The Bridgespan Group

Building High-Impact CSR Programs in India

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Table of Contents

Executive Summary

As India completes the seventh year of its unique experiment in mandatory corporate social responsibility (CSR), it is a good time to reflect on what we can learn from CSR programs that have made a difference. This playbook synthesizes interviews with eight Indian corporates into seven guidelines to inform impactful CSR giving in India.

❶ **Focus on fewer impact priorities and align them with corporate strengths**	Spreading CSR resources across many small programs can dilute meaningful impact, much as spreading corporate resources across multiple business lines often constrains business success. High-impact CSR programs identify a small number of impact priorities, and map them to long-term flagship programs or grant partnerships, enabling them to channel more substantial commitments toward more meaningful and sustainable impact.
❷ **Prioritize marginalized populations within existing programs**	High-impact CSR programs effectively prioritize marginalized communities within their existing programs by explicitly articulating their areas of focus—such as scheduled castes/scheduled tribes, women, or people with disabilities. In addition, they either directly build trust with these communities or build partnerships with NGOs that have developed social capital with marginalized populations.
❸ **Embrace a participatory approach with communities and NGOs**	Much as successful businesses listen to the voice of their customers, high-impact CSR programs place their constituents at the center of their work. They engage with NGOs and communities as partners across program design and implementation.
❹ **Partner with other corporate and private philanthropies**	CSR programs can strengthen their work and multiply their impact by partnering with other CSR programs and philanthropies. Collaboration allocates more capital to programs, and spreads both costs and risks.
❺ **Harness corporate assets, competencies, and connections**	High-impact CSR programs leverage their corporate assets, competencies, and connections in noncommercial yet strategic ways to strengthen the impact of their giving. Beyond writing a check, corporates can offer their CSR programs valuable competencies, such as project management, technological skills, and other specialist capabilities.
❻ **Hire a professional CSR team, champion CSR from the C-suite, and give CSR strong board governance**	High-impact CSR programs hire professional CSR teams that bridge corporate and social sectors, and create advisory boards with expertise that complements their corporate boards. Also, a successful CSR program, like a good business, is incumbent on strong leadership. It helps when the CEO is passionate about achieving social goals through CSR programs.
❼ **Institute measurement, learning, and communication strategies tailored for different stakeholders**	High-impact CSR programs apply the same reporting discipline to their CSR initiatives as they do to their core businesses. By measuring the right things, learning from the results, and communicating with stakeholders, they shape future activities and investments for the better.

Building High-Impact CSR Programs in India

When Section 135 of the Companies Act passed in 2013,[1] India became the first country in the world to legally mandate corporate social responsibility (CSR) investments. In a country that still faces an annual financing gap of US$565 billion to meet its United Nations Sustainable Development Goals by 2030,[2] CSR represents a large pool of philanthropic capital,[3] with the potential for greater impact as the economy expands.

Some companies are going above and beyond: a KPMG report shows that 22 of the top 100 companies in India spent even more than the mandated amount on CSR in 2016-17.[4] Projected economic growth and the resultant increase in corporate profits, and recent amendments to the act, such as mandating the transfer of unspent CSR amounts to a government-specified fund,[5] will only increase the overall CSR pool in the future.

However, as the 2018 high-level committee on CSR notes, the true value of mandating CSR isn't the money that is contributed; it is the demonstrable outcomes that have a significant impact on society.[6] As India completes the seventh year of its unique experiment in mandatory CSR, it is a good time to reflect on what we have learned about how CSR programs can achieve impact. Our guidance is based in part on insights from interviews with eight Indian corporates from among a larger number that have achieved significant impact with their CSR giving. They were identified based on expert and peer recommendations, and on their demonstrated commitment to impact. To widen the applicability of our learnings, we selected a diverse set of companies across a range of parameters, including the size of their CSR spend and their CSR operating models. We also synthesized Bridgespan's work with Indian CSR programs to compile this guidance on how to build high-impact CSR programs.

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1   Government of India Ministry of Corporate Affairs, "The Companies Act."
2   Usha Ganesh, Vineeth Menon, Anuja Kaushal, and Karan Kumar, "The Indian Social Enterprise Landscape: Innovation for an Inclusive Future," Bertelsmann Stiftung, October 2018; Shamika Ravi et al., *The Promise of Impact Investing in India*, Brookings India Research Paper No. 072019, July 2019.
3   Government of India Ministry of Corporate Affairs, "National CSR Data Portal." In fiscal year 2018-19 INR 18,655 crore was spent on CSR by Indian companies.
4   KPMG, *India's CSR Reporting Survey 2017*, January 2018.
5   CS Ankur Srivastava, "Updates on CSR Amendment Rules, 2021," CAclubindia, January 23, 2021,
6   Government of India Ministry of Corporate Affairs, *Report of the High Level Committee on Corporate Social Responsibility*, August 2019.

Corporates	Overview	CSR operating model[2]	CSR spend ₹ Cr ($ Mn)[1]
Accenture	Accenture is a multinational professional services company.	Operating and grantmaking	68 (9)
Ambuja Cement	Ambuja Cement is a cement manufacturing and supply company.	Operating	112 (15)
AXIS BANK	Axis Bank Ltd. is a large private sector bank in India offering an entire spectrum of financial services for personal and corporate banking.	Grantmaking	101 (13)
CISCO	Cisco is a worldwide leader in IT and networking that develops, manufactures, and sells networking hardware, software, telecommunications equipment, and other high-technology services and products.	Operating and grantmaking	27 (4)
EdelGive Foundation An Edelweiss Initiative	Edelweiss Group, one of India's leading financial services conglomerates, provides a range of financial products and services to a diversified client base in India and globally.	Grantmaking	100 (13)
Infosys Foundation	Infosys LImited is an Indian multinational corporation that provides business consulting, information technology, and outsourcing services.	Operating and grantmaking	360 (48)
Mahindra Rise.	Mahindra Group is a federation of companies with a presence in 11 sectors across 100+ countries.	Operating and grantmaking	290 (39)
Tata Steel	Tata Steel is a steel-making company in India, and is a subsidiary of the Tata Group, an Indian multinational conglomerate.	Operating	193 (26)

Notes: (1) All CSR spends for FY 2019-2020 are either confirmed by the corporates or have been taken from the National CSR Data Portal, Ministry of Corporate Affairs, Government of India. CSR spend figures have also been rounded to the nearest whole number, where necessary. USD/INR exchange rate used is as of April 8, 2021. (2) Corporates that have an operating CSR model implement their own programs, either directly or through implementation agencies. Corporates that have a grantmaking CSR model fund other nonprofits to achieve their intended goals. Note that these are not mutually exclusive and some corporates adopt both models for their CSR initiatives.

This playbook provides seven guidelines to help other corporates in India run high-impact CSR programs. Bear in mind, however, that a high-impact CSR program, like a good business, is incumbent on strong leadership. Almost everyone we talked to told us that the prerequisite for a strong program is the presence of **a motivated leader** with a passion for social impact (as opposed to a compliance mindset), coupled with **strong support from corporate leadership**. The most senior leaders of a corporate must *want* a high-

impact CSR program, if they expect to get one. "Our foundation could not have achieved significant impact if our founder and former managing director, Mr. Narotam Sekhsaria, did not have his initial vision and passion for being seen as a positive neighbor by society," says Pearl Tiwari, director and CEO of the Ambuja Cement Foundation, who joined the foundation with over 15 years of experience in the social sector. Thus, our intended audience for this guidance is corporate leaders and their CSR teams who want to increase the impact of their CSR programs in achieving their social goals.

Seven guidelines for building a high-impact CSR program

Element	Guideline
Intended impact	❶ Focus on fewer impact priorities and align them with corporate strengths
	❷ Prioritize marginalized populations within existing programs
Approach	❸ Embrace a participatory approach with communities and NGOs
	❹ Partner with other corporate and private philanthropies
	❺ Harness corporate assets, competencies, and connections
Operating model	❻ Hire a professional CSR team, champion CSR from the C-suite, and give CSR strong board governance
Performance measurement	❼ Institute measurement, learning, and communication strategies tailored for different stakeholders

Source: The Bridgespan Group

1. Focus on fewer impact priorities and align them with corporate strengths

High-impact CSR programs identify a small number of impact priorities, and map them to long-term flagship programs or grant partnerships. They are clear about their goals and how they expect to achieve them. By focusing on a few strategically identified areas, they can channel substantial commitments toward a smaller number of programs, and create meaningful and sustainable impact over time.

But short-term and fragmented giving is more typical of CSR programs in India, where there are many worthwhile causes and funding opportunities. Unfortunately, in much the same way that spreading corporate resources across multiple business lines rarely leads to success, spreading CSR resources across too many small programs is unlikely to lead to meaningful impact.

> In much the same way that spreading corporate resources across multiple business lines rarely leads to success, spreading CSR resources across too many small programs is unlikely to lead to meaningful impact. High-impact CSR programs identify a small number of impact priorities and map them to long-term flagship programs or grant partnerships enabling them to channel more substantial commitments towards more meaningful and sustainable impacts.

Consider Infosys Foundation. When it was established in 1996, it selected five focus areas—education, healthcare, rural development, arts and culture, and destitute care—that it saw as addressing the long-term needs of India. Twenty-five years later, the foundation has the same focus areas. The extent to which it has targeted investments over the very long-term is particularly striking. For example, since its outset, it has helped sex workers find other avenues to earn a living. As the result of its long-term commitment and the increasing community acceptance of its work, thousands of former sex workers in Raichur have now found other ways to earn their livelihoods.

Some CSR programs identify priorities solely in the communities or states where they have business operations. Tata Steel Foundation (TSF), for example, gives 30 to 40 percent of its total CSR budget to longer-term signature programs in areas where Tata Steel operates, focused on maternal and child health, elementary education, and tribal identity. Another 35 to 45 percent of its budget is given to longer-term community development interventions across other issue areas. This portfolio approach allows TSF to make a five- or ten-year commitment to each signature program in the communities in which it works. "These signature programs are not flashes in the pan," says Sourav Roy, head of

CSR for Tata Steel. "We are not running these programs for just three to six months. Most of our aspirations are for long-term impact, with a minimum resource commitment irrespective of the business cycle."

Axis Bank Foundation (ABF) has also used this approach, with about 60 to 70 percent of its budget devoted to rural livelihoods. "We've been investing in livelihoods for almost 10 years," explains Dhruvi Shah, the foundation's chief executive officer. "This focused approach has given us an opportunity to invest a large sum of money in a way that is consistent and has helped leverage investments from other actors."

It wasn't always this way. When ABF was created in 2006, it made a lot of smaller grants to a wide range of organizations and for varied purposes. However, after a few years of experimentation, its leadership asked itself whether consolidating these investments could bring about more impact. In deciding where it wanted to focus, ABF narrowed down the options to education and livelihoods. Because education was already a highly invested sector by Indian CSR, accounting for about 30 percent of all spending, the foundation decided to focus on rural livelihoods, which was a strong fit with Axis Bank's corporate experience and knowledge. "As a bank, livelihoods is what one understands," explains Rajesh Dahiya, executive director at Axis Bank and trustee of the Axis Bank Foundation. "We understand the role businesses play in improving prosperity, the importance of credit, and economic inclusion. In our program, a banker's mindset was deployed to create a model that can strengthen the last-mile connection in ways that business and government aren't able to." There was some initial experimentation to find the most effective way of enhancing rural livelihoods, from access to water and farm productivity, to finance and markets. Today, ABF is working with NGOs to reach two million families by 2025.

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> **RAJESH DAHIYA, EXECUTIVE DIRECTOR, AXIS BANK AND TRUSTEE, AXIS BANK FOUNDATION**

2. Prioritize marginalized populations within existing programs

Many CSR programs describe themselves as wanting to help disadvantaged communities,[7] but only a minority of them actually prioritize such communities in their programs. For example, in a study of the top 50 (by profit) listed companies in India, only 18 companies mentioned scheduled castes/scheduled tribes development as one of their priorities for CSR initiatives.[8] In addition, a focus on gender equity is rare among CSR programs: a 2019 OECD report finds that only 1 percent of Indian philanthropy—from both private and CSR sources—goes to programs to reduce gender inequity.[9] High-impact CSR programs effectively prioritize marginalized populations within their existing programs by explicitly articulating their areas of focus—such as scheduled castes/scheduled tribes, women, or people with disabilities—and building trust with these communities.

> High-impact CSR programs effectively prioritize marginalized communities within their existing programs by explicitly articulating their areas of focus—such as scheduled castes/scheduled tribes, women, or people with disabilities. In addition, they either directly build trust with these communities or build partnerships with NGOs that have developed social capital with the marginalized populations.

For example, Tata Steel Foundation (TSF) prioritized tribal identity as one of its four signature themes. Compared to non-tribal populations, scheduled tribes have significantly lower income, life expectancy, literacy rates, and access to sanitation. Their tribal identities face continuing threats of dilution. Given these challenges, as well as Tata Steel's established presence in the tribal belt, TSF recognized the need to focus some of its CSR giving on these communities. "We seek to empower tribal communities with a voice to lead their development agenda, and build an ecosystem that recognizes and appreciates tribal values and living," says Sourav Roy, head of CSR for Tata Steel. "It is our belief that the tribal way of life also holds answers to some of the most vexing challenges that all of us face on sustainability."

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7   Including scheduled castes, scheduled tribes, people with disabilities, and women.
8   *Status of Corporate Responsibility in India, 2017*, Corporate Responsibility Watch.
9   *India's Private Giving: Unpacking Domestic Philanthropy and Corporate Social Responsibility*, OECD Development Centre, Paris, 2019.

The foundation has been able to build trust with the tribal communities in Jharkhand and Odisha because of its long-standing relationships with them. Tribal populations also play a role in the design and implementation of TSF's CSR programs, and TSF offers Tata Steel's corporate networks and other assets to improve conditions. For example, TSF used Tata Steel's advocacy resources to ensure that tribal languages are institutionalized within the public education system.

Another program that prioritizes equity is Accenture's—in this case by focusing on gender and disability. Since 2010, Accenture's flagship Skills to Succeed initiative has been helping youth and women from economically weaker sections and persons with disabilities by equipping them with the skills needed for high-demand job sectors such as hospitality, construction, and microenterprise.

When programs are designed to benefit the most vulnerable, the benefits often end up helping many other people as well, a phenomenon sometimes called the "curb-cut effect."[10] Explains Kshitija Krishnaswamy, Accenture's managing director of Corporate Citizenship, "Focusing on rural women in our entrepreneurship programs was a conscious decision. Women in rural India face digital exclusion in addition to other gender biases." WeACT, its women entrepreneurship development program, unleashes the business potential of women in rural India by providing the skills and opportunities to access business services and to thrive in a virtual and digital economy. It has helped women become the center of economic and social development in their villages; on one hand, they ensure that their children attend schools, and on the other, they bring in their male family members to be part of their business expansions.

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Accenture builds partnerships with NGOs that work directly with marginalized populations. As a grantmaker, Accenture believes that these NGO partners are best placed to incorporate an equity lens in their work in communities through the social capital that they have developed. In addition to its focus on women, Accenture supports NGOs that develop skills for persons with disabilities.

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10 Angela Glover Blackwell, "The Curb-Cut Effect," *Stanford Social Innovation Review*, Winter 2017.

3. Embrace a participatory approach with communities and NGOs

In our interviews, we found that high-impact CSR programs—whether run as grantmaking programs or operating foundations—put a lot of effort into engaging with NGOs and communities across program design and implementation, and have developed approaches that encourage their participation. Much as successful businesses listen to the voice of their customers to achieve long-term success, high-impact CSR programs place their constituents, whether NGOs or communities, at the center of their work. And our research in India and globally highlights the importance of long-term partnerships for both the funders and the NGOs. Partnerships help to build NGOs' organizational capabilities and hence create sustainable impact at larger scale.

> Much as successful businesses listen to the voice of their customers, high-impact CSR programs place their constituents at the center of their work. They engage with NGOs and communities across program design and implementation, and actively encourage their participation.

For example, Tata Steel Foundation (TSF) seeks to incorporate the voices of community members into its programs by undertaking a community needs assessment before it begins a project, and conducting public consultation sessions with community members during the implementation phase. It actively solicits feedback from local civil society groups, who are closer to the communities where TSF is working and have a deeper understanding of their challenges. TSF has also designed its core organization processes, like recruitment, to formally include communities and their perspectives.

Another example is Cisco's grantmaking CSR program, which partners with and helps to build the capacity of NGOs. Once Cisco and its partners agree on the impact that can be achieved with the grant, it lets them decide how to spend the money across program operations and organizational development. Cisco typically funds grantees for three years, and employs a full-time financial analyst to help them think through their funding concerns and, as new issues arise, to support them in repurposing grant funds if needed. "As long as funds are supporting the intended program area and meet the requirements

> "As long as funds are supporting the intended program area and meet the requirements of the law, we work to maximize grantees' flexibility in how they use those funds. Without that flexibility, our partners won't be able to employ their best strategic thinking."
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of the law," notes Murugan Vasudevan, who leads Cisco's Social Innovation Group in South Asia, "we work to maximize grantees' flexibility in how they use those funds. Without that flexibility, our partners won't be able to employ their best strategic thinking."

CSR programs that have achieved meaningful impact often come to realize that strong outcomes and scale depend on the strengths of their NGO partners. For example, the Mahindra Group invested in long-term relationships with NGO partners to achieve greater scale and maximize impact for its flagship CSR project. Started in 1996 by Anand Mahindra, chair of the Mahindra Group, the Nanhi Kali project is today one of the largest programs in India enabling underprivileged girls to complete 10 years of schooling. Since the project's inception, it has supported over 450,000 girls—including over 170,000 girls in 2019-20 alone. Third-party assessments show Nanhi Kali has achieved significant improvements in learning outcomes.

The success of Nanhi Kali stems in part from the strategic selection of NGO partners who share a similar vision and have complementary expertise. K.C. Mahindra Education Trust (KCMET)[11] partnered with Naandi Foundation to jointly manage the project, with clear roles and responsibilities defined for each organization. The organizations work together on the strategy, with KCMET leading resource mobilization and partnerships, and Naandi Foundation using its expertise in girls education and grassroots work. Together, Naandi Foundation and KCMET were able to scale the program more than twelvefold over the past decade and a half, a powerful record of growth, while keeping the program's individual outcomes stronger than ever.

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11   K.C. Mahindra Education Trust is a nonprofit that is funded by CSR grants from the Mahindra Group of Companies to manage its philanthropic work in education.

4. Partner with other corporate and private philanthropies

"If we work together on business," Cisco's Murugan Vasudevan explains, "then why not also on social projects?" Social sector actors working to tackle social challenges know they benefit by drawing on others' resources, skills, and experiences. At the same time, as a Bridgespan report found, comparatively few philanthropies and stakeholders in India act collectively, not least because it can be challenging to build consensus across multiple partners, to negotiate the risk that some partners might fail to deliver, or to share credit.[12] Vidya Shah, chair and CEO of EdelGive Foundation, told the authors of that report: "If we want to do scale-related work, the only way forward is through collaboratives. There is no other option to tackle these big social problems."

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>
> **VIDYA SHAH, CHAIR AND CEO, EDELGIVE FOUNDATION, IN** *PHILANTHROPIC COLLABORATIVES IN INDIA*

> CSR programs can strengthen their work and multiply their impact by partnering with other CSR programs and philanthropies. Collaboration allocates more capital to programs, and spreads both costs and risks.

By partnering with other corporate and private philanthropies, CSR programs can strengthen their work and multiply their impact. Collaborations can lead to more capital flowing to programs. And, by sharing common expenses and spreading risks, collaboration can lower the burden on any one CSR program.

Newer CSR programs can also learn by collaborating with organizations that have been doing CSR for longer. EdelGive Foundation, the philanthropic initiative of Edelweiss Group, has placed collaboration at the center of its strategy in order to achieve this kind of multiplier effect. For example, Collaborators for Transforming Education is a partnership among EdelGive, a consortium of other private donors, NGOs, and the Department of School Education and Sports for the state of Maharashtra to address gaps in child learning outcomes. Since it was started in 2016, the collaborative has expanded to reach over 1.4 million children across seven districts. And EdelGive's Coalition for Women Empowerment brings together philanthropies and international funding organizations to support the social and economic empowerment of women in urban and rural slums in 10 states. Through such efforts, over

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12 Pritha Venkatachalam and Kashyap Shah, *Philanthropic Collaboratives in India: The Power of Many*, The Bridgespan Group, February 18, 2020.

the past 13 years, EdelGive has been able to influence over INR 429 crore in philanthropic capital toward the social problems that it cares about.

It also takes a strong leadership and administrative role. "Someone has to keep moving forward, keep watching the timeline," explains Naghma Mulla, the foundation's president and COO. Mulla acknowledges that collaboration is not for everyone, "and some people should just go solo." But it works for EdelGive because the foundation has put a lot of effort into learning how to spur effective collaboration. "We've been doing this for quite a while, so we recognize why people participate, why they part with money, what keeps them at the table." Years after the effort started, seven of the initial collaborators from the education initiative in Maharashtra are still with the group.

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> NAGHMA MULLA, PRESIDENT AND COO, EDELGIVE FOUNDATION

Project Nanhi Kali, Mahindra's program to educate underprivileged girls, also demonstrates the value of corporate and philanthropic partnerships in scaling a high-impact project. Over the years, the project has drawn an astonishing number of other corporate partners —more than 1,000 in all. It was designed as a sponsorship program, so that anyone, an individual or a corporate, could participate by sponsoring a girl's education for at least a year. Sheetal Mehta, senior vice president for Corporate Social Responsibility at Mahindra Group, notes that using the name Nanhi Kali and not Mahindra has brought benefits. "Other corporates have adopted Project Nanhi Kali as their own CSR initiative, and thereby the project has been able to achieve scale. The fact that this is a Mahindra initiative brings credibility and reassurance to the corporate donors." The Indian oil and gas giant HPCL has won awards for its work with Nanhi Kali,[13] and the watch company Titan has branded its work with the project as Titan Kanya.[14]

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13 Hindustan Petroleum Corporation Limited, "Achievements and Awards 2019."
14 Titan Company's website.

5. Harness corporate assets, competencies, and connections

The 2015 high-level committee on CSR noted that the core of the CSR law is to "use corporate innovations and management skills in the delivery of public goods for greater efficiency and better outcomes."[15] High-impact CSR programs leverage their corporate assets, competencies, and connections in noncommercial yet strategic ways to strengthen the impact of their giving. Beyond writing a check, competencies, such as project management, technological skills, and other specialist capabilities, can be valuable for CSR programs.

> High-impact CSR programs leverage their corporate assets, competencies, and connections in noncommercial yet strategic ways to strengthen the impact of their giving. Beyond writing a check, corporates can offer their CSR programs valuable competencies, such as project management, technological skills, and other specialist skills.

Consider how Cisco's work with Indus Action, a policy NGO that supports vulnerable families in accessing their legal rights, echoes its corporate mission of digital acceleration. Cisco was the organization's first CSR donor five years ago, and has continued to invest funds in it. But as a technology company, it was also able to help Indus Action create an open tech platform and hire a chief technology officer. This allowed Indus Action to scale its work from Delhi and the National Capital Region to seven additional states. As Cisco's Murugan Vasudevan notes, "To put in place an innovative CSR program, you should bring the best of the corporate sector to the social sector. If you operate in consonance with the company mission, you can leverage and amplify your social mission."

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Cisco helped another grantee, the Bengaluru-based nonprofit start-up incubator N/Core, develop a program for technology-based social start-ups. Cisco provided 500 hours of technology mentoring from senior leaders to support and guide these start-ups in using technology for social impact. A monitoring and evaluation expert helped the start-ups develop their business plans and understand their impact. Overall, Cisco engages 80 percent of its employees in some way through its CSR initiatives.

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15 *Report of the High Level Committee (to suggest measures for improved monitoring of the implementation of Corporate Social Responsibility policies)*, Ministry of Corporate Affairs: Government of India, September 2015.

Likewise, Accenture's CSR program brings the best of its corporate skills and knowledge to nonprofit partners by using its competencies in strategy and technology. This is best illustrated through its partnership with Quest Alliance, a not-for-profit organization that equips young people with 21st-century skills by enabling self-learning. Accenture has worked with Quest Alliance to develop a strategy to scale up its vocational centers and operations, helped it develop a mobile learning app, supported improved data monitoring, and provided pro bono consulting for Quest. Quest and Accenture formed a consortium, the Future Right Skills Network, along with Cisco and several government organizations, to train 1.5 million youth for the digital economy.

"Partners have grown with us. Apart from the financial investment, we build the business and technological capabilities of our partners. It is always a collaborative effort guided by a long-term vision for change and not just by short term outputs," says Accenture's Kshitija Krishnaswamy. In Quest Alliance's case, "our support enabled them to gear up operationally and get better equipped to take on additional growth." Indeed, Quest Alliance has been able to grow significantly—from a team of six people working in one state with 400 youth in 2008, to today's 200-member organization working in 13 states with 400,000 youth.

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At least in part because of the financial and nonfinancial investments that Accenture has made, Quest has been able to replicate this partnership model with 10 new donors and substantially increase its funding and scale.

6. Hire a professional CSR team, champion CSR from the C-suite, and give CSR strong board governance

From an operating perspective, successful CSR programs are characterized by three key features: they hire professional CSR teams, champion CSR from the C-suite, and give them strong board governance.

> A high-impact CSR program, like a good business, is incumbent on strong leadership and team. A motivated leader who is passionate about achieving social goals through the CSR program (as opposed to a compliance mindset), a professional CSR team that bridges corporate and social sectors, and an advisory board with expertise that complements the corporate boards are all imperative for building high-impact CSR programs.

Hiring professional CSR teams: The most successful CSR programs hire full-time, professional CSR teams with the passion, knowledge, and skills to bridge the corporate and social sectors. This is far from the norm in India, however, where CSR programs are sometimes run by employees of other corporate departments (such as marketing or human resources) who balance the CSR work with their corporate jobs. And even when corporates staff a dedicated CSR team, they are often under-resourced, in part due to legal limits on overhead.

Ambuja Cement Foundation (ACF) is an example of a CSR that has invested significantly in building out its professional team. Its CEO, Pearl Tiwari, has more than 35 years of experience in the social sector, having previously served as the head of a children's rights organization. Under her leadership, the foundation recruited employees with both grassroots and corporate experience. She wanted to be sure that they could, as she explains, "speak the language of the community, [of] the development sector, and … of the corporate." Tiwari also worked to develop and retain foundation employees by offering training and competitive salaries. Finally, she ensured that CSR employees felt equal to Ambuja Cement corporate employees by standardizing their benefits. As she notes, "Whatever is given to

> 66 Whatever is given to Ambuja Cement's employees—even though we are completely independent and functioning differently—we should give parity as much as possible to foundation employees."
>
> **PEARL TIWARI, DIRECTOR AND CEO, AMBUJA CEMENT FOUNDATION**

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Championing CSR teams from the C-suite: Almost every CSR program we spoke with had a CEO who not only supported and paid attention to the CSR initiatives, but also honored the expertise and responsibilities of the CSR team. For example, EdelGive has benefited from the strong support of both the corporate board and the Edelweiss CEO. "Having the CEO and chair of Edelweiss support you wholeheartedly, in conversation and action, has made the biggest difference," says EdelGive's Naghma Mulla. The key, says Mulla, is the kind of top-level support that "is not trying to get into the nitty-gritty, not concerned about things like the name of the project—but [rather is] concerned about the purpose and direction." The founder of Ambuja Cement, Narotam Sekhsaria, hired Tiwari as the CSR head because of her deep knowledge of the nonprofit world, and a set of skills that could help him professionalize the foundation and execute his vision. And he felt strongly that, unlike many other CSR programs that are structured within corporate communications, marketing, or human resources, the Ambuja Cement Foundation team would report directly to him and the Executive Committee.

> " Having the CEO and chair of Edelweiss support you wholeheartedly, in conversation and action, has made the biggest difference."
>
> NAGHMA MULLA, PRESIDENT AND COO, EDELGIVE FOUNDATION

Giving CSR strong board governance: Indian law now mandates the formation of a CSR committee with at least one independent director and three board members. However, as the high-level committee on CSR notes,[16] the CSR committee is often not deeply involved in planning and approving CSR projects due to lack of technical expertise or subject knowledge. Strong board governance is far from guaranteed.

In contrast, successful CSR programs create an advisory board with relevant, strategic expertise that their corporate boards may lack. This allows the corporate board to make decisions informed by social sector experts. The board of the Tata Steel Foundation (TSF) recognized early on that it needed access to the expertise necessary to make knowledgeable decisions on CSR issues. So it set up an independent Advisory Council, staffed with social sector and development sector experts. Currently, this Advisory Council meets twice a year with the board and the CSR committee. The TSF board also regularly interacts directly with communities to better understand community needs, and seeks to apply community learnings to Tata Steel.

Similarly, Axis Bank Foundation (ABF) believes that having a variety of perspectives from the corporate and social sector helps it achieve greater impact. Accordingly, for strategic direction (such as its focus on livelihoods and its overall grantmaking approach), ABF leadership involves senior leaders from the bank, as well as ABF's board, which comprises industry and social sector leaders. The ABF team, staffed with a mix of professionals from the social sector and corporates, makes the program's management decisions.

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16 *Report of the High Level Committee on Corporate Social Responsibility 2018*, Government of India: Ministry of Corporate Affairs, August 2019.

7. Institute measurement, learning, and communication strategies tailored for different stakeholders

High-impact CSR programs apply the same reporting discipline to their CSR initiatives as they do to their core businesses, with outcomes tracked, used to improve program results, and communicated across programs, beneficiaries, and other stakeholders. Until recently, the CSR law focused on "outputs" (i.e., activities) rather than what happens to people and communities as a result of the activities. Amendments to the law in 2021 emphasize monitoring and impact assessment.[17]

> High-impact CSR programs apply the same reporting discipline to their CSR initiatives as they do to their core business. By measuring the right things, learning from the results, and communicating with stakeholders, they shape future activities and investments for the better.

Of course, social impact is far harder to measure than profit and loss. But by measuring the right things—both outputs and outcomes—and paying attention to the results, CSR programs can learn a great deal about what works and what does not. They can use this knowledge to shape future activities and investments. Good program data, insights, and learnings can also be communicated in a way that helps corporate leaders, philanthropic partners, NGOs, government, and the broader social sector understand the impact of CSR investments.

Ambuja Cement Foundation (ACF) shows how a CSR program can measure, learn, and communicate impact data effectively. In the mid-2010s, ACF realized that its monitoring and evaluation system wasn't providing all the information needed to make operational decisions about its CSR program or to inform board-level conversations. "We asked if we were capturing everything we needed to do our best thinking at the strategic level," explains ACF's Pearl Tiwari. "The team on the ground was very quantitative, but we

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> **PEARL TIWARI, DIRECTOR AND CEO, AMBUJA CEMENT FOUNDATION**

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17 Rahul Rishi, "India-Amendments to CSR Rules: A Game Changer," *The National Law Review*, February 2, 2021.

did not know, for example, if farmers came into [a] second training, did they follow the practice? And if it didn't work, why didn't it work? The system needed to be more robust."

ACF spent 18 months working with experts to develop an integrated approach for each of its six focus areas—combining goals, objectives, interventions, outputs, and outcomes. It spent another 18 months training teams on how to use the system effectively to measure and learn, and use what they were learning to operate the program more effectively. ACF created a dedicated in-house team to oversee the effort, complemented with external evaluators and impact assessors for certain projects. This information has proven valuable in course correction for ACF. For example, ACF's measurement and evaluation system revealed that its otherwise successful maternal and child health program wasn't delivering expected outcomes in two communities where infant mortality stayed high. ACF was able to design and implement customized interventions to lower infant mortality for these communities.

Tiwari notes that ACF generated strong buy-in from its board by communicating metrics that are readily transferable to the corporate context. One metric that it found useful is social return on impact (SROI), which calculates the estimated impact of ACF's monetary investment. By studying outcomes from its water resource management programs, for example, ACF found that every dollar invested generated $5 to $13 of impact in Kodinar (Gujarat), Rabriyawas (Rajasthan), and Darlaghat (Himachal Pradesh) using SROI.

Even without the kind of sophisticated and far-ranging measurement and evaluation system used by ACF, it is possible to collect and communicate data in a way that allows for CSR programs to understand and improve their operations. For example, Infosys Foundation—which runs its CSR program with a lean six-person team—supplements data provided by grantees with field visits conducted by Infosys volunteers in different parts of the country. Combining program data and information from field visits has helped the CSR program identify and address challenges. Reports from Akshaya Patra in Jaipur showed that attendance of girls was not on par with boys. Through site visits and feedback, it determined that lack of menstrual hygiene products was a key reason for this, and the foundation pivoted to provide these products.

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CSR Today and into the Future

Over the past year of the COVID-19 pandemic, CSR has played a significant and perhaps increasing role in addressing the nation's array of social problems. The rapid pressure the pandemic placed on social supports underlined for CSR programs the importance of focusing and making fast decisions, of forging strong partnerships with communities and NGOs, and of leveraging corporate assets to help communities.

In the years ahead, CSR has the potential to play an even more important role in addressing some of India's most pressing problems. Some of the strongest CSR programs have already demonstrated how this can be done, and the tactics and mindsets needed. As Sudha Murty, chair of Infosys Foundation, told us, "You shouldn't do CSR because you are supposed to do it, you should do it because you want to do it."

Appendix

Organization Profiles[18]

Accenture

Overview	Accenture is a multinational professional services company
Operating Model	Operating and grantmaking
CSR Spend	FY 2019-20: INR 68 crore[19]
Impact Intention	Flagship program is the Skills to Succeed initiative, which is aimed at skilling and training young people, women, and people with disabilities for employment
Impact Strategy	Accenture has a three-pronged approach—digital delivery, digital literacy and digital fluency—to transform the lives of millions of people. Accenture India builds long-term, collaborative relationships with NGO partners, focusing on capacity building and systems improvement
Impact Footprint	Skills to Succeed has reached 870,000+ people in India since FY2010 (46% women and ~18K people with disabilities have participated as of FY2020)

Ambuja Cement

Overview	Ambuja Cement is a cement manufacturing and supply company
Operating Model	Operating
CSR Spend	FY 2019-20: INR 112 crore (leveraged, Ambuja Cement contributes INR 41 crore)
Impact Intention	Livelihoods development (agro based livelihoods, skills and entrepreneurship development), natural resource management (land and water), rural infrastructure, human development (health and sanitation, education, women's empowerment)
Impact Strategy	Creates impact through a participatory approach with communities by forming village institutions. Also partners with corporates, donor agencies, and other sector experts to replicate and scale impact
Impact Footprint	2.6 million people across 12 states

18 Profile information has been confirmed by the corporates, and CSR spends rounded to the nearest whole number where necessary. Where the corporate couldn't confirm the CSR spend, information has been taken from the National CSR Data Portal, Government of India.

19 CSR spend taken from the National CSR Data Portal, Ministry of Corporate Affairs, Government of India.

Axis Bank

Overview	Axis Bank Ltd. is a large private sector bank in India offering an entire spectrum of financial services for personal and corporate banking
Operating Model	Grantmaking
CSR Spend	FY 2019-20: INR 101 crore
Impact Intention	Promote inclusive growth and build sustainable programs that help rural communities improve their capacities and capabilities to enhance their livelihoods. Aims to work with two million rural families by 2025
Impact Strategy	Provide financial, technical and capacity building support to 20+ NGO partners
Impact Footprint	~900,000 households (as of March 2021)

Cisco

Overview	Cisco is a worldwide leader in IT and networking that develops, manufactures, and sells networking hardware, software, telecommunications equipment, and other high-technology services and products
Operating Model	Operating and grantmaking
CSR Spend	FY 2019-20: INR 27 crore
Impact Intention	By 2025, positively impact 50 million people in India through digital solutions
Impact Strategy	Leveraging its strength in "connecting people and things to the Internet" to create a robust ecosystem for tech-based social impact and innovation in partnership with government, academic institutions, and NGOs in India
Impact Footprint	21 million (through April 2020)

Edelweiss Group

Overview	Edelweiss Group, one of India's leading financial services conglomerates, provides a range of financial products and services to a diversified client base in India and globally
Operating Model	Grantmaking
CSR Spend	FY 2019-20: INR 100 crore
Impact Intention	EdelGive Foundation, the nonprofit entity set up to manage Edelweiss's CSR efforts, aims to build sustainable institutions and organizations that promote societal growth and innovation by bringing the skills, resources, and talents of the for-profit world to the not-for-profit world. Its mission is to enable the growth and scale of small- to mid-sized organizations working with vulnerable communities across India
Impact Strategy	Through the past decade, EdelGive has primarily been a grantmaking organization, supporting small- and mid-sized NGOs. It also serves as a connecting platform between grantmakers/donors and credible NGOs
Impact Footprint	Supported 150+ NGOs across 14 states with 145 capacity building/skilled volunteering projects and INR 429 crore influenced through commitments to NGOs

Infosys Limited

Overview	Infosys Limited is an Indian multinational corporation that provides business consulting, information technology, and outsourcing services
Operating Model	Operating and grantmaking
CSR Spend	FY 2019-20: INR 360 crore
Impact Intention	To support the underprivileged sections of society, create opportunities and strive towards a more equitable society through programs in the areas of education, rural development, healthcare, arts and culture, and destitute care
Impact Strategy	Strong emphasis on equity in NGO selection; foster long-term relationship with unrestricted support (including corpus grants)
Impact Footprint	Since its inception, the Infosys Foundation has grown its footprint to all states and UTs of India

Mahindra Group

Overview	Mahindra Group is a federation of companies with a presence in 11 sectors across 100+ countries
Operating Model	Operating and grantmaking
CSR Spend	FY 2019-20: INR 290 crore
Impact Intention	Support girls, youth and farmers through domains of education (including skilling/livelihood), health and environment, with innovative programs that harness technology and enable those populations to rise
Impact Strategy	Leverages in-house capabilities (partnership management, robust measurement and evaluation, credibility) to drive partnerships with NGOs and corporates to scale proven model(s)
Impact Footprint	For education: 450,000 girls educated through Nanhi Kali. Currently 160,000+ girls being supported through the project. 32,606 recipients awarded KCMET scholarships worth INR 70 crore For the environment: Over 18 million trees have been planted through Project Hariyali. Besides greening the environment some of these projects also support the livelihoods of tribal farmers For livelihoods: 350,000 underprivileged youth trained through the Mahindra Pride Programme

Tata Steel

Overview	Tata Steel is a steel-making company in India and is a subsidiary of the Tata Group, an Indian multinational conglomerate
Operating Model	Operating
CSR Spend	FY 2019-20: INR 193 crore
Impact Intention	Framed around three components: signature programs (30-40% of funding); proximate community development (35-45% of funding); and special commitments (20-30% of funding). Within signature programs, Tata Steel Foundation (TSF) focuses on four key signature themes: health, education, tribal identity, and development corridor
Impact Strategy	Participatory approach with communities and NGO partners. Also partners with corporates, donor agencies, and other sector experts to replicate and scale impact
Impact Footprint	1.4 million lives for 2019-2020; TSF plans to make a meaningful difference in the lives of more than two million people by 2025

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