboni Dist. Paschim Midnapore in West Bengal for the year 2019-20. This broadly include the following objectives:-

- Visit the project sites for continuous evaluation / impact assessment study / measuring of social returns from the activities / projects completed in that financial year.
- Identify actual beneficiaries and the deliverables created and suggest future Target Audience and deliverables to be created for new CSR interventions.
- Mapping outcomes through co-ordination with stakeholders clearly defining the input and output.
- Measurement of short term, medium term and long term social returns.
- To obtain all documents from beneficiaries/agencies and from BRBNMPL as required for Internal/External and Statutory Auditors.
- To collect the stakeholder feedback.
- Implement, examine, evaluate, assess and review the CSR projects carried out by BRBNMPL for the following:-
 - a) Its effectiveness and relevancy
 - b) Economic, Social, Environmental Impact of the projects is to be ascertained and Social Returns from the projects are to be measured.
 - c) Submit Audit Report for each project.
- Suggest schemes/projects under CSR to enhance the social returns.
- Examine compliances with the Companies Act, 2013 amended from time to time.

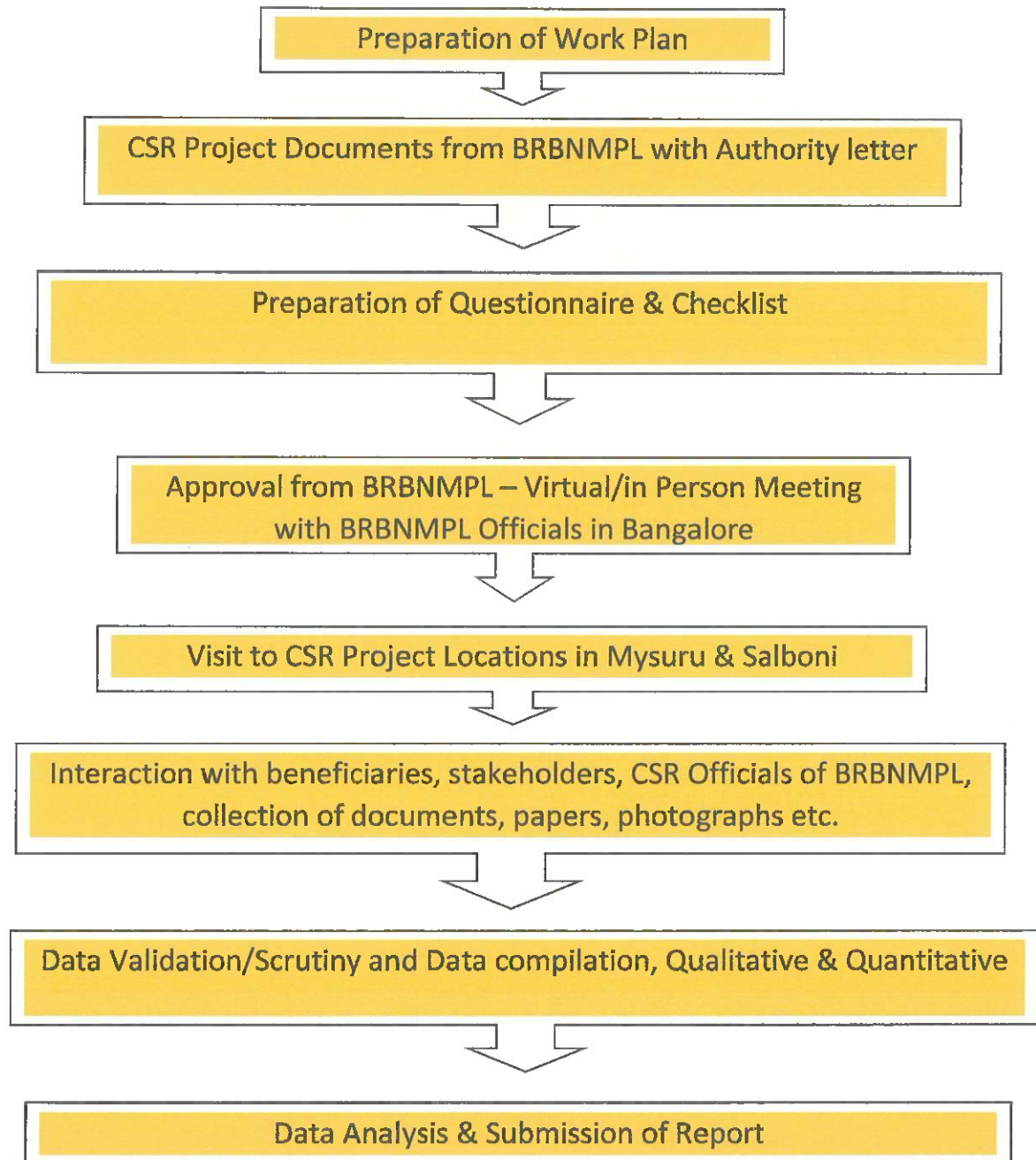
2. Objectives of the Impact Assessment Study / Measuring of Social Returns:

Sr.No.	Assessment Criteria	Assessment Questions
1.	Relevance	Did the overall goal match needs of the project area? Did the project baseline data correctly address needs of the area?
2.	Efficiency	What outputs were achieved and whether they were according to the plan? Was the implementation schedule as planned? Was the project cost within planned limit? Was the fund utilization prudent?
3.	Effectiveness & Uniqueness	Did the outputs help achieve the goal? Did the project have any unique features? Comparing the inputs to the extent of goals achieved, can project implementation be considered to be effective? Can the project be replicated?
4.	Impact	What were the various tangible and intangible positive and negative impacts (socio-economic, Environment, Policy, Technology and Awareness) on different stakeholders of the project?
5.	Sustainability	Would the impacts created by the project sustain? Considering the present course of project, is the project sustainable? If not, what modifications and corrections need to be done with project execution methodology?

3. Project Timelines:

Sr.No.	Activity	Date of Start	Date of Completion
1.	Issues of Work Order	-	7.10.2021
2.	Submission of questionnaires	-	19.10.2021
3.	Virtual Meeting for briefing	-	21.10.2021
4.	Visit to Bangalore Office for discussions with officials	-	25.10.2021
5.	Visit to various CSR project locations in Mysuru	26.10.2021	2.11.2021
6.	Visit to various CSR project locations in Salboni	10.11.2021	20.11.2021
7.	Submission of Draft Report - Mysuru		

4. Research Methodology- Flow Chart



5. List of CSR Projects completed during FY 2019-20

Mysuru Office

(Rs.in lakhs)

Sr.No.	Particulars of CSR Activities	Amount Spent
A	Promotion of Education and Vocational Skills	
1.	Procurement of electrical items, RO water purifiers, students desk, inverter, chapatti maker, washing machine, refrigerators, computers, furniture and conducting SSLC tuition to various government schools & hostels	55.94
2.	Construction of Class Rooms and toilets at Taluru, Kenchalagudu and Karakanahalli	17.26
3.	Construction of Class Rooms and toilets at Udbur, Kergalli, Beerihundi and shelter/roof at M.G. Koppal, Mysuru and other Government schools	107.25
B	Health and Family Welfare	
4.	Construction of drug store at Government Ayurvedic College premises at Belavatta Mysuru.	18.50
5.	Procurement of Medical Equipments to DHO/THO hospitals	12.20
C	Animal Care	
6.	Adoption of animals at Mysuru Zoo	5.00
D	Promotion of Art & Culture and Rural Sports	
7.	Financial Assistance for the Cultural Program and for construction of Rehearsal Room at Kalamandir, Mysuru	10.00

6. Visit to Project Locations and Observations:

A) Promotion of Education and Vocational Skills

Sr.No.	Particulars of CSR Activities	Amount Spent
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I) Procurement of electrical items, RO water purifiers, students desk, inverter, chapatti maker, washing machine, refrigerators, computers, furniture and conducting SSLC tuition to various government schools & hostels ... Rs.55.94 lakhs

- This activity falls as per the guidelines given Schedule VII of the Companies Act, 2013. The Company has donated and funded equipments required in various schools in the Mysuru City and nearby areas.
- The duration of visits to all CSR Project sites was from 28.10.2021 to 2.11.2021.
- During our visits we received excellent co-operation from the CSR Team of BRBNMPL, officials of the respective institution where the CSR project was carried out and the beneficiaries of the said CSR Projects.
- During our visit our team had meaningful interaction with all the stakeholders connected with these CSR Projects at Mysuru location.
- We have in all visited 13 Schools and their respective projects, on an average 2 locations a day. We have received all the relevant documents, explanation and information as may be required to enable us to complete this assignment of Impact Assessment and SROI calculation.

1. Girls Lower Primary School, Belavatta:

- 2 glass almirahs, 5 tables, 5 chairs, 5 ceiling fans, 1 water dispenser and 5 chappal stands are given to school in 19-20.

- An amount of Rs.96,905.14 has been spent on this activity during the Financial Year 2019-20. The equipments have been handed over to the school which caters to the educational needs of the poor students.
- Water dispenser is currently not utilised and gram panchayat has given new dispenser to them. BRBNMPL dispenser will be installed after renovation and reconstruction of classrooms. This may be followed up and the project should be completed in time at the earliest. This dispenser was used before and will be reinstalled after civil work is completed.
- The project is very useful and has positively impacted health of the students. Thus SROI of this project is rated at 1.48:1 which is very good.





2. KR Mill higher primary school, Mysore :

- 6 almirahs, 50 chairs, 20 tables, 1 plate stand, 1 RO water system, 1 projector, 12 fans, 2 wall fans, standing fans and lighting have been given in 19-20.
- The school has 126 students currently. School operates classes from 8th-10th standard.
- BRBNMPL has completed toilet construction and computer library project over the past 2 years.
- Handover ceremony was done for all projects at this school.

- This year's project is important for the school library and it has become operational. Overall project is very satisfactory.
- SROI is positive and is rated at 1.



3. Govt Higher Primary School, Jayapura:

- School operates 1th-7th standard classes. 50 desks, 7 tables and chairs, 10 nali kali tables and 80 nali kali chairs for 1st -3rd standard students have been given in 19-20.
- 2 water purifies are given by BRBNMPL in 19-20. They are in satisfactory working condition at the location.
- There are 63 students in 1st -3rd standard who are beneficiaries of the projects. Total school strength is 185 students. All the materials were given in March 2020.

- SROI is rated at 1.38.



4. Kasturba Gandhi Girls Residential School, Kergalli:

- 38 girl students are currently residing at the campus. The hostel has a total capacity to accommodate 100 girls.
- Kasturba Gandhi Girls Residential School is a boarding school run by the Government of Karnataka.
- 8 computers with computer tables and chairs, 25 desks in classes along with 6 chairs and tables were handed over. Handover of all items was completed in January 2020.
- School is from 6th- 8th standard. Selection of students is done mostly through survey in rural areas. Students are orphans or from weaker sections.
- SROI is 1.42 which is positive.



5. Govt. High School, Kergalli:

- There are 176 students in this school from class 8th -10th.
- Construction project of classrooms and toilet is split over Financial Years 2019-20, 2020-21.
- Project handover will be done in November 2021. This needs to be ensured that it is handed over to the School Authorities.
- BRBNMPL name board is recommended with project details.
- Construction of 2 classrooms and toilet has been done by Karnataka PWD in 8 months' time. Project was completed in March 2021.
- SROI is calculated at 1.67 and is positive.



6. Govt Higher Primary School, Devaiyanahundi:

- Water filter given by BRBNMPL was installed in March 2021 in the school. The school operates classes from 1st-7th standard. In total, there are 118 students enrolled in the school.
- Total project cost is Rs.39,899.34 for the year 19-20.
- SROI is 1.36 and is positive.



7. Post Matric Pre Graduate Girls Hostel for Girls, VV Mohalla, Mysuru:

- There are 400 girl students residing in the hostel. The hostel reopened in September 2021 after COVID closure.
- Students are selected from family with less than Rs. 2.5 lakhs per year. Hostel was recommended and is maintained by social welfare department.
- UPS is installed in reading library. Power cuts are only during monsoons for 1-2 hours. Chapati maker given is used to make 800 chapatis per day. 2 washing machines given are used to wash common items like bedsheets. 2 large commercial refrigerators given are used for food storage. 3 plate stands given are not currently used due to size mismatch of plates and it will be transferred wherever required.
- We have suggested branding on washing machine, refrigerator and chapati maker. Tables, chairs and plate stand have branding.
- All the assets are in working condition and needed for the institution and eligible to be covered under CSR.

- The total amount spent on this project was Rs. 6,18,102/-.
- SROI is 1.48 which is very satisfactory.



8. Medical and Engineering Boys Hostel, Bogadi:

- There are 150 students of medical & engineering discipline.
- One chapati maker given is used to make approx.300 chapatis per day.
- Washing machine given is used by all students for washing their clothes.
- One inverter is installed in computer lab with 10 computers and the other one is installed in office.
- 50 tables are kept in 50 different hostel rooms and 200 chairs are also kept in various rooms as required.
- Refrigerator given is being used in kitchen for storing fruits, milk and vegetables.

- All the equipment donated are need based and they help the students in saving their time which they make can use for study to improve their academic performance.
- The maintenance and repairs of these equipment is the responsibility of the college and hostel authorities.
- The total amount spent for this is Rs.2,95,130/-. SROI is 1.78 and is very encouraging.



9. Govt Post Matric Girls Hostel, Bogadi 2 Hostel:

- 1 Chapati maker , 1 refrigerator ,other refrigerator is transferred to a nearby hostel, 2 washing machines, 2 ups, 4 plate stands, 40 chairs, 10 tables have be handed over to the hostel authorities.
- There are 493 students residing in the hostel currently. Students are from ST, ST and OBC categories. 500 chapatis are being made daily on the Chapati maker given to the hostel.
- UPS is used to light common area and rooms. Branding is suggested on washing machines, chairs (partially done) and refrigerator.
- Total amount spent is Rs.6,53,644/- with an SROI of 1.75 which is positive.



10. Govt. Girls Matric Hostel, Bogadi 1:

- 1 UPS, 2 washing machines for washing common bedsheets, 2 refrigerators, 10 tables, 40 chairs, 3 plate stands, 1 chapati maker is given.
- Bogadi 1 and Bogadi 2 have received generators recently from the state government. UPS given by BRBNMPL may be shifted wherever it required and will be used.
- There is also 1 old chapati maker with the hostel that they will be transferring wherever it is needed. Student strength of the hostel is approx 300.
- 300 chapatis are prepared on the chapatti maker daily. Branding was found to be missing and should be done on washing machines.

- Majority of the girls are from SC/ST category. Students are completing professional courses which will give them easy employability.
- Hostel location will change after 2 months to nearby property which is already allotted by the respective department..
- The amount spent on this is Rs.6,18,102 with an SROI of 1.72 which is satisfactory.



Sr.No.	Particulars of CSR Activities	Amount Spent
2.	Construction of Class Rooms and toilets at Udbur, Kergalli, Beerihundi and shelter/roof at M.G. Koppal, Mysuru and other Government schools	107.25

1. Govt Higher Primary School, Manchegowdanakoppal, Mysuru 570 017:

- Construction of shed of approximately 3000 square feet is completed in the School.
- The school has a strength of 400 students and this year around 150 students have joined from private schools due to good reputation of the school.

- Project was completed in February 2021. Construction was done by Karnataka PWD. Paver blocks were installed by KPWD as complementary feature.
- Formal handover will be done in the month of November 2021. Signboard/ nameplate is yet to be installed and it needs to have complete project details. This point has been advised to BRBNMPL
- Ensure Display Board with all relevant project details is placed at the project site.
- SROI is positive and rated at 1.5 which is Very Satisfactory.



2. Udbur Government High School:

- The School has 426 students from 8th to 10th standard.
- 4 classrooms and 2 toilets are constructed have been constructed in 19-20.
- Project is split over Financial Year 2018- 19 and 2019-20.
- Construction was completed in 8 months' time and was completed in 2021 March. However, handing over is not completed as yet as the Schools were closed on account of Covid 19 restrictions.
- Handover will be done in November 2021. Please ensure that it is done accordingly and documented suitably.
- We have suggested writing name of activities carried out on the branding board.
- 4 other NGOs are also doing some other projects with this school like installation of benches, computer lab renovation etc. If possible we can join hands with 4 other NGOs if the work CSR funding continues at this School in future.
- Water connection to newly constructed toilet is pending and hence is not used. Construction was done by KPWD. KPWD has also constructed stairs and concreting of floor from them.



3. GHPS Taluru:

- 2 classrooms and 2 toilets have constructed in 18-19 and 19-20 by civil department of BRBNMPL.
- Deputy Director of Public Instruction (DDPI) had recommended this school.
- School is from 1st-7th standard with 123 registered students. There are 52 students in 1st -3rd standard. 1st -3rd standard students are using newly constructed rooms.
- 2 more rooms are under construction by local gram panchayat. Project was completed in January 2020 and handover was completed.
- School requires dining room for mid-day meal program. This may be considered if the request comes from DDPI.
- SROI is calculated at 1.5 which is positive.



4. Govt Primary School, Kenchelgudu:

- Construction of 1 classroom and toilet done by BRBNMPL civil department in 19-20.
- Handover ceremony done in March 2020. Construction of classrooms and toilet was completed in 8 months' time.
- School was recommended by DDPI.
- Strength of school is 27 students. Earlier there was 1 old classroom which is now demolished and reconstructed by Gram Panchayat.
- SROI is positive and rated at 1.34.



5. Govt Secondary School, Beerhundi:

- 4 classrooms (G+1) and toilet block was constructed by KPWD in 8 months' time.
- Handover ceremony will be done by Nov 2021. Project was completed in March 2021. It is essential to ensure that the handing over is completed in November 2021 as planned.
- Toilet constructed is outside old compound wall. This leads to security problems. Some taps were broken by villagers in night. The school management has since removed all taps from hand wash area.
- Total number of students is 336 from 8th -10th standard.
- SROI is positive is calculated at 1.38



6. Govt Lower Primary School, Karkanahalli:

- The school is from lower kg to 5th standard. There are 15 students in the school. The same school had had 50 students in 2015.
- School is facing competition from nearby private and government schools. New enrolments are preferring these schools. The school also faces competition from nearby Govt. school
- Nearby Govt English Medium school from lower kg to 7th standard has approximately 200 students.
- Construction of classroom and toilet was completed by August 2019 and was handed over in February 2020.
- Quality of construction is very good and has been undertaken by civil department of BRBNMPL. Financial accounting of the project was split across 18-19 and 19-20.
- SROI is positive and is reported at 1.57.



B) Health and Family Welfare

Sr.No.	Particulars of CSR Activities	Amount Spent Rs. In Lakhs
1.	Construction of drug store at Government Ayurvedic College premises at Belavatta Mysuru.	Rs.18.50
2.	Procurement of Medical Equipments to DHO/THO hospitals	Rs.12.20

1. Centralized Ayurvedic Drug Store and Dispensary, Mysuru:

- Construction is approximately of 1200 square feet at Belavatta. The Hall is for the purpose of storage of medicines and further distribution through the health channels.
- This project was completed in 7-8 months' time from the date of start. The project was started in time and completed in time.
- The drug store supplies medicines to 39 dispensaries in Mysore City. Patients from Mysuru City who are poor are treated in these dispensaries free of cost.
- The construction was done by Karnataka PWD. The quality of construction work is satisfactory.
- There is no access to rooftop water tank since that was not included in the plan. There is a need to build stair case to have access to the roof top in the subsequent years.
- The drainage outside is currently open and should be closed. This gives scope for breeding of mosquitos and other flies which may become a health hazard. It is therefore essential to cover the drainage outside suitably at the earliest.
- We received very good cooperation from the officials of the Drug Store & Dispensary. We met Dr. Swarnalatha, In-charge of the Drug Store & Dispensary and had detailed discussions with her.
- We received all documents, information and clarifications on various points wherever required.

- The project is need based and is covered under Schedule VII of the Companies Act, 2013 and sustainable.
- Calculation of SROI is as under:

Sr.No.	Attribute	Amount in Rs.
	Investment through CSR Funding	
1.	Amount spent on construction of hall	18,50,000
	Benefits Received	
2.	Notional Rent of Rs.2.50 lakh per year for 15 years	37,50,000
3.	Social Rate of Return on Investment	2.02





2. Procurement of Medical Equipments to DHO/THO Hospitals:

- District Health Officer, MCH hospital Mysore- Initially, USG scanning machine was given to Periyapartna hospital and was later transferred to MCH Hospital by District Medical Officer as there was none at the hospital.
- Delivery of the machine was given in February 2020.
- Machine only has linear probe which has 4 cm scanning capability. Only 5% of the patients need this accessory. In 90% of the cases convex probe and in remaining 5% of the cases TVS probe is required.
- MCH hospital will soon be converted to a maternity hospital with 100 beds. Almost all the ladies will require convex probe for scanning in the future.
- The hospital is currently referring patients outside to other diagnostic centres for scanning.
- Average cost of each such scanning is Rs. 1000 and range is from Rs. 800 to Rs.2500 for these services in the market.
- Current utilisation rate is 10 scans in 2 months. After convex probe is installed, 40 scans can be done per day. Cost of convex probe is around Rs.3 lakhs and is an accessory. Thus there would be substantial cost savings for patients to help in improving SROI.
- Printer also is required for printing scans. Cost is Rs.40,000/- . Thus the printed may also be provided in the next financial year, if possible. This would help to a great extent. Currently the images can only be stored in the scanner.
- We had a detailed discussion Radiologist Dr. Sreenath to come out with recommendations.
- Average life of the Scanning machine is taken at 10 years with a monthly return of 5 scans per month @ average price of Rs. 2,500/- each. Thus annual return is Rs.1,20,000/- on an investment of Rs.12,20,000/- with the result SROI is rated at 1.78.
- It is essential that the Printed and Covex Probe be provided which is very much required and will improve SROI further. The cost of this is not more than Rs.5.00 lakhs both together.
- The SROI is very good and the project is successful.



C. Animal Welfare

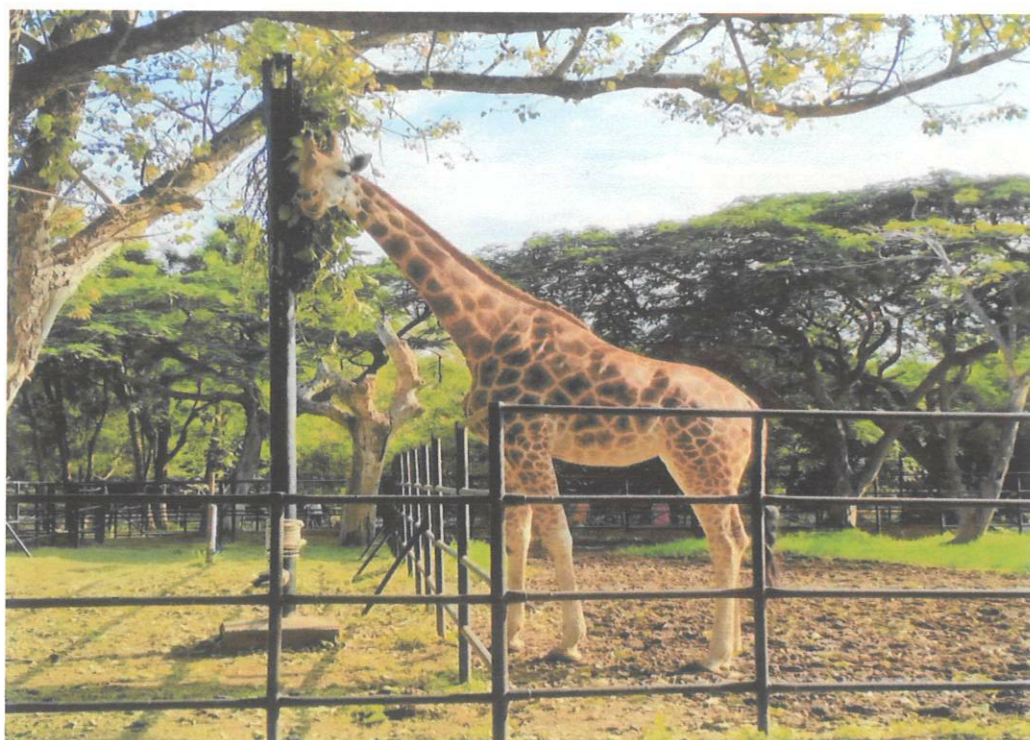
C	Animal Care	Rs.in lakhs
6.	Adoption of animals at Mysuru Zoo	5.00

1. Mysore Zoo, Mysuru

- Adoption of 1 Cheetah, 2 Giraffes, 1 Asiatic lion, 1 Bengal tiger, 1 Zebra was done in 2019-20. The Mysuru Zoo receives approximately Rs.3.5 crores in corporate and individual sponsorship every year.
- The Zoo Trust is an autonomous body and does not receive government funds.

- Income streams for the trust are through sponsorships, parking, ticket collection and tickets to nearby Karanji Nature Park Lake.
- However, on account of Covid 19 restrictions the Zoo was closed. With the result income by way of sale of entry tickets, parking and sponsorships had drastically reduced while the expenses on food and other incidental expenses on the maintenance of animals continued as it is. This has put the Zoo under financial stress. As such funding to the Zoo was essential.
- Under the prevailing conditions this project does qualify under CSR as per Schedule VII of the Companies Act being protection and welfare of the animals and natural flora and fauna.
- SROI is 2.4 which is very encouraging.





D. Promotion of Art & Culture and Rural Sports

D	Promotion of Art & Culture and Rural Sports	Rs. In lakhs
	Financial Assistance for the Cultural Program and for construction of Rehearsal Room at Kalamandir, Mysuru	10.00

1. Mysore Kalamandir, Mysuru:

- **Cultural program:** Program was conducted to promote folk art from Mysore district. More than 100 artists participated in this event and there were 1200 visitors. All artists were given honorarium for performing at the festival. The event received very good media coverage and the same activity is being planned again in this financial year. Event was held for almost 12 hours from sunset to sunrise.
- **Taleem room:** The Thaleem room is approximately a 400 square feet room constructed through Karnataka rural infrastructure development. This room was constructed around November 2019. The purpose of this room is to serve as a place of practice for performing arts. The occupancy is very good and is in excess of 80%. There are 2 slots that will be given from the near future onwards

for this room. Charges per slot will be maximum of Rs.100. Earlier room was given at Rs. 100 per day.

- Roof of the room was damaged due to rains and needs to be fixed to prevent leakage. Repairing of the room can be done very quickly. This may be attended to immediately.
- During COVID, room was used for administration of vaccine to more than 2,500 people.
- On account of Covid 19 restrictions its utilisation has not been encouraging but will improve gradually. This is affecting its SROI in the initial years but will improve further as its occupancy goes up.
- Its SROI now is rated at 1.24 which is satisfactory which can go up to 1.75 as the occupancy goes up over time.





7. Conclusions & Recommendations:

- All the CSR Projects implemented by BRNMPL are in the areas of Promotion of Education & Vocational Skills, Health & Family Welfare and Promotion of Art & Culture and Rural Sports are need based, sustainable and qualified as CSR Projects.
- Training and capacity of building of CSR Team of BRNMPL is recommended as it is mandatory that officials working the CSR team should have formal training certification accordingly. The cost of training is covered within 5% of the administrative overheads.
- SROI of all the projects is above 1 which is very encouraging and needs to be complimented.
- The name display boards giving CSR project details have not been displayed at all places. They need to be displayed uniform across all CSR project details alike. The display boards should give minimum information like CSR amount

spent, year, name of the project, brief project description date commencement, date of completion, etc. This may be standardized.

- As far as possible project handing over should be done ceremoniously and should be given due publicity in the print and social media as far as possible.
- Even after completion of the project a visit should be made to ensure that the equipment donated are in existence and are in working condition.
- In case any other NGO or a Corporate is also donating funds CSR where BRNMPL is also working, a joint project could be taken up instead of both the donor organizations working separately.
- The projects implemented so far were either by the BRNMPL on their own or with the KPWD. However, in case in future any other third party NGO is engaged for implementation of the project CSR 1 and the latest guidelines those may be issued from time to time need to be followed.
- The Annual CSR Report, Constitution of the CSR Committee, List of projects implemented, brief update on impact assessment report etc. need to be disclosed on the public domain viz. website of the Company suitably.
- These recommendations are applicable to Salboni Plant and Mysuru Plant suitably.