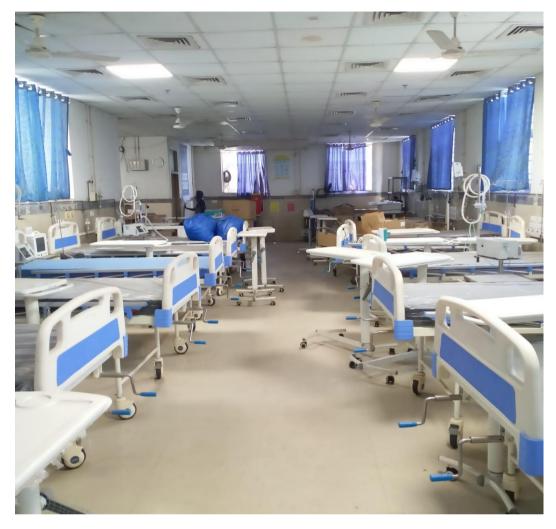
# Report on Impact Assessment Study and Measuring of Social Returns of CSR Projects for the year 2020-21

(Salboni Press, West Bengal)



Prepared by



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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 2020-21. 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	<ul> <li>What outputs were achieved and whether they wer according to the plan?</li> <li>Was the implementation schedule as planned?</li> <li>Was the project cost within planned limit?</li> <li>Was the fund utilization prudent?</li> </ul>	
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?	

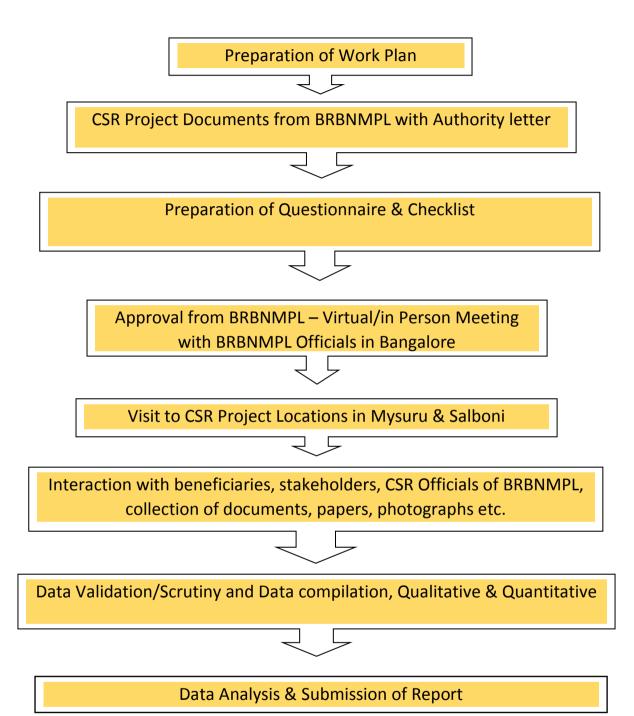
# 3. Project Timelines:

Sr.No.	Activity	Date of Start	Date of
			Completion
1.	Issues of Work Order	-	5.1.2023
2.	Submission of questionnaires	-	8.2.2023
3.	Visit to Bangalore Office for discussions with officials	13.2.2023	13.2.2023
5.	Visit to various CSR project locations in Mysuru	14.2.2023	23.2.2023
6.	Visit to various CSR project locations in Salboni	13.3.2023	23.3.2023
7.	Submission of Draft Report – Mysuru		4.4.2023
8.	Submission of Draft Report – Salboni		14.4.2023

Impact Assessment & SROI

BRBNMPL

4. Research Methodology- Flow Chart:



Impact Assessment & SROI

# List of 17 Sustainable Goals by UNDP to be fulfilled by 2030 by all participating 193 countries launched in 2015

- 1. Eliminate Poverty
- 2. Erase Hunger
- 3. Establish Good Health and Well-Being
- 4. Provide Quality Education
- 5. Enforce Gender Equality
- 6. Improve Clean Water and Sanitation
- 7. Grow Affordable and Clean Energy
- 8. Create Decent Work and Economic Growth
- 9. Increase Industry, Innovation, and Infrastructure
- 10. Reduce Inequality
- 11. Mobilize Sustainable Cities and Communities
- 12. Influence Responsible Consumption and Production
- 13. Organize Climate Action
- 14. Develop Life Below Water
- 15. Advance Life On Land
- 16. Guarantee Peace, Justice, and Strong Institutions
- 17. Build Partnerships for the Goals

#### Note

The preparation of the index has highlighted data gaps related to the SDGs. As highlighted earlier, SDG India Index does not currently cover Goals 12, 13 and 14 largely on account of unavailability of comparable data across States and UTs.

(Source: UNDP)

# **Evaluation Matrix of Key Performance Indicators of CSR Projects**

# **Rating Formula**

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII		
2.	Need Based		
3.	For the benefit of Needy & Poor		
4.	Project Sustainability		
5.	Visible changes and positive outcome		
6.	Project Started in time		
7.	Project completed in time		
8.	Helped BRBNMPL in Brand/Image Building		
9.	Positive SROI		
10.	Statutory Compliance & Disclosure		
	Overall Rating		

# 5. List of Completed Projects under CSR for the year 2020-21 Salboni Office, West Bengal:

Sr.No.	Particulars of CSR Activities	Amount
		Spent
Α	Hygiene & Health Care, Sanitation & Drinking Water	Rs. In Lakhs
1.	Supply of Medical equipment (like ventilator, Multichannel monitor etc. to Salboni Hospital to combat Covid 19.	Rs.16.63
2.	Sponsoring expenses towards health awareness programs, eye cataract operations & distribution of medical kits including sanitary napkins for girls and rural women. Health & Hygiene of Girls & Tribal Woken – distribution of health kit with napkins to girl students – i) conducting eye cataract operations and ii) Distribution of medical kits including napkins to spread health & hygiene awareness among young girls of nearby schools	Rs.12.97
3.	Water cooler cum purifier for 07 Schools (Biswasuk SS, Kashmar RSS, Khasla Indumati HS, Joypur S.T. & S.C. HS, Anandpur Girls HS, Debagram Mahadeb H.S., Kalshibhanga Deshbandhu H.S.)	Rs.6.15
4.	Digging bore wells in 5 schools (Bansbandi Primary School, Bankibundh Primary School, Nengtisole Primary School, Mohanpur Primary School, Dhengbahara S.B. School)	Rs. 12.27
5.	To provide health care services by running mobile medical unit / allopathic medical camps/homeopathic clinics at nearby villages – i) Homeopathic & Allopathic Camps ii) Medicines for Allopathic & Homeopathic camps	Rs.16.83
6.	Donating vehicle to Ramkrishna Mission Ashram, Jhargram for rendering Community Service activities, especially for Tribal communities of Jungle Mahal	Rs.10.00
7.	Donating Yag Laser & SLT Combo Machine for eye laser operations to i) Shree Sharda Ashram (Mayer Bari), Midnapore ii) Ramkrishna Mission Sevashram, Garbeta	Rs.31.36
8.	<ul> <li>Construction of toilets in different Schools/Villages:         <ul> <li>Salboni HS, Bhangabandh HS, Arabari Primary School</li> <li>Mandalkupi Primary School, Bhimpore Santal HS, Debgram Mahadeb HS, Toria HS</li> <li>Ramkrishna Mission School Garbeta</li> </ul> </li> </ul>	Rs.36.21

Sr.No.	Particulars of CSR Activities	Amount
		Spent
В	Promotion of Education & Vocational Skills	Rs. In Lakhs
1.	<ul> <li>Sponsoring special education &amp; employment enhancing vocational skills especially for children, women, elderly and differently abled:</li> <li>i) Tailoring Training Program for 30 rural women</li> <li>ii) Sponsorship of Nursing Course of 2 students of Maa Sarada Krishi Vigyan Mandir</li> </ul>	Rs.5.42
2.		
С	Educational Society Promotion of Art & Culture and Rural Sports	
1.	<ul> <li>Providing grant/infrastructure/sports equipments to local bodies/NGOs/Societies/Charitable Trusts/Rural Schools etc.</li> <li>For promotion of rural sports, nationally recognized sports, Paralympic sports and Olympic sports.</li> <li>i) Request BDO, Salboni Block to provide Gymnasium equipments for youth in the recreation building donated by BRBNMPL under CSR 2018-19.</li> </ul>	Rs.4.99
D	Rural Development Projects	
1.	<ul> <li>Construction of Mid-day Meal halls and Bi-cycle stands at nearby village schools under Salboni Block:         <ul> <li>Mid-day meal halls &amp; 4 Nos. of Bi-cycle stands at Supapur Suri &amp; Anandpur Girls School</li> <li>Mid-day Meal Halls at Keyamacha High School &amp; Debagram Mahadeb High School</li> <li>Mid-day Meal Halls at Kashmar Rama Krishna Sarada Sevashram School, Chakadoba</li> <li>Bicycle Stands at Nanderia Shastri HS, Pirakata HS and Bhimpore Santal HS.</li> </ul> </li> </ul>	Rs.80.64

2.	Construc	tion of Classrooms & Hostel Building at nearby	
	village Sc		
	i)	Two Classroom School Building at Arbari Primary	
		School	
	ii)	Three Classroom School Building at	Rs.109.49
		Radhamohanpur Primary School	113.103.45
	iii)	Hostel Building for student of Biswasuk	
		Sevashram Sangha, Midnapore	
	iv)	Two Room School Building at Bhursa Junior High	
		School, Salboni Block	
	v)	Three Room School Building at Barju Primary	
	_	School Salboni Block	
	vi)	Girls Hostel Building with Toilets for Sitanathpur	
		Sukhanta High School	
		TOTAL	390.93

#### 6. Visit to Project Locations & Observations:

Α	Hygiene & Health Care, Sanitation & Drinking Water	Rs. In Lakhs
1.	Supply of Medical equipment (like ventilator, Multichannel monitor etc. to Salboni Hospital to combat Covid 19.	Rs.16.63

- We visited this project on 21<sup>st</sup> March, 2023 along with the concerned officials from BRBNMPL. We met Mr. Anupam Maity, Manager of the Hospital. The medical equipments like ventilator, multichannel monitor were donated originally to Salboni Hospital.
- Since sufficient were already available at Salboni hospital these equiments were later transferred to Debra Hospital on 23.5.2021. These equipments have not been used and lying unutilized and are as good as brand new as the Covid 19 cases declined substantially. This was after 2<sup>nd</sup> wave of Covid 19.
- Debra Hospital is now constructing a new 40 bedded ICU Unit where these equipments will be used. The civil construction of Debra Hospital is almost ready but completion of ICU Unit is not yet decided.
- This project was done during Covid 19 pandemic period at the request from District Magistrate and Chief Medical Officer of Health, Pashchim Midnapore district for providing these equipments.
- However, during procurement of these equipments the Covid-19 case declined and luckily number of infected patients also came down drastically. These life-saving medical equipments can now be utilised by the hospital management as per their requirements and needs as these equipments are already donated to the hospital.
- SROI for this project is not satisfactory and they could not be used effectively since Covid 19 cases dropped significantly after installation of these equipments at the hospital.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 3 Establish Good Health and Well-Being.
  - Very useful and need based particularly when Covid 19 was at peak

# • Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	9	E
3.	For the benefit of Needy & Poor	8	VG
4.	Project Sustainability	7	VG
5.	Visible changes and positive outcome	6	G
6.	6. Project Started in time		G
7.	Project completed in time	5	G
8.	Helped BRBNMPL in Brand/Image Building	5	G
9.	Positive SROI	3	S
10.	Statutory Compliance & Disclosure 5		G
	Overall Rating	61	VG









2.	Sponsoring expenses towards health awareness programs, eye cataract operations & distribution of medical kits including sanitary napkins for girls and rural women. Health & Hygiene of Girls & Tribal Woken – distribution of health kit with napkins to girl students – i) conducting eye cataract operations and ii) Distribution of medical kits including napkins to spread health & hygiene awareness among young girls of nearby schools	Rs.12.97 Lakhs
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- We visited this project on 14<sup>th</sup> March, 2023 along with the BRBNMPL officials at Ramkrishna Mission, Garbeta, Sharda Ashram Mayer Bari.
- Yag laser and SLT combo machines were given to Shree Sarada Ashram, Mayer Bari and Ramkrishna Ashram, Garbetta for performing eye operations.
- It is estimated that roughly 263 patients have received eye treatment at both these places together. Additional operations were conducted at a nominal charge for the patients depending on their ability to pay.
- Medical and sanitation kits were also distributed to students of 8 schools in the year 20-21. Both the projects were successful in achieving the objectives.

• The project is need based and improves health and living conditions of the needy

& rural poor beneficiaries and as such eligible for CSR Funding.

- SROI for this project is assessed at 2.27 which is rated as Very Good.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 3 Establish Good Health and Well-Being.
  - Very useful and need based particularly for senior citizens, women and school girls.
  - Very useful with positive impact on the health & general well-being of the needy & poor citizens in the area.

## • Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	9	E
3.	For the benefit of Needy & Poor	8	VG
4.	Project Sustainability	7	VG
5.	Visible changes and positive outcome	8	VG
6.	<ol> <li>Project Started in time</li> <li>Project completed in time</li> </ol>		VG
7.			VG
8.	Helped BRBNMPL in Brand/Image Building	8	VG
9.	Positive SROI	8	VG
10.	10. Statutory Compliance & Disclosure 7		VG
	Overall Rating	77	VG



BRBNMPL



3.	Water cooler cum purifier for 07 Schools (Biswasuk SS,	
	Kashmar RSS, Khasla Indumati HS, Joypur S.T. & S.C. HS,	De 6 15 Jakhe
	Anandpur Girls HS, Debagram Mahadeb H.S., Kalshibhanga	N3.0.13 Idkiis
	Deshbandhu H.S.)	

We visited following 3 schools out of the 7 where CSR funding has been made by donating water filter cum cooler and text books. We observed that the project has been successfully completed. Some of the School Head Masters have given request for their additional requirements which can be considered on case to case basis. This is a need based project and eligible for funding under CSR. Out observations for the 3 schools covered by us are as under:-

## a) Khasla Indumati High School:

 We visited this High School on 13.3.2023 and met Mr. Arun Kumar Biusoi, Head Master of the said school. He as very cooperative and gave all the information as may be required by us. At the outset he thanked BRBNMPL for their generous support for distribution of school books and also installing a water filter cum cooler at this school.

- There are 900 students in this school studying 5<sup>th</sup> to 12<sup>th</sup> standard. The students from 14 villages spread across the nearby areas attend this school regularly.
- The school has been donated with text books and water filter cum cooler. The school did not have water filter before. All the students are using this water filter cum cooler every day.
- The Head Master of the School has requested for CSR funding of construction of class rooms which is under way. This may be considered, if possible.

## b) Kalshibhanga Deshbandhu High School

- We visited this project on 21.3.2023 and met Mr. Debabrata Duari, Head Master of the Kalshibhanga Deshbandhu High School. Water filter cum cooler has been donated to this school and is used daily by majority of the students.
- There are about 650 students in this co-education school studying from 5<sup>th</sup> to 12<sup>th</sup> standard. School academic books have also been distributed in this School. Students from nearby 10 small villages attend this particular school.
- The Head Master of the School has requested for CSR funding for constructing a new dining hall, school benches, table & chairs for school teachers. This may be considered.

## c) Joypur S.T. & S.C School:

- We visited this school on 21.3.2023. This school has been provided with Water filter cum cooler. The same is under use and majority of the students have been using the same daily.
- Students from 10 smaller villages from the nearby areas attend this school. Most of the students are from scheduled castes or scheduled tribe community.
- We met officials of the school and they have expressed grateful thanks to BRBNMPL for this support under CSR funding.
- The project has been completed successfully with positive impact on the health of the children in general. Water borne diseases have gone down with the result their health conditions have improved.
- SROI for this is calculated at 1.82 which is rated as Very Good.

# • Compliance to SDG with the Outcome of the Project:

- Comply with SDG No. 3, 4 & 6 Establish Good Health and Well-being, Quality Education and Improved availability of Drinking Water.
- Very useful and need based particularly for children from rural areas.
- Reduction in water borne diseases

## • Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	9	E
3.	For the benefit of Needy & Poor	8	VG
4.	Project Sustainability	8	VG
5.	Visible changes and positive outcome	8	VG
6.	Project Started in time	7	VG
7.	Project completed in time	7	VG
8.	Helped BRBNMPL in Brand/Image Building	7	VG
9.	Positive SROI	7	VG
10.	Statutory Compliance & Disclosure	7	VG
	Overall Rating	76	VG





4.	Digging bore wells in 5 schools (Bansbandi Primary School,	Rs. 12.27
	Bankibundh Primary School, Nengtisole Primary School,	Lakhs
	Mohanpur Primary School, Dhengbahara S.B. School)	LdKIIS

- Bore wells in 5 identified schools have been done. Out of this we selected two schools for our field visit viz. Nengtisole Primary School and Bankibundh Primary School.
- We visited this project at Nengtisole Primary School on 14.3.2023.
- The borewell is in a working condition and the 33 students from 1<sup>st</sup> to 4<sup>th</sup> standard, school staff as well as 100 villagers are making use of this bore well.
- We also visited Bankibundh Primary School on 14.3.2023.
- The School has 120 students who use water from this bore well. Village households have piped water at each home.
- Both these bore wells are in working condition and are of help to the respective schools.
- This is project is successfully completed, is need based and also useful to the school children in particular and some villagers from the nearby villages.
- SROI for this is calculated at 1.48 and can be rated as Good.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 3, 4 & 6 Establish Good Health and Well-being, Quality Education and Improved availability of Drinking Water.
  - Very useful and need based particularly for children from rural areas.
  - Reduction in water borne diseases

# • Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	r.No. Key Performance Indicator Marks out of 10		Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	9	E
3.	For the benefit of Needy & Poor	8	VG
4.	Project Sustainability	8	VG
5.	Visible changes and positive outcome	7	VG
6.	Project Started in time	7	VG
7.	Project completed in time	7	VG
8.	Helped BRBNMPL in Brand/Image Building	8	VG

# Impact Assessment & SROI

9.	Positive SROI	7	VG
10.	Statutory Compliance & Disclosure	7	VG
	Overall Rating	76	VG





5.	To provide health care services by running mobile medical	
	unit / allopathic medical camps/homeopathic clinics at	Rs.16.83 Lakhs
	nearby villages – i) Homeopathic & Allopathic Camps	N3.10.05 Lakiis
	ii) Medicines for Allopathic & Homeopathic camps	

- We visited this project site on 16.3.2023 and met Dr. Kartik Mahato who is the Co-ordinator of this Project. BRBNMPL has providing funds for the purpose of organizing homeopathic and allopathic medical camps for needy & poor villagers at free of cost. The project is on-going.
- Homeopathy health camps are held on every Tuesday in the morning between 8 am to 11 am once a week. About 40 to 50 patients do visit on each day and take free medical advice and treatment.
- Allopathy camps are conducted by Greenview, a healthcare NGO operating in the area. These camps are organized every Sunday for one hour in the afternoon hours. About 50 to 60 patients do take advantage of these camps regularly at free of cost.

- Both these camps are organized by SC/ST Welfare Organization in Homeopathy and Greenview is organizing Allopathy camps every week as mentioned above.
- The project is need based and for the benefit of needy & poor and eligible for CSR funding. However, its sustainability needs to be continued. Such programs should be taken at least for 3 years minimum so as to have meaningful positive impact on the health conditions of the rural poor.
- We also visited Pachakurja Homeopathy Centre on 13.3.2023 and met Dr.Anna Bisai. These camps are organized once a week and 45-50 patients take advantage of this free medical facility.
- We also visited Mandalkpi Health Centre on 13.3.2023 and met Dr. Angshaman Mondal. Homeopathy camps are organized 4 days in a week in the afternoon hours. About 40-50 patients do visit the centre for free medical treatment. The patients come from 8 nearby villages.
- SROI of such programs is always higher as it shows very good positive impact for a long time by improving health conditions of the beneficiaries. The SROI of this project is thus assessed at 2.87 which can be rated as Excellent.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 3, 4 & 6 Establish Good Health and Well-being
  - Very useful and need based particularly for the citizens from rural areas.
  - Reduction in diseases and improvement in health conditions in general
- Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	r.No. Key Performance Indicator Marks out of 10			
1.	Eligible as CSR Project as per Schedule VII	8	VG	
2.	Need Based	9	E	
3.	For the benefit of Needy & Poor	8	VG	
4.	Project Sustainability	8	VG	
5.	Visible changes and positive outcome	8	VG	
6.	Project Started in time	8	VG	
7.	Project completed in time	7	VG	
8.	Helped BRBNMPL in Brand/Image Building	9	E	

#### Impact Assessment & SROI

9.	Positive SROI	9	Е
10.	Statutory Compliance & Disclosure	8	VG
	Overall Rating	82	VG







6.	Donating vehicle to Ramkrishna Mission Ashram, Jhargram	Rs.10.00
	for rendering Community Service activities, especially for	Lakhs
	Tribal communities of Jungle Mahal	Lakiis

- We visited this project location Ramkrishna Mission Ashram at Jhargram on 23.3.2023. BRBNMPL has given a CSR funding of Rs.10.00 lakhs for purchase of a Multipurpose Van Mahindra Bolero.
- The vehicle is in working condition and is used for multiple purposes viz. for dropping children to school and return, delivery of food and other items and transport of the administrative staff of the Mission. This NGO is involved in various social projects for the benefit of needy and poor of nearby villagers.
- During last 2 years of working the vehicle has so far run 25,000 kms. or so which means 30-40 kms per day.
- SROI for this is calculated at 1.74 which can be rated as Good.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 2, 3, 10 & 12 Erase Hunger, Establish Good Health and Well-being, Reduce Inequality and Responsible Consumption of Resources.
  - Very useful and need based particularly for tribal communities from rural areas.

# • Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	9	E
3.	For the benefit of Needy & Poor	9	E
4.	Project Sustainability	8	VG
5.	Visible changes and positive outcome	8	VG
6.	Project Started in time	7	VG
7.	Project completed in time	8	VG
8.	Helped BRBNMPL in Brand/Image Building	8	VG
9.	Positive SROI	8	VG
10.	Statutory Compliance & Disclosure	7	VG
	Overall Rating	80	VG





7.	Donating Yag Laser & SLT Combo Machine for eye laser	Rs.31.36
	operations to	Lakhs
	i) Shree Sharda Ashram (Mayer Bari), Midnapore	Lakiis
	ii) Ramkrishna Mission Sevashram, Garbeta	

- We visited this project of Ramkrishna Mission Sevashram, Garbeta on 20.3.2023. We met Swami Gaurangananda. He was very cooperative and provided with all the relevant information and documents. The Trust has valid CSR 1 number and also submitted a copy of their audited financial statement of accounts. LIC of India has also given funding to this institution for some other CSR project.
- BRBNMPL has provided a Laser Machine for eye care and treatment. Every
  month about 45-50 patients do take advantage of this medical treatment which
  is available to outside patients at absolutely subsidized cost of Rs.100 per visit
  and for treatment Rs.500/- or so which is otherwise expenses in a private eye
  care centre. A few needy & poor patients are treated free of cost.
- The project is need based for the needy & poor. The SROI for this project is calculated at 1.68 which can be rated as Good.

## • Compliance to SDG with the Outcome of the Project:

- Comply with SDG No. 3 Establish Good Health and Well-being
- Very useful and need based particularly for senior citizens and eye corrective surgery patients from rural areas.

## • Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	7	VG
3.	For the benefit of Needy & Poor	8	VG
4.	Project Sustainability	8	VG
5.	Visible changes and positive outcome	8	VG
6.	Project Started in time	7	VG
7.	Project completed in time	7	VG
8.	Helped BRBNMPL in Brand/Image Building	8	VG
9.	Positive SROI	8	VG
10.	Statutory Compliance & Disclosure	7	VG
	Overall Rating	76	VG





8.	Cons	Construction of toilets in different Schools/Villages:	
	i)	Salboni HS, Bhangabandh HS, Arabari Primary	
		School	
	ii)	Mandalkupi Primary School, Bhimpore Santal	Rs.36.21 lakhs
		HS, Debgram Mahadeb HS, Toria HS	
	iii)	Ramkrishna Mission School Garbeta	

- There are in all 8 schools funded under this project for construction of toilets. Out
  of this we visited 4 schools. Toria H.S. School was visited on 20.3.2023. We met
  Mr. Utpal Gune, Head Master of the School.
- This School has 1200 students between 5<sup>th</sup> to 12<sup>th</sup> standard. Toilets have been constructed for girl students and 600 girls are making use of these toilets daily.
- In addition to this 30 benches in the classrooms and books have also been provided to the students free of cost. The project is completed but a formal handing over program was not organized.
- SROI for this project is 1.45 which is Good
- Our team visited Salboni High School on 14.3.2023 and met Mr. Sudhanshu Sekhar Baig. Instead of modifying the existing old toilet building, the CSR team has

constructed the new toilet building with good infrastructure. The school management has not demolished the old toilet building and the new toilet building is not put in use. BRBNMPL should inform the school management to start using the new toilet building for their betterment.

- We visited Bhanganandh High School on 16.3.3023 and met Mr. Avay Kumar Dan, Headmaster of the School. There are 425 students studying between 5<sup>th</sup> to 12<sup>th</sup> standard. Text books have been distributed for the first year. 30 benches have also been provided in the classrooms and they are under use. In addition Toilet is also constructed for girl students and the new toilet is under use. The old toilet is no longer used.
- The Headmaster of the School has requested for construction of Library Room and also provide them with Solar Submersible Pump. This may be considered.
- SROI for this school project is calculated at 1.43 since the toilets are being in use.
- We visited Mandalkupi Primary School on 13.3.2023. We met Mrs. Mita Ghosh, Teacher in Charge. This school has 106 students of pre-primary standard coming from 5 nearby villages and 3 classrooms constructed by BRBNMPL in the year 2019.
- The issue of proper utilisation, safe keeping and maintenance of the toilet utilisation be taken up with the management of the School and the beneficiaries.
- The School has requested support for construction of additional class rooms. This request may be considered.
- SROI for this is calculated at 1.28 which can be rated as satisfactory.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 3, 4 & 6 Establish Good Health and Well-being, Quality Education and Improved availability of Sanitation in Schools.
  - Very useful and need based particularly for children from rural areas.

## • Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	9	E
3.	For the benefit of Needy & Poor	7	VG
4.	Project Sustainability	7	VG
5.	Visible changes and positive outcome	7	VG

6.	Project Started in time	7	VG
7.	Project completed in time	7	VG
8.	Helped BRBNMPL in Brand/Image Building	8	VG
9.	Positive SROI	7	VG
10.	Statutory Compliance & Disclosure	7	VG
	Overall Rating	74	VG







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#### Impact Assessment & SROI



В	Promotion of Education & Vocational Skills	Rs. In Lakhs
1.	<ul> <li>Sponsoring special education &amp; employment enhancing vocational skills especially for children, women, elderly and differently abled:</li> <li>i) Tailoring Training Program for 30 rural women</li> <li>ii) Sponsorship of Nursing Course of 2 students of Maa Sarada Krishi Vigyan Mandir</li> </ul>	Rs.5.42

- We visited this project on 17.3.3023 along with the BRBNMPL team. We met Mrs. Medhabi Nayak, Principal of the Institution. During our visit we received very good cooperation from her and the concerned staff of the institution.
- Maa Sarada Krishi Vigyan Mandir has valid CSR 1 number and as such eligible for receiving CSR funding. In future this must be ensured in all projects where BRBNMPL is doing CSR funding from F.Y. 2023-24 and onwards.
- Two students of the institution Ms. Moomita Naik and Mitalee Mahato have received scholarship. In additional academic books have also been provided

to all the students for their respective skill development project. They have also completed their skill development training in tailoring. They are waiting for results before applying for the job opportunities.

- In all there are 154 beneficiaries of this skill development program. They all have been selected from 10 nearby villages. This program is specifically designed and developed for differently abled children, women and elderly citizens.
- This is a carry forward project from the last year and has been continued during this year also.
- They institution has put in a request for supporting and funding salaries of about 14 additional teachers, food, lodging & board facility of additional students and also appointment of Hostel Supervisor cum Manager for this Skill Development Centre.
- The project is being completed successfully and therefore is continued. However, any project can be funded generally up to 3 years and 1 more year in exceptional situation with the permission of the Board of the Company. This point may be kept in mind for all long term projects and this project in particular.
- The project is implemented successfully and has helped in getting employment to some of the differently abled participants.
- The SROI is assessed at 1.83 considering employment to some participants.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 1, 5, 8 & 10 Eliminate Poverty, Gender Equality, Create Decent Work & Economic Growth and Reduce Inequality.
  - Very useful and need based particularly for women, youth, senior citizens and differently abled citizens.

#### • Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	9	E
3.	For the benefit of Needy & Poor	8	VG
4.	Project Sustainability	7	VG

5.	Visible changes and positive outcome	8	VG
6.	Project Started in time	7	VG
7.	Project completed in time	7	VG
8.	Helped BRBNMPL in Brand/Image Building	8	VG
9.	Positive SROI	8	VG
10.	Statutory Compliance & Disclosure	7	VG
	Overall Rating	77	VG





2.	stationery	Education related articles like furniture, books, items, uniform, laboratory equipments and ch related items and sponsoring School fees /	Rs.45.92
	tutors re	emuneration / education expenses / hostel	Lakhs
	expenses	through ashrams/NGOs/Registered Societies etc.	
	to provide	e free education / coaching / tuitions to the needy	
	students:		
	i)	Text and reference books	
	ii)	Benches for school students	
	iii)	Sponsoring tutors remuneration to provide	
		education to needy students	
	iv)	Sponsoring hostel expenses for poor students	
	v)	School fees & other miscellaneous expenses of	
		students sponsored under CSR by Blossom	
		Educational Society	

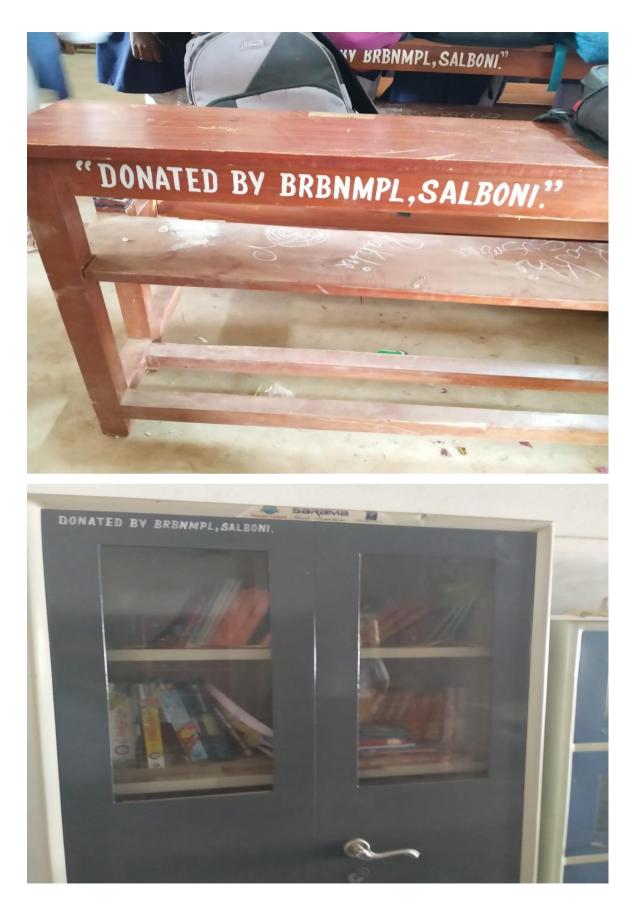
- We visited 13 out of 19 various schools covered under this project on 13.3.2023, 14.3.2023, 20.3.23, 21.3.2023, 22.3.2023. The names of the schools covered by us for the visit and items donated are mentioned below;
  - a) Dhanysol ISM Vidyalaya (High School) ... 30 benches
  - b) Moupal Desharpan Vidhapith ... 30 benches
  - c) Pindrakuli Primary School ... 10 benches
  - d) Khadibandh Kokilmani High School ... Books

- e) Godapisal Charubala High School ... Books
- f) Godapisal Mahatma Gandhi High School ... Books
- g) Shyamchak Primary School ... 10 benches
- h) Sonakara Primary School ... 15 benches
- i) Gohaldihi High School ... Books
- j) Gautamsiti Satpati Binapani Vidyamandir ... Books & 30 benches
- k) Lalgad Sharmadamani Vidyamandir ... Books
- I) Saiyedpur Primary Schools ... 10 small benches
- m) Nepura Bijlirani High School ... Books
- The project at various schools has been successfully completed by donating books, benches or both as may be required. Every school has given some of their requirements which may be considered in the subsequent financial years.
- However we have received some of the suggestions from the respective Head Master. These may be considered on case to case basis wherever required
  - a) Benches need some modification in the design for the convenience of children.
  - b) The books may be circulated among 3 to 5 years for the subsequent batches considering average life of books of 3 to 5 years depending on its usage and condition every year.
  - c) Benches may be given more in proportion to the students in the respective schools.
  - d) Formal handing over or completion project may be organized and should be displayed on the website of BRBNMPL as well as in the local media.
- SROI of this project is estimated at 1.78 considering average life of books at 3 years and benches for 10 years or so. This can be rated as Good.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 4 & 6 Quality Education
  - Very useful and need based particularly for poor children from rural areas.
- Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG

2.	Need Based	9	E
3.	For the benefit of Needy & Poor	8	VG
4.	Project Sustainability	8	VG
5.	Visible changes and positive outcome	8	VG
6.	Project Started in time	7	VG
7.	Project completed in time	7	VG
8.	Helped BRBNMPL in Brand/Image Building	8	VG
9.	Positive SROI	8	VG
10.	Statutory Compliance & Disclosure	7	VG
	Overall Rating	78	VG







С	Promotion of Art & Culture and Rural Sports	Rs. In lakhs
1.	<ul> <li>Providing grant/infrastructure/sports equipments to local bodies/NGOs/Societies/Charitable Trusts/Rural Schools etc.</li> <li>For promotion of rural sports, nationally recognized sports, Paralympic sports and Olympic sports.</li> <li>i) Request BDO, Salboni Block to provide Gymnasium equipments for youth in the recreation building donated by BRBNMPL under CSR 2018-19.</li> </ul>	Rs.4.99 Lakhs

- We visited this project on 13.3.2023 and met Mr. Tapas Ghosh, Senior Official from BDO Salboni. At the outset he expressed sincere thanks to the donor company for their generous support.
- Under this project gymnasium equipment have been donated in the recreation centre developed by BRBNMPL in the year 2018-19. This is a very good project which promotes and takes care of the general health and creation facilities for the promotion and preservation of art & culture.
- The gym is usually open in the morning from 6.30 am to 9.30 am and 5.00 pm to 7.00 pm in the evening. There in all 60-70 youth who take advantage of this facility and 30 of them come to gym on regular and daily basis. One health instructor is also appointed to guide the youth.
- Weights and matting on the floor should also have been provided for better usage. The gym facility is open to all at free of cost.
- The project is successfully completed and is in working condition. This qualifies for CSR funding and comes under healthcare as well as youth.
- Project completion and handing over ceremony could have been done to help building brand image of BRBNMPL.
- The project SROI is calculated at 2.21 which is rated as Very Good as it has long health benefit to the community and the youth in particular.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 3 & 4 Establish Good Health and Well-being, Quality Education
  - Encouragement and promotion of sports as per Schedule VII
  - Very useful and need based particularly for children from rural areas.

## • Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	9	E
3.	For the benefit of Needy & Poor	7	VG
4.	Project Sustainability	7	VG
5.	Visible changes and positive outcome	7	VG
6.	Project Started in time	7	VG
7.	Project completed in time	7	VG
8.	Helped BRBNMPL in Brand/Image Building	8	VG
9.	Positive SROI	7	VG
10.	Statutory Compliance & Disclosure	7	VG
	Overall Rating	74	VG







D	Rural Development Projects	Rs.in lakhs
1.	<ul> <li>Construction of Mid-day Meal halls and Bi-cycle stands at nearby village schools under Salboni Block:</li> <li>v) Mid-day meal halls &amp; 4 Nos. of Bi-cycle stands at Supapur Suri &amp; Anandpur Girls School</li> <li>vi) Mid-day Meal Halls at Keyamacha High School &amp; Debagram Mahadeb High School</li> <li>vii) Mid-day Meal Halls at Kashmar Rama Krishna Sarada Sevashram School, Chakadoba</li> <li>viii) 3 Bicycle Stands at Nanderia Shastri HS, Pirakata HS and Bhimpore Santal HS.</li> </ul>	Rs.80.64 Lakhs

- We have visited as many as 12 project sites between 15.3.2023 to 22.3.2023. We received very good cooperation from the respective project officials.
- Under this project bicycle stands, books, construction of mid-day deal halls and toilets have been done at various schools in the nearby villages.

- Project at all the locations has been completed successfully. In all the schools these facilities are used on daily basis and are well maintained by the respective schools.
- Cycle stand at Khairullachak. Netaji School is behind building of the school as such very few students are making use of this. Such cases may be avoided in future.
- At most of these schools BRBNMPL has carried out some project or the other.
   In addition to this the schools have requested for support for some of their needs and those may be considered wherever possible.
- The issue of proper utilisation, safe keeping and maintenance of the toilet block utilisation be taken up with the management of the School / beneficiaries.
- The school wise details of the projects need to be maintained properly and proper documentation like date of commencement, date of completion, handing over etc. need to be kept updated from time to time.
- The projects have partial success and as such SROI has been calculated at 1.33 which can be rated as Good.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 2, 3 & 4 Erase Hunger, Establish Good Health and Wellbeing, Quality Education.
  - Very useful and need based particularly for children and citizens from rural areas.
- Evaluation Matrix of Key Performance Indicators of CSR Projects

Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	8	VG
3.	For the benefit of Needy & Poor	8	VG
4.	Project Sustainability	7	VG
5.	Visible changes and positive outcome	7	VG
6.	Project Started in time	7	VG
7.	Project completed in time	7	VG
8.	Helped BRBNMPL in Brand/Image Building	8	VG
9.	Positive SROI	7	VG
10.	Statutory Compliance & Disclosure	7	VG
	Overall Rating	74	VG

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2.	Construct	tion of Classrooms & Hostel Building at nearby	
	villages u		
	vii)	Two Classroom School Building at Arbari Primary School	
	viii)	Three Classroom School Building at Radhamohanpur Primary School	Rs.109.49
	ix)	Hostel Building for student of Biswasuk Sevashram Sangha, Midnapore	Lakhs
	x)	Two Room School Building at Bhursa Junior High School, Salboni Block	
	xi)	Three Room School Building at Barju Primary School	
		Salboni Block	
	xii)	Girls Hostel Building with Toilets for Sitanathpur Sukhanta High School	

• We visited the above projects between 13.3.2023 to 17.3.2023 at respective project locations along with team of BRBNMPL officials.

- Out of the CSR funding at the above schools infrastructure required for the smooth and efficient running of the school was created viz. Hostel building, classrooms, toilet blocks etc.
- The faulty toilet design is affecting the maintenance of toilet blocks making it difficult for the school children to use it as expected. This matter may be looked into seriously and the future toilet projects should avoid such problems.
- The issue of utilisation, safe keeping and maintenance of the toilet block utilisation may be taken up with the management of the School / beneficiaries.
- SROI for this project is at 1.87 which is very satisfactory.
- Compliance to SDG with the Outcome of the Project:
  - Comply with SDG No. 3, 4 & 6 Establish Good Health and Well-being, Quality Education and Improved availability of Sanitation in Schools.
  - Very useful and need based particularly for children from rural areas.

#### • Evaluation Matrix of Key Performance Indicators of CSR Projects

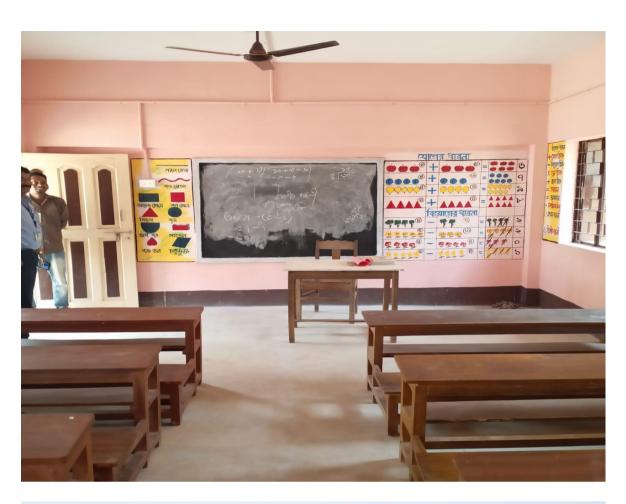
Sr.No.	Key Performance Indicator	Marks out of 10	Rating
1.	Eligible as CSR Project as per Schedule VII	8	VG
2.	Need Based	9	E
3.	For the benefit of Needy & Poor	7	VG
4.	Project Sustainability	7	VG
5.	Visible changes and positive outcome	7	VG
6.	Project Started in time	7	VG
7.	Project completed in time	7	VG
8.	Helped BRBNMPL in Brand/Image Building	8	VG
9.	Positive SROI	9	E
10.	Statutory Compliance & Disclosure	8	VG
	Overall Rating	77	VG

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## Impact Assessment & SROI

















7. Conclusions & Recommendations:

- All the CSR projects carried out by Salboni Plant during FY 202-21 are eligible for CSR funding as per Schedule VII of Companies Act, 2013.
- All the projects have been successfully completed and majority of the projects implemented are need based and are being used regularly by the beneficiaries. It has also improved their living conditions to the extent possible.
- If the project fails to deliver change it is a joint responsibility of CSR Donor Company as well as the beneficiaries or the institution. In case of failure of projects responsibility be fixed suitably from both the ends to avoid any failure cases in future.
- As far as possible involve Gram Panchayat and the local community to develop public toilets and also in its security and maintenance for the benefit of the community.
- All skill development or vocational development project should make positive impact by way getting some regular income by way of job work or work contract on regular basis. If this does not happen then in such a case the skill development is treated as failure. In all such projects care should be taken that the skills are short in supply and after training the concerned student beneficiary is able to get regular income.
- Before granting further donation to the NGO or the institution BRBNMPL should take if the earlier CSR funding has been useful to the beneficiaries or the community and are in good condition and put to use. If that does not happen further funding may be stopped.
- We recommend need assessment or a baseline survey be undertaken to know the requirements of the community or the village where CSR project is decided to be implemented. At the moment this is not being done at BRBNMPL. This would improve impact of the CSR projects to a far greater extent.
- Formal inauguration and handing over may be done wherever possible to help brand building and adequate local publicity may also be ensured to strengthen BRBNMPL brand in the community as a socially responsible organization.

- The frequent transfers of the CSR officials also affect succession, link to the project and the maintenance and updating of the data from time to time. A SOP may developed for this purpose.
- In addition we also recommend a formal CSR training to the team is required to ensure effective working of the CSR projects in future. This is also essential considering CSR being more compliance driven with disclosure of the impact assessment on public domain.
- We thank the entire CSR team of BRBNMPL at Bangalore HO and respective plants at Mysuru and Salboni for their support and cooperation during our visit to various CSR projects.
- We also congratulate & acknowledge their dedication and hard work and also doing some of the projects highly successful in the journey towards social development through CSR.

Sr.No.	Particulars of CSR Activities	SDGs No.	KPI Score %
Α	Hygiene & Health Care, Sanitation & Drinking Water		
1.	Supply of Medical equipment (like ventilator, Multichannel monitor etc. to Salboni Hospital to combat Covid 19.	3	61
2.	Sponsoring expenses towards health awareness programs, eye cataract operations & distribution of medical kits including sanitary napkins for girls and rural women. Health & Hygiene of Girls & Tribal Woken – distribution of health kit with napkins to girl students – i) conducting eye cataract operations and ii) Distribution of medical kits including napkins to spread health & hygiene awareness among young girls of nearby schools	3	77
3.	Water cooler cum purifier for 07 Schools (Biswasuk SS, Kashmar RSS, Khasla Indumati HS, Joypur S.T. & S.C. HS, Anandpur Girls HS, Debagram Mahadeb H.S., Kalshibhanga Deshbandhu H.S.)	3, 4, 6	76
4.	Digging bore wells in 5 schools (Bansbandi Primary School, Bankibundh Primary School, Nengtisole Primary School, Mohanpur Primary School, Dhengbahara S.B. School)	3, 4, 6	76
5.	To provide health care services by running mobile medical unit / allopathic medical camps/homeopathic clinics at nearby villages – i) Homeopathic & Allopathic Camps ii) Medicines for Allopathic & Homeopathic	3, 4, 6	82
6.	camps Donating vehicle to Ramkrishna Mission	2, 3, 10 &	
	Ashram, Jhargram for rendering Community Service activities, especially for Tribal communities of Jungle Mahal	12	80
7.	Donating Yag Laser & SLT Combo Machine for eye laser operations to iii) Shree Sharda Ashram (Mayer Bari), Midnapore iv) Ramkrishna Mission Sevashram, Garbeta	3	76
8.	Construction of toilets in different Schools/Villages:		

# List of Projects, their SDGs and KPI Scores

1		1	
	iv) Salboni HS, Bhangabandh HS, Arabari		
	Primary School	3, 4, 6	74
	v) Mandalkupi Primary School,		
	Bhimpore Santal HS, Debgram		
	Mahadeb HS, Toria HS		
	vi) Ramkrishna Mission School Garbeta		
В	Promotion of Education & Vocational Skills		
1.	Sponsoring special education & employment		
	enhancing vocational skills especially for		
	children, women, elderly and differently abled:		
	iii) Tailoring Training Program for 30	1, 5, 8 &	77
	rural women	10	
	iv) Sponsorship of Nursing Course of 2		
	students of Maa Sarada Krishi Vigyan		
_	Mandir		
2.	Providing Education related articles like		
	furniture, books, stationery items, uniform,		
	laboratory equipments and other such related		
	items and sponsoring School fees / tutors		
	remuneration / education expenses / hostel	4, 6	78
	expenses through ashrams/NGOs/Registered	,	
	Societies etc. to provide free education /		
	coaching / tuitions to the needy students:		
	vi) Text and reference books		
	vii) Benches for school students		
	viii) Sponsoring tutors remuneration to		
	provide education to needy students		
	ix) Sponsoring hostel expenses for poor		
	students		
	x) School fees & other miscellaneous		
	expenses of students sponsored		
	under CSR by Blossom Educational		
С	Society Promotion of Art & Culture and Rural Sports		
_			
1.	Providing grant/infrastructure/sports		
	equipments to local		
	bodies/NGOs/Societies/Charitable Trusts/Rural		
	Schools etc.		
	For promotion of rural sports, nationally	3, 4	74
	recognized sports, Paralympic sports and		
	Olympic sports.		
	ii) Request BDO, Salboni Block to		
	provide Gymnasium equipments for		
	youth in the recreation building		
	donated by BRBNMPL under CSR		
	2018-19.		

D	Rural Dev	velopment Projects		
1.	stands at	Construction of Mid-day Meal halls and Bi-cycle stands at nearby village schools under Salboni Block:		
	ix)	Mid-day meal halls & 4 Nos. of Bi- cycle stands at Supapur Suri & Anandpur Girls School		
	x)	Mid-day Meal Halls at Keyamacha High School & Debagram Mahadeb High School	2, 3, 4	74
	xi)	Mid-day Meal Halls at Kashmar Rama Krishna Sarada Sevashram School, Chakadoba		
	xii)	3 Bicycle Stands at Nanderia Shastri HS, Pirakata HS and Bhimpore Santal HS.		
2.	Construction of Classrooms & Hostel Building at			
	nearby vil	lage Schools under Salboni Block:		
	xiii)	Two Classroom School Building at Arbari Primary School		
	xiv)	Three Classroom School Building at Radhamohanpur Primary School		
	xv)	Hostel Building for student of Biswasuk Sevashram Sangha, Midnapore	3, 4, 6	77
	xvi)	Two Room School Building at Bhursa Junior High School, Salboni Block		
	xvii)	Three Room School Building at Barju Primary School Salboni Block		
	xviii)	Girls Hostel Building with Toilets for		
	,	Sitanathpur Sukhanta High School		
		Total Score 982 out of 1,300		75.53%