



SOCIAL AUDIT REPORT 2017

ACC

ACC Social Audit Methodology

Overview of the Framework

The objective of the Social Audit is to provide an actionable framework for ACC's Business and Corporate Social Responsibility (CSR) Leadership to assess the effectiveness of their CSR programmes on the ground and to provide recommendations to further social impact. The Social Audit Framework has been created keeping in mind this core objective. This is in alignment with the definition of Social Audit in the report submitted by the Vision Foundation to the Planning Commission of India as they define Social Audit as *"a process in which, details of the resource, financial and non-financial, used by public agencies for development initiatives are shared with the people, often through a public platform. Social Audit allows people to enforce accountability and transparency, providing the ultimate users an opportunity to scrutinise development initiatives."*¹

The Social Audit approach used to evaluate ACC's CSR performance has been derived from the criteria for **Evaluating Development Assistance** as defined by the Development Assistance Committee² of the Organisation for Economic Co-operation and Development (OECD). The guidelines have been designed to provide information that is credible and useful, enabling the incorporation of lessons learnt into the decision-making process of stakeholders.² The guidelines serve as the foundation for the Social Audit Framework which has been specifically designed keeping in mind the following guidelines:

- Ensure **alignment to the statutory and compliance guidelines** outlined by the Section 135 of the Companies Act, 2013.
- Take into account the context of **communities and CSR for** companies that are primarily focused on socio-economic development of communities around their areas of operations.
- Include focus on **adherence to internal processes and governance guidelines** of ACC towards CSR.
- Ensure a **participative approach** by engaging all key stakeholders on the ground including beneficiaries, implementation partners, plant stakeholders, community groups, local administration as well as the local businesses where relevant.
- Provide an **objective, data-oriented structure** to assess plant performance based on quantitative data and qualitative insights collected through a process of stakeholder engagement and observation.
- Provide room for **contextual and situational evidence** based on ground realities of plants observed during social audit visit.
- Ensure **continuous improvement** so that it aligns to the evolving needs of the organisation over time.

¹ Planning Commission, [Social Audit](#)

² OECD, 1991, [Principles for Evaluation of Development Assistance](#)

The Social Audit Framework assesses each plant's CSR performance based on the following seven parameters:

Dimension	Description
Compliance	Compliance of CSR programmes in line with Section 135 of Companies Act, 2013
Relevance	Anchoring the programme to clearly identified needs of the community and targeting the right beneficiaries
Effectiveness	Effective design of the programme and achievement of the intended outputs and outcomes
Efficiency	Use of a minimum amount of resources possible to achieve desired results
Rigour of Implementation	Conformance with ACC guidelines and processes during execution
Impact	Achievement of the mid to long-term social outcomes
Sustainability	Ability to ensure that the benefits of an activity are likely to continue after donor funding has been withdrawn

A detailed version of the assessment framework along with the scorecard has been included in the Annexure.

Overview of the approach

One of the fundamental tenets of the Social Audit is to take an objective view towards the Social Audit Approach. To achieve the same, ACC has set up the following:

- An Independent Committee of diverse experts to anchor the design and governance of the Social Audit and provide their expert guidance.
- An Independent Knowledge Partner responsible for the design of the framework and the execution of the assessment on the ground.

The Social Audit Committee brings together experts, academics and practitioners with a strong understanding of Social impact, CSR and Sustainability. The CEO of DOC Research Institute, Berlin chairs the Social Audit Committee. The Social Audit Committee is assisted by Sattva, as the Independent Knowledge Partner, to design and execute the Social Audit on the ground.

Following are the key steps in the execution of the Social Audit:

Alignment on the framework

Based on the inputs from last year's audit and the feedback from the Social Audit Committee, the social audit framework has been updated and aligned with all the key stakeholders within ACC (including the Plant CSR Managers) and the Social Audit Committee.

Assessor training

The framework that was translated into a comprehensive Social Audit Toolkit includes tools, guides and instruments for data collection and field observation. Experienced assessors from the Social Audit

Committee were identified and trained on the overall methodology, tools and the scorecard as well as given a brief on the context of ACC Plants, CSR programmes, and the intent of the Audit.

Literature review

Key documents from all the plants including project plans, monthly reports, stakeholder meeting minutes, budget plans and Memorandums of Understanding were studied in detail across all plants to build a rigorous case for all the plants and sharpen the focus of field visits.

Field visits and stakeholder interactions

A two-member assessor team visited all the plants for three days, together with a representative from the Social Audit Committee. These field visits were used to engage with a wide range of community level stakeholders across key villages where CSR initiatives are being implemented. This included authorities from local institutions such as the schools, Self Help Groups (SHGs), Public Health Centres (PHCs) and *Anganwadis*, community members of diverse ages and gender, local administration and the implementation partners on the ground. The field visits were also used to review all the documentation at the plant level and engage with the plant level leadership.

Synthesis and scoring

Post the field visits, detailed debriefs were carried out and field observations were correlated with the observations from the literature review to create consolidated reports for the plants. In addition, key trends and observations across the thematic areas were consolidated.

Deliberations with the Social Audit Committee

The consolidated insights were presented to the Social Audit Committee during a three-day face-to-face review. In addition to the documented insights, the Social Audit Committee engaged with the plant CSR managers to gain a first-hand perspective of the performance of the CSR plants. Based on the deliberations, the performance of the CSR plants was finalised, together with actionable recommendations to further the impact on the ground.

Key improvements in the current year

The Sustainability Framework has been kept consistent across years to ensure comparability of the plant performance. At the same time, there have been specific improvements to strengthen the overall quality of insights. Following are some of the key improvements

- While the previous year's audit provided assessments at the plant level, the current year's assessment provides project level assessment for all plants.
- The CSR performance of the plants has also been assessed through the lens of the United Nations Sustainable Development Goals (SDGs) to further strengthen ACC's commitment to the SDGs in driving its social agenda.
- A comprehensive Social Audit Toolkit was created to ensure objective assessments of CSR performance across all plants. The toolkit was complemented with rigorous training for all assessors.
- The Social Audit Committee's participation in the audit was further strengthened with the Committee representatives participating in field visits across plants.

Corporate Social Responsibility and Sustainable Development Goals at ACC

Overview of CSR at ACC

ACC has had a long and illustrious track record with CSR even before CSR became mandatory under the Company's Act, 2013 and a subject of public and regulatory scrutiny. ACC had established a track record across all its plants to ensure equitable development. ACC was the very first recipient of India's first ever CSR award instituted by the Associated Chambers of Commerce of India (ASSOCHAM) in 1976 which was the ASSOCHAM National Award for outstanding performance in promoting rural and agricultural development activities.

With the advent of Section 135 of Company's Act, 2013, ACC further strengthened the rigour and ambition of its CSR initiatives. In 2015, when the Bombay Stock Exchange requested CSR heads of the corporate groups to co-develop an index to assess the CSR performance of listed companies, ACC was the first corporate to commit to participate in development and the use of this index.











Since then, ACC has been consistently conducting the annual Social Audit to assess the effectiveness of its programme and provide a transparent perspective to its internal and external stakeholders on the overall performance and impact of ACC's CSR initiatives.

Overview of Projects

In 2015, ACC structured its CSR activities across specific thematic areas. Structuring the activities across plants on standard thematic areas provided the following advantages:

- A framework to combine top-down and bottom-up approach towards designing and executing CSR initiatives at the plant level
- Enables an environment of knowledge and best practice sharing across plants
- Enables engagement with key national partners to drive implementation across plant locations

Following are the key projects that are implemented across the plants

ACC CSR - THEMATIC FOCUS AREAS			
LIVELIHOOD	EDUCATION	WASH	RURAL CULTURE & SPORTS AND ROAD SAFETY
 ACC DISHA (Skill Development of Youth)	 ACC Vidya Utkarsh (Quality of Elementary Education)	 ACC Sampoon Swachhata (Open Defecation Free & Hygiene)	 ACC Drona (Promotion of local Sports, Art & Culture)
 ACC Swavalamban (Women Empowerment & Micro Enterprises)	 ACC Vidya Saarthi (Online Scholarship for Higher Education)	 ACC Sanrakshit Paryavaran (Natural Resource Management)	 Save Kids Life (Road Safety)
 ACC LEISA (Low External Input for Sustainable Agriculture)		 ACC Arogyam (Reduction of IMR, Malnutrition, HIV+ & Morbidity)	











ACC's CSR: Furthering the Sustainable Development Goals (SDGs)

On 1 January 2016, the 17 SDGs of the 2030 Agenda for Sustainable Development was adopted by world leaders in September 2015 at a historic UN Summit officially came into force. Over the next 15 years, with these new goals that universally apply to all, countries will mobilise efforts to end all forms of poverty, fight inequalities and tackle climate change, while ensuring that no one is left behind.



The new goals are unique in that they call for action by all countries, poor, rich and middle-income to promote prosperity while protecting the planet. They recognise that ending poverty must go together with strategies that build economic growth and address a range of social needs including education, health, social protection and job opportunities, while tackling climate change and environmental protection.

The following table maps ACC projects in line with the SDGs

Livelihood	Education	WASH	Culture, Sports and Road Safety
ACC DISHA 	ACC Vidya Utkarsh 	Sampoorn Swachhata 	ACC Drona 
ACC LEISA 	ACC Vidya Saarathi 	Sanrakshit Paryavaran 	Save Kids Lives 
ACC Swavalamban 		Arogyam 	

Key Milestones of 2017

ACC continued to gain external recognition for its work in CSR. Following are some of the key awards recognitions that ACC's received this year:

- **ACC CSR ranked 8th among the top corporates in India**, when Economic Times along with IIM Udaipur released the annual ranking at India CSR Summit 2017. ACC was ranked 25th in 2014
- **ACC received the country's first ever ISC-FICCI Sanitation Award 2017** for the "Best Corporate Initiative in Sanitation"
- ACC Vidya Saarathi Project was awarded with first runner-up by the National Human Resources Development Network (NHRDN)
- ACC was conferred with the 2Good rating for all round excellence in CSR by 'Economic Times 2Good4Good'

CSR Performance in 2017 – A Snapshot

Distribution of CSR projects across plants

The following table highlights the mapping of the projects across various plants

Plants	DISHA	LEISA	Swavalambhan	Vidya Utkarsh	Vidya Saarathi	Arogyam	Sampoorn Swachhata	Sanrakshit Paryavaran	Drona
Bargarh									
Chaibasa									
Chanda									
Damodhar									
Gagal									
Jamul									
Kudithini									
Kymore									
Lakheri									
Madukkarai									
Sindri									
Thondebhavi									
Tikaria									
Wadi									

Note: Based on the budget allocation per plant per project. Red indicates that project was not executed, and green indicates that project was executed in 2017. Source: CSR Business plans of Plants 2017.

As shown in the visual above, plants across the country run almost all the programmes outlined by ACC's CSR Charter. Financial and human resources allocated at the plant level are diffused across multiple initiatives. This increases administrative overheads of the CSR team resulting in bandwidth constraints and sub-optimal nature of implementation. Going forward, it is recommended that the plant CSR teams consolidate their efforts into 3-4 key focus areas that are based on bottom-up engagement with the community and enable scalable impact.

Overall Performance

The following scorecard captures the performance of plants across various parameters after deliberations with the Social Audit Committee. The scores have been calculated out of 100.

Plant	Compliance	Relevance	Effectiveness	Rigour	Efficiency	Outcomes	Sustainability	Total
Kymore	7	15	16	16	13	4	7	78
Chanda	7	15	15	16	15	3	5	76
Kudithini	7	14	16	17	9	4	7	75
Gagal	7	15	12	14	13	3	5	70
Damodhar	8	11	16	14	11	4	6	70
Sindhri	6	14	12	12	12	5	6	67
Bargarh	6	10	16	14	11	4	5	66
Lakheri	6	10	16	13	12	3	5	66
Thondebhavi	7	9	12	15	13	4	2	63
Chaibasa	8	10	14	15	8	2	2	60
Jamul	7	14	8	12	8	3	5	57
Wadi	6	10	11	14	7	1	2	50
Madukkarai	6	14	10	9	1	3	6	49
Tikaria	5	7	3	4	2	2	1	23

The following is the rank of ACC Cement Plants from 2014 to 2017. The plants were scored out of 100 by during the social audit exercise and presented to the Social Audit Committee. The scores were recalibrated out of 84 based on the discussion with the Social Audit Committee on 4th January, 2018:

Plants	Rank 2017	Total Score 2017 (max 84)	Total Score 2017 (max 100)	Rank 2016	Total Score 2016 (max 84)	Rank 2015	Total Score 2015 (max 84)	Rank 2014	Total Score 2014 (max 78)
Kymore	1	84	78	1	83	8	73	5	70
Chanda	2	82	76	2	82	5	76	3	71
Kudithini	3	81	75	3	81	1	81	5	70
Gagal	4	80	70	5	80	2	80	1	75
Damodhar	5	80	70	13	72	12	70	5	70
Sindhri	6	77	67	12	74	9	71	3	71
Bargarh	7	75	66	3	81	4	77	5	70
Lakheri	8	75	66	7	78	12	70	10	68
Thondebhavi	9	74	63	8	77	9	71	10	68
Chaibasa	10	73	60	13	72	14	69	10	68
Jamul	11	70	57	8	77	3	78	10	68
Wadi	12	62	50	8	77	6	75	14	65
Madukkarai	13	60	49	5	80	7	74	9	69
Tikaria	14	28	23	11	75	9	71	2	73

Based on the performance over the last three years, plants have been classified into four key categories:

1. The Consistent Performers

Plants such as Kymore, Kudithini, Gagal and Chanda have consistently demonstrated high performance over the years. An analysis of these plants show the following salient features across all these three plants:

- Network of community-led organisations such as SHGs and Farmer Producer Organisations (FPOs) provides a foundation for plants to execute CSR programmes effectively.
- Good performance across a wide range of projects, and not just one flagship project, helps provide a holistic engagement with various stakeholders in the community.
- There is an enduring focus on long-term sustainability of projects by building social sustainability through institutionalisation (E.g. Setting up Farmer Producer Organisations) and financial sustainability.
- Sharp attention paid to attaining maximum possible efficiency and optimum cost per beneficiary. Across all projects, the consistent performers ensure that there is maximum return on their social investment.
- Personal commitment of CSR Managers to ensure the rigour of implementation through detailed and up-to-date documentation, regular reviews with partners and community stakeholders to ensure effective execution on the ground.

2. The 'Accelerated Growth' Plants

One plant that has achieved significant gain in scores is Damodhar (14 in 2016 to 4 in 2017). It was one of the plants that has not been able to significantly improve upon their scores over the last three social audits. This year, Damodhar has focused on doing fewer projects in the community to ensure community participation and sustainability as an integral part of their projects. Across all projects they have also been able to translate access to resources into adoption and ownership from the community.

The focused approach towards CSR has enabled the plant to improve its overall standing and is among the top 4 plants across the country. Apart from Damodhar, the other plants in the east including Sindri (12 in 2016 to 7 in 2017) and Chaibasa (13 in 2016 to 8 in 2017) have shown significant improvement in overall performance. The Sindri plant has been able to drive innovative programmes on the ground to enable access to essential social security among remote rural tribal population, strengthen the livelihood programmes, and gain appreciation from the administration and other stakeholders.

3. The 'In-Transition' Plants

During this year, key plants that have been consistent performers in the past years have seen their rankings drop. This includes plants such as Wadi, and Madukkarai. This has been due to the following reasons:

- Change of the CSR Manager through the course of the year at the plant has impacted the execution of the programme and the rebuilding of community relationships with the new CSR Manager.
- Key flagship programmes such as waste management in Madukkarai and AIDS intervention in Wadi have achieved maturity. Hence, CSR Managers have diversified their focus to other initiatives that have started to create impact on the ground.

With the recent changes to the team and the new set of initiatives, progress from these plants will be a key focus for the next year.

4. The 'Slow March' Plants

Over the last three years, plants such as Thondebhavi, Tikaria and Jamul have been in the bottom half of the scoring table. The current year's social audit revealed a stronger focus towards outcome-led approach

across Thondebhavi and Jamul. Continuous support and handholding will be essential to enable these plants to address both internal and external constraints to scale their CSR initiatives.

Performance of Plants across Projects

	Arogyam	DISHA	Drona	LEISA	Sampoorn Swachhata	Sanrakshit Paryavaran	Swavlambhan	Vidya Sarathi	Vidya Utkarsh
Kudithini									
Chanda									
Kymore									
Damodhar									
Lakheri									
Bargarh									
Sindri									
Chaibasa									
Gagal									
Jamul									
Thondebhavi									
Wadi									
Madukkarai									
Tikaria									

Note: Colour coding based on relative performance of plants.

Performances of plants across projects reveal some interesting trends. The consistent performer plants such as Kudithini and Kymore have shown positive performance across all projects among all the plants. However, there are plants such as Sindri that have done well in select projects such as Swavalamban and DISHA based on achievement of outcomes, scale of the programmes as well as leverage gained from industry linkages. The focus will be to identify successful initiatives across such mid-tier plants and be able to work on scaling them to success.

Performance of Plants based on audit framework parameters

	Compliance	Effctiveness	Efficiency	Outcome/ Impact	Relevance	Rigour of Implementation	Sustainability
Kudithini	●	●	●	●	●	●	●
Chanda	●	●	●	●	●	●	●
Kymore	●	●	●	●	●	●	●
Damodhar	●	●	●	●	●	●	●
Lakheri	●	●	●	●	●	●	●
Bargarh	●	●	●	●	●	●	●
Sindri	●	●	●	●	●	●	●
Chaibasa	●	●	●	●	●	●	●
Gagal	●	●	●	●	●	●	●
Jamul	●	●	●	●	●	●	●
Thondebhavi	●	●	●	●	●	●	●
Wadi	●	●	●	●	●	●	●
Madukaarai	●	●	●	●	●	●	●
Tikaria	●	●	●	●	●	●	●

What differentiates the best performing plants, the top 4, versus the others, is a strong focus on achieving outcomes and sustainability. This should be emulated by other plants as well.

Reach of the CSR Programmes

	Arogyam	DISHA	Drona	LEISA	Sampoorn Swachhata	Sanrakshit Paryavaran	Swavalamban	Vidya Sarathi	Vidya Utkarsh
Bargarh	●	●	●	●	●	●	●		●
Chaibasa	●	●	●	●	●	●			●
Chanda	●	●		●	●		●		●
Damodhar	●	●	●	●	●	●	●		
Gagal	●	●	●		●		●		●
Jamul		●			●	●		●	●
Kudithini	●	●	●	●	●	●	●	●	●
Kymore	●		●	●	●	●	●	●	●
Lakheri	●	●	●	●	●	●	●	●	●
Madukkarai		●	●	●	●	●	●		●
Sindri	●	●		●	●		●	●	●
Thondebhavi	●	●	●	●	●	●	●	●	●
Tikaria	●	●	●	●			●	●	●
Wadi	●	●			●		●	●	

Note: Reach parameters have been rated as 0 – 500 (red), 500 – 1000 (yellow) and 1000+ Green

An analysis of the reach of programmes such as Arogyam and Sanrakshit Paryavaran highlight that they have a broader outreach within the community. Sanrakshit Paryavaran, through indirect beneficiaries, provides the reach for the projects. Similarly, activities such as awareness and medical camps in the Arogyam project help provide scale. On the other hand, projects such as DISHA and Vidya Saarathi, have consistently fewer beneficiaries across all locations. Given the focus on a large scale impact, it is important for ACC to consider pathways to scale these projects effectively.

Cost per beneficiary

An analysis of cost per beneficiary across plants and projects highlight that the costs per beneficiary for both DISHA and Vidhya Saarathi project is consistently high across all plants. While this is the first year of the Vidhya Saarathi project, there should be efforts to scale the overall project to achieve economies of scale and reduce cost per beneficiary.

	Arogyam	DISHA	Drona	LEISA	Sampoorn Swachhata	Sanrakshit Paryavaran	Swavalamban	Vidya Sarathi	Vidya Utkarsh
Bargarh	●	●	●	●	●	●	●		●
Chaibasa	●	●		●	●	●			●
Chanda	●	●		●	●		●		●
Damodhar	●				●	●			
Gagal	●	●	●		●		●		●
Jamul		●			●	●		●	●
Kudithini	●	●	●	●	●	●	●	●	●
Kymore	●		●	●	●	●	●	●	●
Lakheri	●	●		●	●	●	●	●	●
Madukkarai			●	●	●	●			●
Sindri	●	●		●	●		●	●	●
Thondebhavi	●	●	●	●	●	●	●	●	●
Tikaria	●	●	●	●			●		●
Wadi	●	●			●		●	●	

Note: Cost per beneficiary has been rated as 0 – 500 (Green), 500 – 1000 (Yellow) and 1000+ as Green

Project DISHA, is a strong opportunity for ACC to gain leverage through strategic partnerships. Across plants such as Chanda, Sindri and Kudithini, there are proven models where the plants have been able to provide training for free to the aspirants by building strategic partnerships. Such models must be tried in the other plants as well.

Projects such as Vidya Utkarsh show highly variable costs per beneficiary. While plants such as Kudithini and Lakheri have been able to execute the projects between ₹500 to ₹600 per beneficiary, plants such as Gagaj and Jamul spend close to ₹2,500 per beneficiary which is four to five times the cost. It will be useful to identify and replicate low cost-effective models from the well-performing plants across all plants.

It is also interesting to contrast this data with the leverage distribution across plants. Across all plants, the two projects that have been able to achieve the highest leverage are Swavalamban and LEISA (Low External Input for Sustainable Agriculture) projects. Through Swavalamban, ACC has been able to gain a leverage of ₹2.37 crore, which is more than the collective leverage gathered through the Arogyam, DISHA, Drona, Sanrakshit Paryavaran and Vidya Utkarsh programmes.

Technology and Innovation

Adoption of technology for data driven decision making and planning is a huge area for ACC CSR to improve on. The Social Audit 2017 brought to light the planning, monitoring and assessment related data that are still being collected manually and collated using Microsoft Excel for all projects. The Social Audit Committee reinstated the importance of developing the technology platforms for improved programme effectiveness and management.

ACC could also look at adopting groundbreaking innovations, tested and proved in one plant, across other plants. The Edtech intervention, Vidya Setu in Kymore is now adopted by the state government and the collaboration of the Damodhar plant with IIT Kharagpur for patented puffed rice production units are examples of successful and potential innovations.

Plant CSR: Wins in 2017, Strengths and Recommendations

South Cluster



Kudithini Cement Works, Karnataka
Madukkarai Cement Works, Tamil Nadu
Thondebhavi Cement Works, Karnataka
Wadi Cement Works, Karnataka








Kudithini, Karnataka

Kudithini is located in the Bellary district of Karnataka, rich in slag that's an important source of iron and steel. Agriculture is the primary occupation of the region. The region has seen a drop in income generating activities for women, which has led to cases of gender discrimination. Unskilled population, lower literacy levels, drinking water, lack of proper health facilities and sanitation are the main challenges of the region. The plant has initiated projects in education, sanitation, structuring women SHGs and soil conservation to tackle these problems.



Focus of Plant CSR Initiatives

Project	SDG Goals	Key Focus for Kudithini Plant
ACC DISHA	8 DECENT WORK AND ECONOMIC GROWTH 	<ol style="list-style-type: none"> 1. Skill training and placement for unemployed youth, primarily in trades such as masonry, electrical training, driving 2. Connecting youth with financial institutions for setting up enterprises
ACC LEISA	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	<ol style="list-style-type: none"> 1. Supporting the establishment of Farmer Producer Companies (FPCs) 2. Providing Non-pesticide Management training (NPM) to farmers 3. Promoting soil testing efforts

ACC Swavalamban		<ol style="list-style-type: none"> 1. Formation and strengthening of SHGs through capacity building 2. Infrastructure support and training for income generation activities for SHG women
ACC Vidya Utkarsh		Supporting infrastructure and educational improvements in schools to make them more student compatible
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. Medical and screening camps, including pulse polio immunisation 2. Awareness campaigns on HIV/AIDS/RTI/STI 3. Reproductive and child health programmes to reduce Infant Mortality Rate (IMR), Maternal Mortality Rate (MMR) and promote immunisation and institutional delivery
ACC Sampooran Swachhata		<ol style="list-style-type: none"> 1. Construction of cement concrete (CC) roads, toilets and Individual Household Latrines (IHL) 2. Supply of clean drinking water
ACC Sanrakshit Paryavaran		<ol style="list-style-type: none"> 1. Promoting avenues and institutional plantation 2. Supporting desilting of ponds
ACC Drona		<ol style="list-style-type: none"> 1. Support for sports tournaments 2. Support in promoting cultural activities and local festivals

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	75.77	66.06	87
Leverage (Lakhs)	INR	75.77	73.76	97
Beneficiaries	-	18,107	24,585	136
Cost per beneficiary	INR	418	269	-

Kudithini has the highest score for compliance, relevance, effectiveness, rigour of implementation and impact. However, their leverage score is above average owing to the shift in focus from supporting the

construction of IHL and toilet blocks. Therefore, while the allocation for leverage was very high for Sampurn Swachhata, the amount that was leveraged was fairly low.

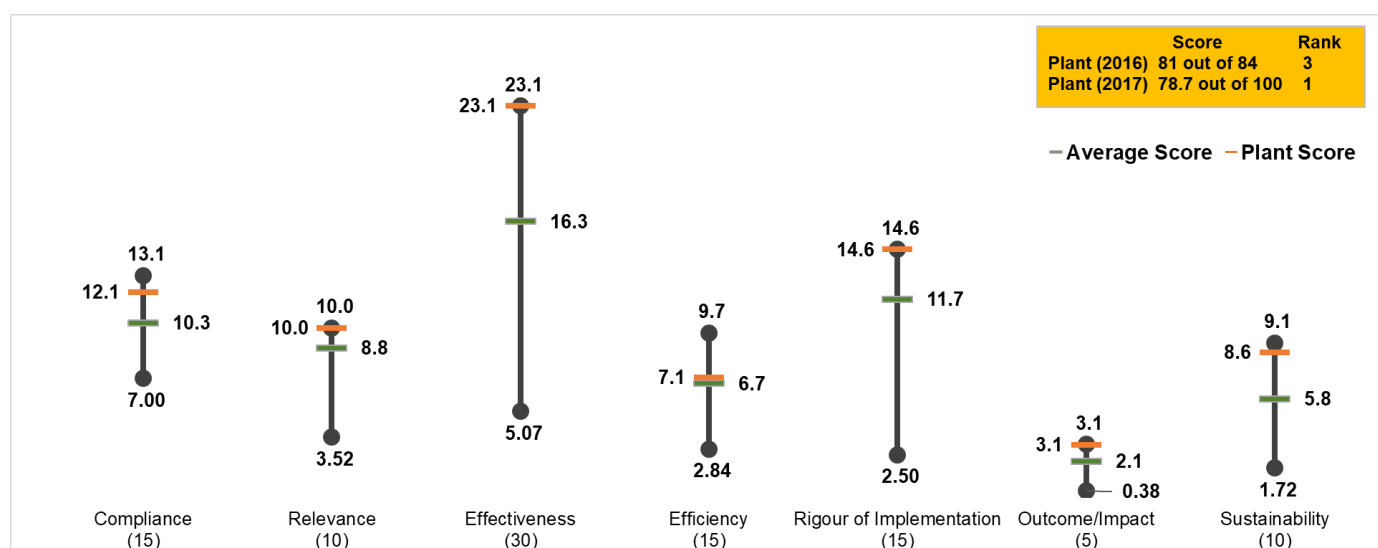


Fig 1: Comparison of Kudithini plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 81 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	7	5	8	7
Relevance	14	7	15	12
Effectiveness	16	3	16	13
Efficiency	9	1	15	10
Rigor of Implementation	17	4	17	13
Outcome/Impact	5	1	5	3
Sustainability	7	1	7	5
TOTAL	75			

Budget Spending

Most project expenditures are at par with the planned budget, except for DISHA, Swavalamban and Sanrakshit Paryavaran. This is due to:

- **DISHA:** The electrician course had to be dropped due to lack of certification opportunities; masonry training partnered with Nirmithi Kendra and hence accomplished targets at 50% of the costs; HMV training had to be dropped due to new rules from Karnataka State requiring a minimum education qualification of passing the eighth grade.
- **Swavalamban:** The paper plate making course was truncated due to absence of market linkages
- **Sanrakshit Paryavaran:** Check dam construction was disputed and not carried forward.

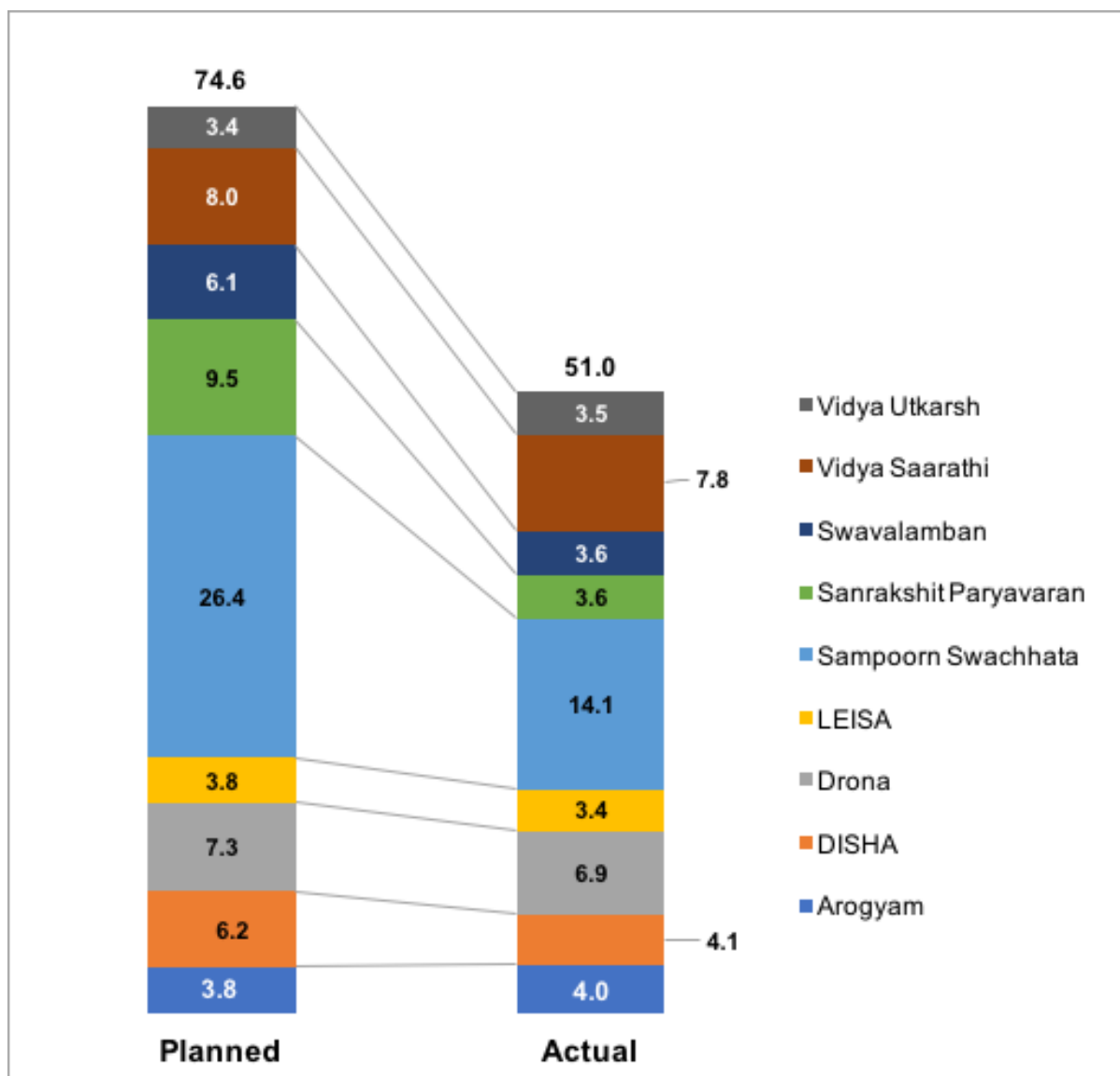


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

Among the leverage raised across programmes, the most noteworthy is the contribution from the community members towards desilting programmes. Other contributions came from Ragyu Mitra Group (RMG) and School Development Management Committee(SDMC) members and the input support for farmers from the Department of Agriculture.

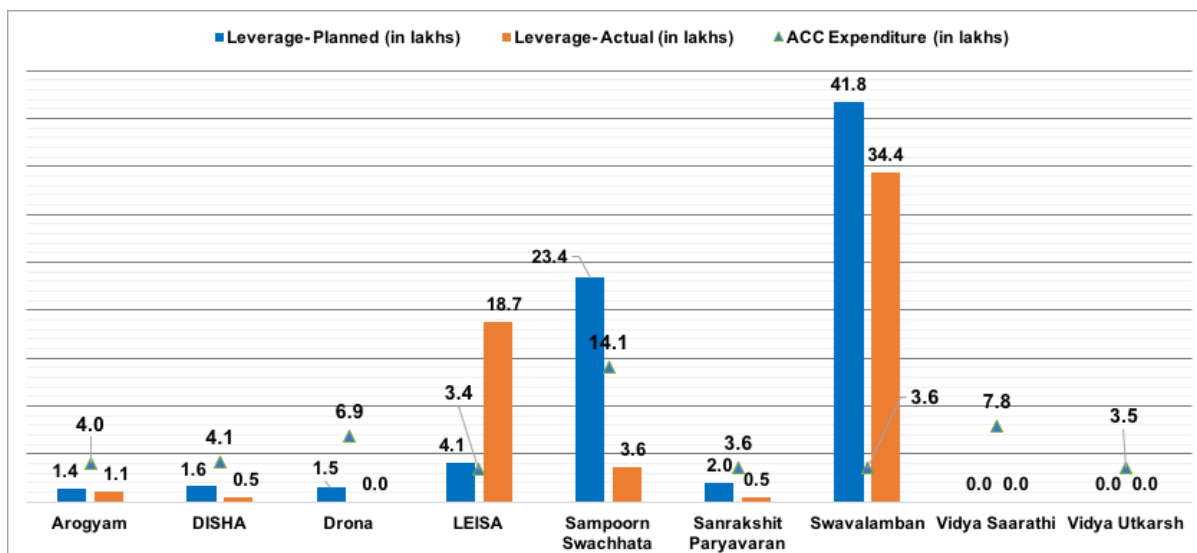


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiaries

Arogyam saw achievements in medical camps and adolescent girls' personal hygiene training. The immunisation drive saw more beneficiaries reached than originally planned.

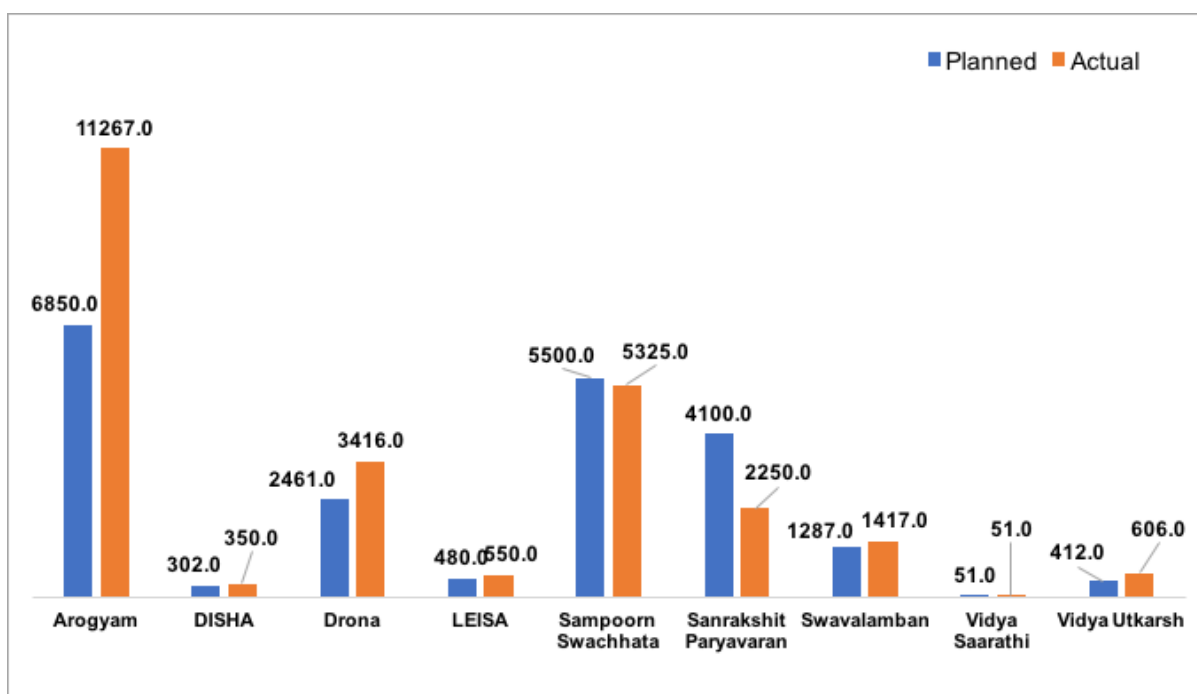


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
Arogyam	52	36
DISHA	44	32
Drona	34	18
LEISA	58	33
Sampoorn Swachhata	48	33
Sanrakshit Paryavaran	39	24
Swavalamban	54	40
Vidya Sarathi	46	39
Vidya Utkarsh	48	35
Overall Score	75	61

The focused approach of conducting specialised screening camps, pulse polio immunisation drives, training of farmers on Non Pesticidal Management (NPM), and setting up of student clubs where peer learning is used to improve the learning outcome has helped the plant in performing well in Arogyam, LEISA and Vidya Utkarsh.

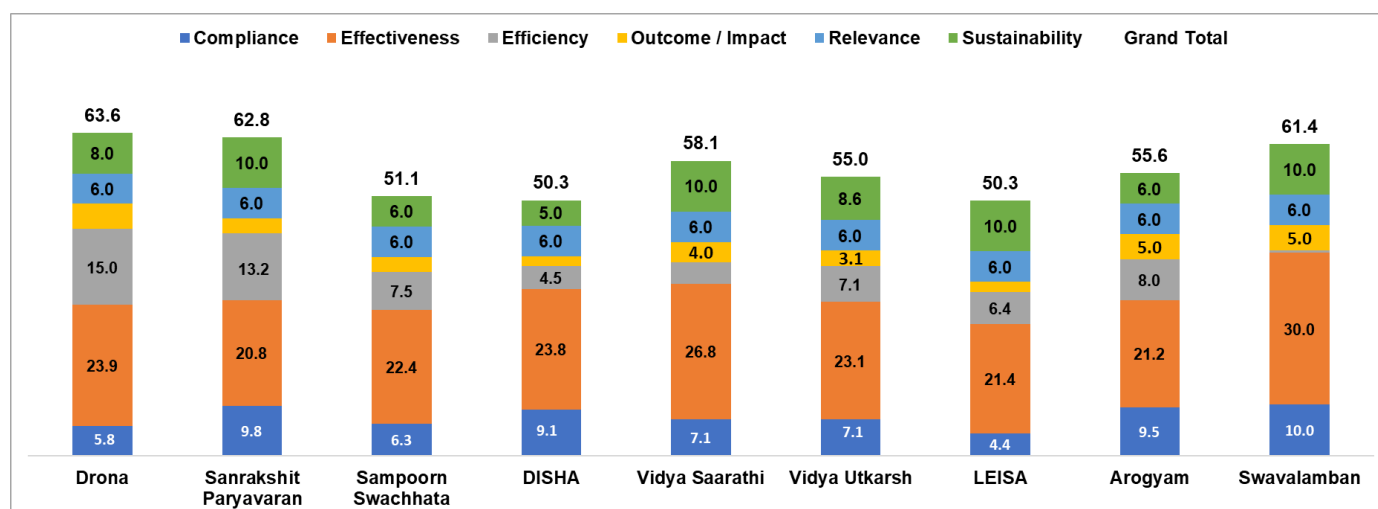


Fig 5: Plant performance across CSR Initiatives

Cost per Beneficiary

Cost per beneficiary for most initiatives in Kudithini is lower than the ACC average, with the exception of Vidya Utkarsh and Sampoorn Swachhata.

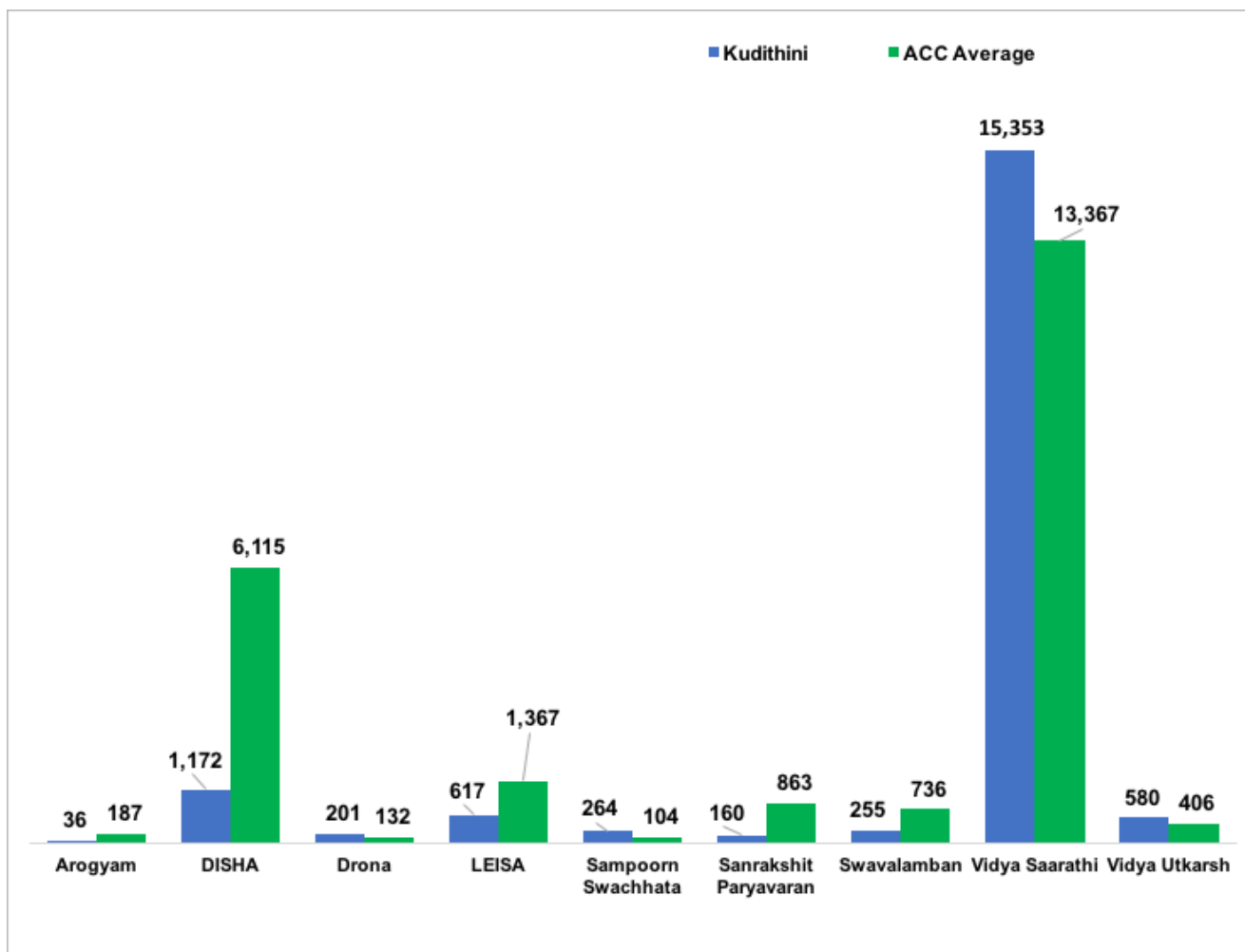


Fig 6: Cost per beneficiary

Wins in 2017

- **Setup of Farmer Producer Organisation (FPO):** AFPO of 200 members was registered in September 2017, laying a strong foundation for social sustainability through capacity building, awareness, bulk purchasing and collective bargaining for produce, as well as infrastructure enhancements such as soil testing, conversion to organic produce and access to finance.
- **Recharge of groundwater:** Groundwater levels around the plant were found to be low during an assessment of three villages by regional expert Ayyapa Masagi of Water Literacy Foundation. On the basis of this, one 'farm pond' has been built to harvest rainwater and recharge groundwater. Over the next two years, the plant aims to construct 10 such farm ponds to move the area out of the red zone.
- **Economic empowerment for women:** An assessment in 2016 revealed that only 433 of 2143 SHG women were involved in income generation activities (IGA). While social empowerment has been strong, plant CSR in 2017 has been focusing on IGAs for all women through jeans manufacturing, dairy and *roti* making. 26 out of 30 SHGs have also been linked to banks this year. The 'Panchasutra' framework was used to audit the SHGs, hence enabling a grading process and a directed focus towards certain SHGs to improve their performance.
- **Improving learning outcomes for children:** Working on a baseline assessment conducted in 2017 that segregated children into A, B, and C based on their learning outcome levels, plant CSR worked with Sikshana, as implementation partner to organise extra classes for B and C group of

children, monitor their progress through the newly inducted Vidya Utkarsh volunteers and co-ordinators, and deployed best practices for child-centric learning.

Key Strengths

- The plant has built strong relationships with the local community, both among direct beneficiaries as well as government officials, resulting in multiple beneficial partnerships and leverage.
- ACC is viewed as a model corporate citizen in the area by the local administration, thanks to continuous engagement through CSR.
- In case of strategic new programmes, experts have been engaged to evaluate the baseline and make programme suggestions; all programmes are implemented based on regular and rigorous local needs assessments.
- The CSR is conducted in a participatory manner where strategic decisions on programmes, finance etc. are decided by SHG members. Programmes are co-implemented with the buy-in and support of the community. For example, ACC laid a base pipeline for the underground drainage programme with sub-pipes being built and routed entirely by the community, the tree plantation programmes have been planned and implemented entirely by the local youth.
- The plant has excelled in terms of project planning and documentation. The 2018 plan has been put in place and is aligned with partners and the community. The project risks have been articulated clearly in the Project Profile Sheet (PPS); all expenses, beneficiary counts, project implementation, leverage and outcome achievement details have been well-tracked, to name a few achievements.
- Partnerships for sustainability have started to take root — banks and the National Bank for Agriculture and Rural Development (NABARD) for livelihoods, Rural Development and Self Employment Training Institute (RUDSETI) for zero-cost skill development and Nirmithi Kendra for masonry training.

Recommendations

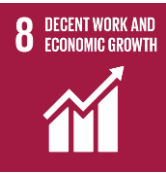

- Room to scale existing initiatives in Swavalamban, Vidya Utkarsh and LEISA to reach a much larger part of the neighbouring communities.
- Conducting impact assessment for long-running programmes such as Swavalamban and LEISA could provide sharper ways to estimate outcome indicators and move forward.
- The Vidya Utkarsh programme should leverage the School Development Management Committee (SDMC) and parents strongly, since they contribute significantly to increasing student engagement and learning outcomes. Introduction of model teacher classes in primary school (Grade 1 to 5) could improve learning outcomes earlier on in the process.
- Trenching can be created around farm ponds for tree plantation and better soil retention. As farm ponds are four metres deep, they pose a risk of accidents and should be made safer by fencing them immediately.
- Given the success of the underground drainage programme in Vineerpura, more such community-driven initiatives can be planned.
- With women engaged in IGAs, technical enhancements such as technology for bookkeeping and management of finances, digital literacy as well as leadership and life-skills development among members could improve SHG efficiencies.

Madukkarai, Tamil Nadu






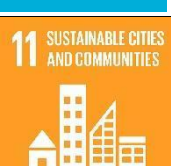
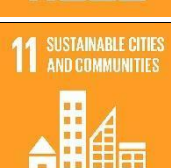
ACC Madukkarai, one of the oldest ACC plants is located in a semi-urban area in the Coimbatore district. For the Madukkarai plant, ACC launched a flagship programme on Solid Waste Management (SWM) and owing to the plant's proximity to Coimbatore, the SWM programme has been extended to the city. Earlier waste disposal was raising several health concerns. However, since the launch, the programme has seen participation from the community, Panchayat, government and ACC, alike. Today ACC's interventions at Madukkarai are largely focused on up-skilling of women and youth; health and cleanliness and promoting sports and active lifestyles in schools.³



Focus of Plant CSR Initiatives

Project	SDG Goals	Key Focus of Madukkarai Plant
ACC DISHA		Skill training for masons (low focus, cancelled midway)
ACC LEISA		<ol style="list-style-type: none"> 1. Removal of Karuvellam (prosopis juliflora) trees 2. Promoting afforestation programmes 3. Promoting kitchen gardening among villagers

³ India CSR, 2015, [ACC Madukkarai Cement Works Felicitated with Prestigious India CSR Community Initiative Award](#)

ACC Swavalamban		<ol style="list-style-type: none"> 1. Formation of SHG groups and supporting in linkage for loans 2. Skill building of women in income generation activities
ACC Vidya Utkarsh		Organising celebration of national days in schools
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. Providing support to Primary Health Centres 2. Conducting multi-speciality health camps 3. Organising awareness campaigns regarding cancer and HIV/AIDS
ACC Sampooran Swachhata		<ol style="list-style-type: none"> 1. Construction, repair and maintenance of community toilets 2. Integrated waste management 3. Desilting of check dams
ACC Sanrakshit Paryavaran		<ol style="list-style-type: none"> 1. Door-to-door collection and segregation of dry and wet waste 2. Providing operational support to Madukkarai town Panchayat by providing salary to green workers
ACC Drona		Providing support to community festivals

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	154.78	137.87	89
Leverage (Lakhs)	INR	154.78	24	16
Beneficiaries	-	45,10,150	2,40,724	19
Cost per beneficiary	INR	3	57	-

The Madukkarai plant has performed below the ACC average in most of the parameters. The major reasons are:

- A shift in focus from Sanrakshit Paryavaran to Arogyam, LEISA and Sampoon Swachhata, which has projects in early stages
- Leadership change in the plant
- Efficiency of the plant is the lowest among the 14 plants since Swavalamban was discontinued which accounted for highest leverage last year.

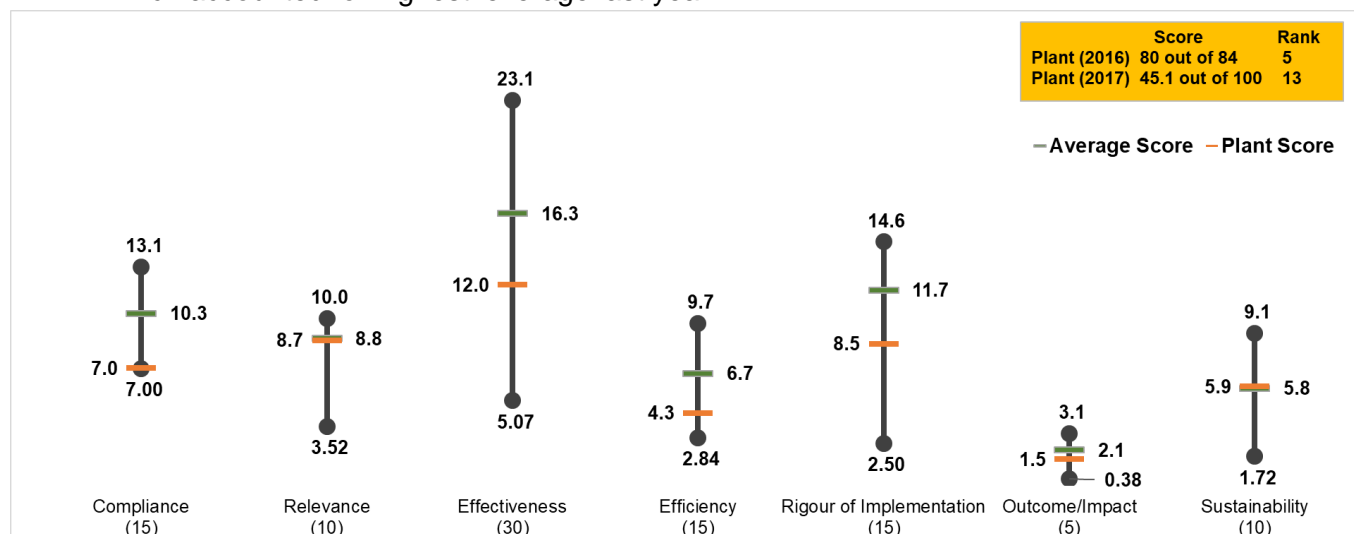


Fig 1: Comparison of Madukkarai plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score in 2017

The Audit Jury's score for the plant is 60 out of 84. The parameters and project-wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	6	5	8	7
Relevance	14	7	15	12
Effectiveness	10	3	16	13
Efficiency	1	1	15	10
Rigor of Implementation	9	4	17	13
Outcome/Impact	3	1	5	3
Sustainability	6	1	7	5
TOTAL	49			

Budget Spending

There are major variations in the actual budget vs. the planned budget for most projects. The reason for this being:

- Phasing out of the “No Dumping” programme and focusing on areas surrounding the plant led to a drop in the budget spent for Sanrakshit Paryavaran
- The budget of “No Dumping” programme moved to the LEISA and Arogyam projects
- The Swavalamban programme was discontinued after June 2017 which led to low leverage
- Leverages have been raised in LIESA and Vidya Utkarsh. However, documentation is yet to be provided for the amount to reflect in the system

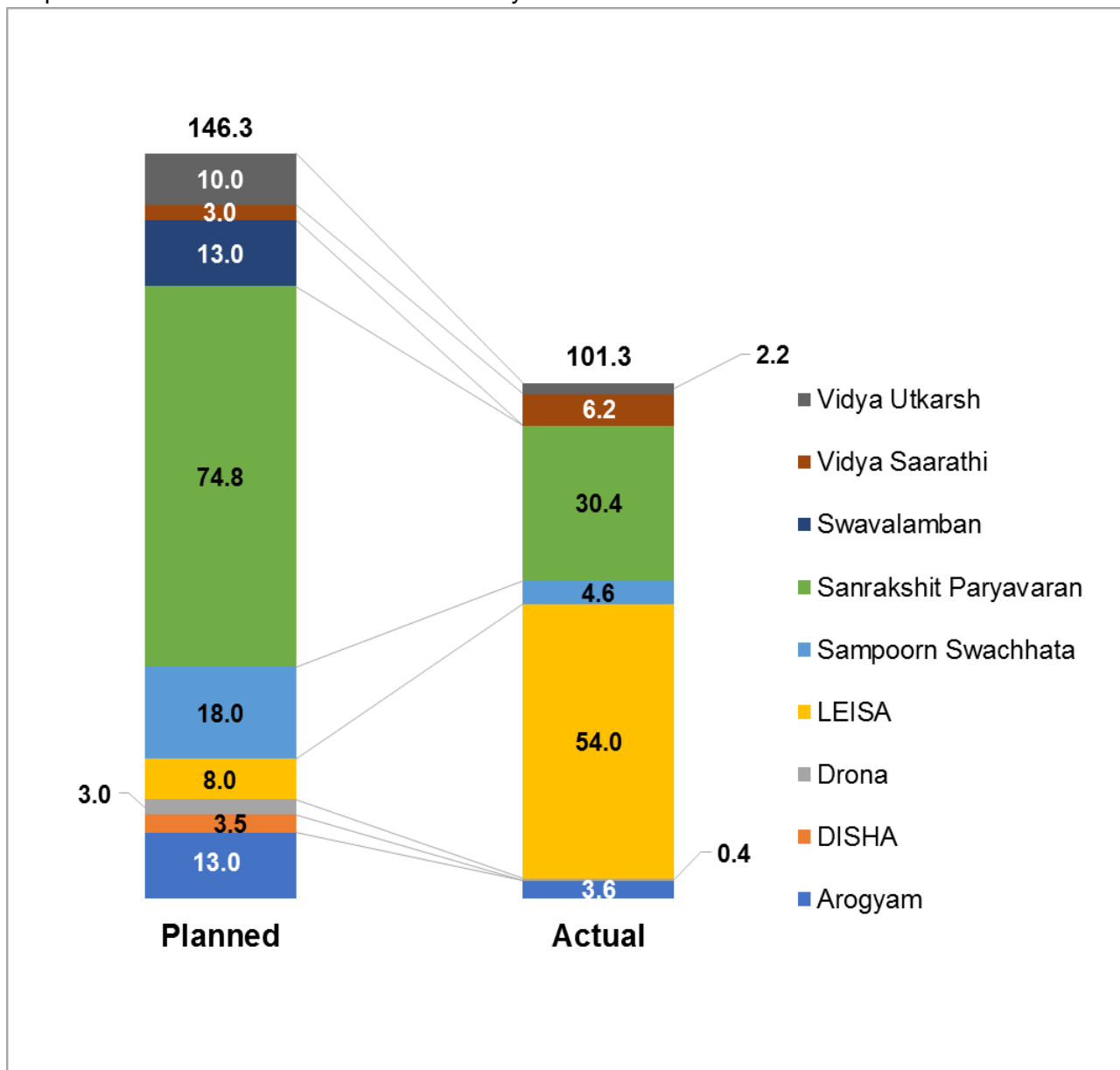


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

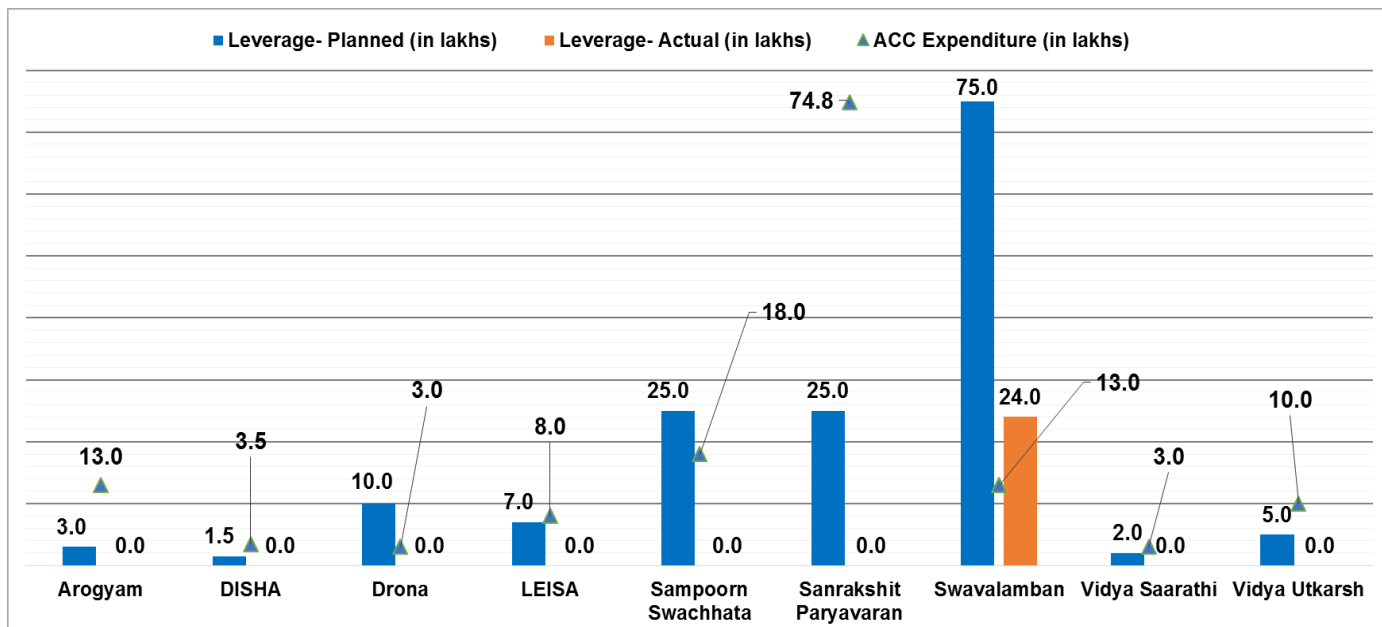


Fig 3: Leverage performance vs planned and ACC expenditure

Beneficiaries

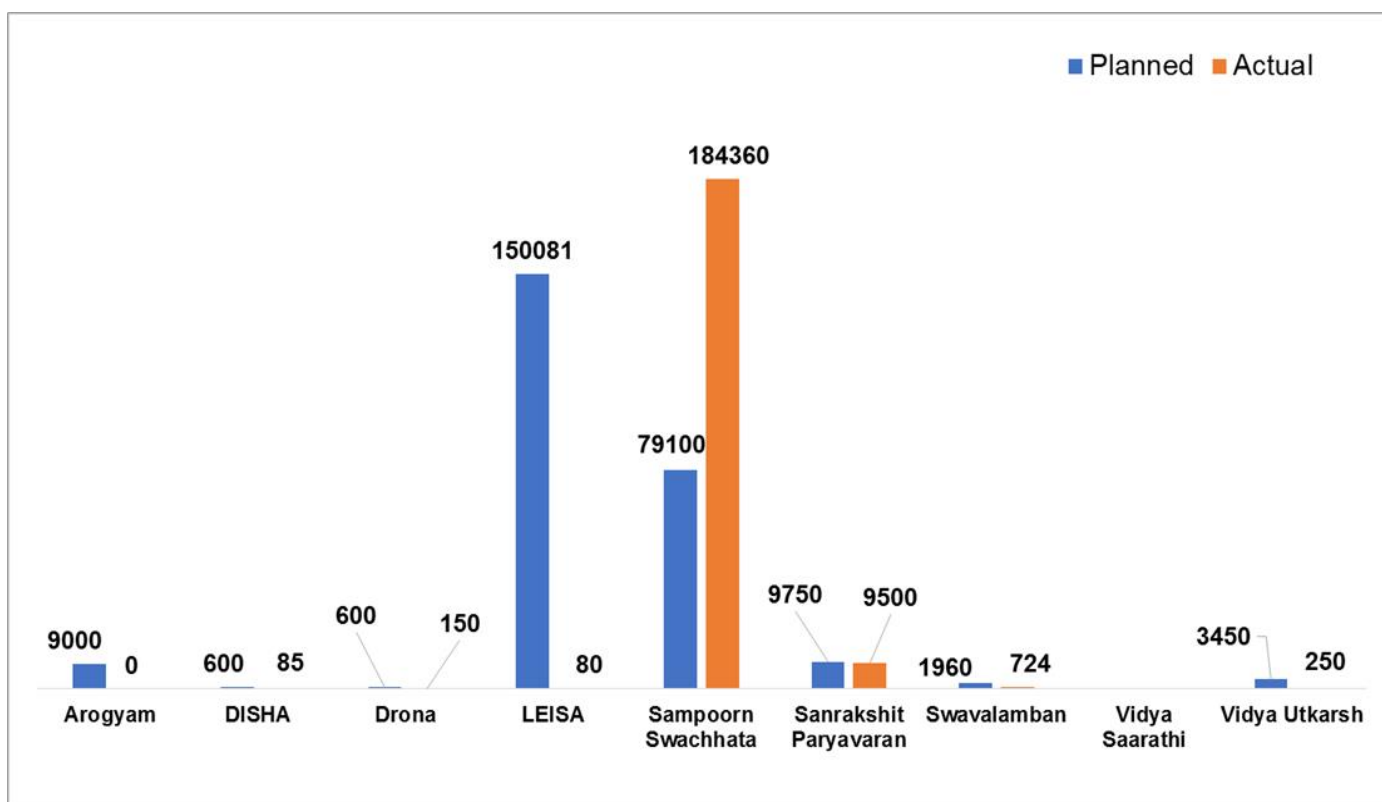


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
Arogyam	29	36
DISHA	6	32
Drona	8	18
LEISA	27	33
Sampoorn Swachhata	25	33
Sanrakshit Paryavaran	31	24
Swavalamban	13	40
Vidya Sarathi	36	39
Vidya Utkarsh	17	35
Overall Score	49	61

- Arogyam and LEISA have been the most promising projects. Arogyam, has an improved structure owing to the timely reporting and monitoring of their new partner Shanti Ashram. The desilting initiative in LEISA has resulted in improvement in groundwater and yield.
- DISHA and Swavalamban were discontinued midway.

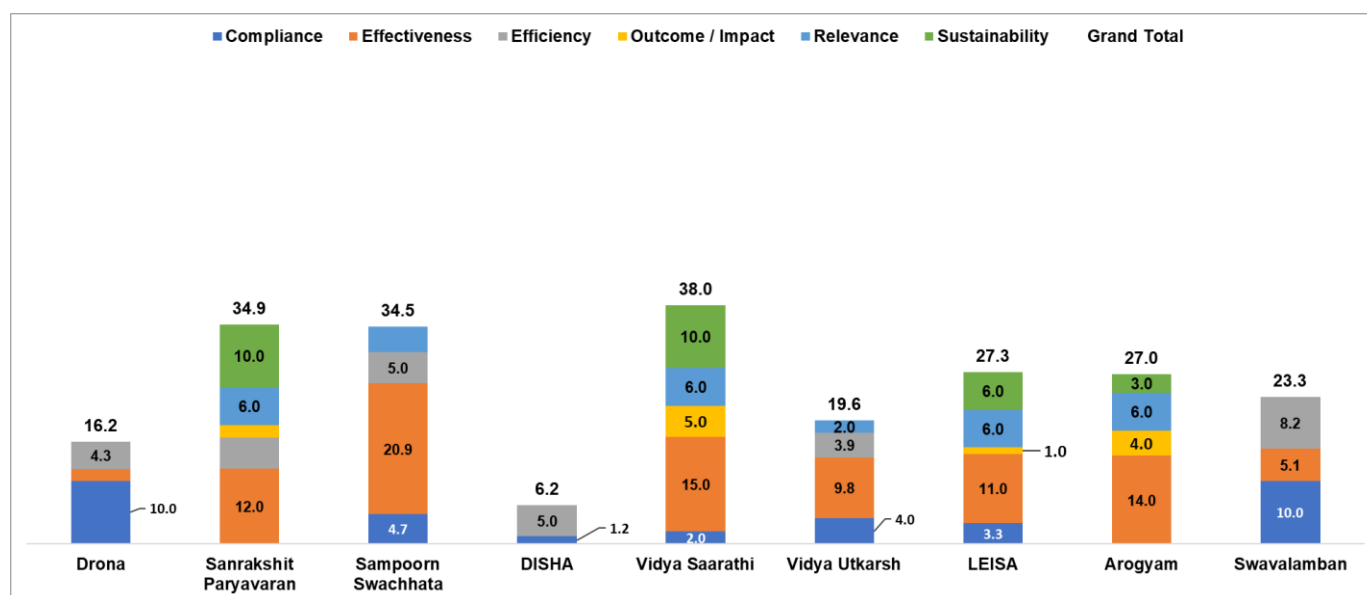


Fig 5: Plant Performance across Projects

Cost per Beneficiary

- The cost per beneficiary remains skewed due to either double counting or in correct reflection of actual beneficiaries in the project.
- It is difficult to ascertain insights from the current data in the monthly progress report of the Madukkarai plant.

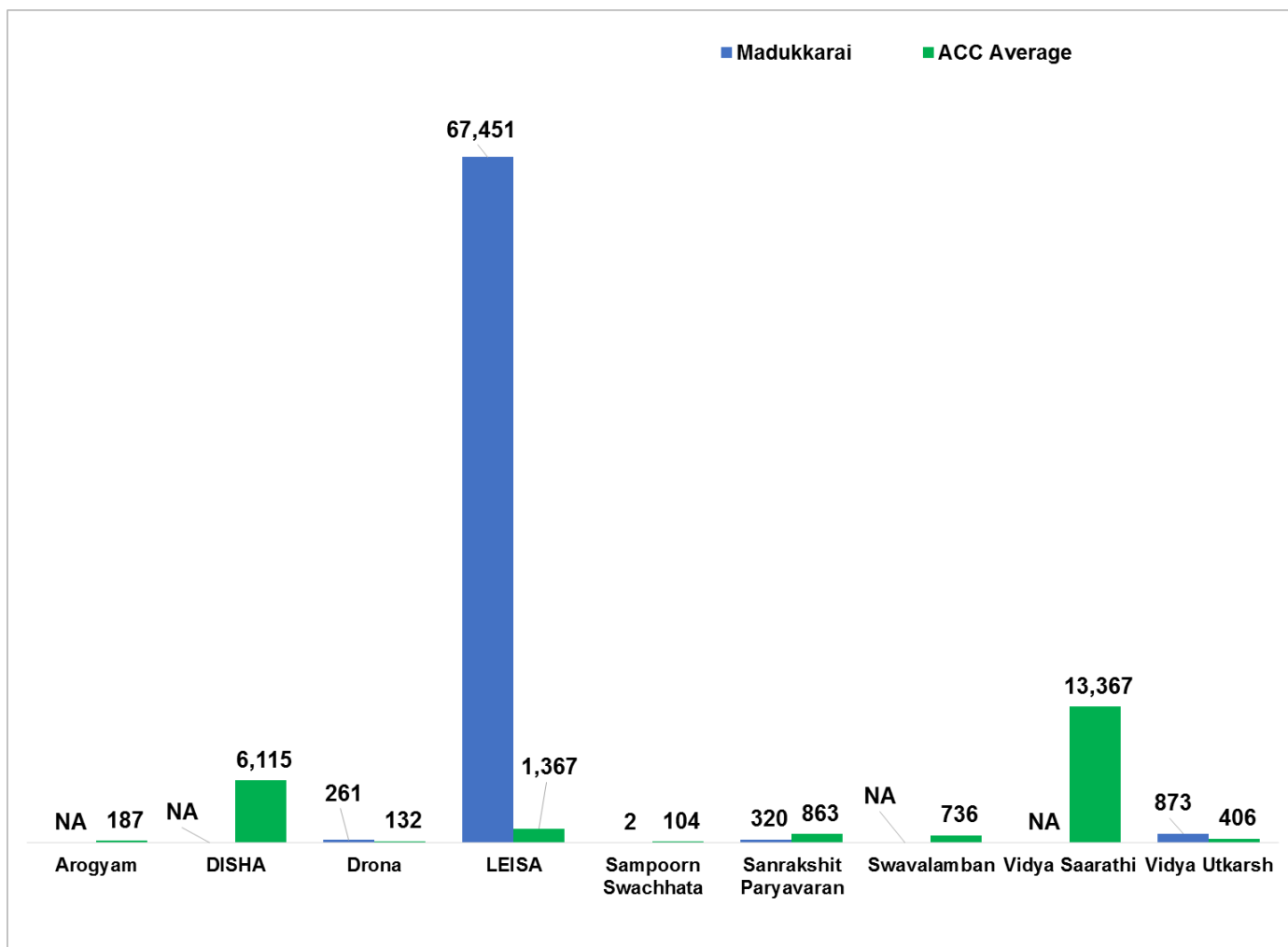


Fig 6: Cost per beneficiary

Wins in 2017

With the transition in CSR management happening this year, as well as a shift in focus from SWM to a more broad-based strategy on CSR, most programmes at Madukkarai started by September 2017 and are fairly new and evolving. The following are 2017 highlights:

- **Waste collection tax:** A household waste collection tax has been instituted by the Town Panchayat, giving further boost to the economic sustainability of the Clean and Green Project as well as an increase in community ownership.
- **Disabled-friendly sanitation:** The focus on building disabled-friendly toilets in schools is innovative, welcomed by the community and is slowly increasing the attendance rates of Children with Special Needs (CWSN). One of the community toilets constructed in 2017 has been adopted by the community, with the maintenance fund coming in from community contributions.
- **Engaging with partners:** The newly on-boarded implementation partners, Shanti Ashram, Siruthuli and Imayam, have been able to successfully translate ACC's CSR vision, implement a robust plan to yield early results. Stronger engagement with these partners in the coming months will yield better outcomes.
- **Desilting:** The desilting project taken up in 2017 is already demonstrating early visible impact, according to testimonies from farmers, thus doubling the water outputs.

Strengths

- There has been a significant strengthening of relationships with local government officials and community leaders due to the efforts of the new CSR manager, resulting in increased support for CSR activities, paving the way forward for CSR in the coming years.
- All new projects have been closely aligned to the needs of the local community through rigorous need assessments. Water resource management projects, for example, are focused on increasing arable land, improving yields, and increasing the income of farmers.
- The CSR manager has focused on building community relationships, which is slowly starting to pay off in a positive manner. The desilting for example had high involvement and ownership from the local FPOs, right from getting sanctions from the local government to liaising with ACC and ensuring construction.
- Arogyam is slowly emerging as a flagship project, which has been well-aligned to the community needs, from MMR vaccinations to micronutrient provision for children and HIV awareness for track drivers. The implementation is largely outcome-focused.

Recommendations

CSR documentation of programmes can be better structured and organised. Completion of Project Profile Sheet (PPS), identification of project risks and defining outcomes or other indicators are areas that need improvement. The PPS needs to be aligned to the actual project activities.

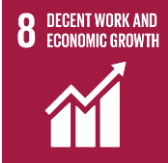
- Paperwork management of NGO project proposals, beneficiary feedback, leverage, photographs, meeting minutes, etc. was found disorganised and is another area of improvement at Madukkarai.
- Arogyam programmes could leverage the strength of SHG presence at Madukkarai to advocate and increase awareness around preventive health.
- The CSR manager could incorporate regular reviews with NGO partners, structured feedback processes with beneficiaries, and ongoing monitoring to ensure that the programmes meet the desired outcomes.
- The long-term sustainability of key projects such as waste management and water resource management need to be thought through in collaboration with communities.
- All programmes need a holistic three-year plan taking into consideration operational and stakeholder risks and mitigation, as well as planning realistic outcomes. Training teachers is essential for effective functioning of the computer labs that have been set up as part of Vidya Utkarsh.
- In case of Vidya Saarathi, better co-ordination between the central team and local teams can facilitate timely disbursement of scholarship funds. While 108 scholarships were approved, only 34 were disbursed).
- Given the high levels of awareness and sanitation support for the Sampoorana Swachhata (SS) programme, villages surrounding Madukkarai should aim to become certified as Open Defecation Free by 2018. Behavioural change communication and engagement is essential to ensure sustained outcomes.
- While the Clean and Green Madukkarai Programme is sustainable and effective, most households are yet to practice waste segregation at source. Capacity building of green workers to spread awareness during everyday visits can increase segregation at source and efficiency of waste management.









Thondebhavi, Karnataka

ACC Thondebhavi is located in the Chikballapur district of Karnataka, 60 kms from Bangalore, in a regional transport and educational hub of Karnataka which also serves as a centre for grape, grain and silk cultivation. Established in 2009, being a comparatively new plant, Thondebhavi has seen a transition of CSR programmes from an individual beneficiary-centric approach to a community collective approach, especially via formations of Community Based Organisations (CBOs) and SHGs for up-skilling. ACC's core intervention in Thondebhavi community has been to enhance livelihood opportunities, drive good agricultural practices, empower women through health access and achieve quality in learning outcomes via school infrastructure improvement.



Focus of Plant CSR Initiatives

Project	SDG Goals	Key Focus for Thondebhavi Plant
ACC DISHA		Skill training and placement for youth, primarily in technical trades such as carpentry, plumbing as well as driver training

ACC LEISA	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	<ol style="list-style-type: none"> 1. Providing seed support to farmers 2. Conducting veterinary camps 3. Organising exposure trips for Gram Panchayat members
ACC Swavalamban	5 GENDER EQUALITY 	<ol style="list-style-type: none"> 1. Skill training for SHG women 2. Establishing tailoring training cum production centre
ACC Vidya Utkarsh	4 QUALITY EDUCATION 	<ol style="list-style-type: none"> 1. Supporting local school in construction of auditorium 2. Provision of uniforms for children going to <i>anganwadis</i> 3. Facilitation of teacher refresher training sessions 4. Supporting maintenance work in <i>anganwadis</i> and surrounding schools
ACC Vidya Saarathi	4 QUALITY EDUCATION 	Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam	3 GOOD HEALTH AND WELL-BEING 	<ol style="list-style-type: none"> 1. Awareness drives on personal hygiene and reproductive child health 2. Support to primary health centres 3. Organising health camps
ACC Sampooran Swachhata	6 CLEAN WATER AND SANITATION 	<ol style="list-style-type: none"> 1. Construction of Cement Concrete Roads 2. Establishment of RO Plants at schools/villages 3. Provision of water cans to the community
ACC Sanrakshit Paryavaran	11 SUSTAINABLE CITIES AND COMMUNITIES 	<ol style="list-style-type: none"> 1. Provision of solar/LED streetlights for Gram Panchayats 2. Promoting tree plantation
ACC Drona	11 SUSTAINABLE CITIES AND COMMUNITIES 	Maintenance of Freedom Memorial Park

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	71	68	95
Leverage (Lakhs)	INR	71	44	61
Beneficiaries	-	8953	11150	125

Cost per beneficiary

INR

798

608

-

While Thondebhavi has performed better than average in certain parameters such as efficiency, rigour of implementation and impact; there is a dip in the scores for compliance, relevance and sustainability. The compliance scores have fallen due to unspent budget and projects being run in activity mode over project mode. Due to this, the projects are not yet on the road to sustainability.

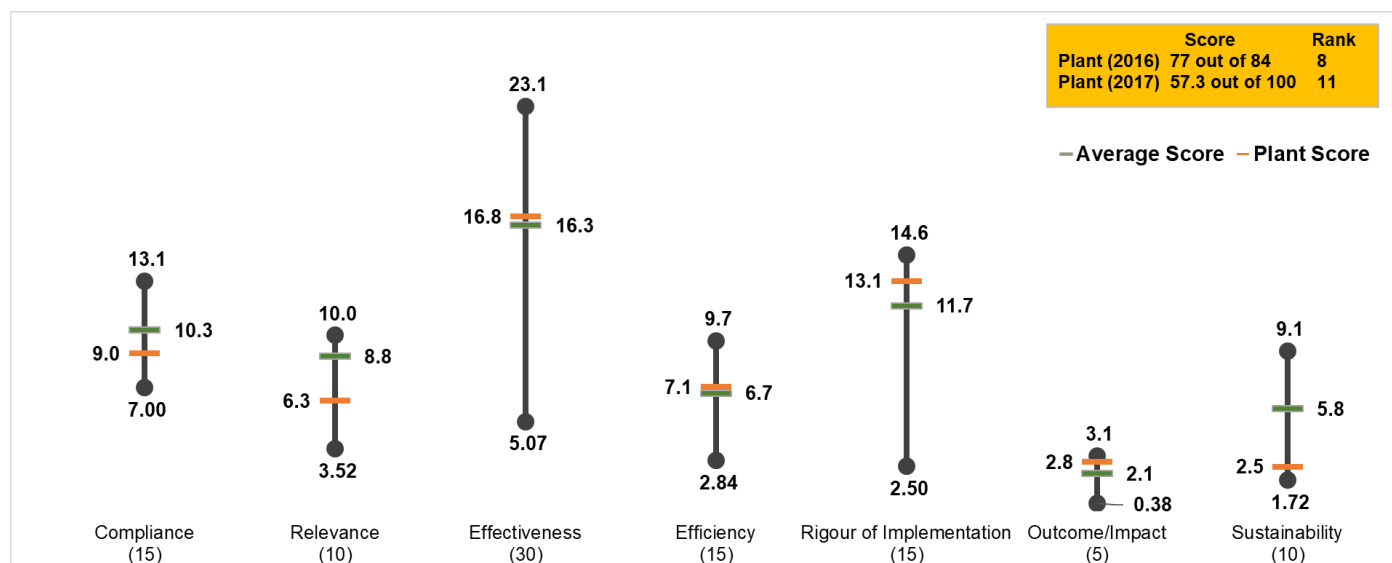


Fig 1: Comparison of Thondebhavi plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 74 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	7	5	8	7
Relevance	9	7	15	12
Effectiveness	12	3	16	13
Efficiency	13	1	15	10
Rigor of Implementation	15	4	17	13
Outcome/Impact	4	1	5	3
Sustainability	2	1	7	5
TOTAL	63			

Budget Spending

Less than 50% of the planned budget has been spent by the plant on various projects.

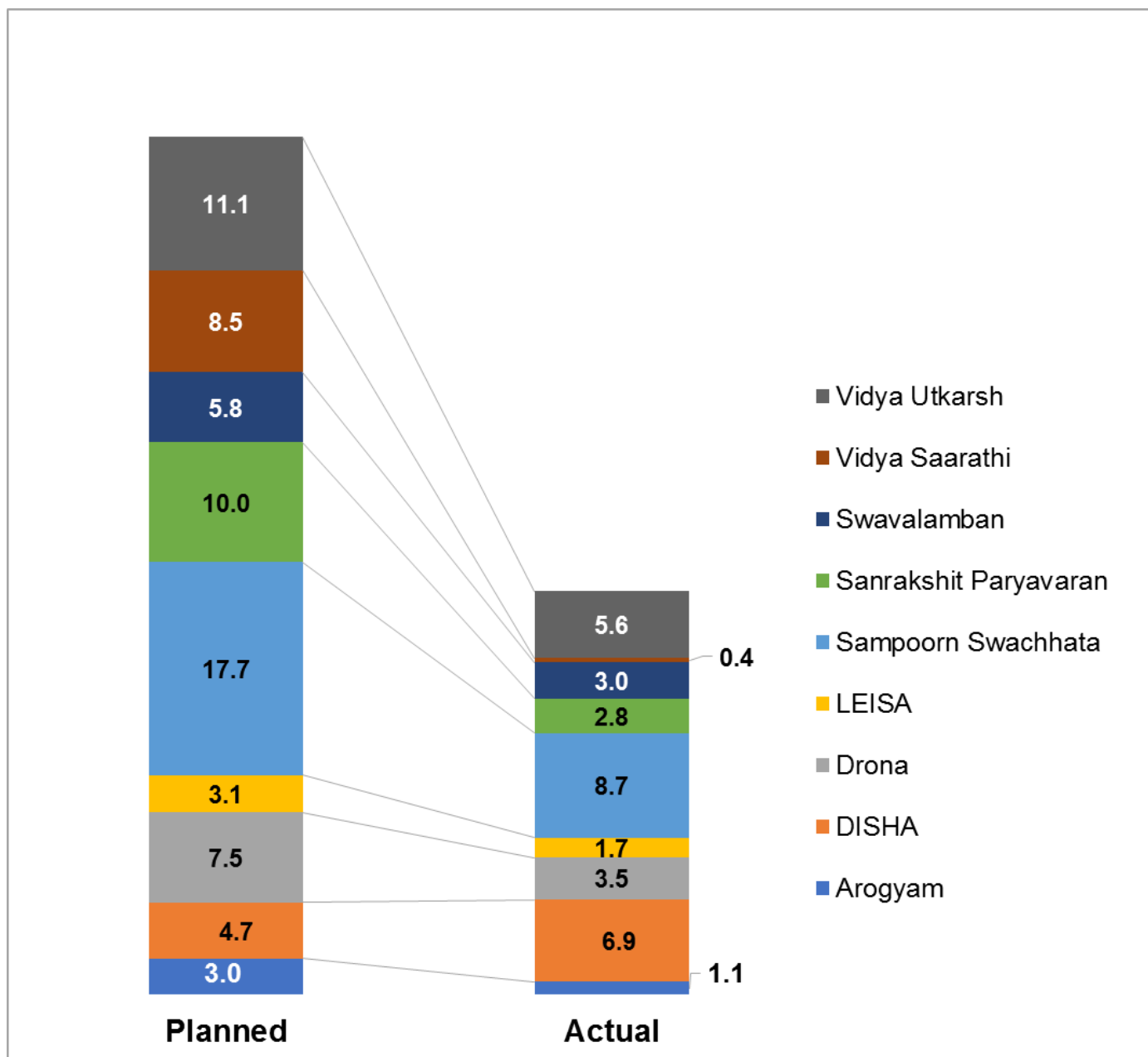


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

Every project has managed to raise some amount of leverage for itself. LEISA has raised twice the amount that was planned for. The total leverage raised for this project is 66% of ACC's total expenditure and 33% of the planned leverage.

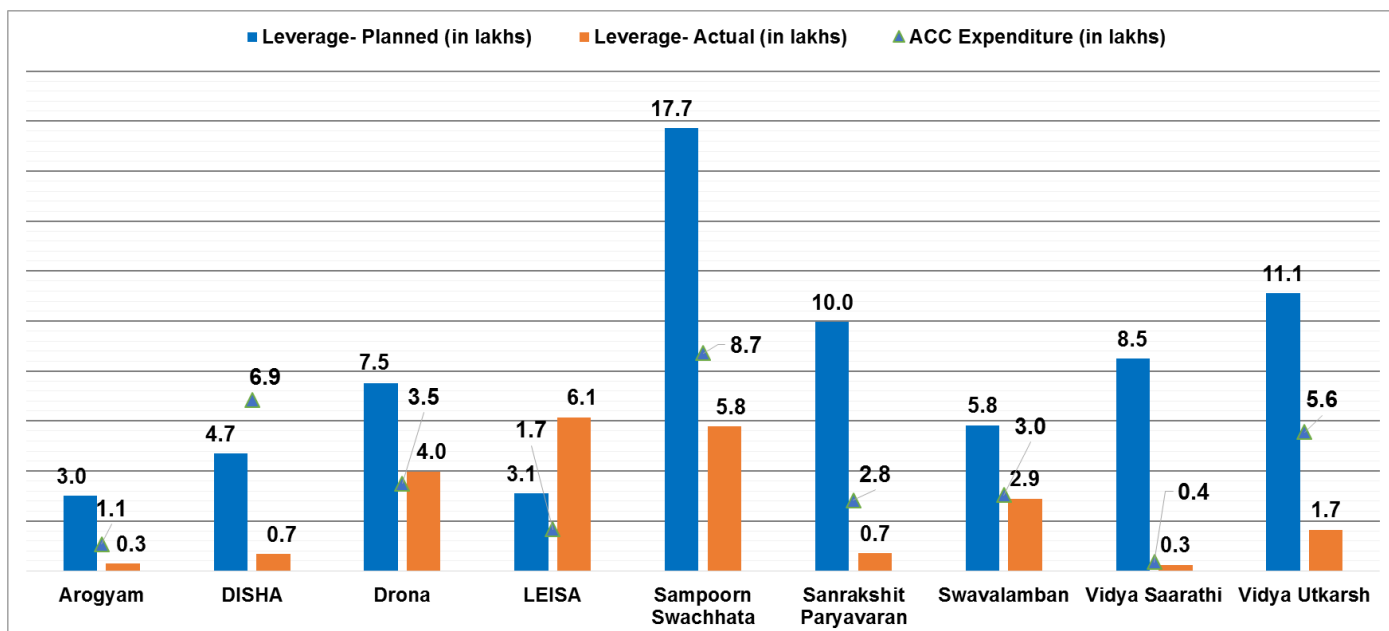


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiaries

Drona and Sampoorn Swachhata have been able to reach more beneficiaries than the target. Drona has done this by targeting public spaces, enabling a higher reach and impact. The same concept was followed by Sampoorn Swachhata, where a community toilet was built, enabling access to clean toilets for a larger number of people. However, the other projects have not been able to meet their beneficiary targets.

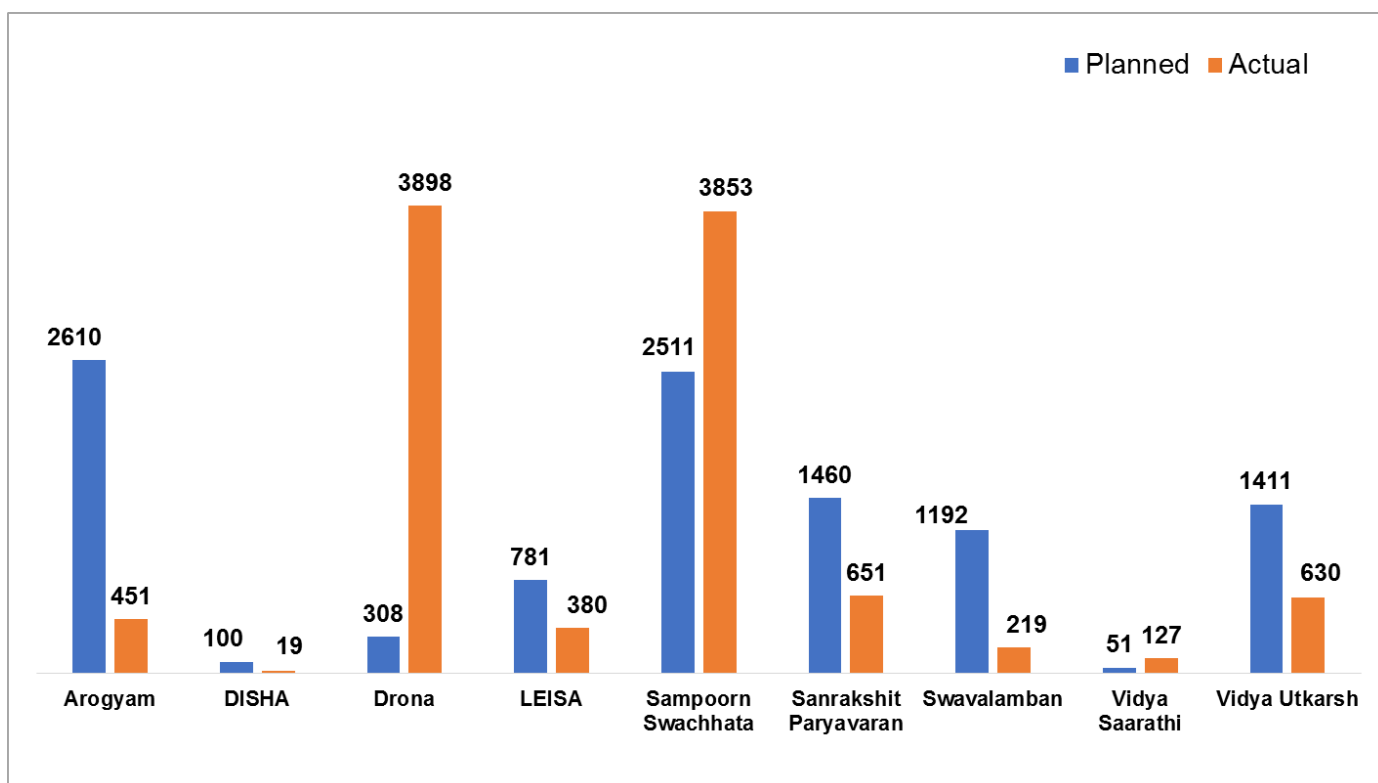


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
Arogyam	41	36
DISHA	42	32
Drona	22	18
LEISA	49	33
Sampoorn Swachhata	45	33
Sanrakshit Paryavaran	34	24
Swavalamban	33	40
Vidya Sarathi	48	39
Vidya Utkarsh	42	35
Overall Score	63	61

The best performing project for Thondebhavi was Vidya Saarathi and LEISA, owing to the high effectiveness of the program. The efficiency of LEISA is also quite high due to the leverage raised for the project.

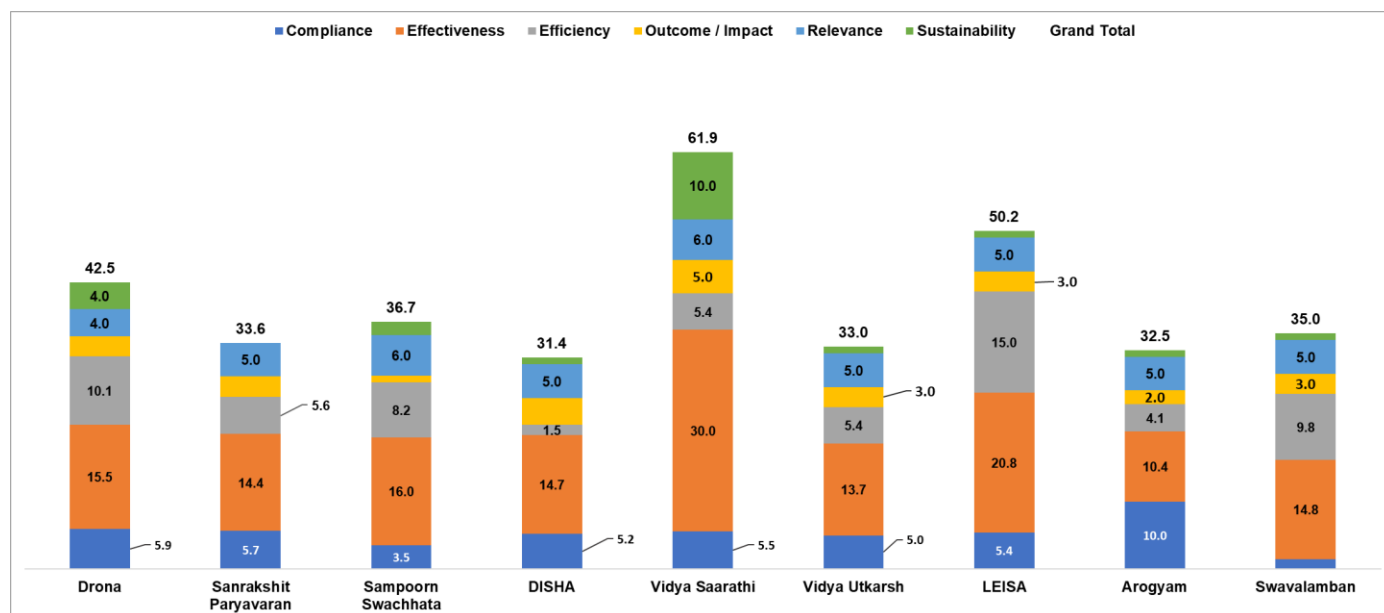


Fig 5: Plant performance across CSR initiatives

Cost per Beneficiary

The cost per beneficiary for DISHA is extremely high in comparison to the ACC average and about nine times higher than the target for the project.

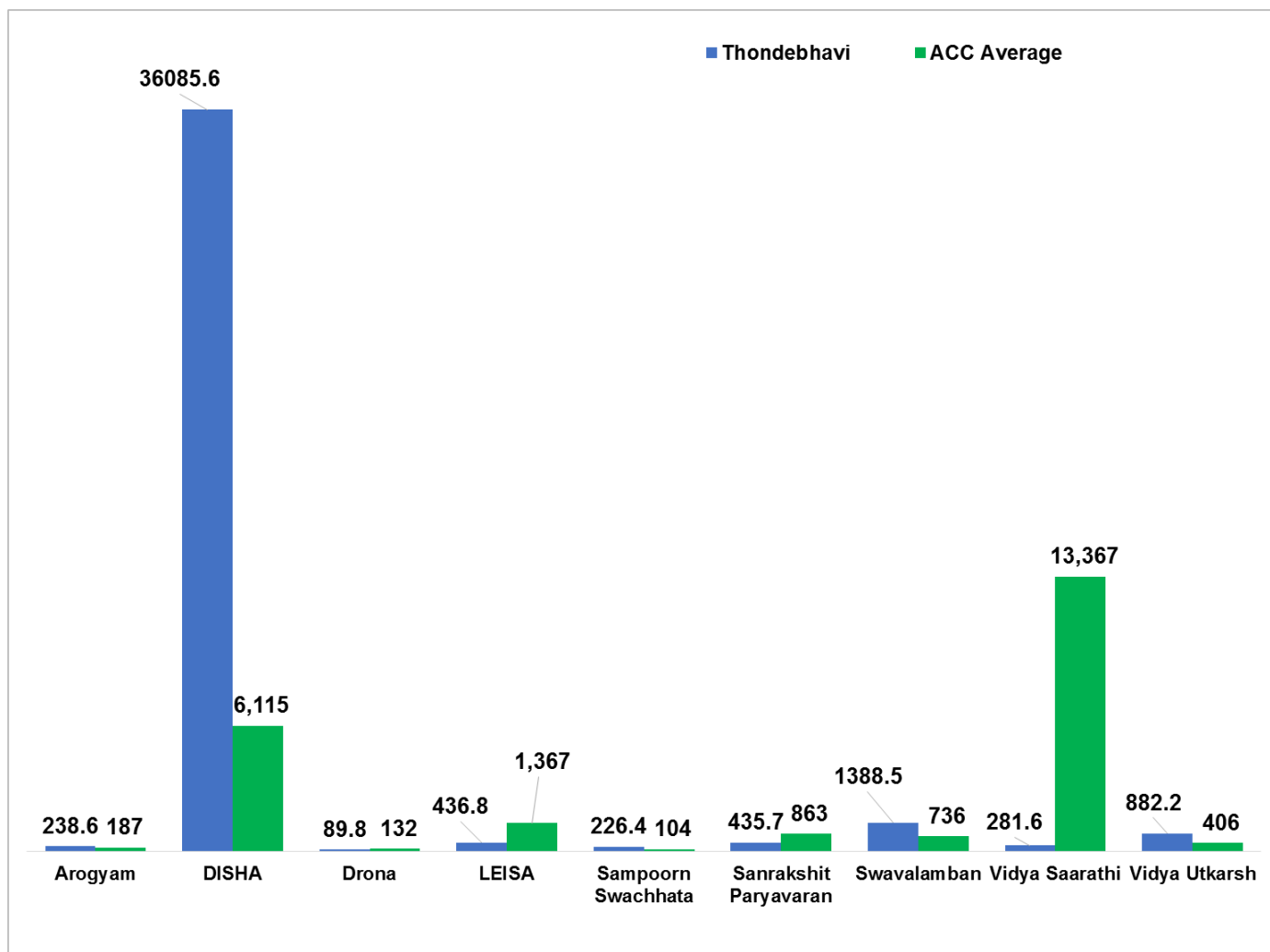


Fig 6: Cost per beneficiary

Wins in 2017

- **Bank linkages:** All the three newly formed SHGs under the Swavalamban initiative are now linked to banks. A Village Organisation (VO) has been formed with six SHGs to coordinate activities and ensure advantages of produce aggregation, collective bargaining, and better planning.
- **Continuous Engagement with Rayat Mitra Groups (RMGs):** 292 farmers have been organised into 19 RMGs. RMGs set up by ACC are empowered and now work as autonomous bodies. Each group has 25 farmers, each of whom contributes ₹200 a month. This collective fund is given in the form of a loan to the person who is most in need. RMGs have saved ₹10,000 and have availed a group loan ₹1 lakh from a nationalised bank in 2017.
- **Obtaining National Skill Development Corporation (NSDC) certification for DISHA training courses:** The training courses offered under the DISHA programme are linked to a NSDC certification. The credibility of the certificate helps in improving job prospects of the students.
- **Community-owned *anganwadi* toilet:** Construction of a community initiated and owned toilet and installation of concrete flooring was carried out at the local *anganwadi*.
- **Recognition of ACC's work:** The local forest department has recognised ACC's work of planting trees and backyard gardens in the community which is significant, given the reduction of green cover in areas closer to Bangalore.

- **Sustainability efforts paying off in Drona:** ACC provides an annual amount of ₹6 lakhs for the overall up-keep of Viduashwatha, the historic freedom park of Karnataka (often referred to as Jalianwala Bagh of the South), thereby contributing towards promoting public spaces for sports and culture in the area. Currently, the freedom park has been able to create and maintain a sustainable source of revenue by collection a fee from the visitors of the park, through which the project has been able to generate ₹5 lakhs in 2017.

Strengths

- The Vidya Utkarsh programme focuses on the overall development of the school and aims to increase the learning outcomes of the students by implementing activities that enable the development of child-centred schools in collaboration with the NGO Pratham, providing support to develop infrastructure in schools and *anganwadis* and conducting refresher training sessions for teachers
- The Project Profile Sheet talks about the project objectives and the target numbers for the next five years bringing a discipline in project planning and design.
- 60 SHGs and 19 RMGs are working in the villages were ACC is operating through Swavalamban and LIESA. Considering that all these groups are more than one-two years old and successfully linked with financial institutions, ACC has a strong platform for registering federations and producer companies to create sustainable livelihood.

Recommendation

- It is recommended that ACC maps market linkages for all livelihood projects to establish partnerships with industries around the plant. There is a potential for garment and tailoring activities. Additionally, ACC can collect feedback from the employers and placed trainee candidates into the project design.
- It is recommended that ACC can create SHG federations and FPOs to take on the ownership for the organisation of farming activities and creation of market linkages for farmers and SHG group members respectively. This will enable the increase in community ownership, thereby increasing project sustainability for LEISA and Swavalamban. Additionally, ACC can constitute a body of locally elected representatives to govern the maintenance of the park, which will increase the community ownership and responsibility of the park to ensure project sustainability for Drona.
- It is recommended that plant CSR teams conduct an impact assessment study for key programmes like Vidya Utkarsh, LIESA and Swavlamban to understand the outcome that the programme has achieved and to prioritise the intervention going forward.
- It is recommended that ACC aligns the vision of the plant to the SGDs and local priorities emerging from the need assessment exercise, based on which flagship / key projects can be established.

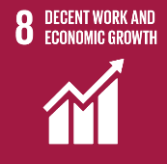






Wadi, Karnataka

Wadi is located in Gulbarga district of Karnataka and is mainly known for limestone deposits and has two of the largest cement plants in the country. Two-thirds of the population are male. Most of the people are migrants dependent on manual labour for income. The female literacy rate in Gulbarga is less than 60%.⁴ The plant has initiated CSR activities in the fields of education, livelihood, gender equality and health in five villages. The plant became the first corporate to establish an Antiretroviral Therapy (ART) centre for HIV in the state.



⁴ The Hindu, 2011, [Female literacy rate less than 60 per cent in eight districts](#)

Focus of Plant CSR Initiatives

Project	SDG Goals	Key focus for Wadi
ACC DISHA		Skill training for youth in tailoring, nursing as well as technical trades such as automobile and electrical appliance repair work
ACC LEISA		Supporting efforts in large-scale irrigation of land
ACC Swavalamban		<ol style="list-style-type: none"> 1. Creating awareness on the concept of SHG among women 2. Capacity building of women by providing them with training in functional literacy and maintenance of accounts 3. Facilitating disbursement of loans by NABARD
ACC Vidya Utkarsh		<ol style="list-style-type: none"> 1. Supporting basic computer education in schools 2. Facilitating Vidya Utkarsh Scholarship programmes 3. Supporting teacher development programmes 4. Providing coaching support for competitive exam aspirants
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. Conducting health and hygiene, HIV/AIDS awareness campaigns in the community 2. CD4 testing for the local community
ACC Sampooran Swachhata		Construction of toilets in schools

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	125	120	96
Leverage (Lakhs)	INR	125	35	28
Beneficiaries	-	19718	9804	50
Cost per beneficiary	INR	635	1228	-

Wadi has undergone a transition due to the change in leadership. While plant efficiency and rigour of implementation are above the ACC average, most projects are performing below average. The major reason for this is the programmes lack verifiable and documented proof. Sustainability for the projects was also a concern that was observed on the field.

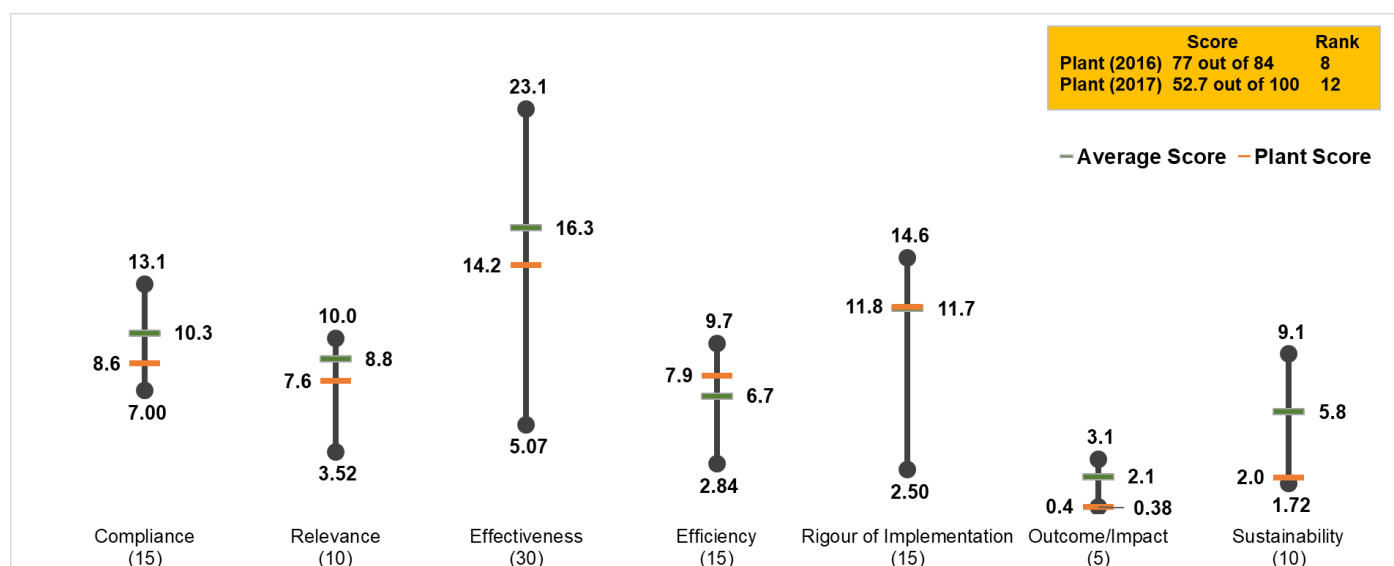


Fig 1: Comparison of Wadi plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 62 out of 84. The parameters and project-wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	6	5	8	7
Relevance	10	7	15	12
Effectiveness	11	3	16	13
Efficiency	7	1	15	10
Rigor of Implementation	14	4	17	13
Outcome/Impact	1	1	5	3
Sustainability	2	1	7	5
TOTAL	50			

Budget Spending

The major variation in budget spending is seen in Sampooran Swachhata and Arogyam. In Sanrakshit Paryavaran, project activities over and above minor repair works was not completed. In Sampooran Swachhata, one toilet was constructed. However, construction of road in the community has taken the maximum pie of from the budget.

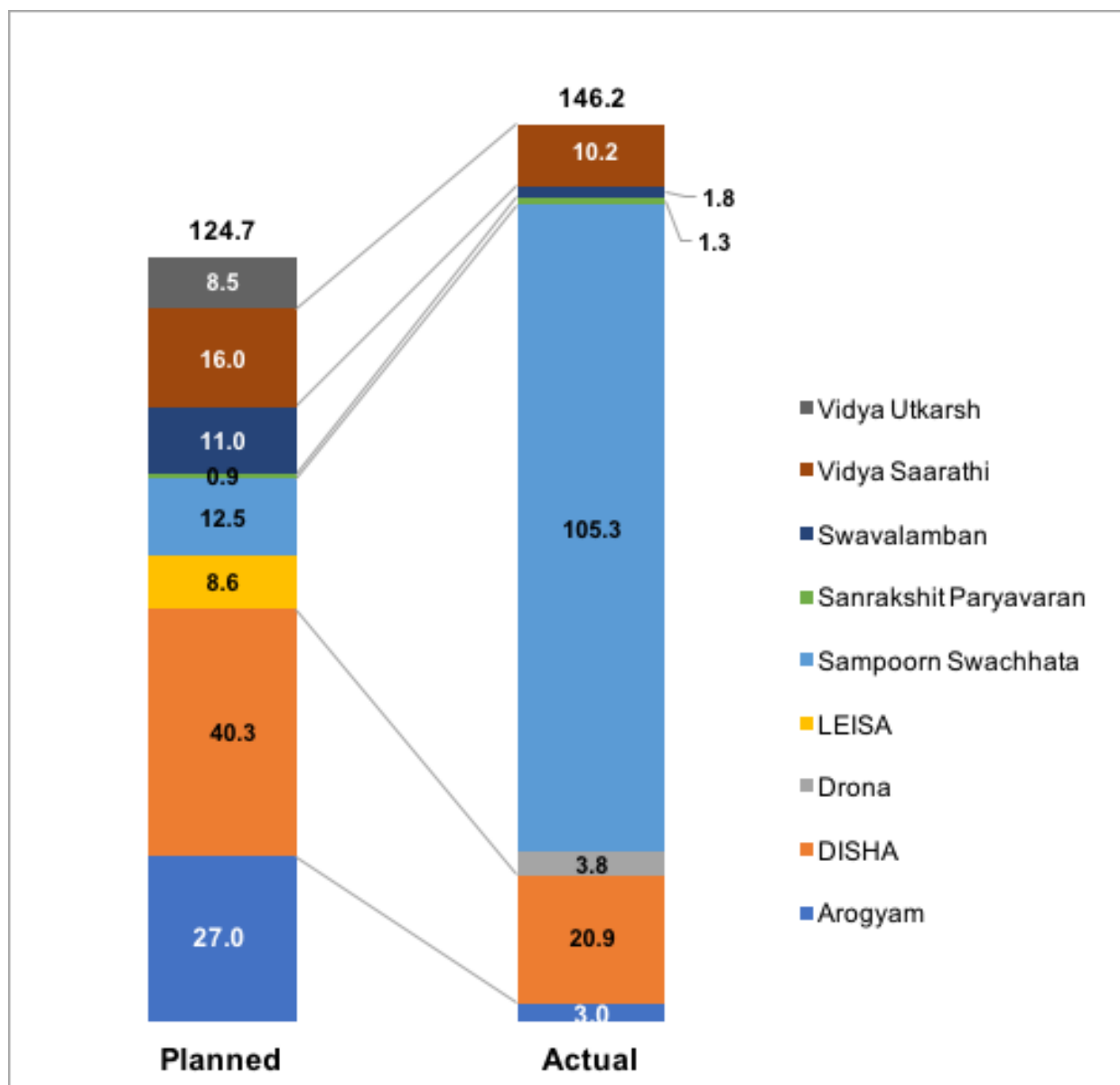


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

The leverage for Arogyam is high as the programme was able to associate with state AIDS society for medicines and other health equipment.

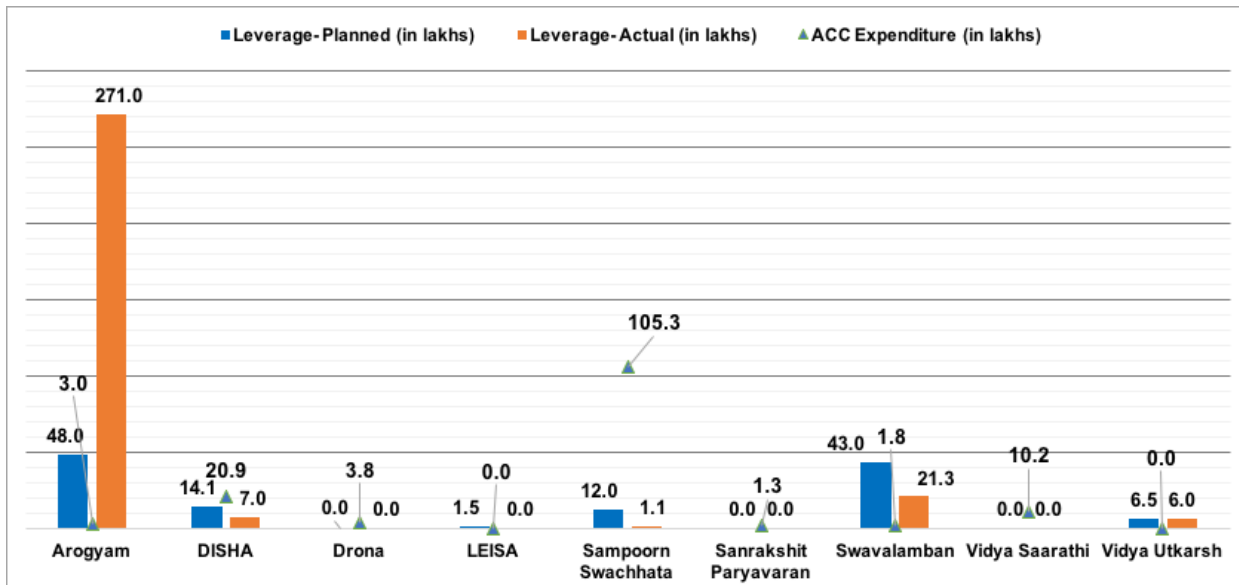


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiaries

The realised beneficiary is low since the focus was on building the infrastructure for this year.

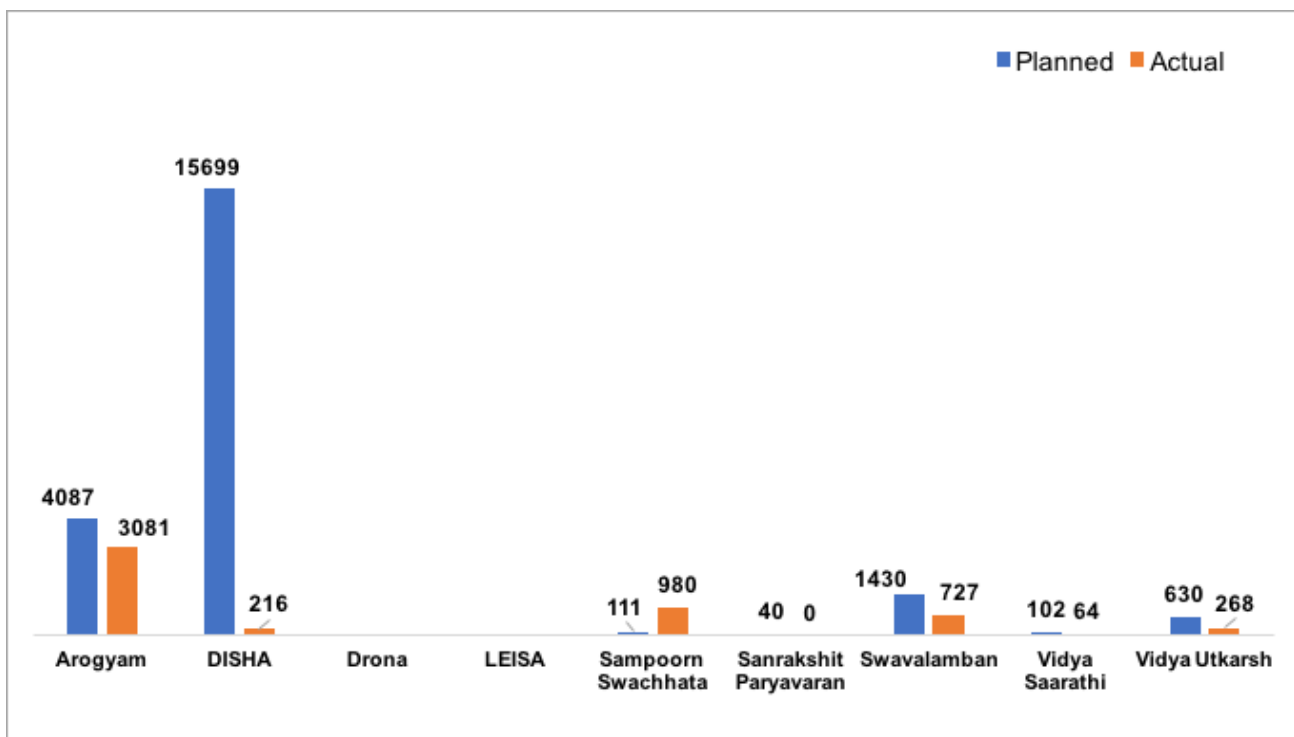


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
Arogyam	23	36
DISHA	30	32
Drona	-	18
LEISA	9	33
Sampoorn Swachhata	23	33
Sanrakshit Paryavaran	18	24
Swavalamban	32	40
Vidya Sarathi	41	39
Vidya Utkarsh	40	35
Overall Score	50	61

The best performing project in Wadi are DISHA, Vidya Utkarsh and Arogyam, owing to their relatively higher efficiency and effectiveness. These programmes have a thorough programmedesign and have raised leverage from the government.

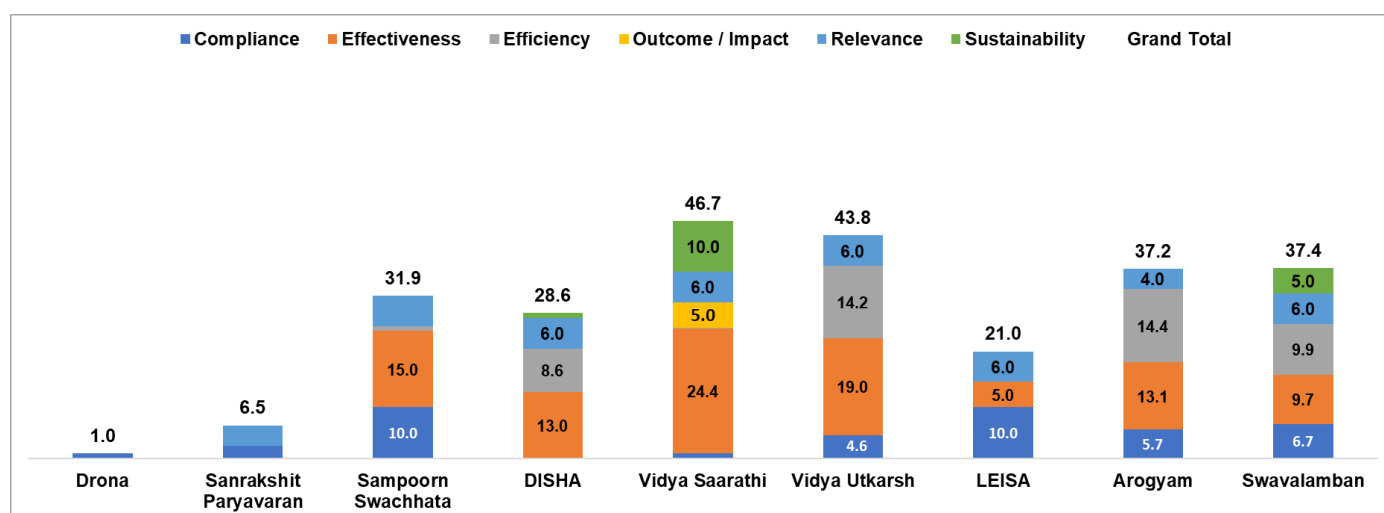


Fig 5: Plant Performance across CSR Initiatives

Cost per Beneficiary

The cost per beneficiary is higher than the ACC average in most projects, except Arogyam and Swavalamban, where significant leverage has been raised.

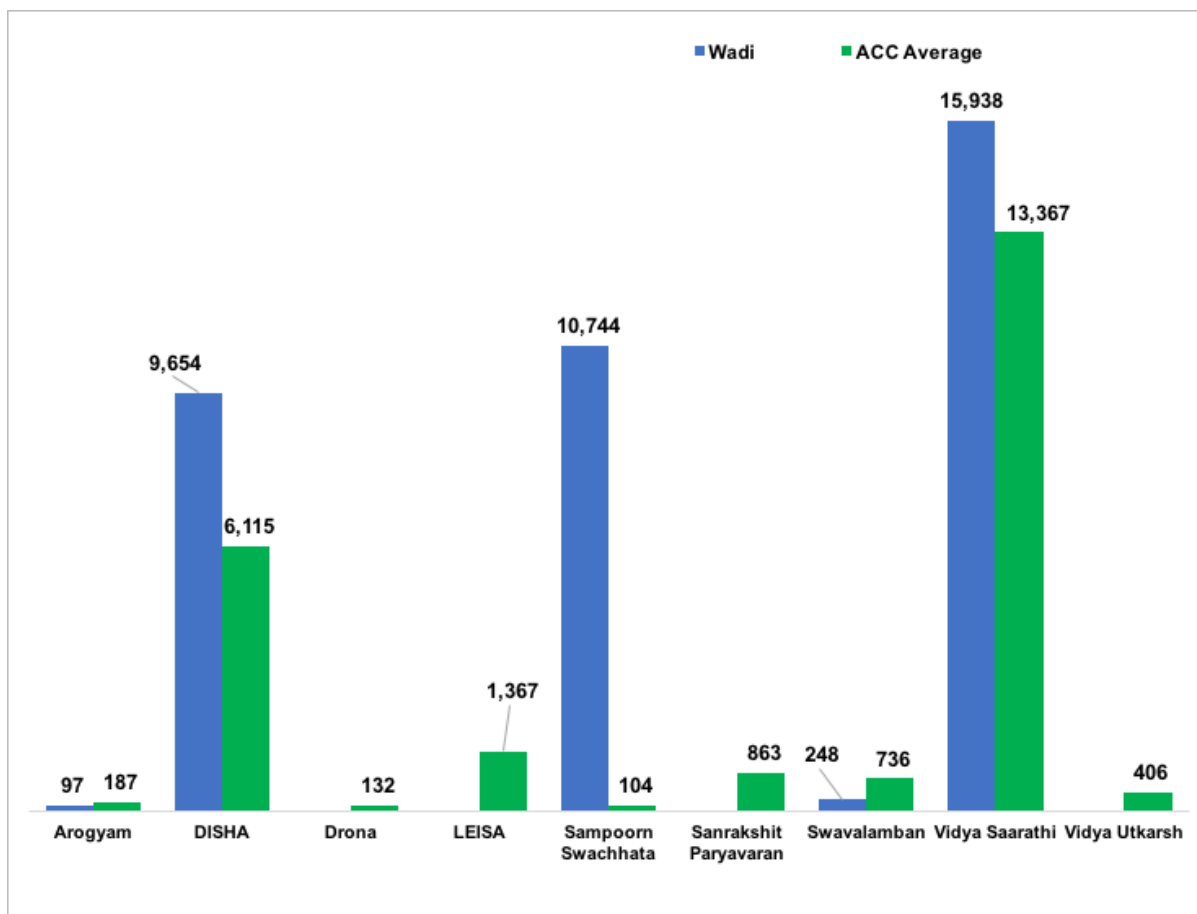


Fig 6: Cost per beneficiary

Wins in 2017

- **Establishment of a centre dedicated for DISHA courses within the ACC campus:** Currently there are eight courses such as A/C mechanic, two-wheeler, marketing and management, nursing assistance, tailoring, life skills, spoken English and mobile repairing being run. This centre enables better exposure, outreach and mobilisation for the courses that ACC is running under DISHA.
- **Registration of an SHG federation:** Swavalamban has been a steady and growing programme at ACC. So far, 165 SHGs have been formed and women are trained on bookkeeping and management of accounts along with functional literacy. Inter-loans in the group amounting to ₹10,000 are prevalent, with a minimum interest rate of 3%. Over 15-18 SHGs have savings amounting to ₹2 lakhs with linkages to NABARD.
- **Over Achievement of leverage in Arogyam Project:** More than five times of the budgeted amount was mobilised through leverage and government support.
- **Size of operations:** As an Integrated plant, a significant size of operations was carried out across mines and plant locations and across villages with ~20,000 planned beneficiaries. There was a substantial effort in stakeholder engagement and operations management

Strengths

- **DISHA Centre as strong foundation for achieving Sustainable livelihood:** The establishment of the DISHA centre opened up the scope for collaboration with other skills training organisations and partnering with corporates for funding support. Word of mouth enquiry and footfalls of youth aspiring for livelihood training has also increased.

- A strong Foundation for Swavalamban project to plan sustainable: 165 SHG groups have been formed and linked to microcredit. SHG federations have also been formed and registered. This shows the potential to enhance household livelihood and strengthen economic independence of women.
- Vidya Utkarsh programme is designed to bridge community need: The Vidya Utkarsh programme is operational in the Gulbarga area, which is the poorest districts of Karnataka, where the facilities provided by the government in schools are below average. The activities of the Vidya Utkarsh project focus on bridging the gap for the lack of infrastructure like water and sanitation facility and computer labs, along with providing teachers with motivation and pedagogical inputs.

Recommendations

- The projects in Wadi face delays in their delivery, and to ensure that the trust of the SHGs is retained, it is recommended that ACC meets with the SHG members on a monthly basis, along with the support of the partner NGO.
- It is recommended that ACC has market linkages for their livelihood initiatives with companies and organisations in Gulbarga and Hyderabad.
- Working on a long-term vision and strategy that is aligned with ACC, it is recommended that ACC focuses on strengthening the capacity of its implementation partners and gain professional support in managing data and documentation.
It is recommended that the plant CSR team conducts an impact assessment study for key programmes like Arogyam and Swavalamban programmes to understand the outcomes that the programme have achieved and to prioritise the intervention going forward.
- It is recommended that ACC aligns the vision of the plant to the SDGs and local priorities emerging from the needs assessment exercise, based on which flagship/key projects can be established.

North Cluster



Gagal Cement Works, Himachal Pradesh
Lakheri Cement Works, Rajasthan

Gagal, Himachal Pradesh






The Gagal plant of Bilaspur district, located in Satluj valley, is economically better off than its counterparts. Access to service sector jobs, money orders and relatively good agriculture results in the incidence of abject poverty are limited in the area. The average literacy rate is 85%⁵ which translates into aspiration for white collar engagements with the job market. There is a network of 33 SHGs in the district. This gets reflected in demand for high value-added initiatives from ACC CSR initiatives. For instance, there are very less takers for youth training skills like carpentry or bar bending, however, the demand is high for quality coaching in computer literacy and English speaking. Agriculture intervention requests are for high-value horticulture and floriculture inputs and market linkages.



Focus of Plant CSR Initiatives

Project	SDG Goals	Key Focus of Gagal plant
ACC DISHA	8 DECENT WORK AND ECONOMIC GROWTH 	1. Training and placement of unemployed youth through ITI 2. Vocational training for women through ACC AHEAD
ACC Swavalamban	5 GENDER EQUALITY 	Training women's SHGs and farmers on income generating activities and micro-enterprise establishment

⁵ Census, [2011 Data Bilaspur](#)

ACC Vidya Utkarsh		<ol style="list-style-type: none"> 1. Enhancing digital learning capacity in government schools 2. Supporting schools for orphans
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. Creating awareness about safe sex practices and providing counselling services for the prevention of STI/STD/HIV/AIDS 2. Healthcare services with a focus on quality treatment of STI/STDs
ACC Sampoon Swachhata		<ol style="list-style-type: none"> 1. Support to Gram Panchayat for appropriate disposal of household waste 2. Construction of drains to promote a hygienic and clean environment 3. Ensuring supply of clean drinking water
ACC Drona		Support in organising coaching and competitions for cultural activities

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	180.01	169.93	94
Leverage (Lakhs)	INR	182.09	194.80	107
Beneficiaries	-	13589	45098	332
Cost per beneficiary	INR	1325	377	-

Gagal has been on par with the ACC average. However, they were unable to achieve the targeted leverage for the year.

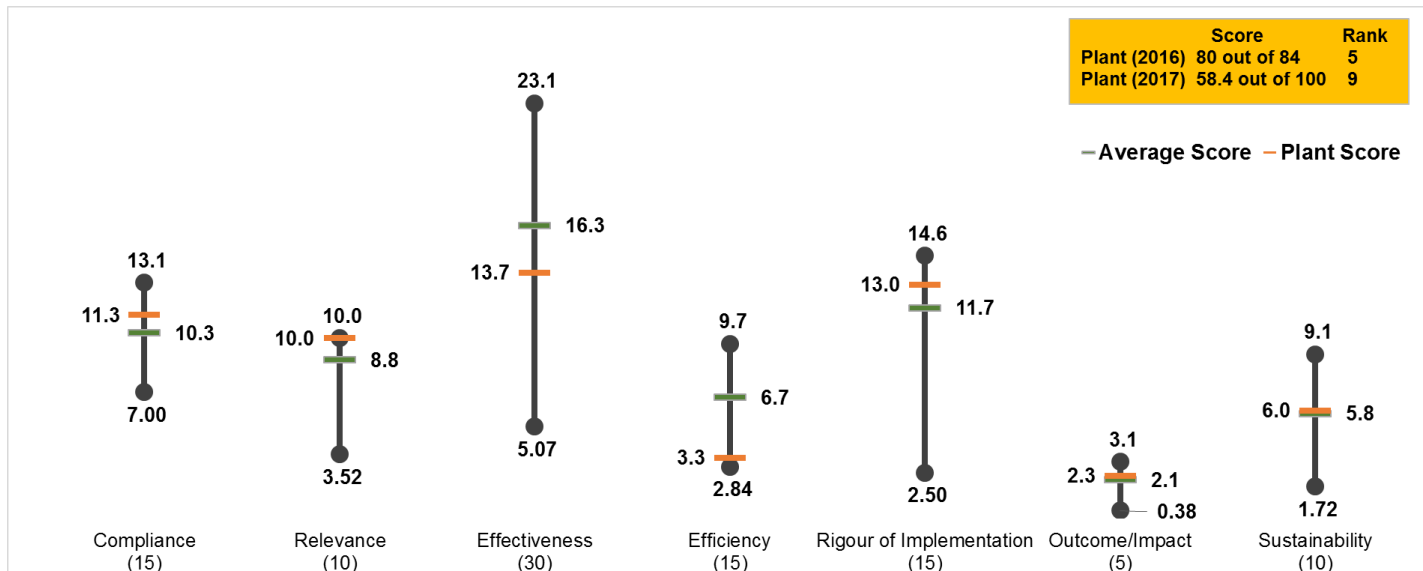


Fig 1: Comparison of Gagal plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 80 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	7	5	8	7
Relevance	15	7	15	12
Effectiveness	12	3	16	13
Efficiency	13	1	15	10
Rigor of Implementation	14	4	17	13
Outcome/Impact	3	1	5	3
Sustainability	5	1	7	5
TOTAL	70			

Budget Spending

In Gagal, the major variation in the budget is noticed for DISHA and Arogyam. The team has invested more in their flagship programme, Arogyam, by going beyond the focus of communicable diseases to non-communicable as well. The budget spent for DISHA is lower than planned because of the difficulty faced in mobilising students for skill development courses at ITI. Introduction of the Pradhan Mantri Kaushal Vikas

Yojana (PMKVY) which offers stipend in the target areas has made the skills development programme by ACC CSR in partnership with ITI Bilaspur less attractive.

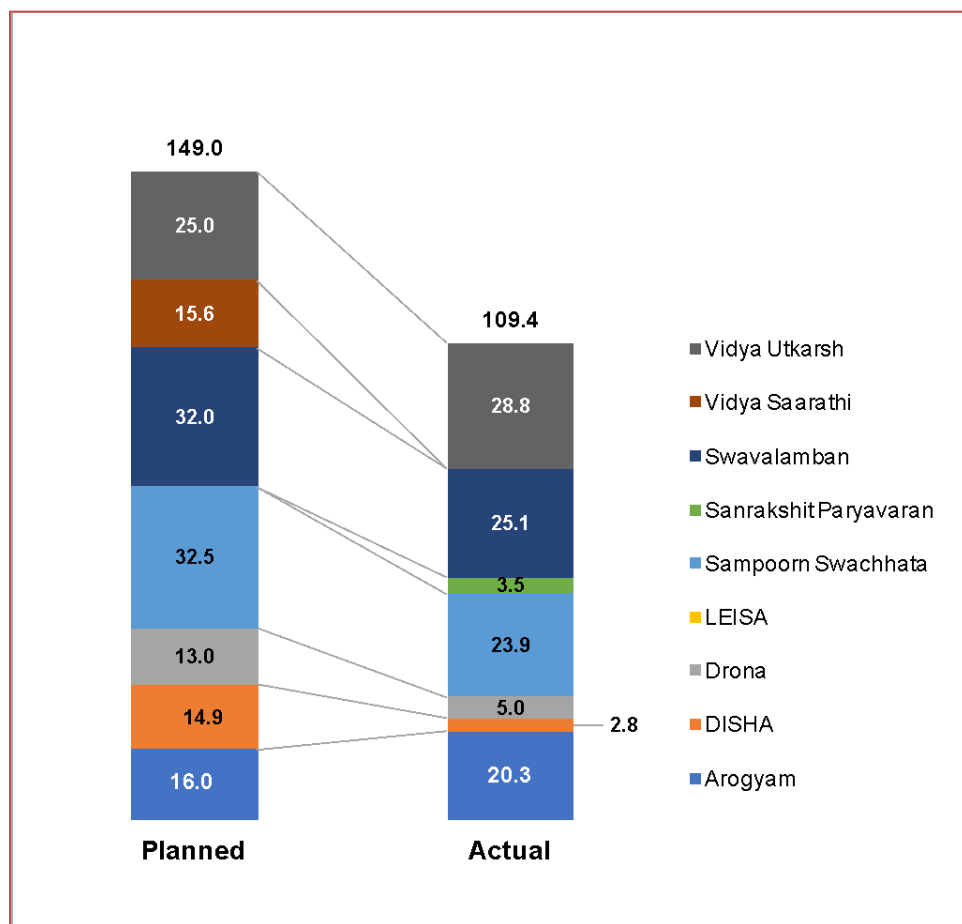


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

The only project where leverage has been raised as planned was in Arogyam. ACC has established a strong partnership with Apollo Tyre Foundation (ATF), where ATF provides a part of the funding. The total leverage raised is 6.2% of planned funding, whereas it stands at 7.5% of the total ACC expenditure.

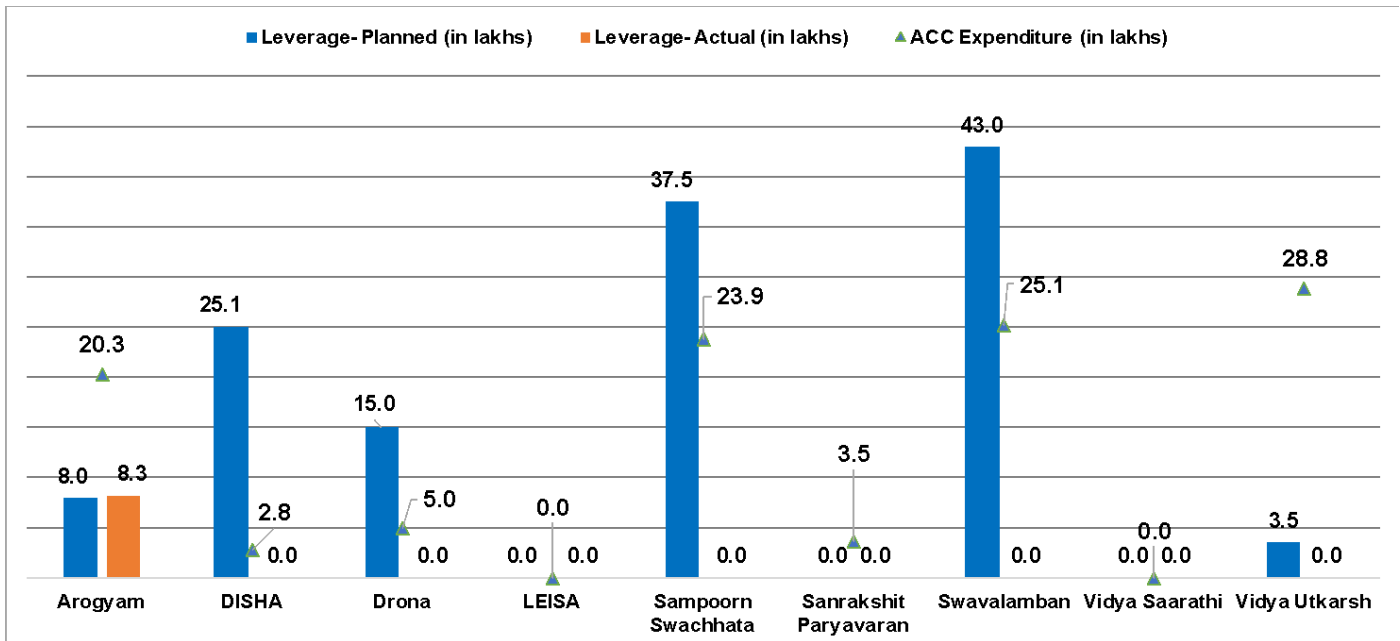


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiaries

While the beneficiary coverage for Arogyam is good; for the remaining CSR initiatives, a significant variance between the planned and achieved target is seen.

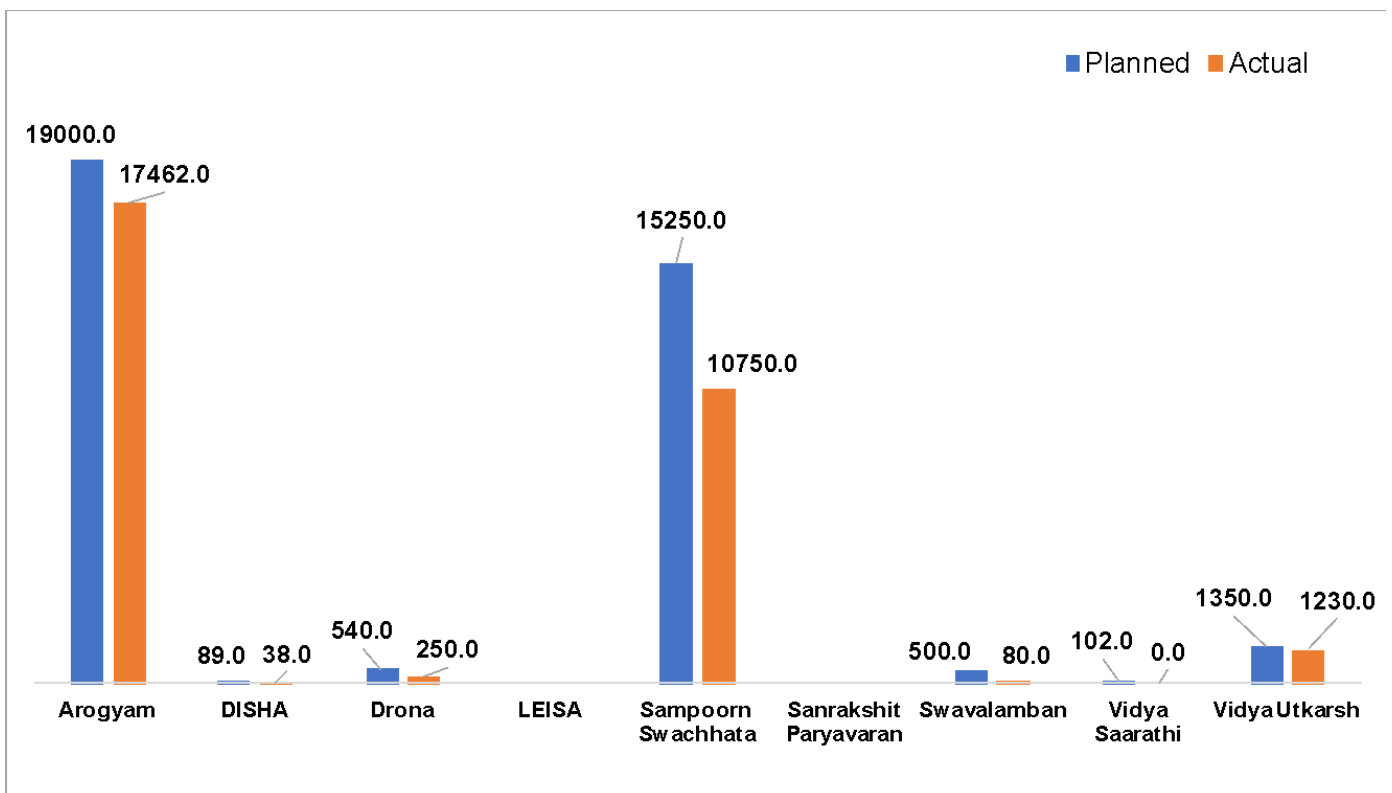


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
Arogyam	59	36
DISHA	37	32
Drona	28	18
LEISA	-	33
Sampoorn Swachhata	42	33
Sanrakshit Paryavaran	21	24
Swavalamban	37	40
Vidya Sarathi	39	39
Vidya Utkarsh	53	35
Plant Score	70	61

Vidya Utkarsh has scored the highest across projects, followed by Arogyam due to better programme design and achieving desired outcomes and outputs.

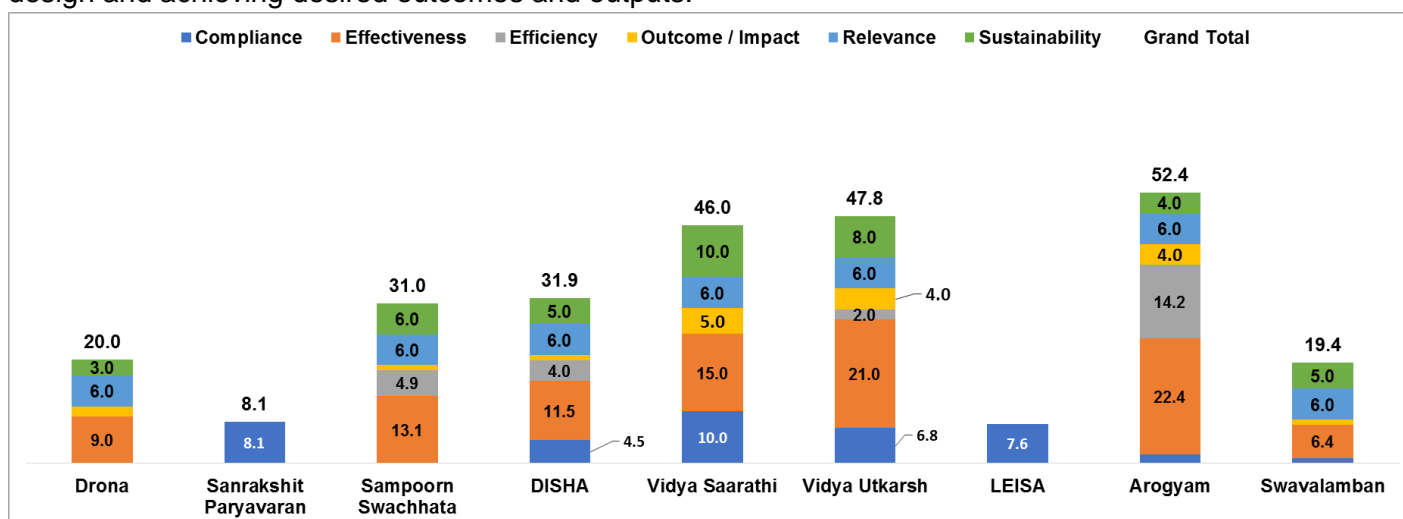


Fig 5: Plant Performance across Projects

Cost per Beneficiary

The cost per beneficiary for DISHA was significantly higher due to difficulty in mobilising students and the introduction of the PMKVY with stipend which proved to be more attractive to students.

The Vidya Saarathi programme received only 70 applications despite heavy outreach, resulting in underutilisation of scholarship budgets. The remaining budget was utilised in the making of an animated movie on female foeticide called Muskaan, in partnership with the Department of Women and Child Development, Himachal Pradesh.

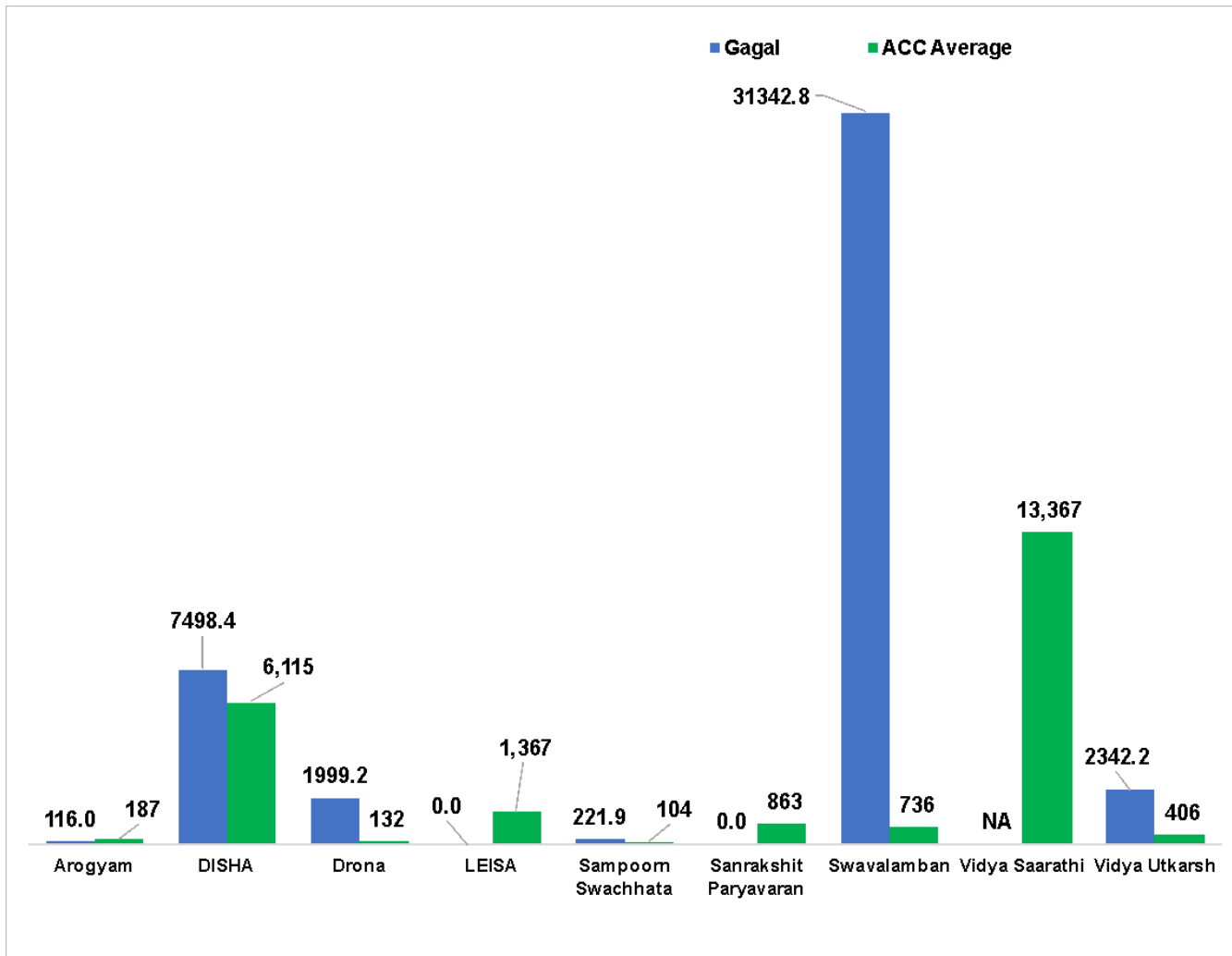


Fig 6: Cost per beneficiary

Wins in 2017

- Effective education partnerships:** The Vidya Utkarsh Edtech programme has transitioned effectively from our partner organisation IL&FS to school teachers through workshops, trainings and capacity building, in alignment with the exit strategy of the programme. The smart device programme (K-YAN) has resulted in an increased interest in re-joining government schools among students. There has been an increase in student learning outcome between 8% - 30% in English and Maths, as per an internal project evaluation done by partners.
- Health of truckers:** The Arogyam programme, a strong partnership between the Bilaspur District Truck Operators' Co-operative Society (BDTS), the largest truckers union in the area, Apollo Tyre Foundation, co-funder, Himachal Pradesh Voluntary Health Association (HPVHA), an NGO providing infrastructure and ACC, has resulted in sustainable running of truckers health interventions for over 12,310 cases in 2017, with buy-in coming in from the union, and funding leverage ensuring sustainability.
- Marketability of products:** While financial linkages with NABARD has been established for 33 SHGs and government partnership with the National Rural Livelihood Mission (NRLM) has been forged this year, the highlight for Swavalamban in 2017 has been the branding and selling of *aachar* (pickle) under a newly applied FSSAI license, enabling the product to reach mainstream markets.

- **Size of operations:** As an integrated plant, a significant size of operations was carried out across mines and plant locations and across villages with ~22,000 planned beneficiaries. There was a substantial effort in stakeholder engagement and operations management.

Key Strengths

- Community infrastructure created by ACC in the form of drains, footpaths and pipelines were recognised strongly by the community as it ensures movement and everyday functioning of people, materials and goods in remotely located hamlets in the hilly terrain.
- The existing government infrastructure through ITI Bilaspur is being leveraged for the electrician course, which can be scaled among other demand-based trades. The partnership with ACC Ahead and ITIs is helping the programme achieve operational sustainability.
- There is strong recall among local stakeholders about the health initiatives conducted at Gagal due to successful outreach through a peer-educator model.
- Vidya Utkarsh has a well-defined exit strategy where a three-year transition has been planned between the implementation partner and the school teachers, which is being executed on the ground.

Recommendations

- Currently ACC is using targets and numbers to measure the results of the programme. However, to complement this it is recommended that medium and long-term outcome indicators are set (which includes the capturing of qualitative information) to understand the overall impact of the programme that has been created.
- Actively engaging the School Management Committees with schools will ensure an increase in involvement and ownership of the community and the effective management of funds will ensure that the project becomes a community-owned model.
- Given the high investment in the Swavalamban project in Gagal, there is a need to address the operational issues on the ground.
- Given the limited budget and the depth of work required in any programme to achieve substantial results, it is recommended that the plant review and consolidate its activities under Drona, DISHA and Sampurn Swachhata for effectiveness and impact.
- Since Arogyam and community infrastructure are both long-running programmes, impact assessment studies can be carried out on these projects to gather impact and steer the programmes forward.

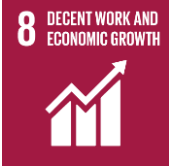

Lakheri, Rajasthan

ACC Lakheri, one of the oldest ACC plants, is located in Bundi, a district rich in natural deposits of limestone and sandstone. However, Bundi remains a backward region, facing severe health challenges with only seven Community Health Centres (CHCs) and 28 Public Health Centres (PHCs)⁶ in the entire district. The rural Infant Mortality Rate (IMR) rate is 70⁷ per 1000 births and the Maternal Mortality Rate (MMR) is 343 per 100,000 live births. There is acute water scarcity with groundwater levels at an 'over-exploited'⁸ rate, further resulting in low agricultural outputs in the region.

ACC in Bundi worked with farmers and the community to drive programmes for water conservation at the household as well as for irrigation purposes. Overall, programmes to improve the status of the community have been undertaken via SHG-led skilling for women and vocational training and mentoring for youth.










Focus of Plant CSR Initiatives

Project	SDG Goals	Key focus
ACC DISHA		Vocational training and placement of unemployed youth
ACC LEISA		<ol style="list-style-type: none"> 1. Assisting farmers in developing orchard units for testing recent developments 2. Facilitating accessibility of farmers to NABARD benefits

⁶ GOI of MSME, 2017, [Brief Industrial profile of Bundi District](#)

⁷ Census India, 2012, [Annual Health Survey](#)

⁸ Ground Water Department, 2013, [Hydrogeological Atlas of Rajasthan Bundi District](#)

ACC Swavalamban		<ol style="list-style-type: none"> 1. Strengthening SHGs to become self-sustaining and affiliating them to the SHG Federation 2. Creation of micro-enterprises 3. Capacity building and skill development support to enhance income and livelihood opportunities for women 4. Establishment of food processing units
ACC Vidya Utkarsh		<ol style="list-style-type: none"> 1. Support for education and infrastructure for ACC Middle School 2. Supporting government schools in meeting their education and infrastructural needs
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. Organising Preventive Health and Nutrition program 2. Supporting the creation of model <i>anganwadi</i> centres
ACC Sampoon Swachhata		<ol style="list-style-type: none"> 1. Village health and sanitation campaign for behaviour change 2. Building of a community toilet which has been handed over to Nagar Palika 3. Provision of drinking water facilities in the village
ACC Sanrakshit Paryavaran		Water Harvesting Project in MJSA (Mukhyamantri Jal Swavlamban Abhiyan)
ACC Drona		<ol style="list-style-type: none"> 1. Support to rural sports by distribution of sport kits 2. Support to local sportsmen for national and international tournaments

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	104,41,000	83,42,268	80
Leverage (Lakhs)	INR	104,50,000	118,05,000	113
Beneficiaries	-	5,502	13,134	239
Cost per beneficiary	INR	1898	635	-

While Lakheri has performed remarkably above average in certain parameters like efficiency, effectiveness and impact, there is a dip in the performance in compliance due to the setback in Vidya Utkarsh and lack of documentation for Arogyam.

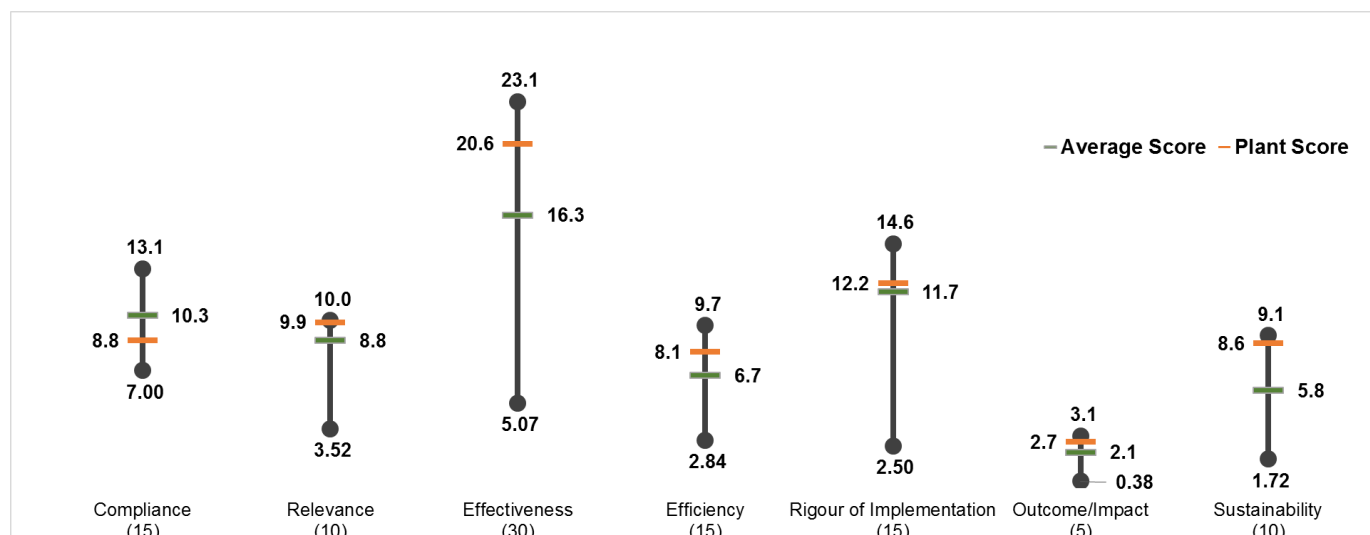


Fig 1: Comparison of Lakheri plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 75 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

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Compliance	6	5	8	7
Relevance	10	7	15	12
Effectiveness	16	3	16	13
Efficiency	12	1	15	10
Rigor of Implementation	13	4	17	13
Outcome/Impact	3	1	5	3
Sustainability	5	1	7	5
TOTAL	66			

Budget Spending

ACC Lakheri plant witnessed an overall reduction in budget spent on CSR activities in 2017. The plant, as explained by the plant manager, has been suffering economic losses due to the imposition of restrictions on

mining by the state government. Consequently, the focus was primarily on keeping the plant functional and to shrink the expenditure on CSR activities for this year relative to revenue generation.

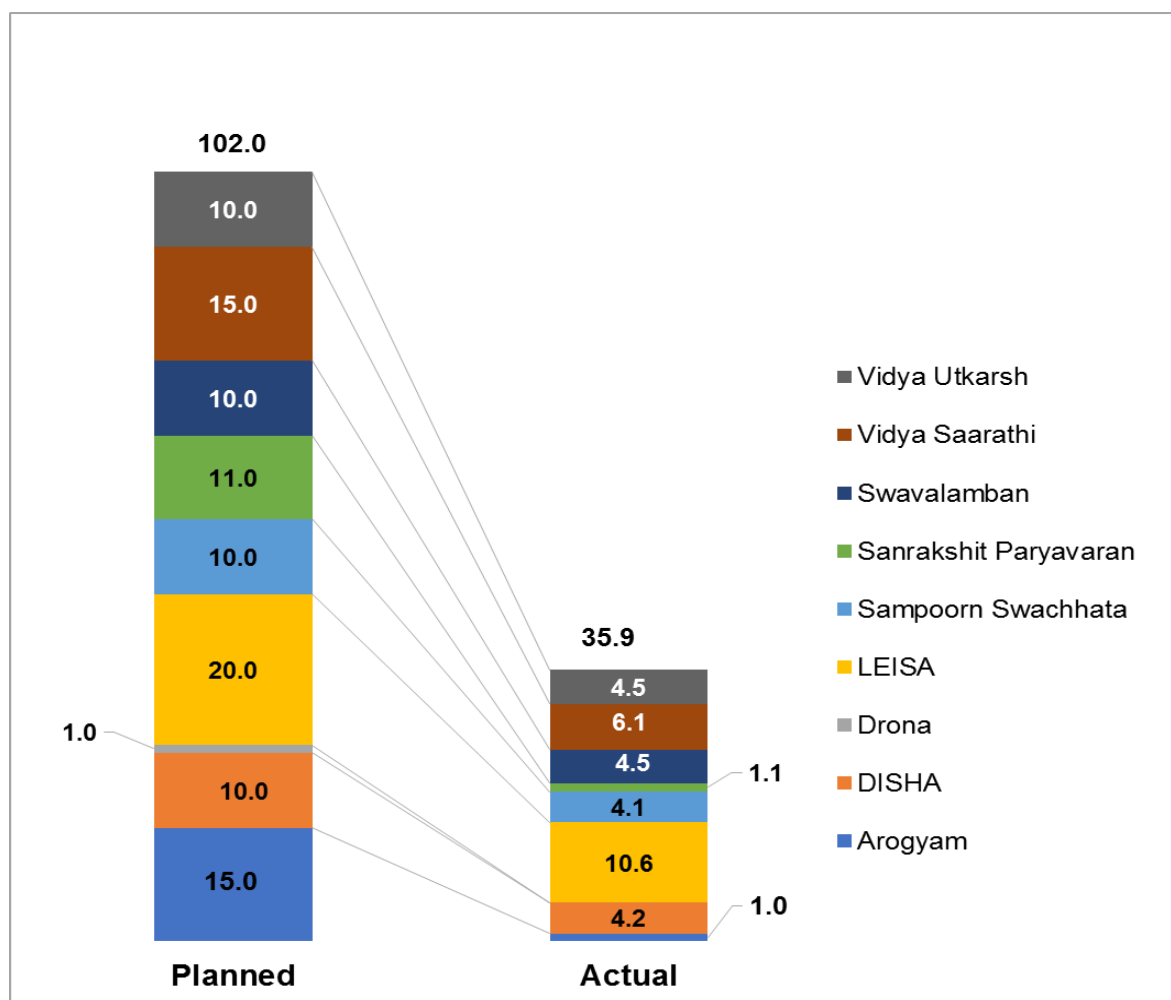


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

The plant has raised a significant amount of leverage for initiative on upliftment of tribal farmers through partnership with NABARD. Collaboration with Bundi Co-operative Bank for the provision of loans to SHGs has also contributed in raising considerable leverage. Partnership with the Nagar Palika for maintenance and operation of community toilets has ensured minimisation of operational expenditure for ACC CSR and also propagates a sustainable form of development. However, for infrastructure upgradation under Vidya Utkarash, especially given the economic situation of the plant, leverage sources could be explored.

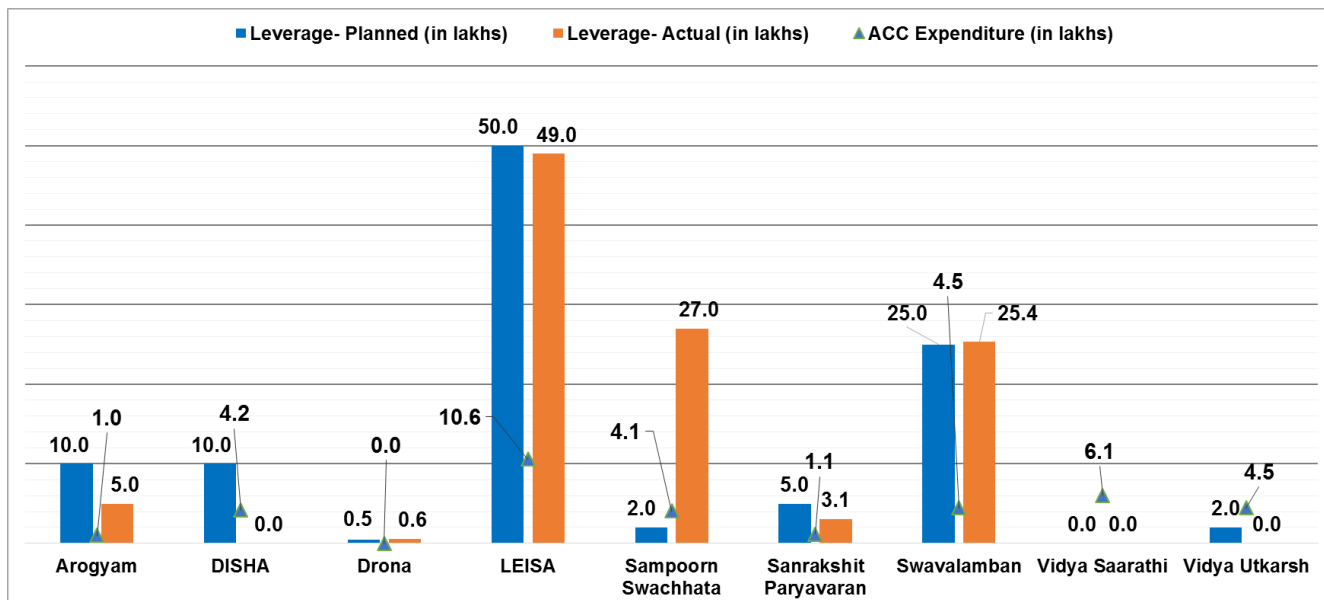


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiaries

Beneficiary coverage for ACC Lakheri plant for Sanrakshit Paryavaran has significantly surpassed the planned number as the impact of construction of check dams and water tanks is widespread and affects the other nearby local communities as well. In case of LEISA, recent partnership with NABARD for upliftment of tribal farmers has amplified the outreach of ACC CSR to 5,520. However, the coverage for Vidya Saarathi varies considerably and is less than 50% because of the poor understanding of the application process through a digital platform among students.

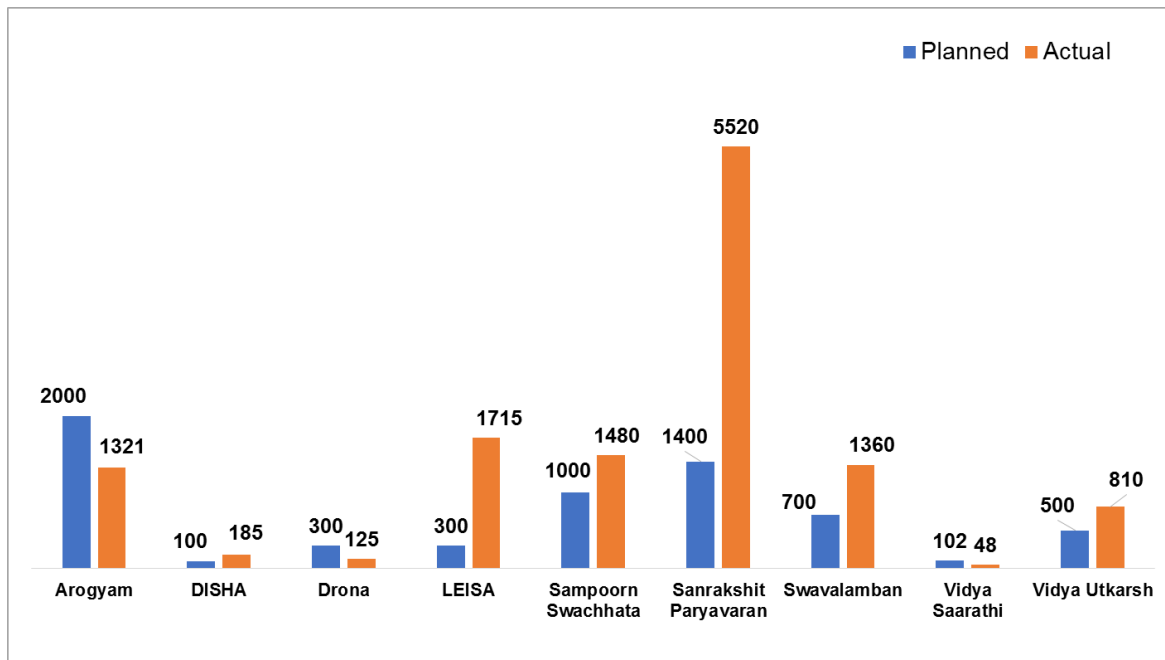


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
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LEISA	60	33
Sampoorn Swachhata	48	33
Sanrakshit Paryavaran	41	24
Swavalamban	63	40
Vidya Sarathi	39	39
Vidya Utkarsh	37	35
Plant Score	66	61

Swavalamban and LEISA are well-performing projects. Although LEISA is a relatively recent project, both have demonstrated high implementation rigour and are on the path to sustainability, justifying their high scores.

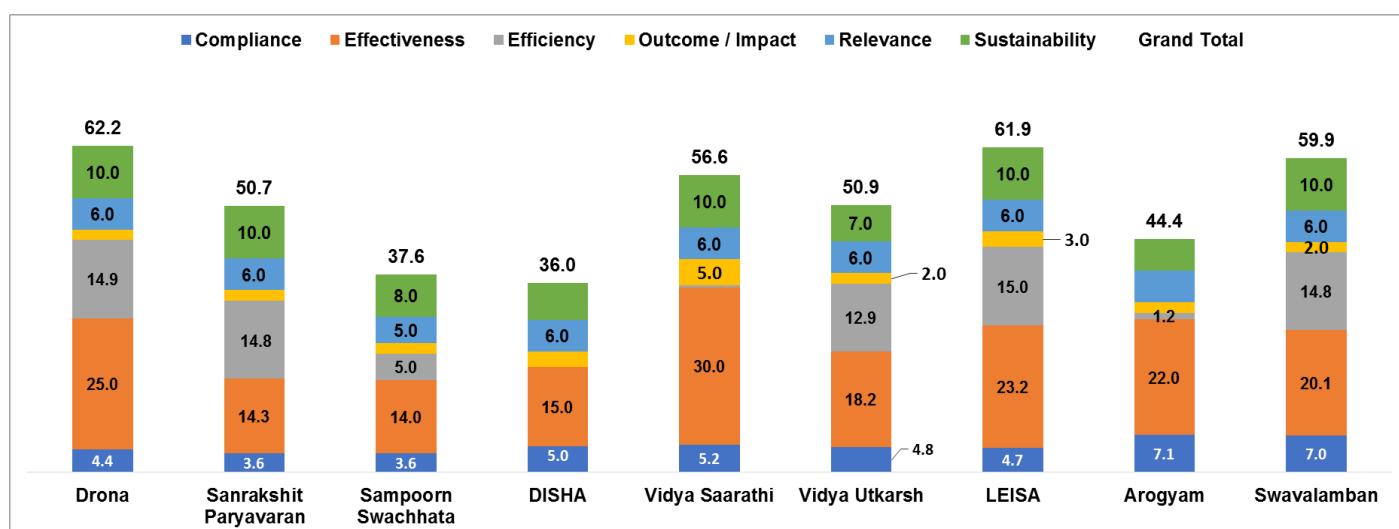


Fig 5: Plant Performance across CSR Initiatives

Cost per Beneficiary

Lakheri has a low cost per beneficiary in most of its projects, as compared to the ACC average. Although Sampoorn Swachhata and Vidya Utkarsh are on the higher end, Lakheri has much lower cost per beneficiary as compared to their targets for the year.

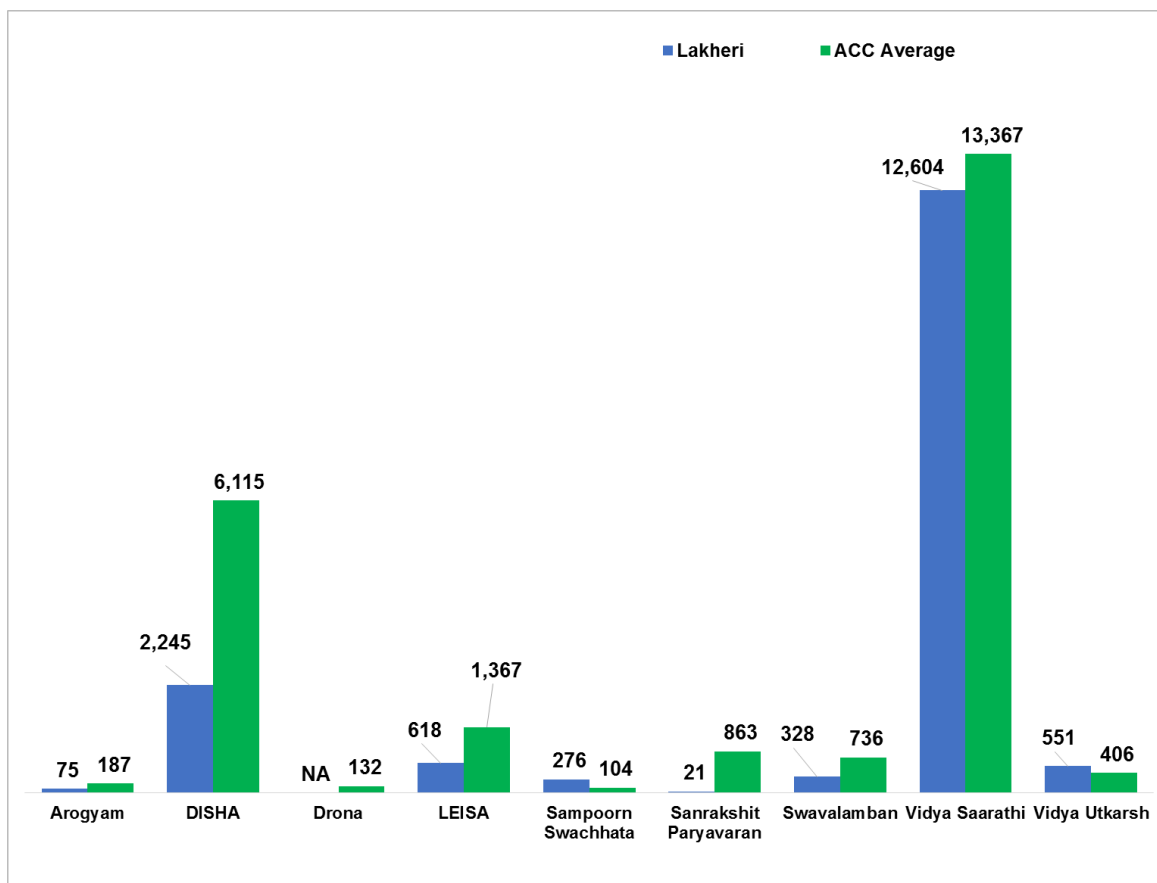


Fig 6: Cost per beneficiary

Wins in 2017

- **Sustainable livelihood for the tribal community:** The NABARD TDF (Tribal Development Fund) has been brought in to support citrus plant agriculture in eight out of 10 Meena tribe dominant villages served by the ACC CSR, setting the ground for sustainable livelihoods for the tribal communities around the plant.
- **Sustainable partnerships:** A sustainable approach is being adopted through partnerships with the government to ensure stakeholder a buy in. For example, in Sampooran Swachhata, the municipal government is now maintaining the toilets constructed by ACC CSR, signifying a robust way forward for both scale and sustainability of the programme.
- **Success of Drona students:** Drona students were reported to win district level championships.
- **Recommendations of the 2016 report:** 2016 audit recommendations to focus on projects beyond ACC Arogyam, LEISA and Swavalamban were considered and accordingly, other projects had been worked upon to shape up this year. Duplicate counting of beneficiaries, as pointed out in last year's recommendations, has been taken cognisance of by the CSR manager and rectified.

Key Strengths

- Strong positive relations with the local stakeholders and community were evident and acknowledged by local stakeholders such as ward members, Sarpanchs, school headmaster and NGO partners. Constant mentoring and guidance by the plant CSR to NGO partners for improvements and course corrections were acknowledged and appreciated.

- Need assessment exercise for DISHA factoring not only in community interest but also for market feasibility, reflects outcome-oriented strategy planning. The water resource management projects are focused on increasing arable land, improving yields and increasing the income of farmers.
- Creation of pilot projects as proof of concept and demonstration visits to encourage stakeholder buy-in have led to higher adoption by the community. As shared by an SHG woman, demonstration visits to nearby SHG operations convinced the women in her community to join the SHGs. They now see value in being a part of the SHG. Another strategy adopted for improving participation is the pilot demonstration on organic farming. Farmers are also given the option of partially switching to organic from citrus crops.
- Reconstitution of the School Management Committee (SMC) in the ACC School and upgradation of the school infrastructure was achieved in 2017. The enrolment rate in the school has grown by 9.40% in 2017 from a negative growth rate of 3.58% in 2014. Similarly, the percentage of students achieving 1st division has increased from 44.08% in 2015-16 to 55.7% in 2016-17.

Recommendations

- The course content for the three courses offered by partner SEEDS for DISHA can be upgraded to meet the demands of the market by including more modern bike models for two-wheeler repair and the latest software for mobile repair.
- Leveraging his own agricultural background, the CSR manager has been able to bring in an agriculture university professor's expertise, which has benefited the farmers and SHG women. Engagement with the agriculture university can be strengthened by formally collaborating with agricultural researchers who are associated with the university. The researchers can study, document and publish the innovative farming techniques which will further increase the impact and outreach of the organic farming work being carried out.
- Water scarcity was a clear challenge in the region. While ACC CSR efforts to address this were acknowledged and appreciated by stakeholders, there was a clear need to do more here. Thus, more focus on addressing the issue of water scarcity and better provision for irrigation will be helpful. The following topics too were recommended to be taken up in planning the next round of CSR activities as discerned from the Panchayat and village municipal body):
 - a. Construction of another toilet to serve the other segment of the population that mainly consists of marginalised labourers
 - b. Ensuring cleanliness and food safety in the local vegetable market that falls under the radius that ACC operates in,
 - c. Provision of clean drinking water and addressing the high fluoride content in drinking water and establishing a waste management system.

West and Central Cluster

Tikaria Cement Works, Uttar Pradesh

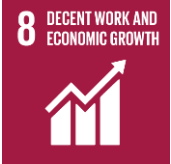





Kymore Cement Works, Madhya Pradesh

Chanda Cement Works, Maharashtra

Tikaria, Uttar Pradesh

ACC's Tikaria plant is located in Amethi district, where challenges of declining child and maternal health along with WASH issues reflect in low immunisation levels, widespread child malnutrition and prevalence of anaemia in women. ACC over the years has worked to substantially improve reproductive and child health, elementary education and achieved Open Defecation Free (ODF)⁹ status for Tikaria. ACC's core areas of intervention have been in expanding livelihood opportunities via upskilling of women, enhancement of elementary education through infrastructure building and development of facilities such as solar lighting and greenery in villages.

Focus of Plant CSR Initiatives

Project	SDG Goals	Key Focus for Tikaria Plant
ACC DISHA		<ol style="list-style-type: none"> 1. Market-oriented training for local unemployed youth 2. Support to SHGs and start-ups through grants and Cash Credit Limits (CCLs)
ACC LEISA		<ol style="list-style-type: none"> 1. Initiating efforts towards capacity building of farmers 2. Promoting co-operative farming 3. Contract farming in six villages on 60-acre plots of land
ACC Swavalamban		Organising events around International Women's Day
ACC Vidya Utkarsh		<ol style="list-style-type: none"> 1. Training of the School Management Committees to make them aware of their roles and responsibilities 2. Regular parent engagement through monthly parent-teacher meetings
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. Formation and strengthening of Health & Sanitation Committees 2. Organising health camps, including 'Saas-bahu Sammelans' on maternal and child healthcare, Village Health and Nutrition day in each village

⁹ India Today, 2016, [Tikariya first open defecation free village in Amethi district](#)

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	159.73	54.21	34
Leverage (Lakhs)	INR	159.77	18.67	12
Beneficiaries	-	22,072	1,983	9
Cost per beneficiary	INR	724	2,734	-

This year, Tikaria scored below average in most process parameters such as relevance, efficiency and rigour of implementation and compliance scores. This is due to transition in leadership and some of the NGO's projects being cancelled midway.

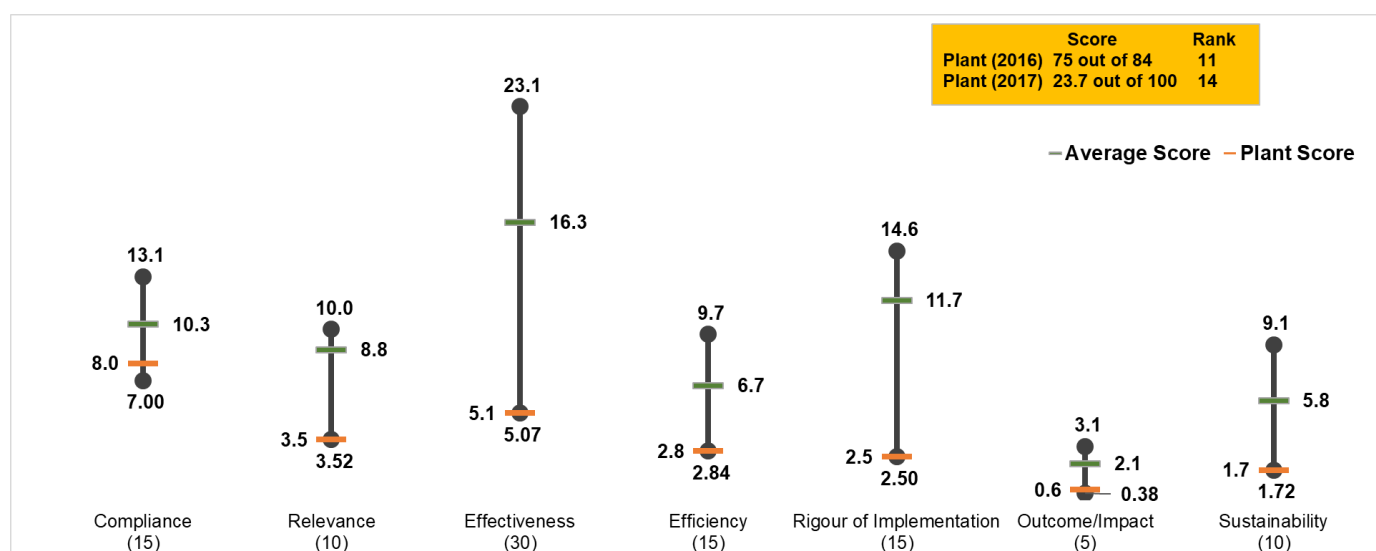


Fig 1: Comparison of Tikaria plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 28 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	5	5	8	7
Relevance	7	7	15	12
Effectiveness	3	3	16	13

Efficiency	2	1	15	10
Rigor of Implementation	4	4	17	13
Outcome/Impact	2	1	5	3
Sustainability	1	1	7	5
TOTAL	23			

Budget Spending

The budget spending has reduced significantly owing to discontinuity of the projects. LEISA and Samporn Swachhata have maximum variance in budget spending.

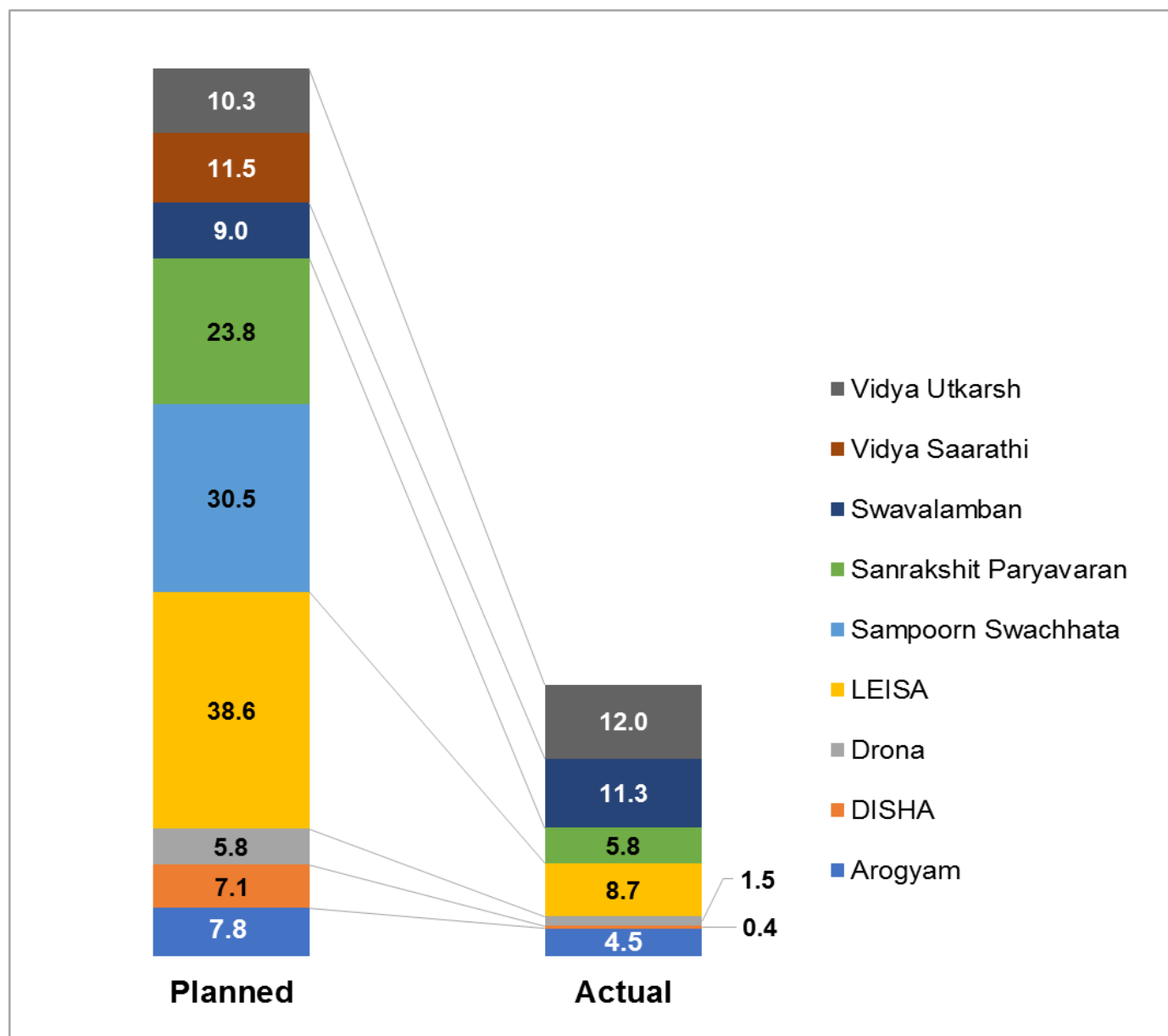


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

Apart from LEISA, leverage has been negligible for Tikaria in their active running programmes such as DISHA, Sampoon Swachhata and Swavalamban.

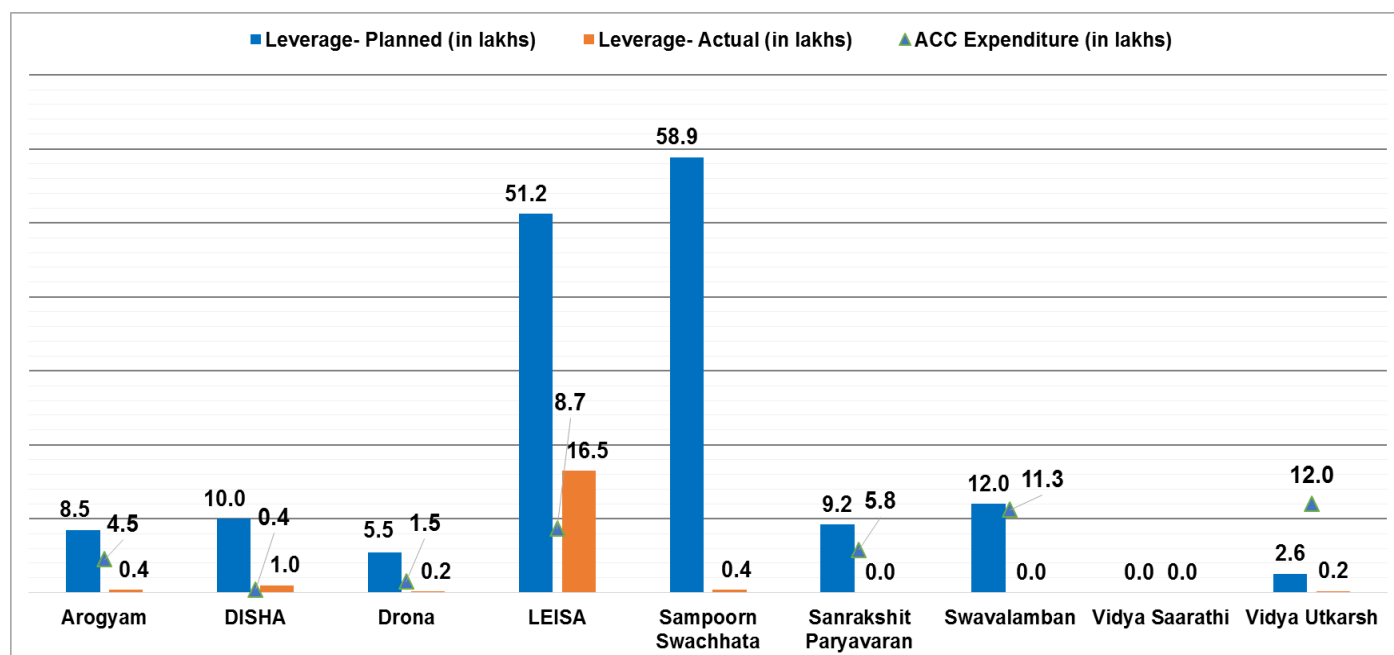


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiaries

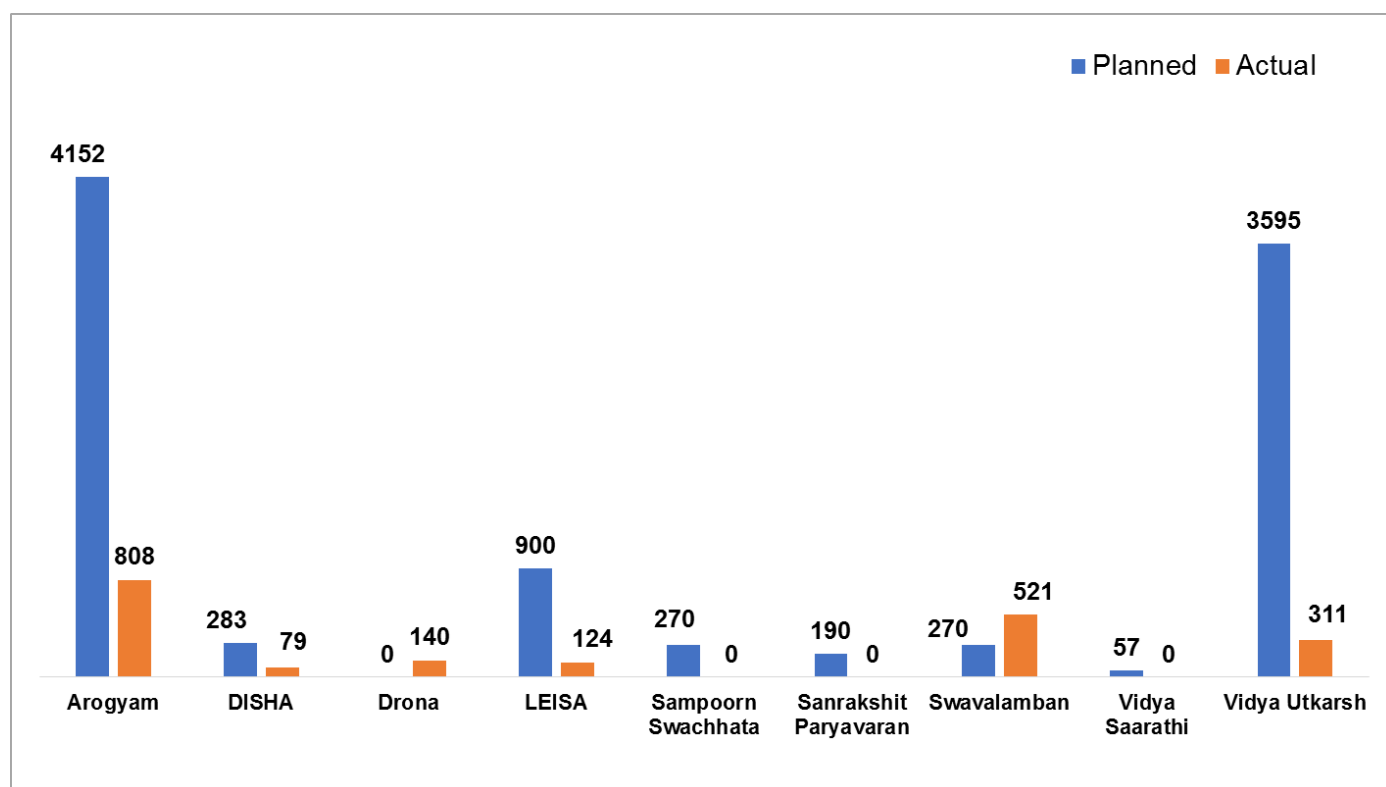


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
Arogyam	19	36
DISHA	17	32
Drona	9	18
LEISA	13	33
Sampoorn Swachhata	3	33
Sanrakshit Paryavaran	1	24
Swavalamban	19	40
Vidya Sarathi	32	39
Vidya Utkarsh	19	35
Overall Score	23	61

Vidya Utkarsh has been the most active project on the field with libraries coming up in schools.

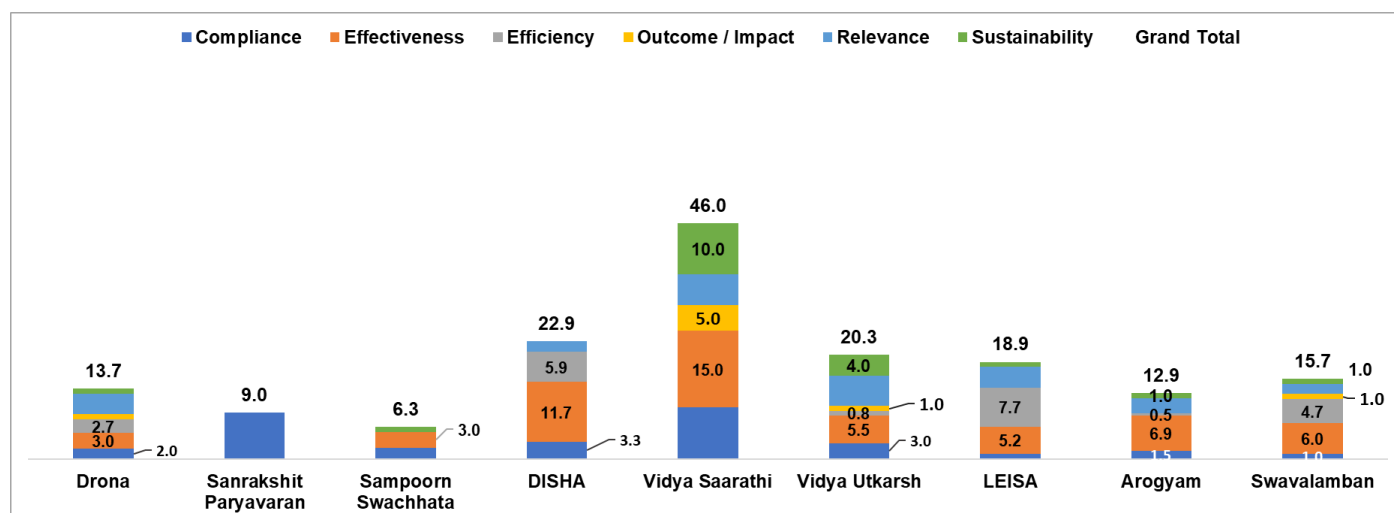


Fig 5: Plant performance across CSR initiatives

Cost per Beneficiary

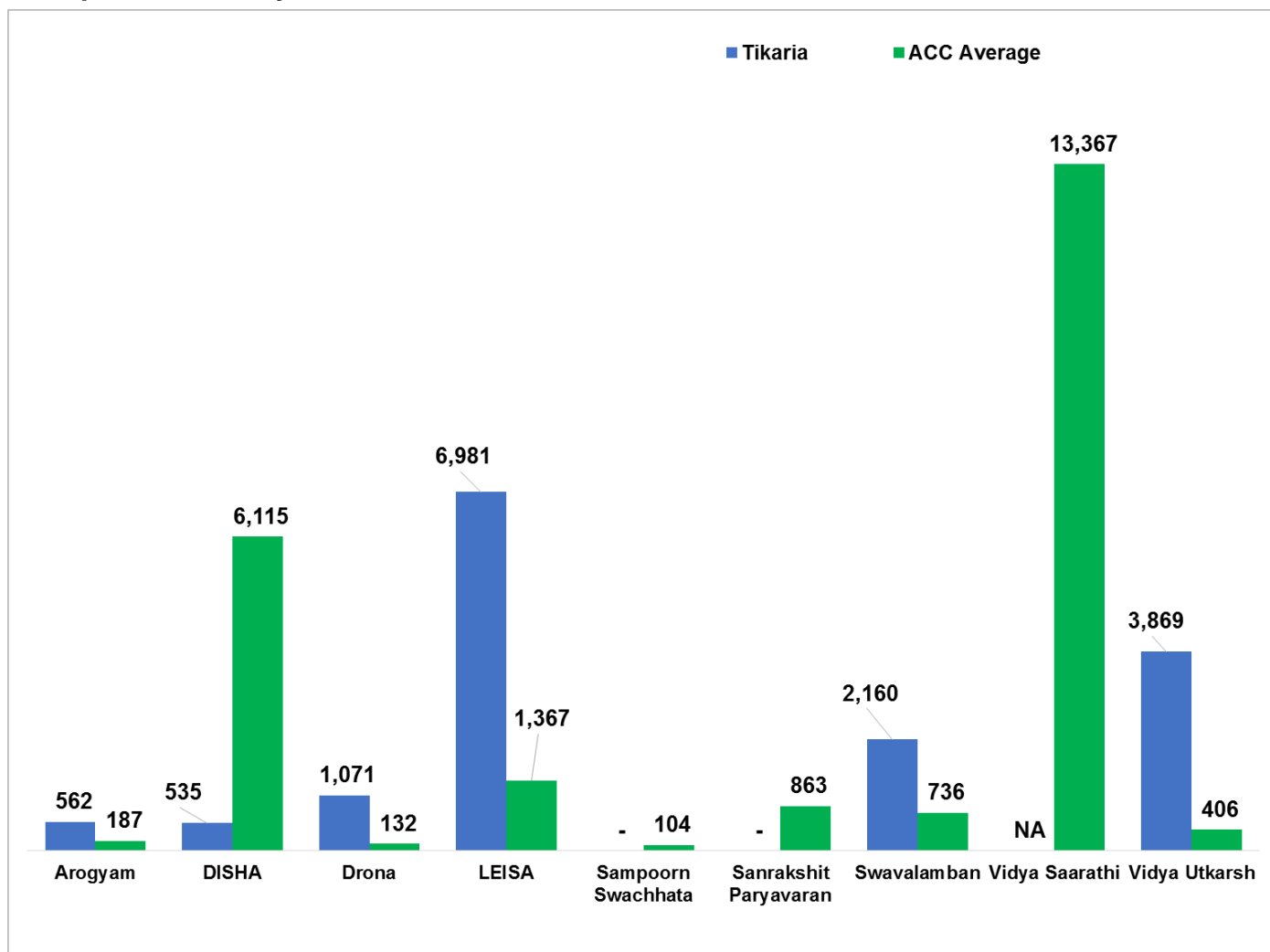


Fig 6: Cost per beneficiary

Wins in 2017

- Success in sports:** Students who are a part of the Drona programme have started competing at district level and winning accolades. One student has competed at the district level and a team of scouts won at the state level. Students winning competitions in sports have in turn increased visibility for the school among the local community. The Drona programme is widely appreciated by the community. Beneficiaries stated that they appreciated ACC's efforts and direct involvement in encouraging students and sponsoring grassroots tournaments.
- Sustainability achieved by creating children-led library:** In order to ensure that children gain reading and language skills, ACC has focused on strengthening libraries in schools through the formation of a library committee comprising of the local village head, parents and students that ensure structure and accountability for libraries and their usage in schools. Early results show a documented increase in usage of the library with more children borrowing books, and the focus on school library periods by the headmaster and teachers. The library committee model is planned for replication in other schools near the plant.

Strengths

- Through the period of transition and flux in the plant CSR, the partnership with NGO DEHAT has led to continuity in programmes being implemented on the ground consistently.

- During the field visit, asset building in the community has been appreciated by stakeholders.

Recommendations

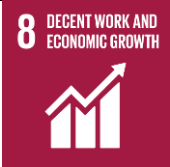

- Better transition of CSR responsibilities such as orientation of past work, documentation of the projects and community immersion can help the new plant CSR manager a better understanding of the context and current programmes that are being run in the plant.
- CSR documentation of programmes can be better organised. Auditors discovered incomplete Project Profile Sheet, no assessment of project risks, outcomes or other indicators that signify completion of the planning process. The planning sheets are not aligned with the achievements on the ground either.
- All programmes need a holistic three-year plan taking into consideration operational and stakeholder risks and mitigation, as well as plan realistic outcomes.

Kymore, Madhya Pradesh






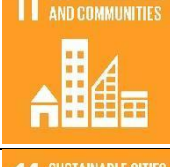

Established in 1923, the ACC Kymore plant, in the Vijayraghavgarh block, Katni district of Madhya Pradesh, covers a CSR area of 18 villages, having a total population of 30,000. Katni district's economy is a mix of agriculture (with paddy, wheat, gram being the main crops) and industry (with minerals such as limestone and dolomite).¹⁰ The Vijayraghavgarh block faces challenges of low agricultural productivity, depleting natural resources, shortage of quality public services and declining education quality in schools. Therefore, programmes around good agricultural practices, water conservation, public facilities and education outcomes enhancement remain a priority for ACC Kymore.



Focus of Plant CSR Initiatives

Project	SDG Goals	Key Focus for Kymore Plant
ACC DISHA	 8 DECENT WORK AND ECONOMIC GROWTH	Supporting training at DISHA Centre through computer literacy, beautician and tailoring training
ACC LEISA	 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	1. Promoting integrated farming practices to farmers as a means of securing additional income 2. Capacity building of farmers and development of farmers' clubs

¹⁰ GOI of MSME, [Brief profile of Katni District](#)

ACC Swavalamban		Supporting income generation training
ACC Vidya Utkarsh		<ol style="list-style-type: none"> 1. Facilitating innovation in the sector by partnering with bridge education and other organisations 2. Providing financial support for BPL students
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. Medical camps for the local community 2. Fostering partnerships with government bodies for health and Integrated Child Development Services (ICDS) to support interventions and training of healthcare workers
ACC Sampooran Swachhata		<ol style="list-style-type: none"> 1. Awareness programmes to promote cleanliness and sanitation 2. Construction of check dams to ensure regular flow of water and groundwater recharge
ACC Sanrakshit Paryavaran		Repair of solar lights
ACC Drona		<ol style="list-style-type: none"> 1. Support to local cultural groups for promotion of local arts and culture 2. Sports training, nutritional support and facilitation of trained children to participate at different levels 3. Summer training camp

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	153.60	136.40	89
Leverage (Lakhs)	INR	172.50	97.60	57
Beneficiaries	-	33,035	57,444	174
Cost per beneficiary	INR	465	237	-

Kymore has performed well above the ACC average in all but the compliance parameter. This is due to lack of rigorous documentation in certain projects.

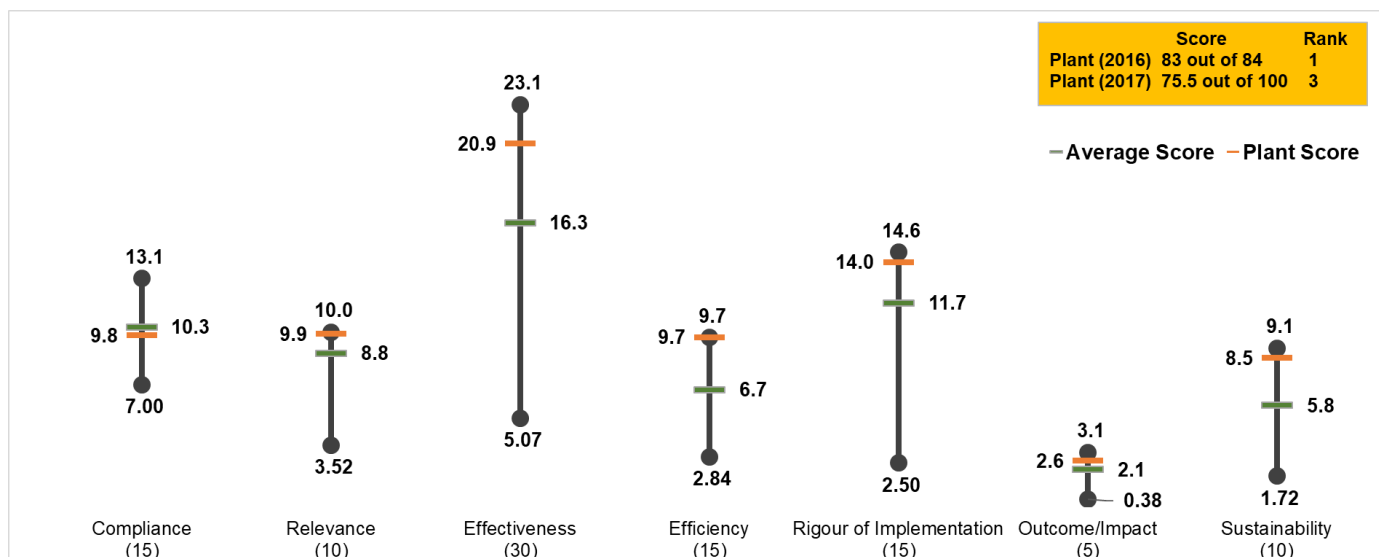


Fig 1: Comparison of Kymore plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 84 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee by 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	7	5	8	7
Relevance	15	7	15	12
Effectiveness	16	3	16	13
Efficiency	13	1	15	10
Rigor of Implementation	16	4	17	13
Outcome/Impact	4	1	5	3
Sustainability	7	1	7	5
TOTAL	78			

Budget Spending

The major variation in the spent budget has been noticed in LEISA. This is also because 90% of the project cost has been leveraged from the government, leading to a reduction in the programme cost. Community members have also contributed to the project. Sampooran Swachhata has utilised less than 50% of the allocated budget. Mobilisation cost for Sampooran Swachhata was low, due to cross-linkages between programmes, where beneficiaries from the other projects became community champions for this project.

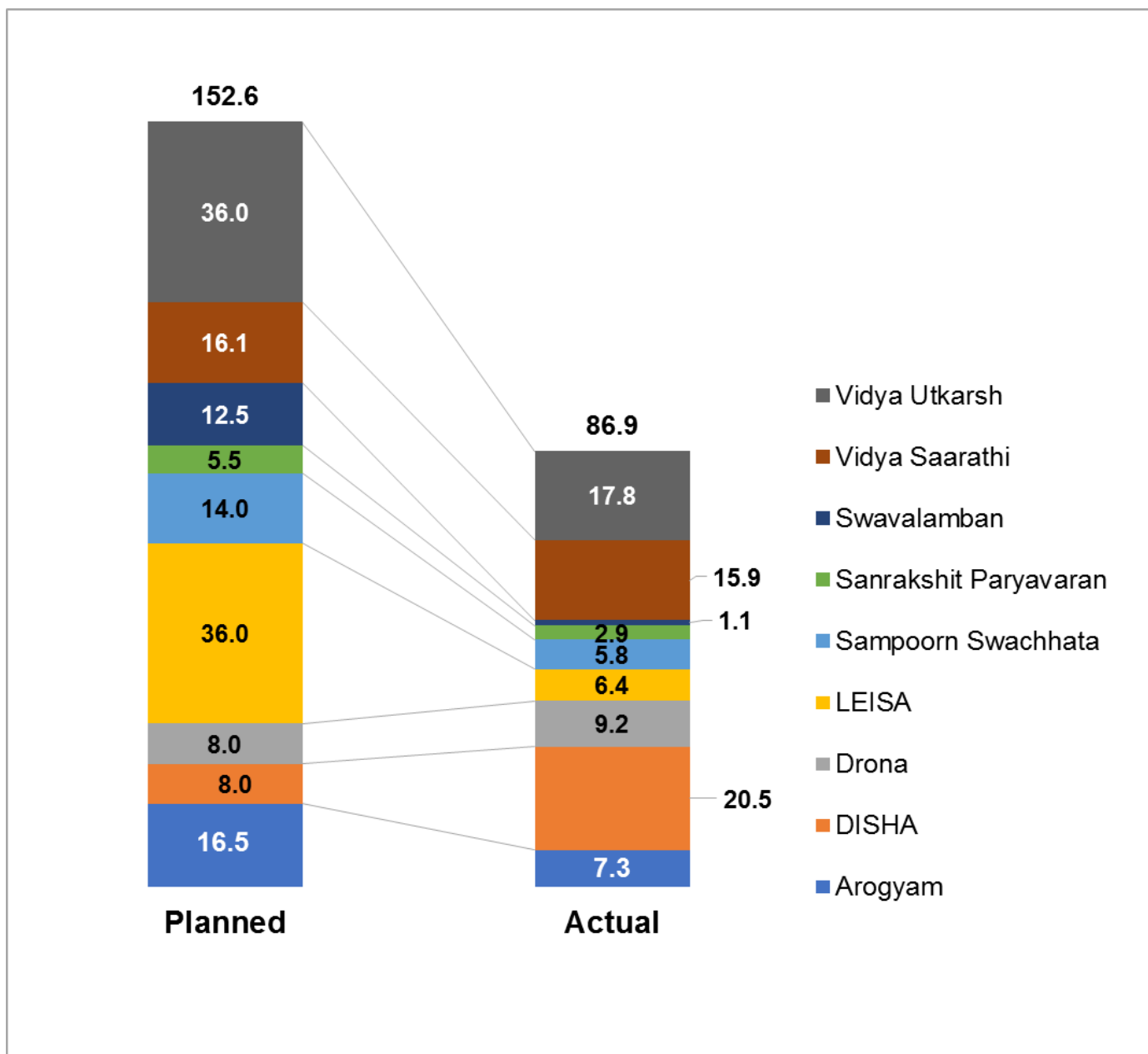


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

The team has raised leverage equivalent to 112.3% of ACC's expenditure. This has been possible due to ACC's partnership with the government on Sampoorn Swachhata and LEISA. The projects that have not been able to raise any leverage are Arogyam, DISHA and Vidya Saarathi.

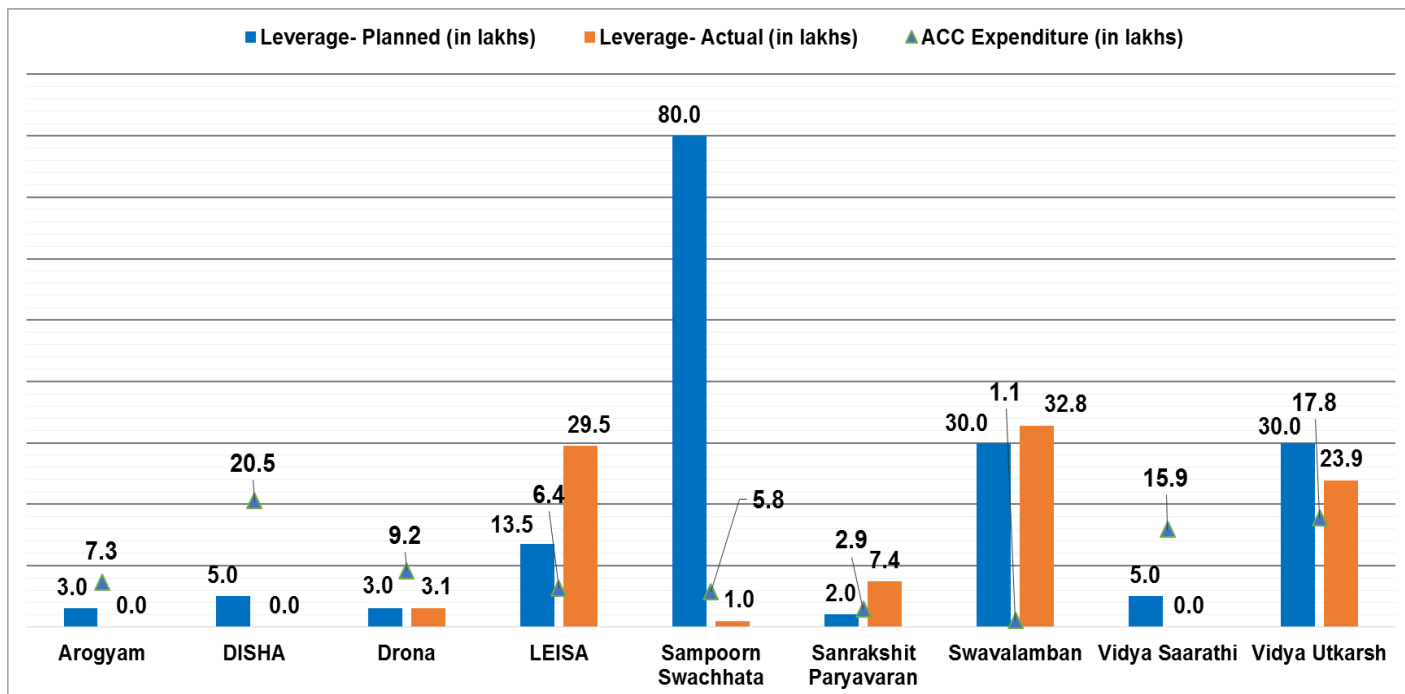


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiaries

Vidya Utkarsh has been able to reach the maximum number of beneficiaries through its Gyan Dut programme, which was not envisioned at the time of planning. This programme aims at creating Massive Open Online Courses (MOOC) which is available real-time to a much larger audience, hence impacting more students.

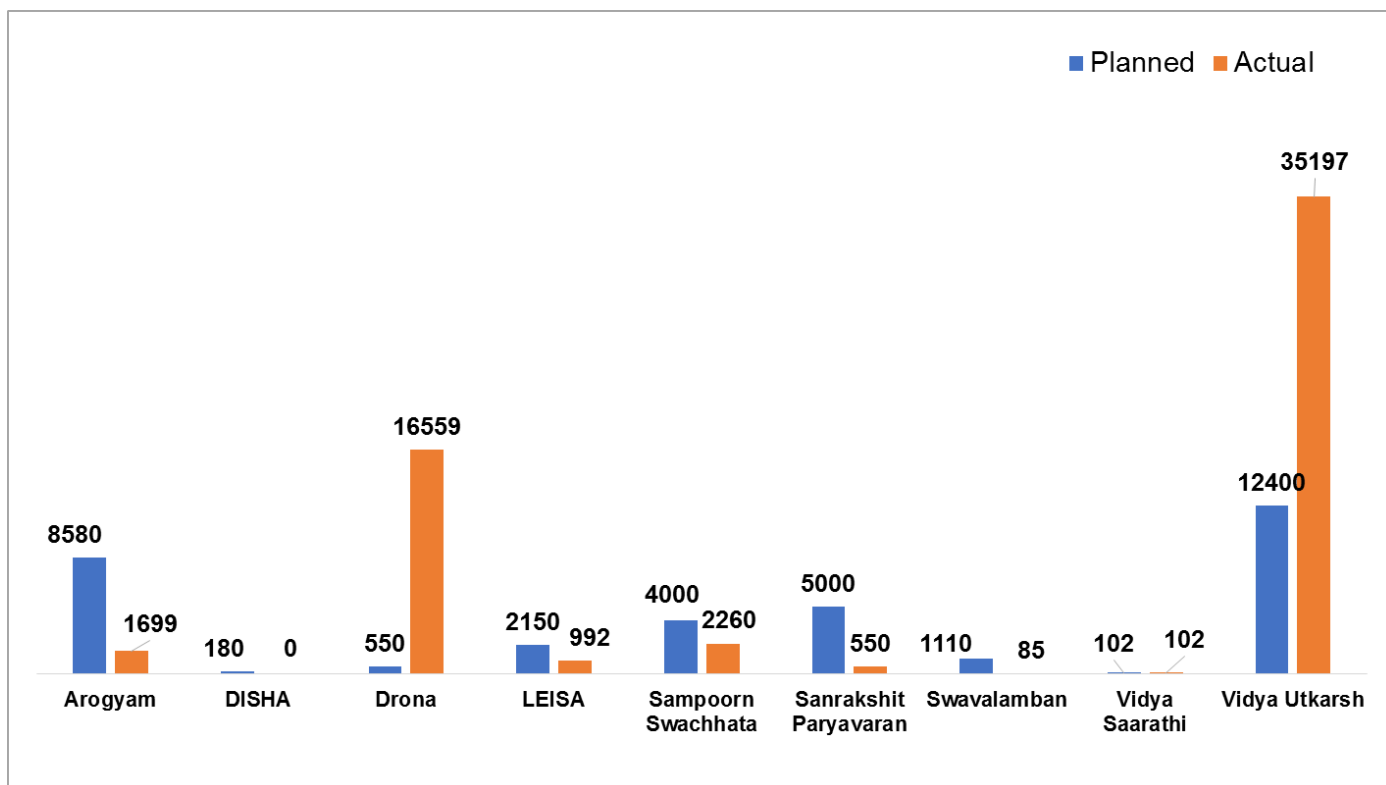


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
Arogyam	53	36
DISHA	32	32
Drona	59	18
LEISA	56	33
Sampoorn Swachhata	35	33
Sanrakshit Paryavaran	35	24
Swavalamban	53	40
Vidya Sarathi	46	39
Vidya Utkarsh	49	35
Overall Plant score:	78	61

The best performing projects in Kymore have been Drona and Vidya Saarathi. Both these projects have high effectiveness owing to a strong programme design. LEISA is another project that is performing well due to its efficiency and effectiveness. LEISA has introduced innovations into the programme design and the project is sustainable.

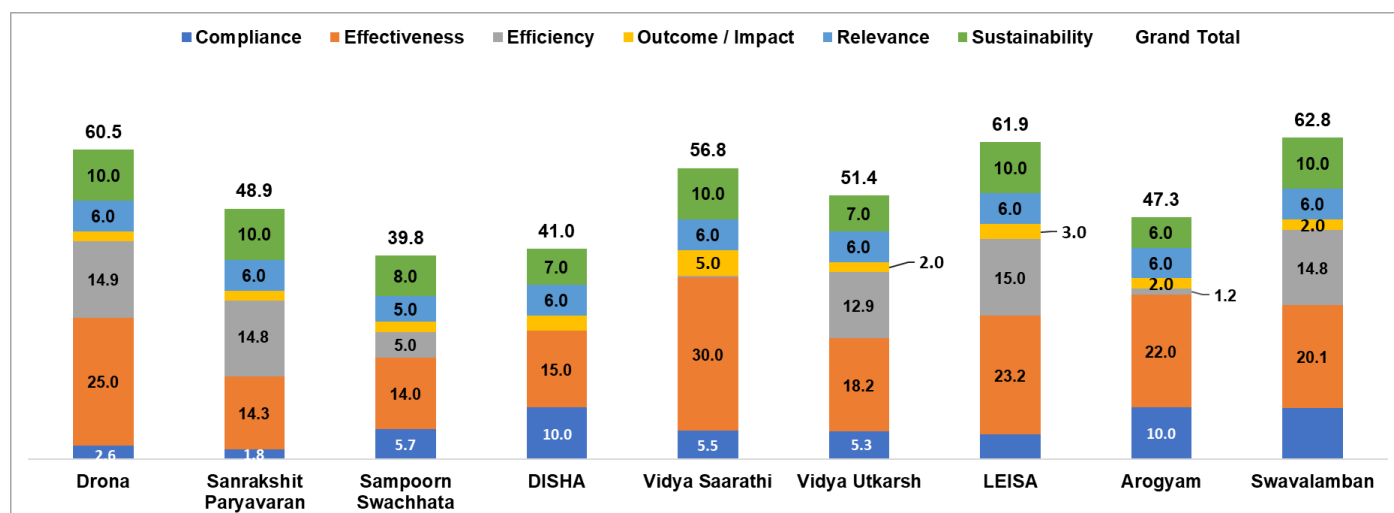


Fig 5: Plant Performance across Projects

Cost per Beneficiary

The projects with lowest cost per beneficiary are Vidya Utkarsh, Drona and LEISA. This is primarily because of the improved reach and the additional leverage that these projects have been able to raise. The project with a high cost per beneficiary in comparison with the ACC average is Arogyam.

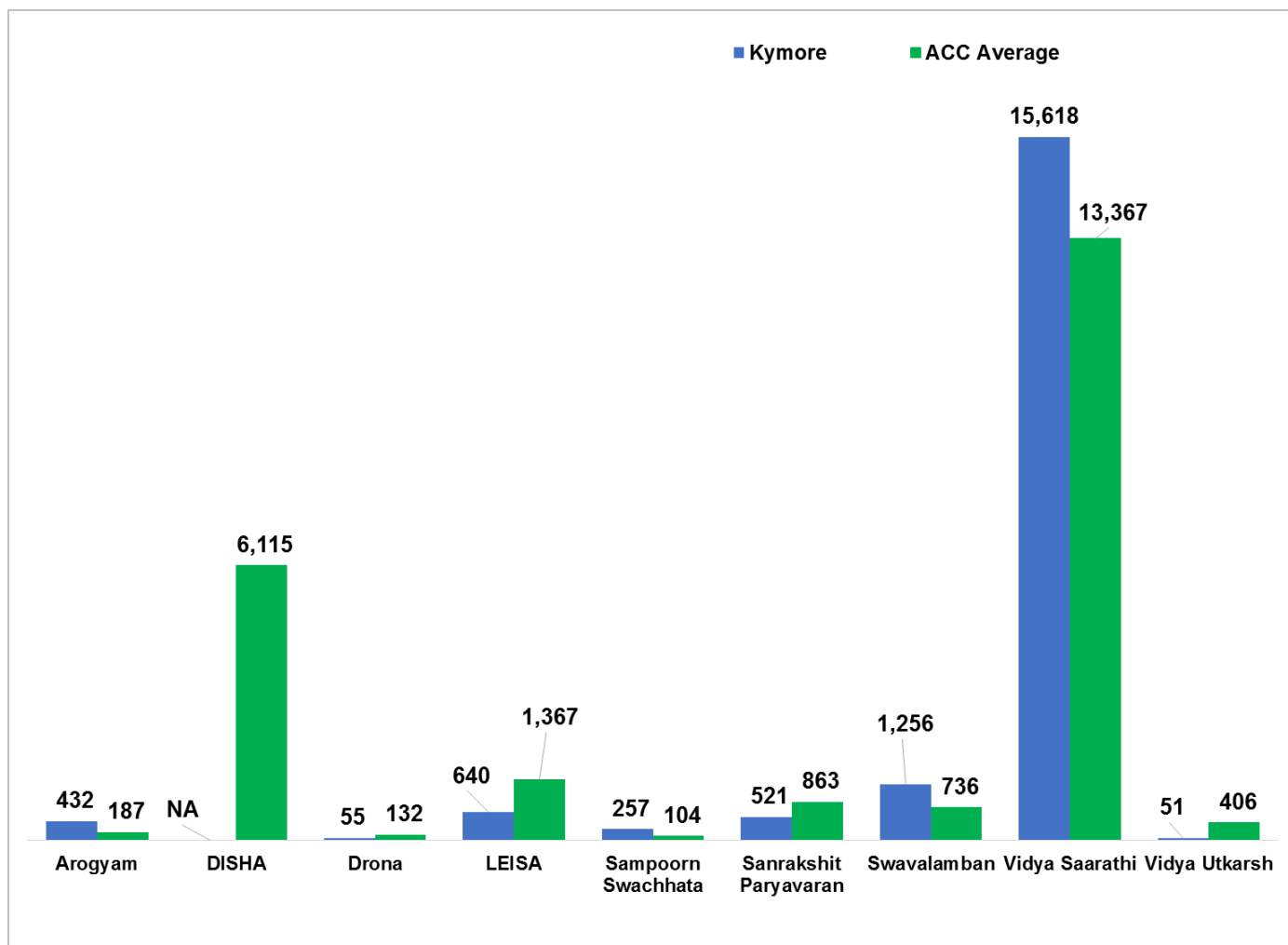


Fig 6: Cost per beneficiary

Wins in 2017

- **Mobilisation through DISHA:** The alumni network of DISHA has formed an alumni NGO 'Adivasi Samuha' which acts as a strong mobilising body to reach out to deserving students for enrolment into the vocational training programmes. This year alone, 40-50% of the candidates in the DISHA programme have been mobilised through the alumni NGO.
- **Success of SHG:** Under the Swavalamban project, one of the SHGs has been awarded the 'Best Performer' by NABARD under the category of 'highest recovery and active credit linkage.'
- **Leverage through government schemes:** Close to 60 beneficiaries of LEISA have been able to leverage several schemes by the government which include the Pradhan Mantri Krishi Sinchayee Yojana, Beej Gram Yojana and Annapoorna Yojana. In addition to this, 90% of the estimated costs of the project have been covered by leverage from government.
- **Success in Drona:** Two students trained in athletics through Drona have reached the national level in sports. ACC has identified students through a rigorous selection process and enabled the government to provide the requisite training to these candidates. Over ₹3 lakhs has been obtained from the District Sport Authority. While ACC has been an enabler, the government provides equipment, training and per diem to the candidates for participating in events.

- **Awarding scholarships:** Apart from meeting their targets, the Vidya Saarathi scholarship programme has been able to influence district governments to award scholarships worth ₹23 lakhs 8,544 students across 43 CSR-supported schools.
- **Creating Partnerships:** In Sanrakshit Paryavaran, the focus has moved from creating infrastructure to creating long-term watershed infrastructure in partnership with NABARD and setting up of biogas plants in partnership with the government.

Strengths

- **Stakeholder engagement:**
 - There is a strong demonstration of ownership from beneficiaries and accountability from the local government from the district to the Sarpanch.
 - The driver for this has been the consistent engagement with beneficiaries — there are many examples of beneficiaries putting in their own resources to arrive at close to 30% spending of the unit's budget.
 - The team has also subtly leveraged influencers/ Sarpanch to drive accountability and development in the CSR villages. For example, after demonstration of two bridge centres, the Sarpanch and headmasters from other schools have requested development of the same in their schools, providing infrastructure support and leverage to ACC.
 - Farmers with less than two acres of farmland offer ACC a part of their land (~2,500 sq. ft.) for creating demo-farms so that more people can directly interact with beneficiaries and see the results for themselves.
- **Strategic operations and rigour:**
 - This has been possible as a result of proactive and strong partner teams on the ground.
 - ACC works with strong and experienced NGOs in the area such as the Association for Sarva Seva Farms (ASEFA) which has field experience since 1969, Udyogini, a women's micro-enterprise organisation and so on, which has led to rigorous implementation of programmes.
 - Additionally, the CSR manager meets stakeholders/local government every week to follow-up and this helps them to make decisions.
- **Ability to see the holistic picture**
 - The CSR team can envision cross-linkages between projects and leverage resources (man and material resources) accordingly.
 - 40-50 beneficiaries from other projects such as Swavalamban, LEISA, Vidya Utkarsh and DISHA participated in the Swachhata Pakhwada drive and assisted in mobilising members from their communities and others. Drona was used as a platform to spread awareness on cleanliness and sanitation. Swavalamban beneficiaries are driving behavioural change in sanitation and demanding services from the government.
 - For the road safety programme, the awareness programme was executed without any expense and the additional ₹1 lakh from this project was allocated to Drona, enabling more impact.

Recommendations

- Building a three-five-year strategy for CSR and strengthening the transition plan for all the projects. Today, cross-linkages are being envisioned between projects to drive activities/outcomes. A data-driven approach will help build comparisons and insights across projects and hence help shape a holistic development strategy.

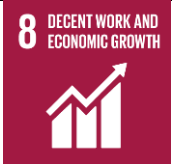
- Considering the strong ownership among community members in the plant CSR area, we recommend that the CSR team determine if additional support is required from neighbouring areas, through community members.
- A detailed planning exercise for LEISA is recommended before entering any village is critical to ensure that resentment issues due to lack of infrastructure, water resources, etc. do not arise within the community especially in locations near the mines.
- The role envisaged for the School Management Committee (SMC) in Vidya Utkarsh is critical for long-term continuity of the project and operational sustainability. The capacity building of SMCs should be planned in areas such as monitoring of classes taken by Building as a Learning aid (BaLa) teachers, ensuring upkeep of built infrastructure, etc. A period of hand-holding should be planned before the final handover to build their confidence and trust in the programme.
- Gyan Dut, an online Massive Open Online Course (MOOC) delivering video lectures to students, can be scaled through Vidya Utkarsh. The programme also has the opportunity to generate revenue.
- Setting up a value chain for biogas plants in Sanrakshit Paryavaran can be considered. In the CSR villages of Kymore, dairy is a common livelihood model, and hence, biomass, which is a fuel for biogas, can be sourced from the SHG Federation. Currently, plans are afoot to enable electricity/cooking gas for all the villagers. SHGs can be a part of this value chain, either as suppliers or aggregators.

Chanda, Maharashtra

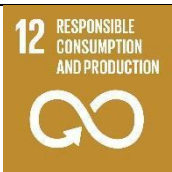




Chandrapur district in which ACC Chanda Cement Works is located has large deposits of coal and limestone and is host to a number of large industries. The region is amongst the worst rainfall deficit areas in the state. The paucity of rainfall impacts agricultural productivity and drinking water availability adversely. The livelihood options are limited and there is a high incidence of poverty. Toilet penetration in the CSR villages is only 35%. Schools do not provide a quality learning environment and the learning outcome levels of the students is poor. Unemployment levels are high in the district - with 719 households for every 1,000 households not engaged in wage employment.¹¹



Focus of Plant CSR Initiatives

Project	SDG Goals	Key focus for Chanda Plant
ACC DISHA		Skill training of youth, in partnership with the Bharat Vikas Group (BVG) India Ltd.

¹¹ Labour, 2013, [Report on district level estimates for the state of Maharashtra](#)

ACC LEISA		<ol style="list-style-type: none"> 1. Promoting the creation and maintenance of watershed pond 2. Providing resource training for farmers
ACC Vidya Utkarsh		<ol style="list-style-type: none"> 1. Establishment of e-learning centres 2. Organising spoken English classes in CSR villages 3. Facilitating bi-annual assessment and annual progress report for students
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. General (OPD) and specific (ENT, Eye, ANC, Paediatric and Dental) health camps 2. Haemoglobin testing for adolescent girls
ACC Sampooran Swachhata		<ol style="list-style-type: none"> 1. Awareness programmes on sanitation in villages and schools 2. Construction of individual toilets 3. Provision of filtered drinking water for schools

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	200	166	83
Leverage (Lakhs)	INR	200	105	53
Beneficiaries	-	21,967	42,834	195
Cost per beneficiary	INR	910	387	-

Chanda, consistently in the top five for the past three years, has been focusing on continually improving sustainability of their programmes. The programmes have demonstrated strong effectiveness and rigour in implementation on the field.

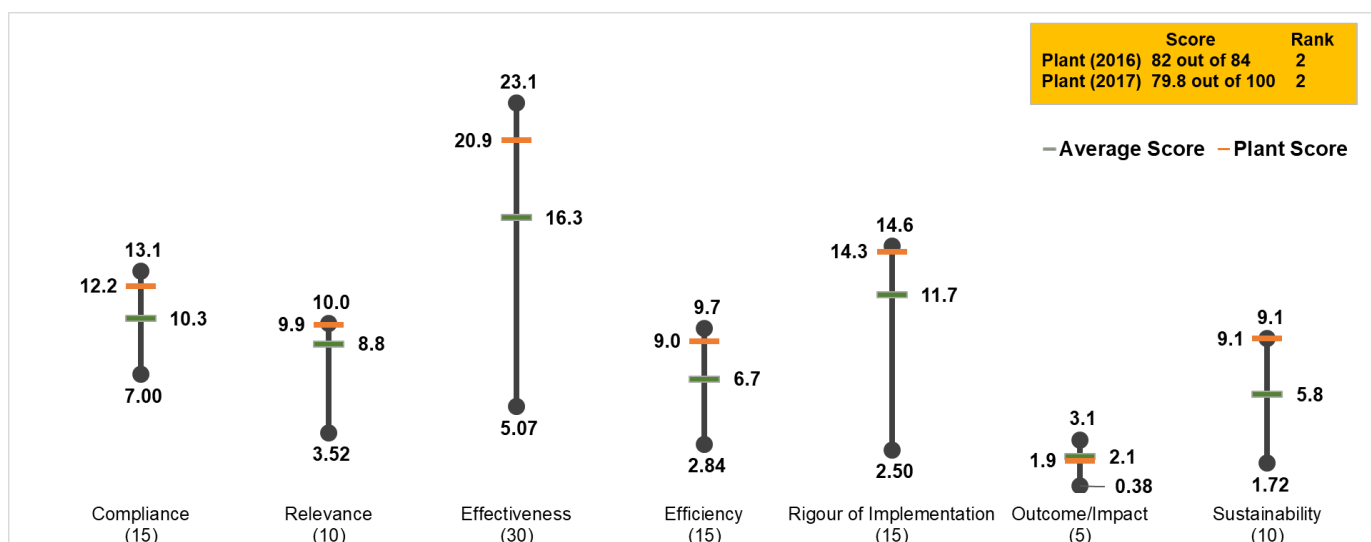


Fig 1: Comparison of Chanda plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 82 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	7	5	8	7
Relevance	15	7	15	12
Effectiveness	15	3	16	13
Efficiency	15	1	15	10
Rigor of Implementation	16	4	17	13
Outcome/Impact	3	1	5	3
Sustainability	5	1	7	5
TOTAL	76			

Budget Spending

The maximum variance in budget spending is seen in Sampooran Swachhata and LEISA that have spent 60% of the budget. In Drona, the budget has not been utilised.

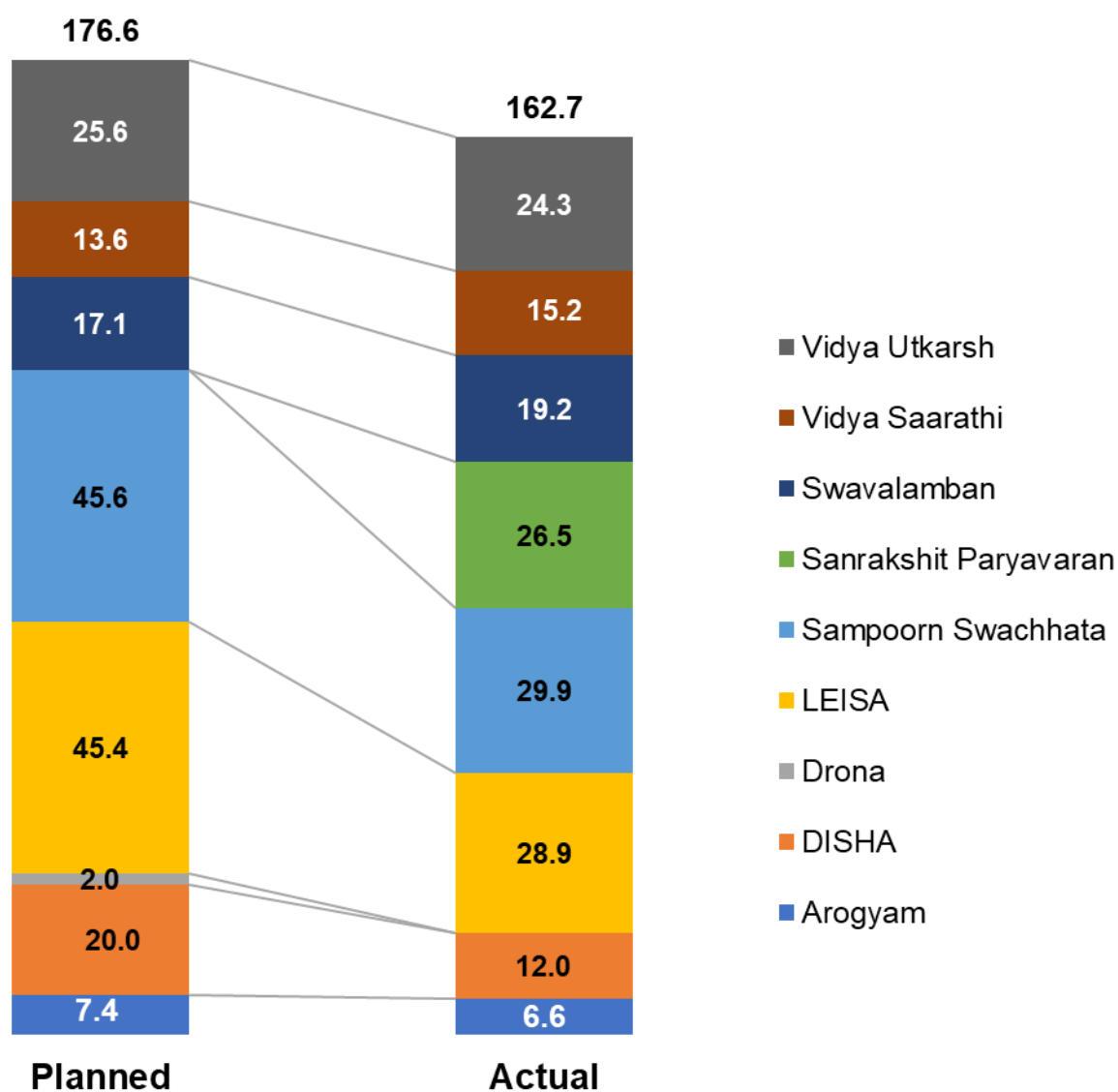


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

The major sources of leverage for Chanda were community, Panchayat and national schemes. Significant leverage has been noticed in Vidya Utkarsh with 154% of planned leverage was due to community contribution in school activities and Swavalamban with 83% of planned leverage due to SHG's forming a federation. The total leverage as a percentage of ACC's expenditure stands at 61%.

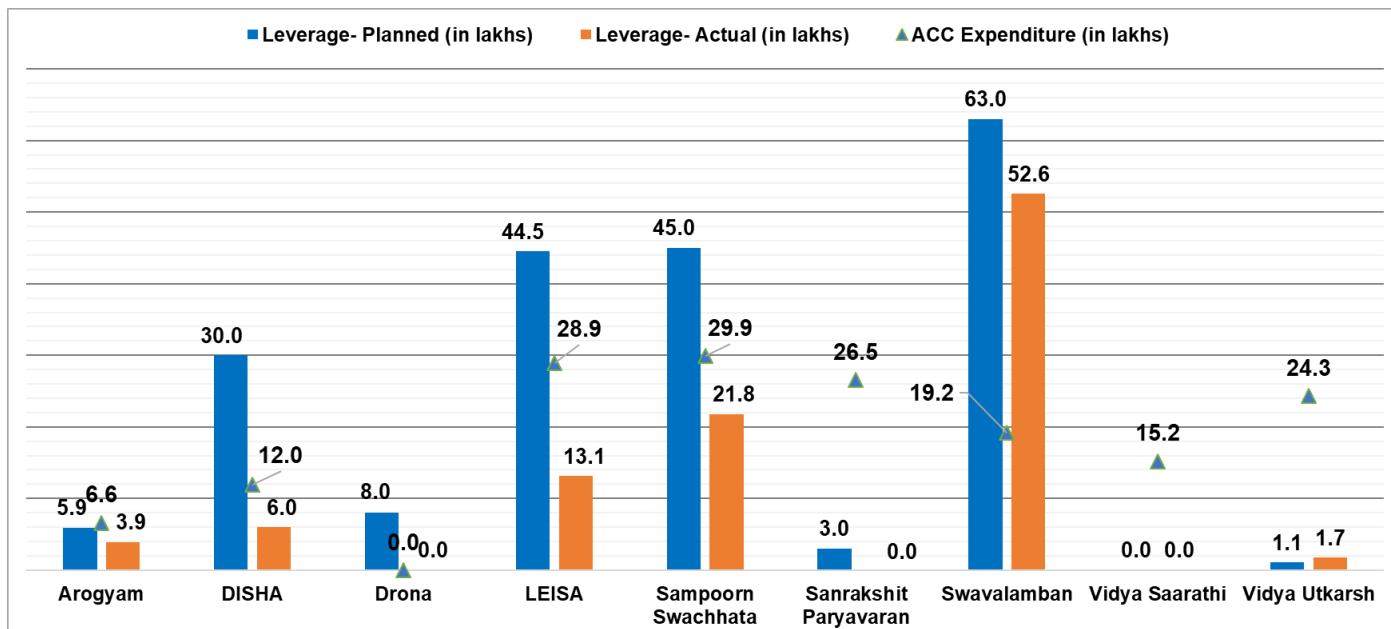


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiaries

The plant has reached more beneficiaries than targeted, with Sampoorn Swachhata reaching the highest. This is due to the government's involvement with the Swachh Bharat Mission. Thus, ACC was able to reach more households. The number of Arogyam beneficiaries has doubled due to the success of its Out Patient Departments (OPDs). Each OPD is accessed by about 500 individuals a month.

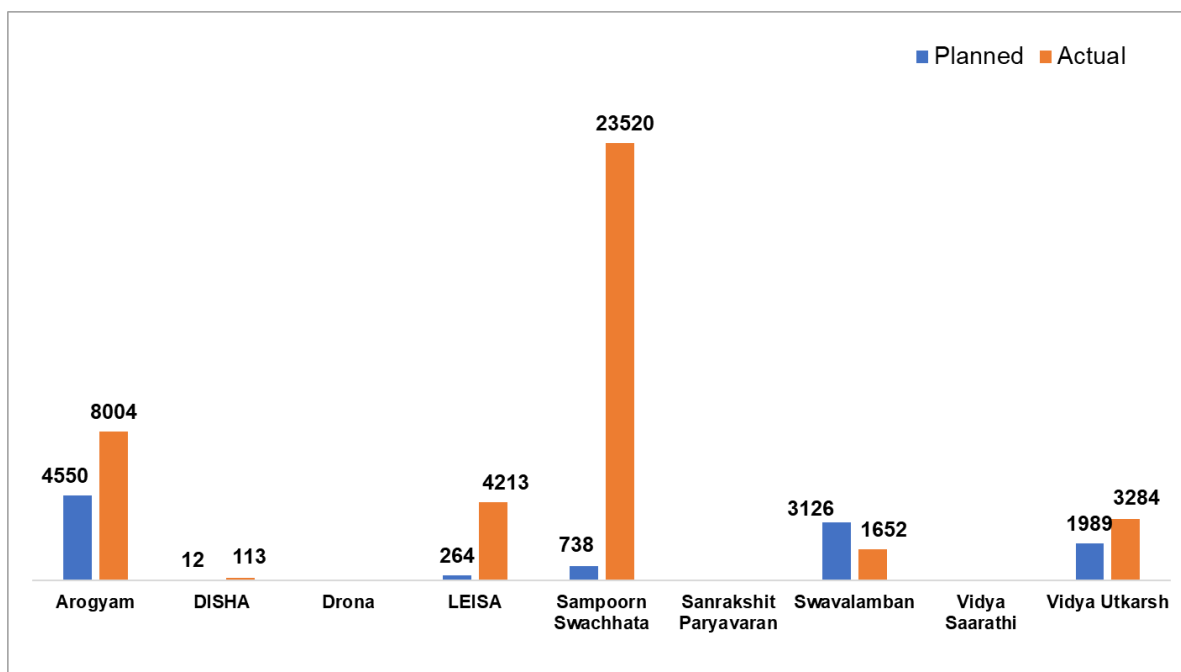


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiative

CSR Initiative	PlantScore	ACC Average
Arogyam	43	36
DISHA	29	32
Drona	-	18
LEISA	52	33
Sampoorn Swachhata	51	33
Sanrakshit Paryavaran	9	24
Swavalamban	50	40
Vidya Sarathi	36	39
Vidya Utkarsh	53	35
Overall Score	76	61

Vidya Utkarsh and Swavalamban are long-running and well-performing projects in the plant. These projects have done better this year since there was a focus on improving the sustainability of the programmes.

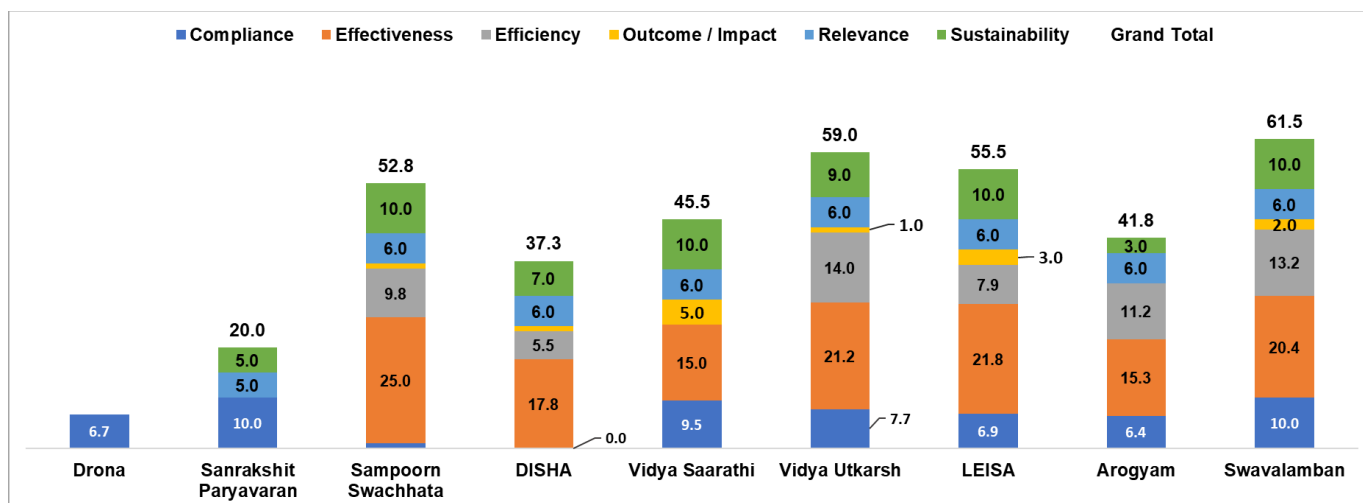


Fig 5: Plant Performance across projects

Cost per Beneficiary

The cost per beneficiary for Chanda is much lower than the ACC average in Arogyam and LEISA. This is primarily because the projects have been able to reach a larger number of beneficiaries than expected. Arogyam's OPD intake has doubled as compared to what was planned. LEISA was able to address a larger population after it started taking up multiple smaller activities that addressed local needs.

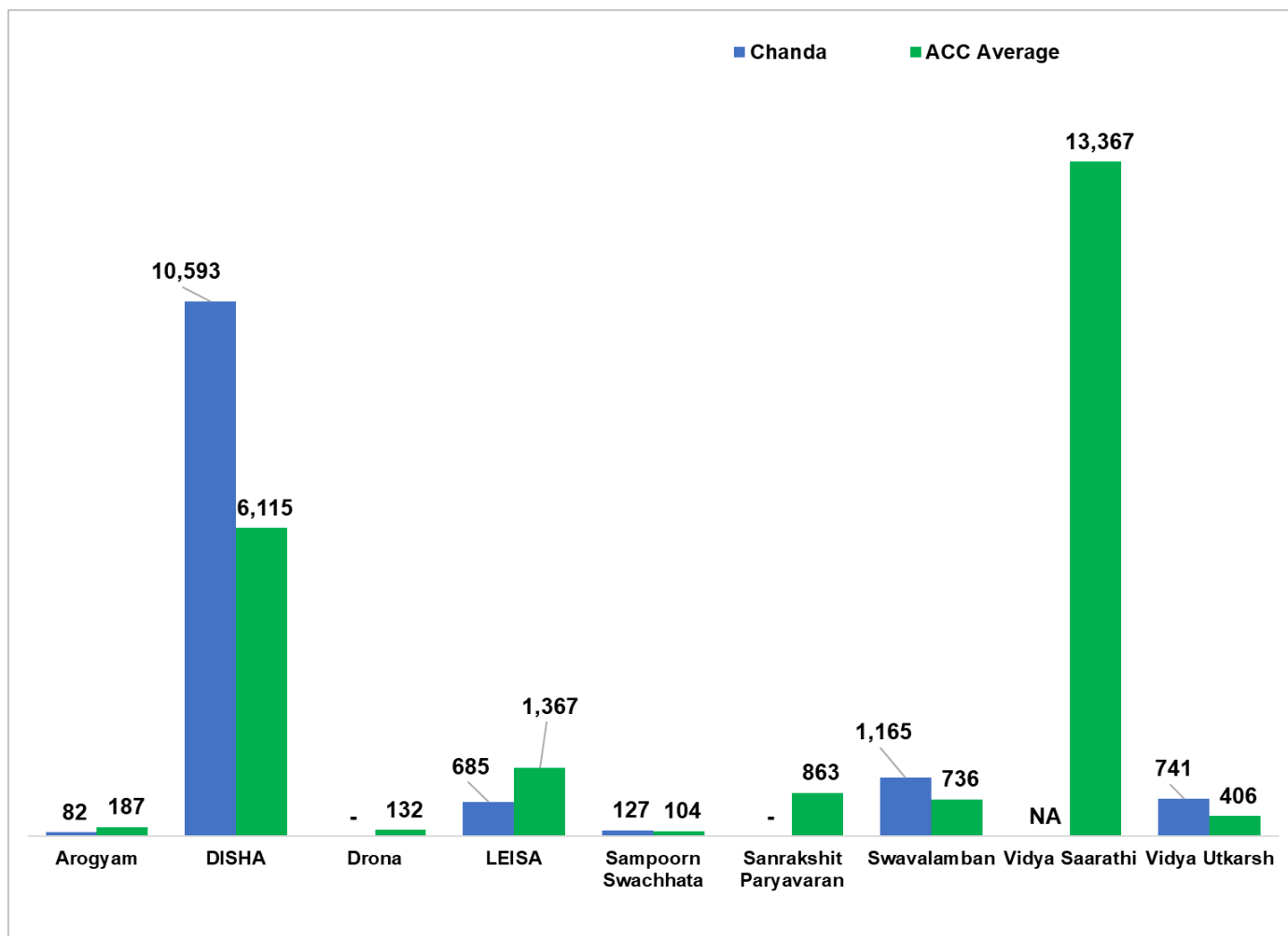


Fig 6: Cost per beneficiary

Wins in 2017

- **Creation of SHGs:** A total of 208 SHGs have been created under the Swavalamban programme. 25 SHGs were created in the year 2017-18. The SHG groups borrow loans up to ₹2.5 lakhs from the bank and contribute ₹100 – ₹200 per person into the pool fund.
- **Creating Open Defecation Free (ODF) villages:** Declaration of Chanakha village as the first ODF village by the Government of India, which is the first village to win this title in the Yavatmal region. ACC has enabled this by constructing toilets in the area under the Sampooran Swachhata scheme.
- **Lift irrigation:** The lift irrigation system installed by LEISA has augmented the income of the farmers by 50%. Installation of the lift irrigation system to increase the supply of water to farmers has been partially funded by ACC (50% of funding). Owing to the installation of this system and a continuous supply of water to the farmers, there has been an increase in production and hence has augmented their income by 50%.
- **Government recognition:** ACC has received appreciation and recognition from the government for the work that they have carried out for the development of the region. For example: The Maharashtra Government recognised the work done by ACC in water conservation. When the Chief Minister presents on water conservation, the first slide includes work done by ACC. There are also letters of recognition from the government.
- **Sustainability after intervention:** There is a clear exit plan for the major programmes like LEISA, Sampooran Swachhata and Swavalamban. Steps are taken to ensure clear community ownership of these projects after initial facilitation and support from ACC. This ensures greater sustainability of

these programmes in the region. For example: There is no need for ACC to intervene on the side of cleanliness after Hanuman Nagar was declared as ODF in 2016. ACC has helped in the setting up of the SHG Federations, Community Managed Resource Centres (CMRC) and now it is operating as an NGO on its own merit and looks to ACC more for guidance rather than sustenance.

- **Size of operations:** As an integrated plant, with a significant size of operations across mines and plant locations and planned beneficiaries ~22,000 across villages, substantial effort has been taken in stakeholder engagement and operations management.

Strengths

- Through the training received in the DISHA programme, women are able to sell the products that they make (wall-hangings and brooms) through which the entire group is able to save ₹12,000 a month, which is divided among the group leaving each member with ₹2,000. During field interactions, the women who had undergone training shared that they are now seen as economic contributors to their families as a result of which they have earned more respected and are also involved in the decision making (especially around monetary decisions) of the household.
- The youth in the area are unskilled which results in poor job prospects and low income. The DISHA training centre setup by ACC provides training in trades such as electrical, refrigerator and AC repair which have a high demand in the Chandrapur industrial area. The activities implemented by DISHA help these students realise their aspirations in working in a full-time, skilled job.
- The SHG federation formed in 2014 under the Swavalamban scheme operates like an autonomous entity and can make decisions independent of ACC. The federation makes decisions on the type, amount and source from where loans should be taken and are able to negotiate with the bank on interest and terms of repayment. For example: The SHG federation in conjunction with ICICI has applied for an innovative loan model, wherein the SHG federation will receive a 1% commission on the timely repayment of SHG loans.
- Owing to the establishment of the cement factory followed by the mushrooming of other local industries, the ground water level in the area has dropped to below 50 feet. The farmers were using a sprinkler for irrigation which was further wasting water. To enable an efficient irrigation system for the farmers, ACC has partly funded (50% of the amount) for the installation of a lift irrigation system that transports water from the nearby Wardha River to the fields of the farmers. The operational costs of the irrigation system are borne by the government. The farmers have experienced an increase in income by 25% after the installation of this system. The farmers have taken complete ownership of monitoring this system by taking turns to ensure that there is no wastage or over-utilisation of water. Additionally, they can increase revenue by selling water to farmers who do not have a reliable irrigation system. This becomes a source of income for the local farmer group formed.
- ACC opened a permanent clinic in the area and runs an OPD once a week that takes care of the medical needs of the community. The intervention addresses the need of the community as the Primary Health Centre and government hospitals are inaccessible by the community owing to the distance, and this clinic serves to be the source of reliable and affordable health care for the community. The clinic earns ₹4 per patient, which currently covers the costs of the pharmacist and the attendant showing signs of potential sustainability.

Recommendations

- ACC carries out meetings with the project stakeholders such as the government, community and implementation partners to measure and update them about the progress of the projects, discuss evaluation results and collect feedback to incorporate into a course correction strategy. However,

this is not done in a structured manner and there is no clear documentation. It is recommended to do this, to measure incremental changes and possible course corrections.

- Currently, 40% of the students drop out after the placement stage and during the acceptance of job offers owing to the large distance (of 20 km - 30 km) between the students' house and the location of employment. This drop-out rate affects the outcomes achieved by the programme especially when measuring the long-term impact created by the programme. To circumvent this, it is recommended that ACC collects a nominal fee from the students which will act as a basic filtration criterion of admitting students who are interested in taking up an employment opportunity after the completion of the course.
- The students that the Social Audit Committee interviewed felt that the course content of DISHA hinges heavily on theory and wanted to incorporate more practical elements into the training curriculum. To enable this, it is recommended that the DISHA programme includes an apprenticeship programme as a part of its training session. This will help in improving the technical skill set of the students, increase their confidence about navigating a work set up and improve their employment opportunities.
- The dairy based SHG groups have established a small business food processing unit that manufactures shrikhand, ghee and paneer. Diversifying their product offering and increasing the outreach of their products will increase their income. The women are eager to learn the production of other forms of dairy products such as cheese and butter and learn how to package, brand and market their products. Their products are currently being sold in the form of loose units. To enable this, it is recommended that ACC facilitates exposure visits, diversified training sessions and talks and trainings by experts in these areas to increase the knowledge of the women in the SHG.
- The local area has been witnessing climate fluctuations over the last three years, with a reduction in rainfall from 1500 ml to 800 ml. This has led to damage of crops resulting in heavy losses for the farmers. To combat this challenge, it is recommended that ACC introduce training sessions for farmers to provide them with information on the appropriate type of crops to cultivate given the change in climatic conditions and the different kinds of techniques they can use to mitigate the losses that they face.
- Currently ACC's scope in Arogyam is limited by the health issues it addresses in the community, examples of which are malaria and dysentery. There are many serious illnesses that the community is facing, such as asthma, tuberculosis and lung problems that are not being given due attention. To enable a more holistic system that takes care of the health needs of the community, it is recommended that ACC focuses on strengthening the local healthcare systems such as the PHCs and *anganwadis* to provide the community with a more sustainable source of services and treatments to the local communities.

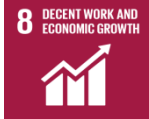





East Cluster




Bargarh Cement Works, ODISHA
Chaibasa Cement Works, Jharkhand
Damodhar Cement Works, West Bengal
Jamul Cement Works, Chattisgarh
Sindri Cement Works, Jharkhand

Bargarh, ODISHA

The Bargarh Cement Works has two CSR clusters, one abutting the plant and other one is in mining area. Bargarh is a district of ODISHA where the location is rendered fertile by the Mahanadi River and agriculture is the main occupation of the native population. Unemployment rates among the youth are a major issue in the region. The CSR villages have poor basic amenities since the existing infrastructure is unable to cope up with the rapid population growth. Women do not pursue any significant economic activity and have limited participation in household and community decision making process. Bargarh plant's CSR Project focuses on community development and behavioural change in the areas of education, healthcare, agriculture, environment and skill development training.

Focus of Plant CSR Initiatives

Project	SDG Goals	Key focus of Bargarh plant
ACC DISHA		<ol style="list-style-type: none"> 1. Training for government and private jobs 2. Boarding and lodging support for skill aspirants
ACC LEISA		<ol style="list-style-type: none"> 1. Development of agricultural clusters 2. Introduction of lift irrigation in the mining area 3. Promoting farm and off-farm activities in plant and mining areas 4. Training entrepreneurs for manufacturing bio-products being sold by the FPO
ACC Swavalamban		<ol style="list-style-type: none"> 1. Capacity building of SHG women to engage in income generating activities for their social and economic empowerment 2. Formation and strengthening of cluster and Gram Panchayat level federations to promote livelihood interventions
ACC Vidya Utkarsh		<p>Improving age-appropriate learning outcomes by delivering quality learning through:</p> <ol style="list-style-type: none"> a) Engaging and teaching children by using innovative learning techniques b) Strengthening School Management Committees by training them in their roles and responsibilities
ACC Vidya Saarathi		Provision of scholarships for meritorious students for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. Promoting health and hygiene awareness through health camps 2. Strengthening delivery of government health programmes by engaging Accredited Social Health Activists (ASHAs) and Anganadi Workers (AWWs) for

		mobilisation, counselling and awareness in order to ensure 100% immunisation, attendance in Village Health Nutrition Day (VHND) and institutional delivery
ACC Sampooran Swachhata		<ol style="list-style-type: none"> 1. Organising village sanitation drives 2. Awareness of sanitation through street plays
ACC Sanrakshit Paryavaran		<ol style="list-style-type: none"> 1. Providing clean drinking water to villages during summer 2. Renovation of ponds by engaging the local community
ACC Drona		Event based support to cultural organisations, institutions and sports organisations to encourage local heritage and culture

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	180.42	162.01	90
Leverage (Lakhs)	INR	24.30	22.12	91
Beneficiaries	-	16,312	11,329	69
Cost per beneficiary	INR	1,106	1430	-

While Bargarh has scored above average in most process parameters namely relevance, efficiency and rigour of implementation, compliance scores have dipped due to certain activities in sanitation, environment and sports not being executed in project mode. Since the plant CSR head differed on the 2016 audit findings, most of the recommendations have not been considered, resulting in lower scores for effectiveness.

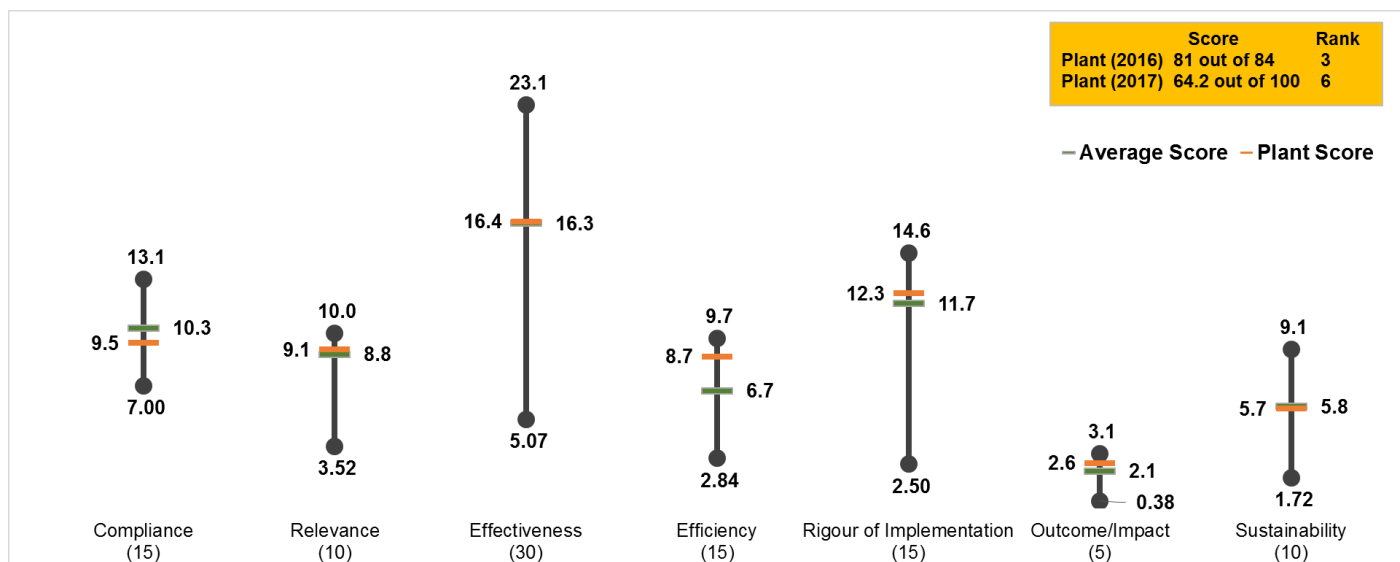


Fig 1: Comparison of Bargarh plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 75 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee by 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	6	5	8	7
Relevance	10	7	15	12
Effectiveness	16	3	16	13
Efficiency	11	1	15	10
Rigor of Implementation	14	4	17	13
Outcome/Impact	4	1	5	3
Sustainability	5	1	7	5
TOTAL	66			

Budget spending

The maximum variance in budget spending is seen in Drona, Sampooran Swachhata and Sanrakshit Paryavaran where activities have not been carried out in project mode.

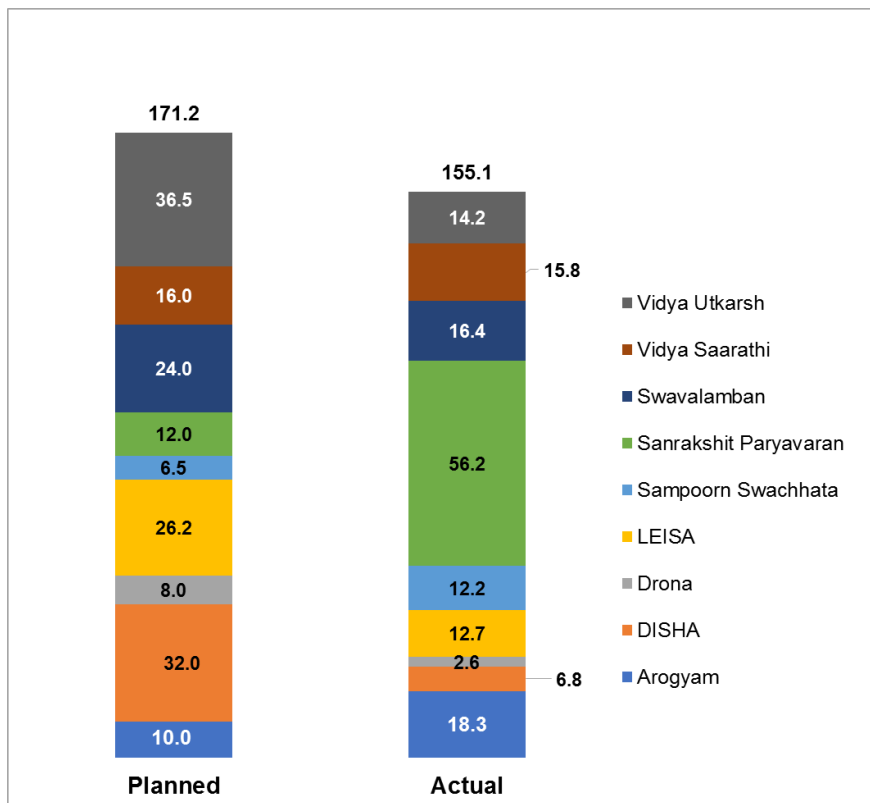


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

The evidence of leverage shared was from individual farmers and bank loans for the functioning of the SHGs.

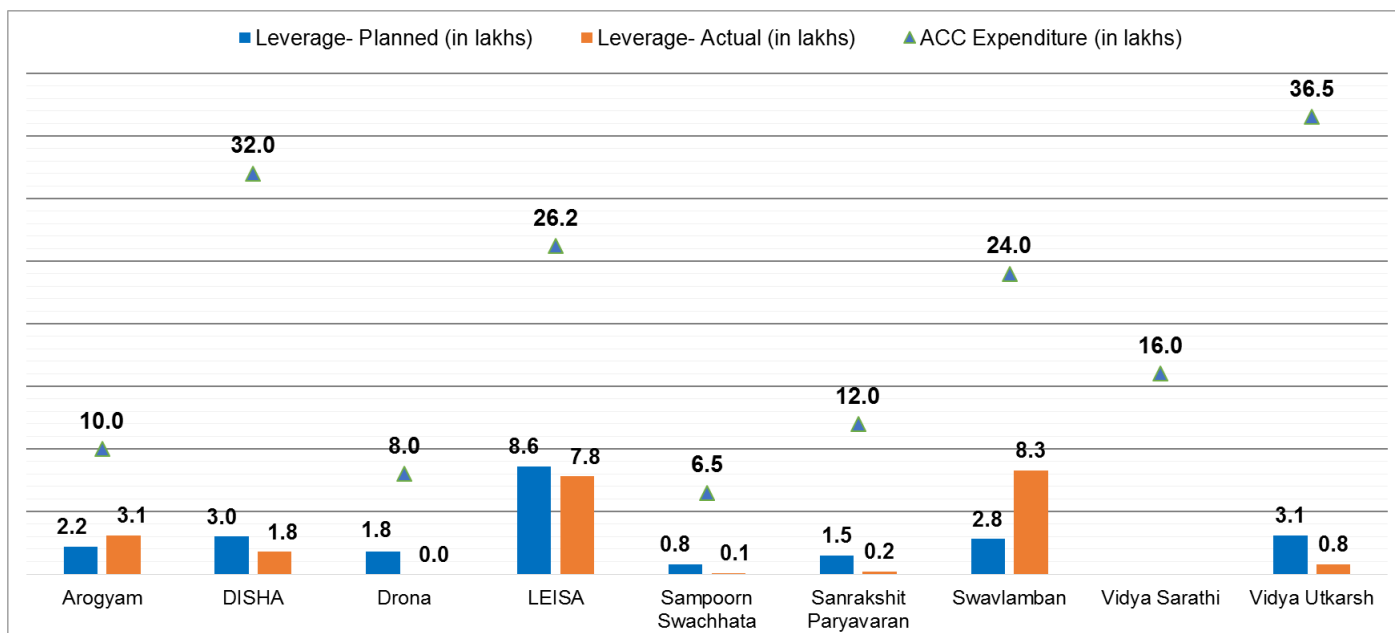


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiaries

Under the Arogyam project, regular VHND and screening camps were conducted in the community engaging frontline community healthcare workers. It was difficult to mobilise students for the skill training as

most students did not wish to work outside Bargarh. While it was planned to introduce digital learning in collaboration with IL&FS, the engagement did not come through and this is why the number of planned beneficiaries are significantly higher than what was achieved.

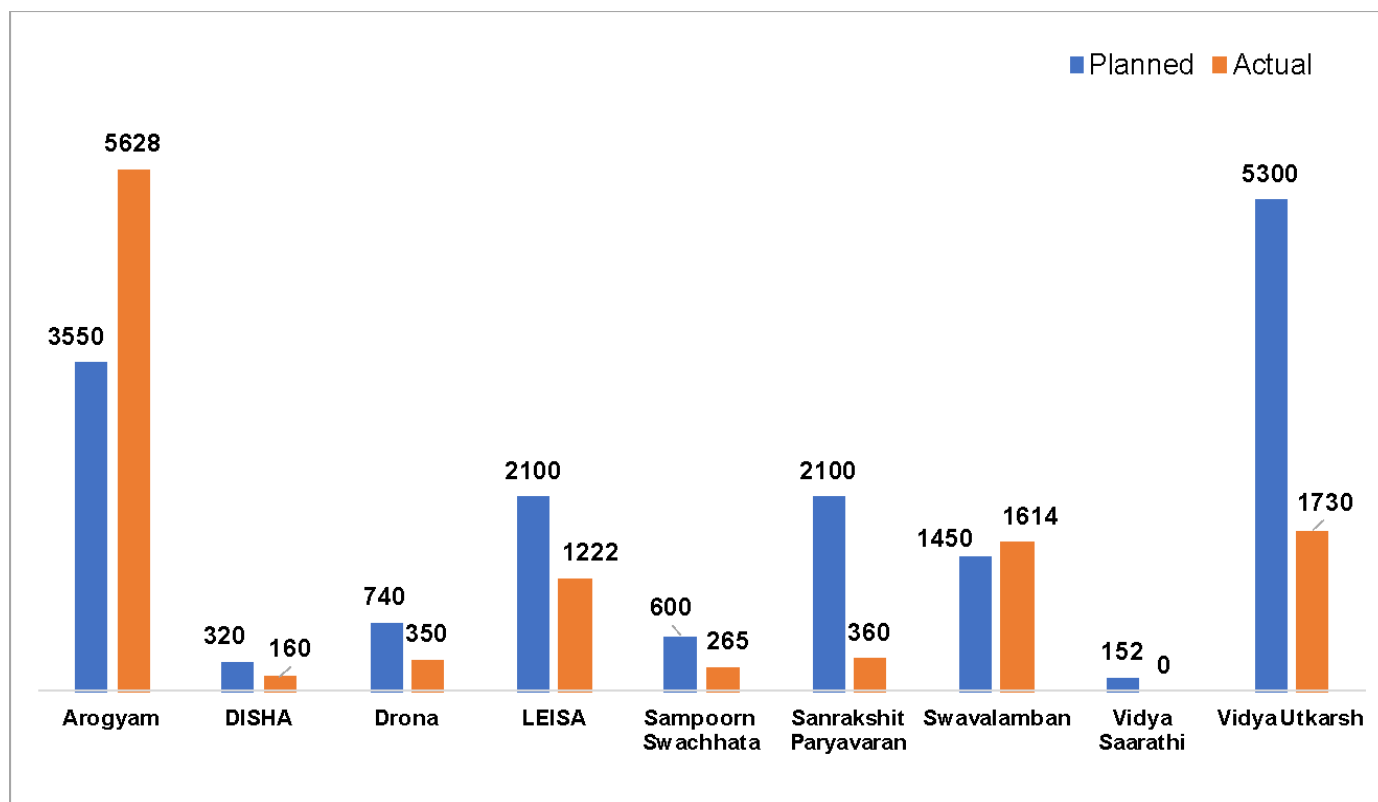


Fig 4: Planned versus actual beneficiaries reached

Plant performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
Arogyam	54	36
DISHA	33	32
Drona	8	18
LEISA	54	33
Sampoon Swachhata	18	33
Sanrakshit Paryavaran	15	24
Swavalamban	62	40
Vidya Sarathi	46	39
Vidya Utkarsh	46	35
Overall Score	66	61

Swavalamban, Arogyam and LEISA are long-running and well-performing projects in the plant. They have also witnessed activities in strengthening community institutions and nurturing local talent in 2017, justifying the high scores around project performance.

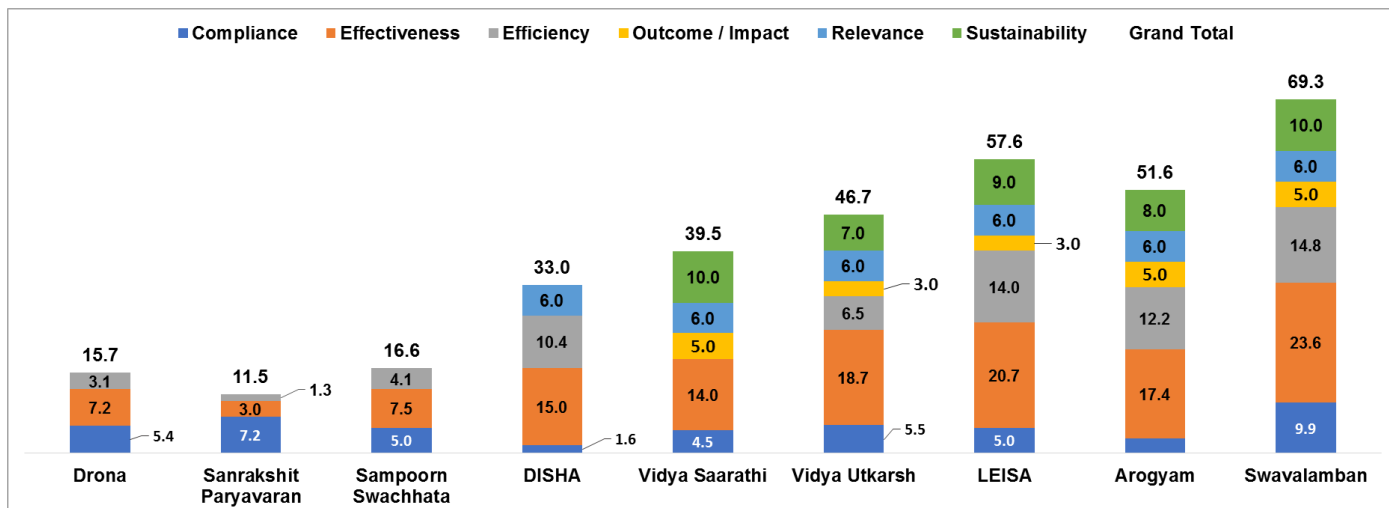


Fig 5: Plant Performance across CSR Initiatives

During the summer, ACC provided water tankers in villages leading to a high budget spend with low reach

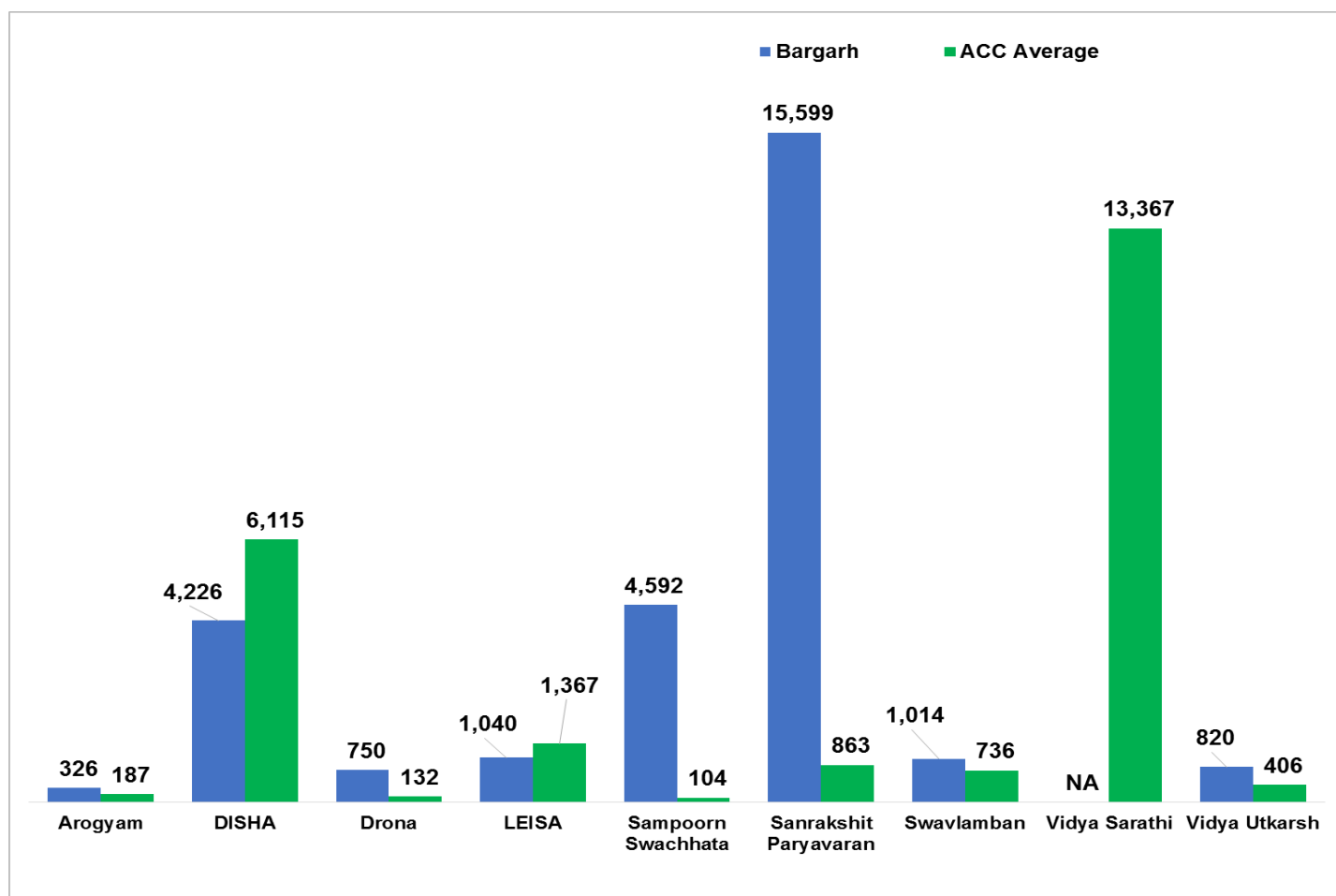


Fig 6: Cost per beneficiary

Wins in 2017

- **Cluster level federations (CLFs):** In 2017, 420 women from 37 SHGs in Khaliapali Gram Panchayat were federated into five CLFs for better aggregation of produce, collective bargaining

and independent functioning. SHG performance has been an area of strength for the plant. As of September 2017, 70 SHGs have saved over ₹35 lakhs, 45 of them have obtained bank loans and 51 SHGs have regular savings. Loan repayments have been a record 99%, enabling the process of getting further loans easier.

- **FPO linkages:** The Rajib Lochan FPO set up in 2017 is linked with 40 other FPOs formed by the Basix Group across the country and sources its products from local entrepreneurs. This gives the FPO at Bargarh a chance to sell products to around 40,000 farmers across the country.
- **Improvement in health:** Following the achievement of 100% immunisation among children in 2016, Bargarh Plant has been able to achieve 100% institutional delivery and 100% attendance of pregnant and lactating mothers for maternal health sessions across the Arogyam programme in 2017. Adolescent clubs for girls are also starting to show early results in influencing positive behaviour in menstrual health, nutrition and hygiene.

Strengths

- The CSR Manager and the NGO Partners view sustainability as a critical component for their project to ensure continuity even in the face of budgets cuts. This is being achieved by strengthening local institutions such as the SMC, *anganwadis* in the 10 CSR villages in the plant area, SHGs (formation of five CLFs with a total of 420 SHG women) and FPO (Rajib Lochan) and involving community workers such as Auxiliary nurse midwives (ANMs), ASHAs and AWWs.
- Projects are nurturing talent at the grassroots level by engaging rural youth as volunteers in awareness drives, involving frontline healthcare workers (ANM, ASHA, AWW) in health camps, educating SMC members, skilling SHG women in income generation activities, training rural youth for government and private jobs and digital literacy for SHGs.
- The implementation partners maintain rigorous documentation as seen during audit visits. Each NGO partner has a Monthly Progress Report (MPR) for their areas of work, which is then consolidated for the plant's MPR. NGO partner MoUs have detailed clauses on performance, beneficiary mapping, achievement of outcomes and desired impact.

Recommendations

- Risks and mitigation strategies can be clearly defined for each project. Currently, these have not been planned or documented to any level of detail.
- Documentation for leverage being raised can be made more systematic by identifying support coming from beneficiaries and other stakeholders such as government, village panchayats, national and international philanthropic organisations.
- In DISHA, tracking students for a period of 3 to 6 months post placement to understand their career progress and the impact that the programme has on the youth is essential. DISHA can be linked to the Government's skill development schemes for rural youth such as Deen Dayal Upadhyaya Grameen Kaushal Yojana.
- The study centres in the villages are currently being anchored by aspirants waiting for their placement results, hence signifying a temporary nature of the guidance for candidates. Training and incentivising community members to take up fulltime positions will ensure sustainability of the centres.
- In Swavalamban, since the SHGs are strong in production, they can be linked to the market and companies who can provide input material to them. SHGs can be skilled in sectors with a high demand in the local market for which thorough exercises to understand the needs of the market can be carried out.

- In LEISA, the systems and processes of the Farmer Producer Organisations (FPOs) have to be strengthened to improve the business orientation of the members. The FPOs should explore the opportunities of showcasing and selling their products in district and state level events such as the Adivasi Mela. This will improve the market visibility of FPO's products. It would also help if FPOs can gain technical skills from other FPOs operating in other regions of the state or neighbouring states.
- In Arogyam, while the frontline health workers (ANM, ASHA, AWW) are engaged in the activities of the project, they can be trained to be more effective in counselling the community on the importance of health and hygiene and other health issues which are prominent in the villages.

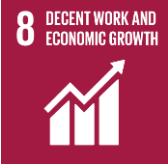

Chaibasa Cement Works, Jharkhand

The Chaibasa Cement works is situated in Jhinkapani and Tonto block. It was set up in 1947, having six CSR villages under it covering a population of 55,000. This plant is situated in a thickly tribal populated area of West Singhbhum district with a majority of the population being marginal farmers dependent on rainfed farming.





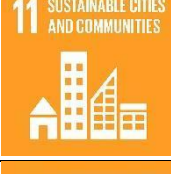
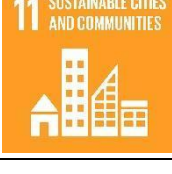
The disease prevalence rate, Infant Mortality Rate (53 per thousand births for the district) and Maternal Mortality Rate (252 per 1,00,000 live births for the district)¹² are amongst the worst in the state, and government health services have capacity constraints to meet the demand. Since farming is not remunerative, skill for alternate employment avenues is a critical need. The key focus areas include support towards sustained agricultural practices of farmers, livelihood empowerment for women, quality education, health and clean drinking water for all.



Focus of Plant CSR Initiatives

Project	SDG Goals	Key Focus for Chaibasa
ACC DISHA		<ol style="list-style-type: none"> 1. Focus on skilling young women in apparel 2. Training youth in technical trades and financial assistance for self-employment 3. Support for 10th and 12th grade students to pursue ITI courses
ACC LEISA		<ol style="list-style-type: none"> 1. Supporting low cost irrigation techniques such as lift and sprinkler irrigation 2. Developing nursery for edible produce 3. Establishment of mill unit for pulses

¹² Chaibasa, [Paschimi Singhbhum District Profile](#)

ACC Vidya Utkarsh		<ol style="list-style-type: none"> 1. Financial assistance for DAV students from rural backgrounds 2. Management of ACC Middle School
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. Curative treatment through Mobile Medical Units, cataract camps 2. Promotion of institutional delivery and immunization through behavioural change communication
ACC Sampoon Swachhata		Undertaking repair and installation of hand pumps
ACC Sanrakshit Paryavaran		Promotion of solar pumping system for irrigation points
ACC Drona		<ol style="list-style-type: none"> 1. Promotion of rural sports by providing support in conducting football tournaments and sports meets 2. Support village level cultural events

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	72.03	107.46	149
Leverage (Lakhs)	INR	78.50	21.95	28
Beneficiaries	-	16,970	20,611	121
Cost per beneficiary	INR	424	521	-

While Chaibasa has scored above average in most process parameters namely effectiveness, efficiency and rigour of implementation, compliance scores are the highest due to projectivisation and high synergy between the CSR and NGOs on the field. The plant has improved their rankings from 13 in 2016 to eight in 2017.

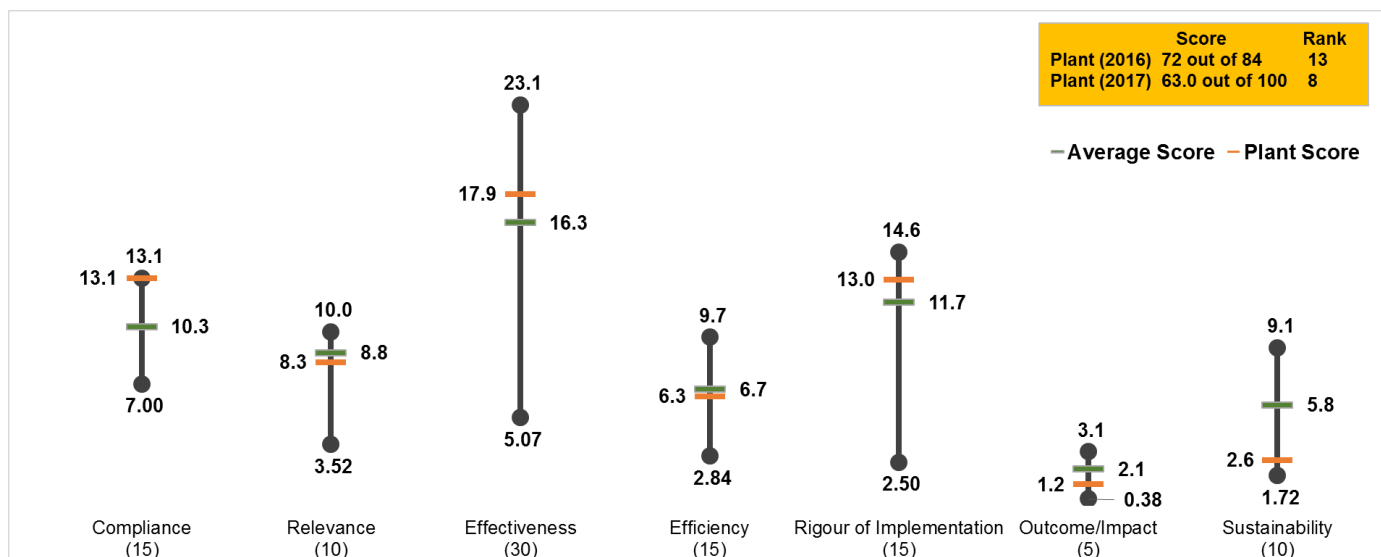


Fig 1: Comparison of Chaibasa plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 73 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	8	5	8	7
Relevance	10	7	15	12
Effectiveness	14	3	16	13
Efficiency	8	1	15	10
Rigor of Implementation	15	4	17	13
Outcome/Impact	2	1	5	3
Sustainability	2	1	7	5
TOTAL	60			

Budget Spending

Most interventions have a significant variation in spending as compared to the planned budget. The spending on projects is 37% more than the budget allocated for the projects with maximum variation in Sanrakshit Paryavaran.

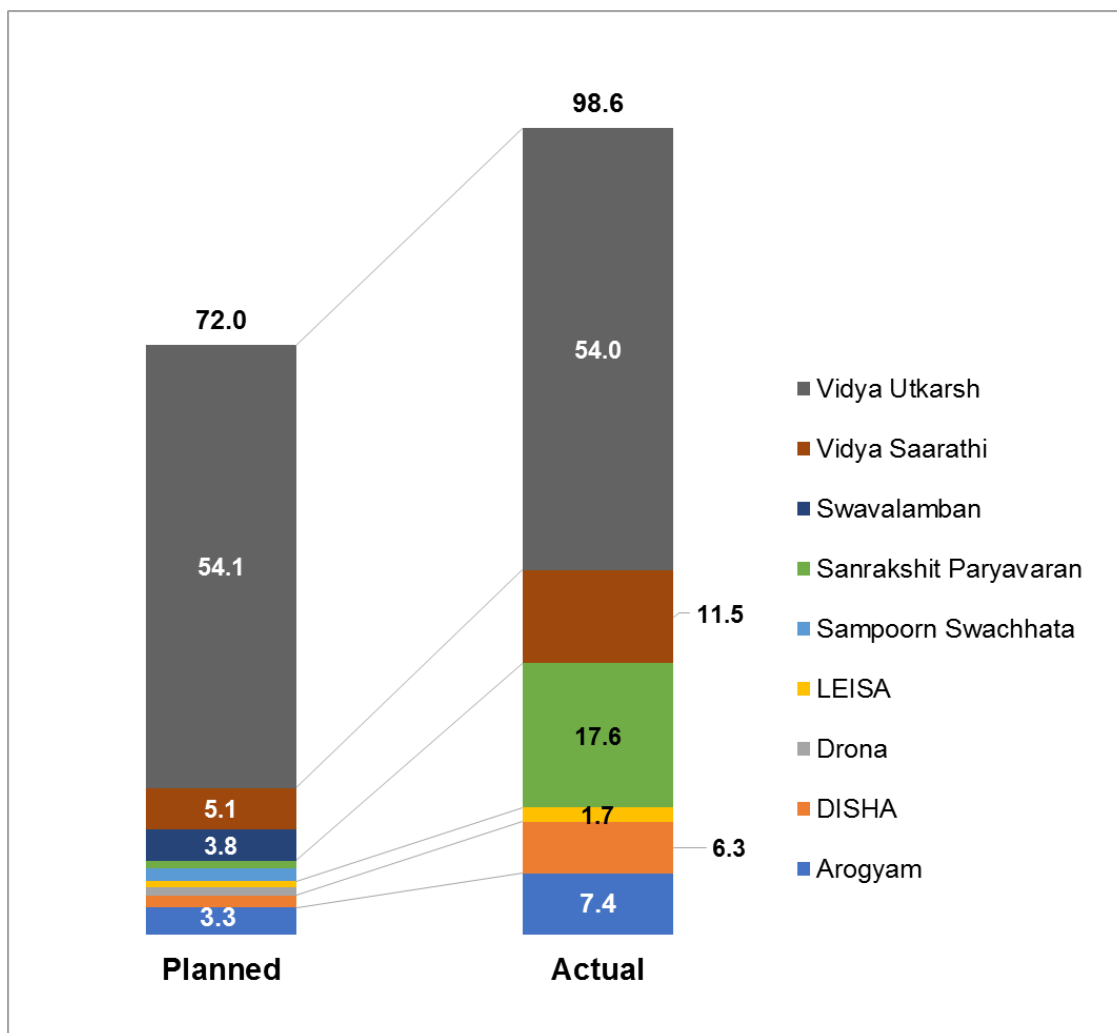


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

The DISHA project is leveraging the skill development schemes of the government due to which ACC's spending on the project is almost half of what the government is contributing. The leverage for the Sampoorn Swachhata was planned very high as the Government's Swachh Bharat Mission was to be leveraged for construction of toilets. However, the focus was shifted to supporting the villages in the supply of drinking water during summer through the installation and repair of hand pumps. Overall, only 28% of the planned leverage was raised till November 2017.

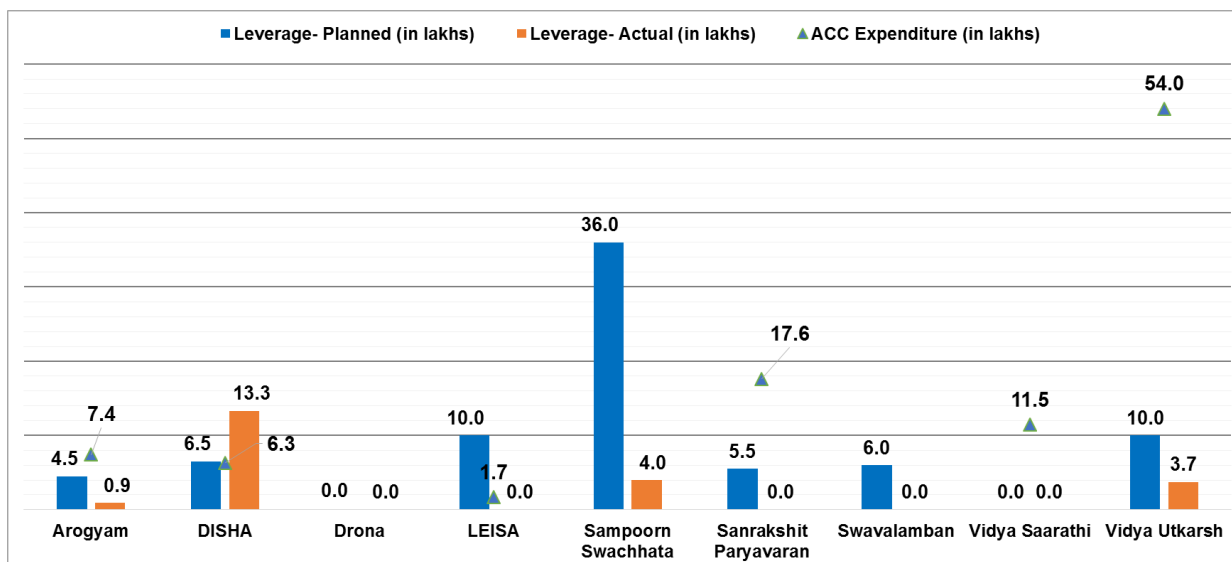


Fig 3: Leverage performance vs Planned and ACC Expenditure

The initial planned beneficiaries for each project were low and in the middle of the year and course correction was done such that most of the projects were executed simultaneously and rigorously. The maximum variance is seen for the Arogyam project as the focus was on curative healthcare services being delivered by mobile medical units.

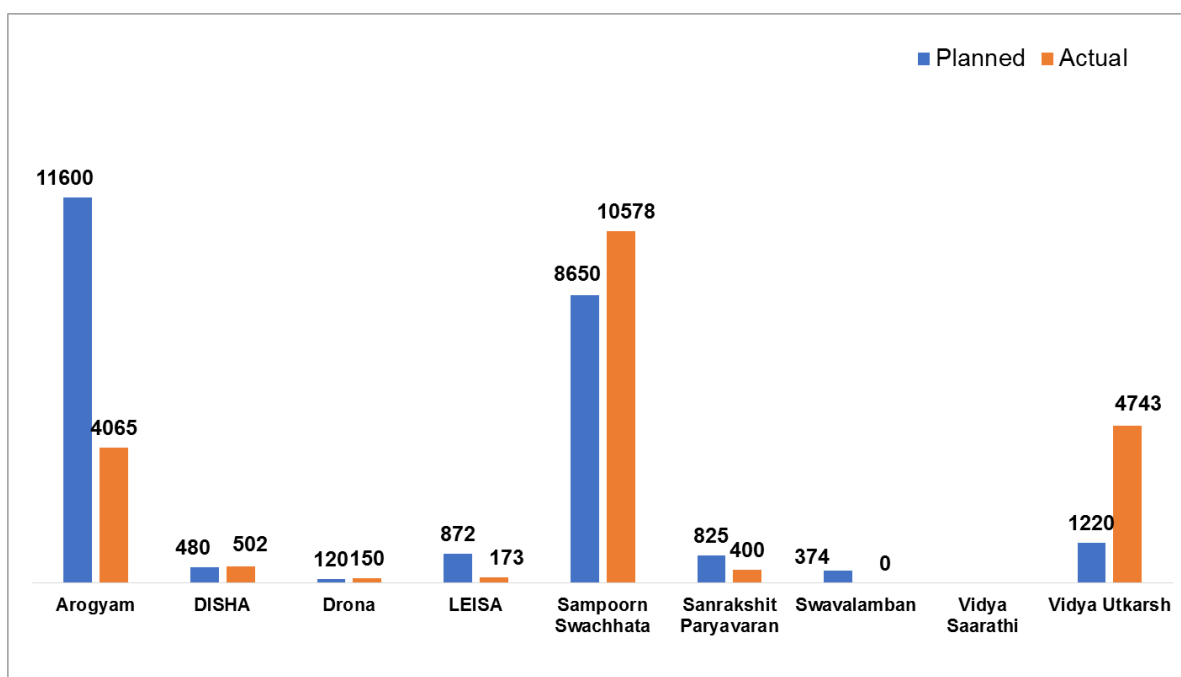


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiative

CSR Initiative	Plant Score	ACC Average
Arogyam	30	36
DISHA	47	32
Drona	13	18
LEISA	41	33
Sampoorn Swachhata	18	33
Sanrakshit Paryavaran	18	24
Swavalamban	10	40
Vidya Sarathi	36	39
Vidya Utkarsh	39	35
Overall Score	60	61

DISHA and Vidya Utkarsh have been the highest performing programmes. The plant has been consistently focusing on providing aspirational opportunities to the people in the tribal region and with tie-ups with Nudge and students attending DAV school has led to an increase in the effectiveness of the programme.

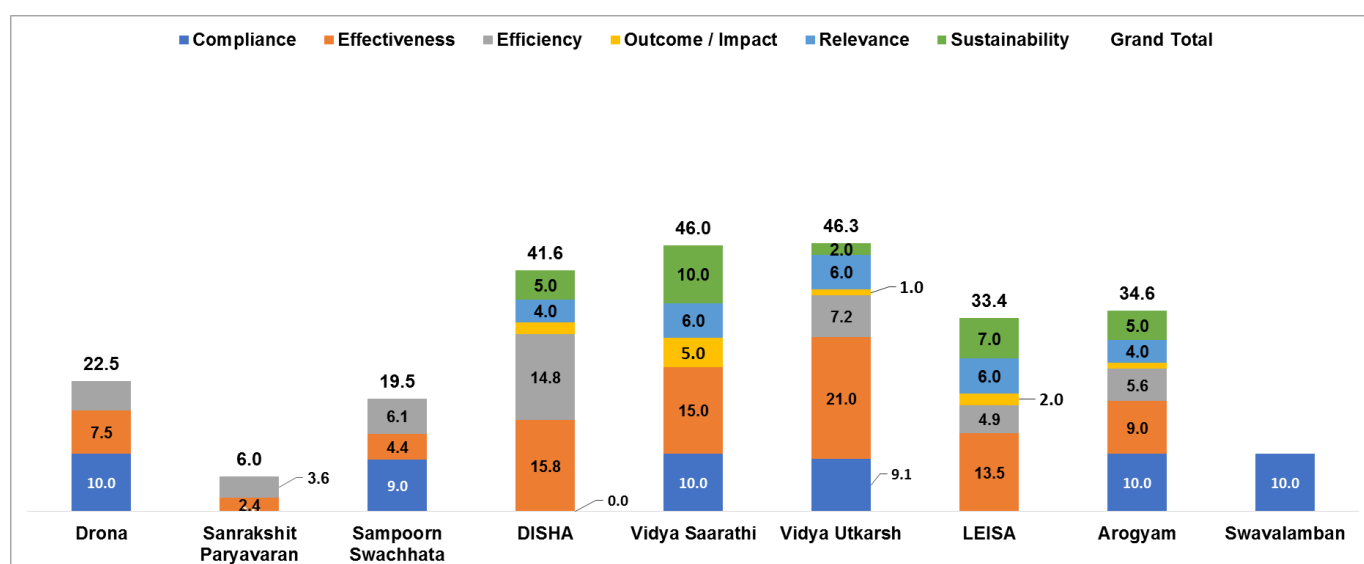


Fig 5: Plant Performance across Projects

The cost per beneficiary is much lower than the ACC average except in Sanrakshit Paryavaran and Vidya Utkarsh. This is primarily because of the promotion of solar pumping systems for irrigation and support to ACC Middle School and surrounding schools catering to the beneficiaries more than twice of what was planned.

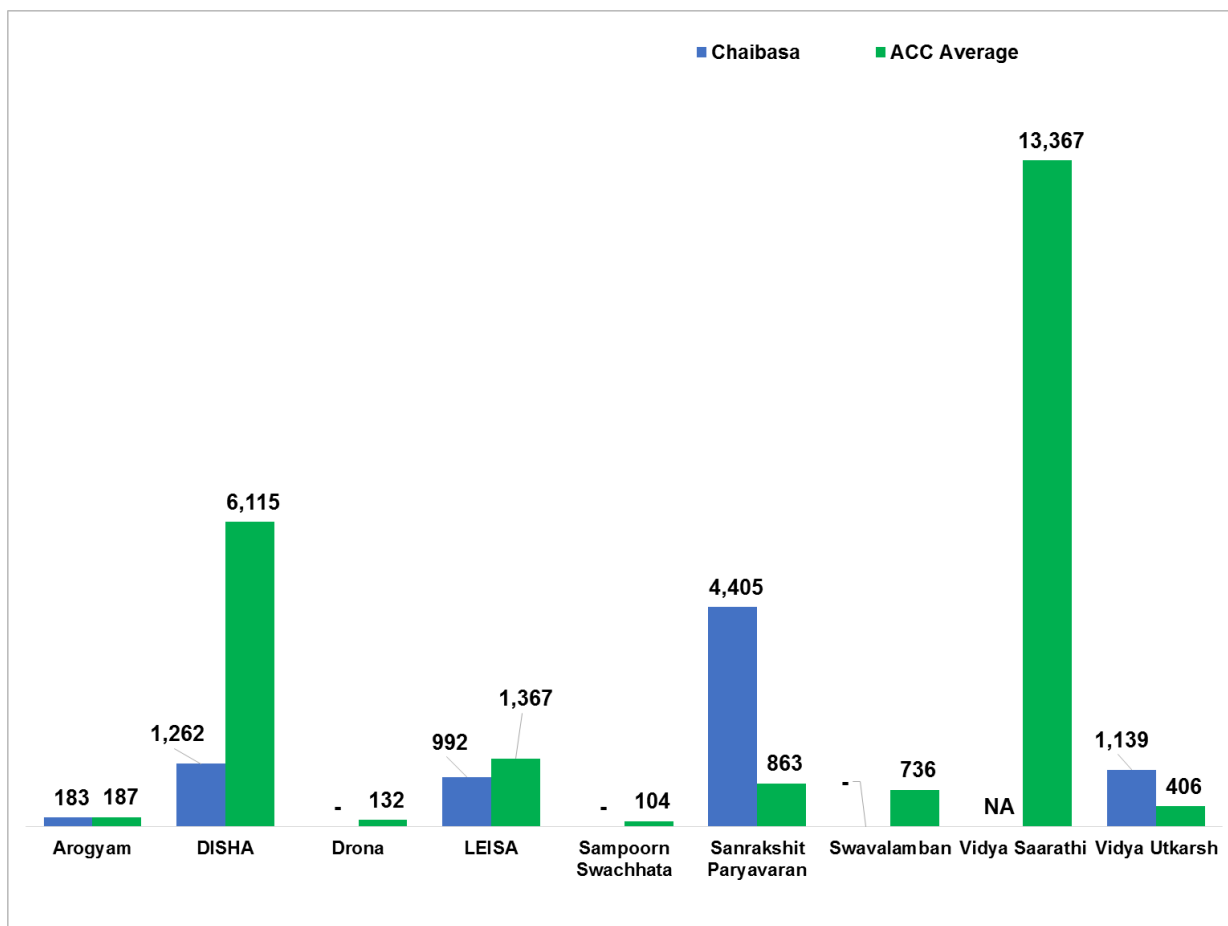


Fig 6: Cost per beneficiary

Wins in 2017

- Setting up a Mobile Medical Unit (MMU)** With HelpAge India being on boarded as partners, a MMU has been set up to provide healthcare services at the doorstep of remote rural villages in the region, 5 days a week. The MMUs are able to screen and diagnose persisting preventable diseases including Malaria, Filariasis and malnutrition among children and anaemia among women. Better patient tracking through Geographic Information System (GIS) and structured data collection is enabling the programme to achieve its intended outcome in health.
- MoU to provide employment:** A MoU for training and placement with Nudge Foundation in Bangalore and Hyderabad guarantees placements for trained candidates as data entry operators with gainful employment with an average salary of ₹9,500 per month. 20 candidates have been placed in Bangalore in 2017.
- Free education:** The Vidya Utkarsh intervention reached 227 first generation learners among tribal children with quality, free education up to Grade 12 in 2017. The four government schools being supported have been provided with specialised teachers for Mathematics, Science and English, with a constant focus on learning outcomes and employability.
- Implementing of System of Rice Intensification (SRI) technology:** SRI technology for rice cultivation has resulted in increased productivity (3 to 4 times as reported) among farmers. Over 400 acres are under lentil cultivation resulting in a production of around 1000 quintals of *masoor dal* and 100 farmers have started using SRI technology so far. This intervention is expected to increase the productivity from around 1000 to 2500 quintals. The programme, if sustained, has the potential to

improve farm-based livelihoods from current levels of ₹2,000 per annum to around ₹20,000 per annum.

- The plant has shown good projectivisation across programmes this year, acting on recommendations from the social audit in 2016. The plant has also managed to consolidate resources, focussing on fewer projects this year, resulting in higher outputs.

Key Strengths

- The LEISA programme is seeing positive work in the area of sustainability through leverage for government schemes and subsidies to avail seeds, irrigation facilities (irrigation pumps) and capacity building initiatives for local farmers. Facilitation of close engagement with local institutions (Gram Sabha) to ensure higher community involvement and ownership in the project is also an area of strength moving towards sustainability.
- Access to free OPD through the Rural Development Centre has helped build access to affordable health services, which was a high need in the community.

Recommendations

- Although there are signs of building partnerships and instilling community ownership, there is still a very high dependency on ACC. This dependency is clearly seen in Vidya Utkarsh as ACC contributes to 80% of the project cost while DAV school contributes the remaining 20% to the project. Similarly, although within LEISA, farmer clubs have been recently established, the club's functioning is till dependant on the NGO Partners.
- Learning level assessments completed in 2016 highlighted a clear scope for improvement. However, the focus on learning outcomes is still missing. Similarly, DISHA project although aims at skilling and computer literacy training, as aligned to the needs, but intended outcome of creating sustainable employment could be sharpened.
- Trust building was a challenge reported to get farmer to buy in to LEISA. Working on creating proof of concept pilots, with the farmers showing early buy in and/or demonstration visits to nearby successful spaces in the arena could be ways to gain trust.
- There is an overall need to strengthen need and beneficiary identification processes. Currently, the beneficiary selection is done on a voluntary basis from the target community. For example, within Arogyam, provision of hand pumps which is currently demand-based could be planned to systematically assess the need for the same and allocate resources proportionately suiting the same.
- Training centres for computer skilling and stitching set up under DISHA can benefit through stronger market linkages for their products and creation of co-ownership model and accountability.

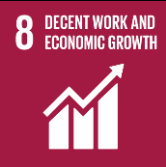
Damodhar, West Bengal








Located on the fringes of the coal block in the western part of West Bengal, Damodhar Cement Works is located in a socio-economically backward area with the majority of the rural population dependent on rainfed agriculture. The region is characterised by poor access to basic amenities, falling agriculture productivity, small land holdings, limited non-farm livelihood options and tenuous food security. The area has a significant tribal population with its own culture specific development needs and challenges.

Key focus areas of the plant's CSR include support towards livelihood empowerment for women, solar based micro-grid for electricity supply, quality education for children, health and clean drinking water for all.



Focus of Plant CSR Initiatives

Project	SDG Goals	Key Focus for Damodhar plant
ACC DISHA	 8 DECENT WORK AND ECONOMIC GROWTH	Capacity building on fish-breeding technology

ACC LEISA		<ol style="list-style-type: none"> 1. Establishment of 295 kitchen gardens 2. Establishment of agro-service centre for agricultural equipment 3. Promoting bio-management of pest-control and organic farming
ACC Swavalamban		<ol style="list-style-type: none"> 1. Formation and strengthening of SHGs, including training on book-keeping 2. Training of women on activities for income generation
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		Awareness campaigns for various diseases
ACC Sampooran Swachhata		<ol style="list-style-type: none"> 1. Training for adolescent girls on sanitation and hygiene 2. Awareness drives on sanitation 3. Construction of household toilets
ACC Sanrakshit Paryavaran		Re-excavation of silted pond
ACC Drona		Support to conduct football tournament

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	37.79	45.82	121
Leverage (Lakhs)	INR	46.00	45.66	99
Beneficiaries	-	11,710	7716	66
Cost per beneficiary	INR	323	594	-

This year Damodhar consistently score above average with sustainability showing the highest jump from the previous years. This was due to the formation of the federation of Swanirbhar Swamanya Committee (SSC). Damodhar has executed fewer projects but they executed them well.

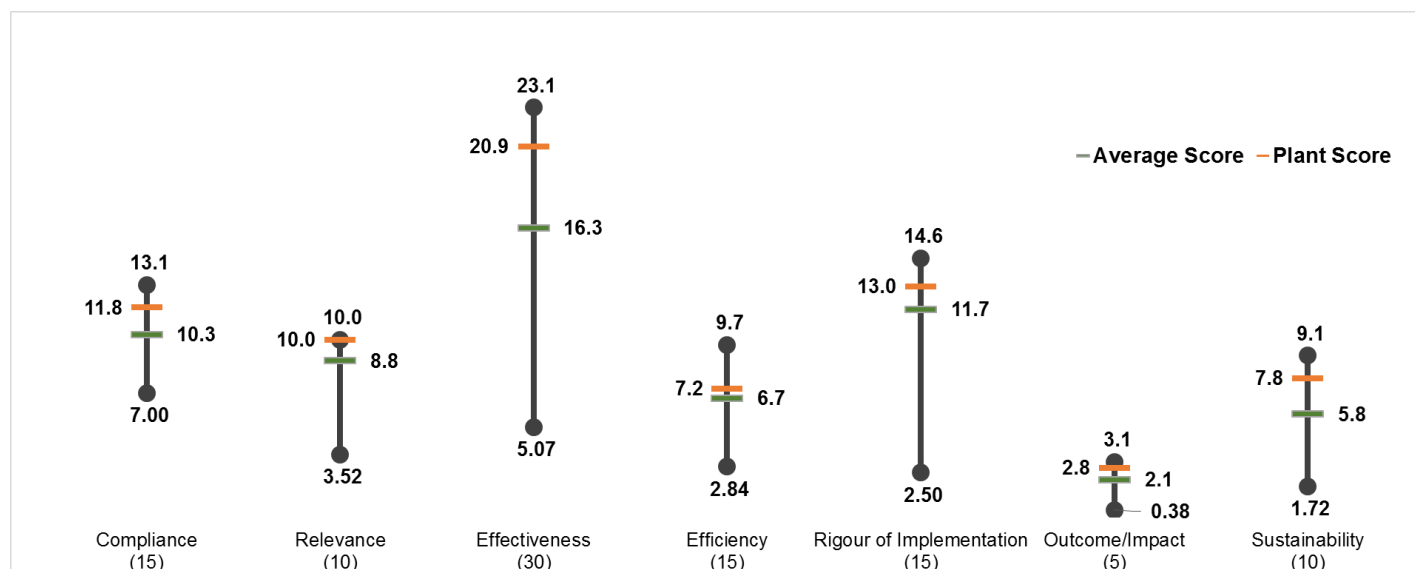


Fig 1: Comparison of Damodhar plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 80 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	8	5	8	7
Relevance	11	7	15	12
Effectiveness	16	3	16	13
Efficiency	11	1	15	10
Rigor of Implementation	14	4	17	13
Outcome/Impact	4	1	4	3
Sustainability	6	1	7	5
Total	70			

Budget Spending

The major variations that have come up in budget spending are in Swalamban and LEISA, despite having achieved 50% of the targeted outcomes. The variation is yet to be verified.

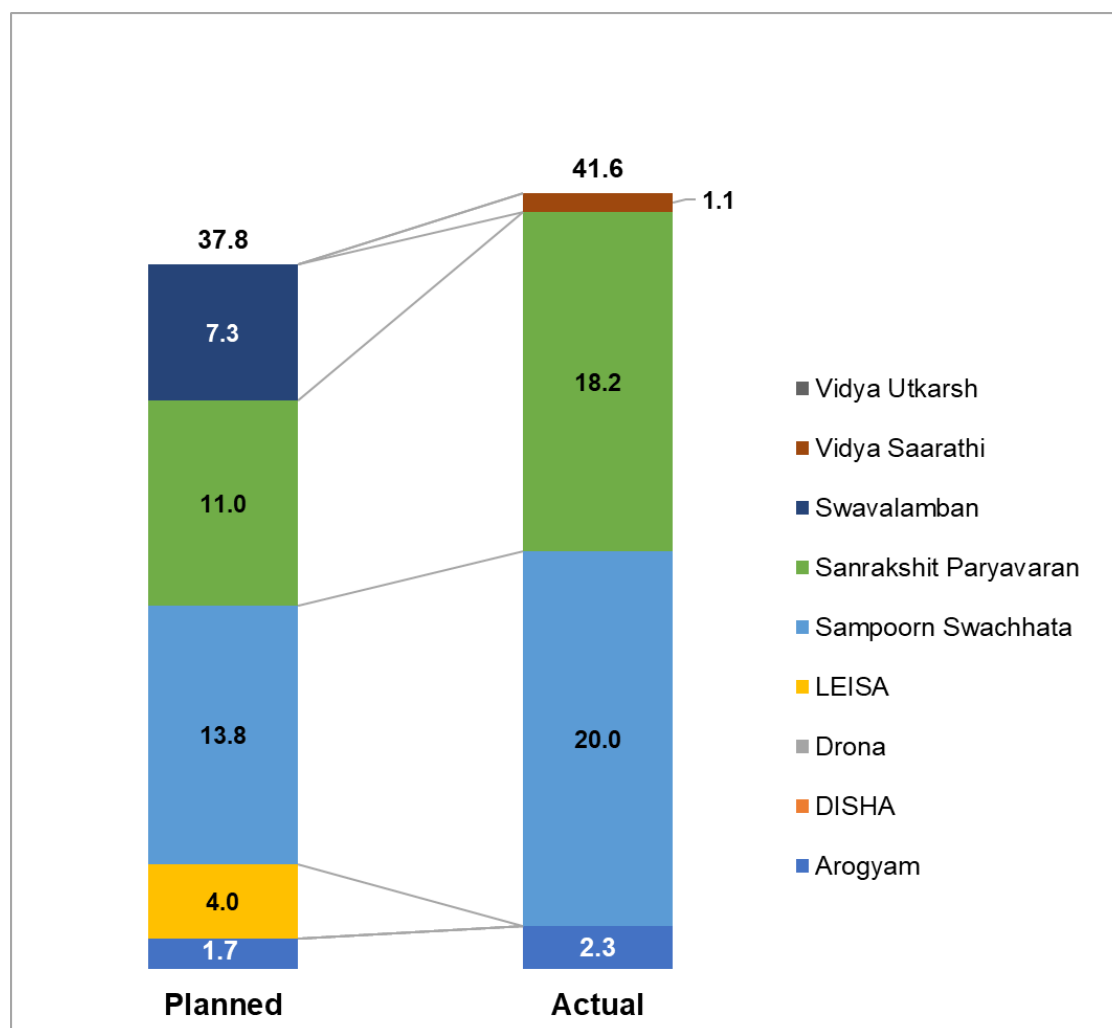


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

The plant has shown excellent leverage, with the total amount raised being 89% of planned and 99% of ACC's expenditure. The major sources of leverage have been from the bank for the federation and from the communities to build water access to the toilets.

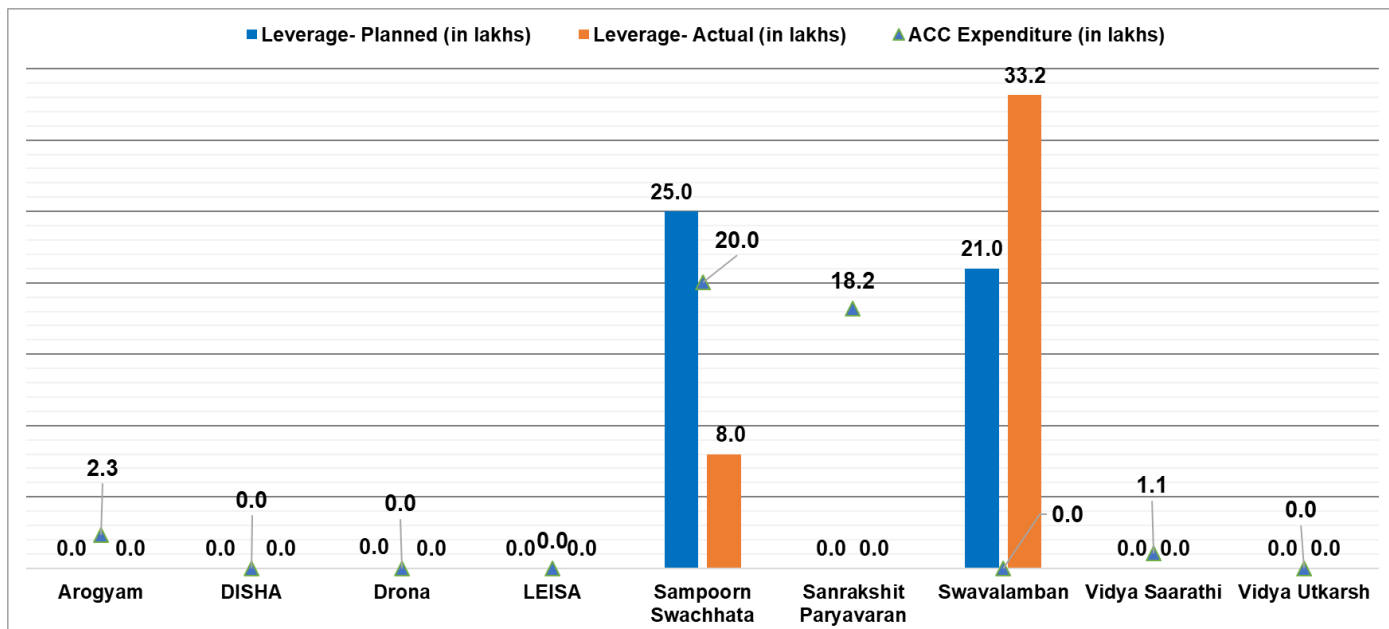


Fig 3: Leverage performance vs planned and ACC expenditure

Beneficiaries

Only DISHA, Drona and Swavalamban have reached more than 50% of the planned target beneficiaries.

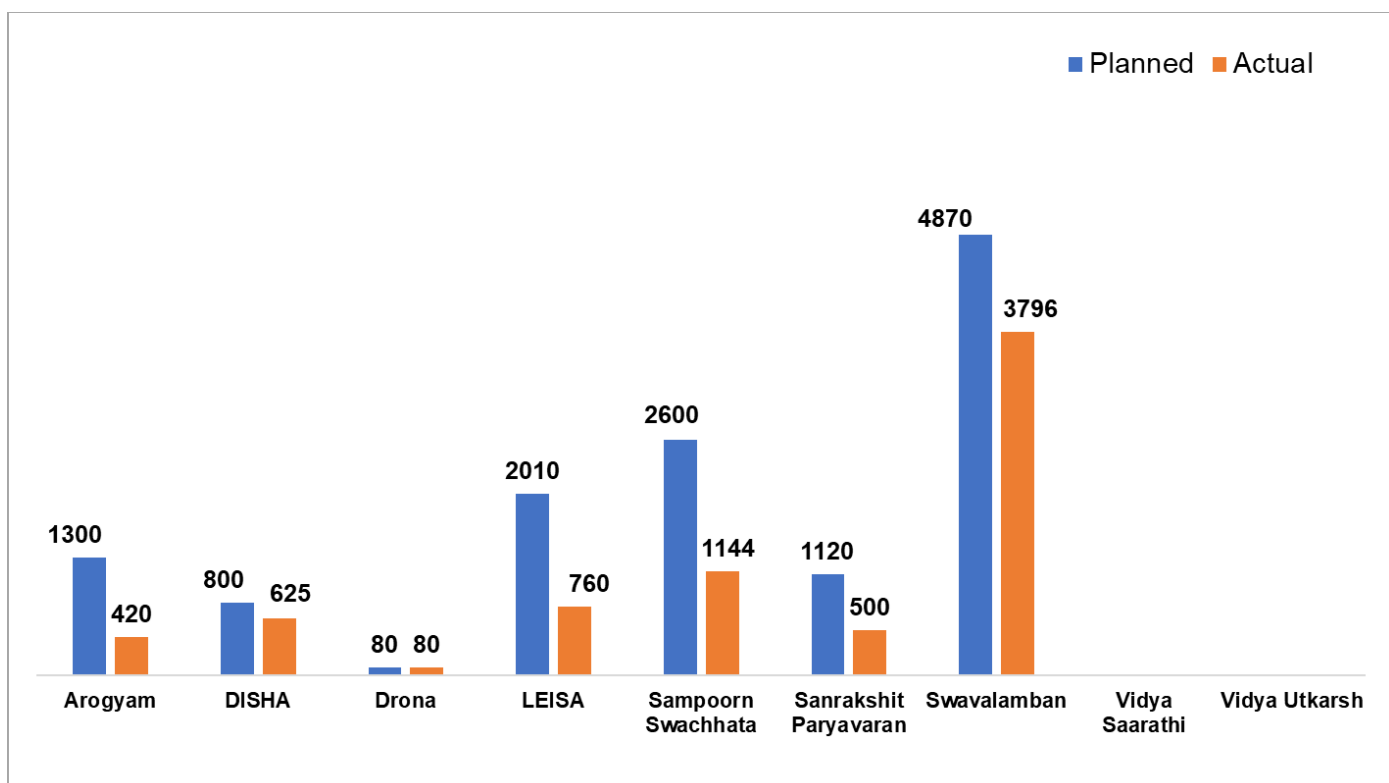


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
Arogyam	26	36
DISHA	-	32
Drona	6	18
LEISA	40	33
Sampoorn Swachhata	49	33
Sanrakshit Paryavaran	38	24
Swavalamban	64	40
Vidya Sarathi	32	39
Vidya Utkarsh	-	35
Overall Score	70	61

The best performing project in Damodhar is Swavalamban. The project excels in effectiveness and sustainability, hence justifying the scores and performance. The other projects in Damodhar that stand out are LEISA, Sampoorn Swachhata and Sanrakshit Paryavaran, which score high on relevance and impact.

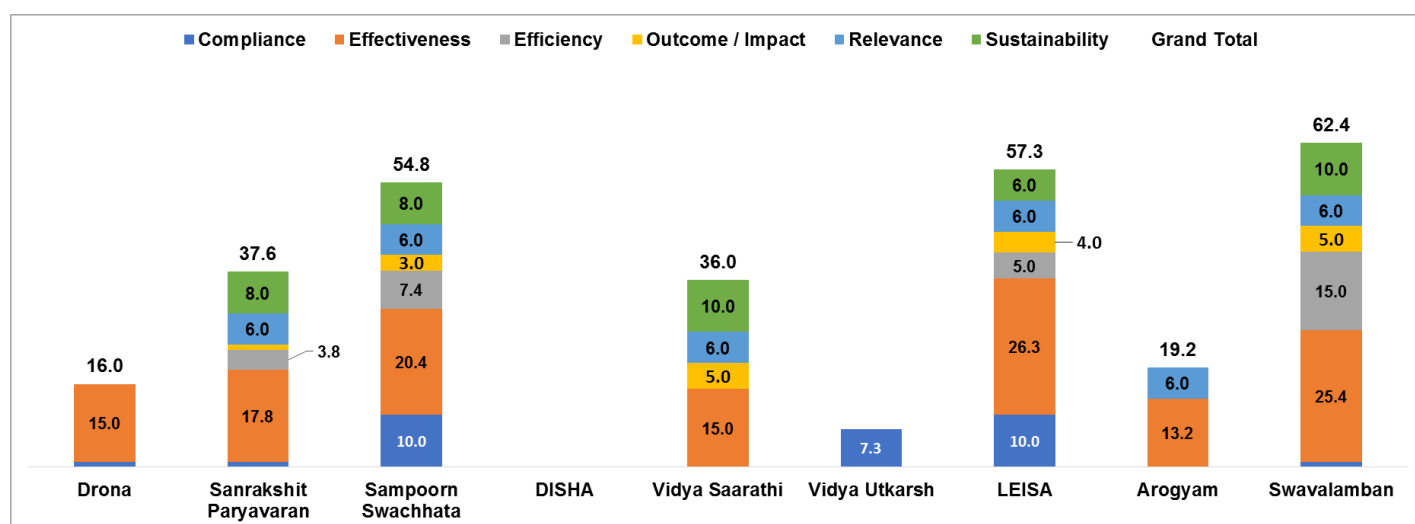


Fig 5: Plant Performance across Projects

Cost per Beneficiary

The cost per beneficiary in Damodhar is quite high as compared to the ACC average, especially in Arogyam, Sampoorn Swachhata and Sanrakshit Paryavaran.

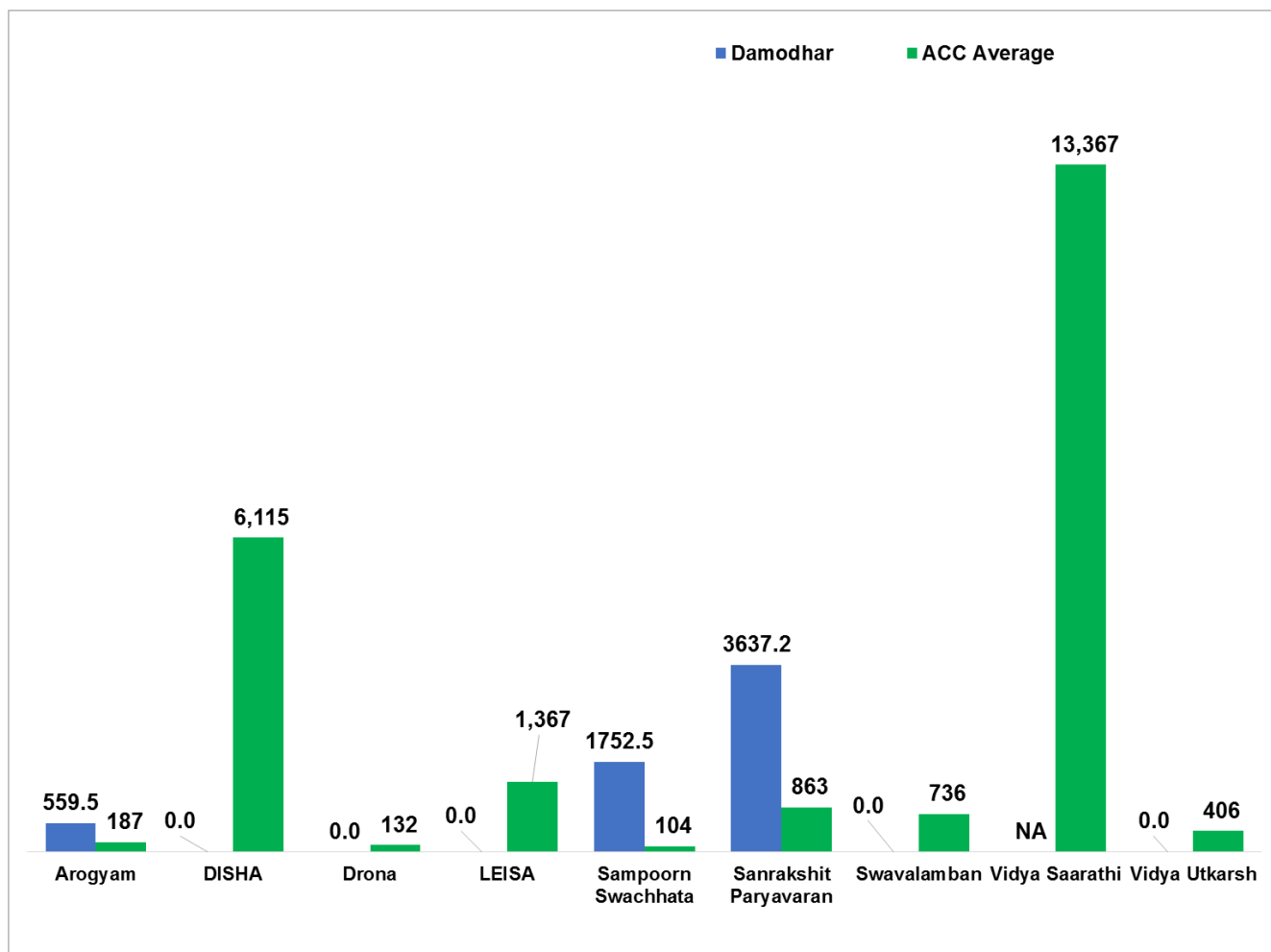


Fig 6: Cost per beneficiary

Wins in 2017

- Swavalamban performance:** This is the largest focus area of the Damodhar plant in 2017. There are ~90 SHGs in the hamlets covering about 950 households and running livelihood initiatives encompassing mushroom cultivation and the manufacture of papad, pickles, incense sticks, puffed rice, phenyl and detergent and stitching of blouse pieces. Many SHGs have improved their income by ₹3,000 per month by branding and retailing the produce. Some women are also appointed as trainers by the government and have trained other SHGs in other districts in the state. Integrating this programme with an adult literacy programme has led to upgrading of NABARD ratings. Two-thirds of these SHGs are rated 'A' by NABARD and have been successful in generating savings and reinvesting in the business. This year, the SHGs have availed loans amounting to ₹42 lakhs (vs. ~₹36 lakhs in 2016), maintaining Damodhar's status as a plant with high leverage capacity. To maintain the performance, the Swanirbhar Swamany Committee, as an apex body for the SHGs, has been formed.
- Establishment of a DISHA centre (Damodhar Institute of Sustainable and Holistic Advancement):** The centre serves as a training space and enables interaction between SHGs from different villages in the area, integrating all the activities under this scheme under one umbrella and increasing the programme adoption rate by the community members. Women who visit the centre can choose multiple activities to augment income and sales. Apart from this, a DISHA retail outlet has been opened to sell products made by these SHGs to the external market. Inventory and stock is maintained by SHG groups, and profits are reinvested in the businesses.

- **Increasing food security:** Through 295 kitchen gardens, the LEISA project has successfully taken steps towards ensuring food security. Use of drip irrigation technology has helped households sell the extra produce to neighbouring markets or communities. Vegetables like broccoli, cabbage, beans, tomatoes, cauliflower and spinach have been the primary focus in the gardens.
- **Behavioural change:** With the construction of 180 household latrines being achieved across five villages, the focus in 2017 was to ensure behavioural change and usage of the existing toilets. In order to generate demand, it was important for the community to engage with the activity itself. For this purpose, beneficiaries were asked to construct elevated stands with concrete outside the latrines to receive individual water tanks. These water tanks would be installed on these elevated stands. All the beneficiaries completed the construction of the stands with their own resources.

Strengths

- With 3 NGOs (Lok Kalyan Parishad, Sanskaar and Head Held High) being on-ground partners, there is a strong sense of collaboration, which is visible in one partner mobilising communities for another's programmes. The community has strong trust in ACC and the partner NGOs, many of whom have been working with them since 2012. This collaboration is helping drive fast adoption of new programmes such as latrine usage and awareness of issues due to rapid mobilisation.
- Innovative use of technology such as patented puffed rice makers from IIT Kharagpur, micro-grids for access to power, solar power for street lighting and access to water for sanitation and drinking, drip irrigation kits, etc. is pervasive in all interventions of the Damodhar plant. While puffed rice makers were started in 2016, solar powered water pumps with water tank storage to augment sanitation projects, was a key addition this year in 2017.
- Last-mile community mobilisers in each village are instrumental in achieving output for the programmes. Each village engages a para-worker who leads and organises projects in her village. These para-workers are members of the communities themselves and go door-to-door helping people with their issues, queries, installations and adoption of programmes. Challenges are solved together by the NGO and the para-workers collaboratively.

Recommendations




- Capability building of NGO partners for programme design, focus on outcomes and documentation can help programmes become more effective in the long run. We recommend building partner capacities for better Monitoring & Evaluation (M&E), process compliance and focus on outcomes and targets. We recommend supporting plant CSR manager with M&E, technology and strategic programme design advice and outside-in linkages, as it can be translated to better outcomes.
- While most products currently being made are sold within the local communities itself, and through the retail outlet, the volume of sales merit improvement; with profits per SHG being to the tune of ~₹3000 per month, divided by about five members on an average. Though this is from a base of 0, it is not a self-sufficient income. For this to rise significantly, volumes must be created by strategic branding and market linkages.
- The plant conducted an assessment study in 2016-17 on the learning outcomes of students in primary schools in the CSR project area. The results highlight the scope to improve learning outcomes of students in English and Mathematics. The plant can consider reorienting from current focus on infrastructure augmentation to a more comprehensive programme for improving learning levels of primary school students.




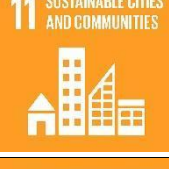

Jamul, Chattisgarh

Established in 1965, the Jamul plant in Durg district caters to nine CSR villages with a collective population of 55,000. Located on the fringe of a highly industrialised belt in Chattisgarh, the needs of the community are at variance from a typical rural location. Being close to an industrial hub, skill-based industrial employment is aspirational for populations. Jamul CSR has formed 52 women's Self Help Groups (SHGs) in surrounding villages. Alternate livelihood options for women are an important development imperative for the area which is catered to by the DISHA projects from the 'Livelihood Hub'.



Focus of Plant CSR Initiatives

Project	SDG Goals	Key Focus of Jamul plant
ACC DISHA	8 DECENT WORK AND ECONOMIC GROWTH 	Training and placement of youth in automobile, refrigeration and air conditioning, welding, fitter, electrical work etc. and create livelihood opportunities for women in dairy and garment-making
ACC Swavalamban	5 GENDER EQUALITY 	<ol style="list-style-type: none"> 1. Providing skill-based training for rural women 2. Supporting sanitary napkin production 3. Facilitating the formation of SHG Federations and Tiffin Group
ACC Vidya Utkarsh	4 QUALITY EDUCATION 	Provision of coaching classes for high school students (above 8 th standard) for preparation of engineering and other competitive exams

ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		Supporting provision of mid-day meals to <i>Anganwadi</i> centres
ACC Sampooran Swachhata		<ol style="list-style-type: none"> 1. Construction of individual toilets under the Swachh Bharat Abhiyan 2. Behaviour change campaigns on sanitation
ACC Sanrakshit Paryavaran		Plantation, maintenance and survival of 3000 plants
ACC Drona		Training in lawn tennis to students

Plant CSR Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	178.48	191.79	107
Leverage (Lakhs)	INR	271.00	163.00	6
Beneficiaries	-	23,435	26,346	112
Cost per beneficiary	INR	762	728	-

While Jamul has scored close to average in most process parameters, efficiency scores have dipped owing to low leverage being raised as compared to other plants.

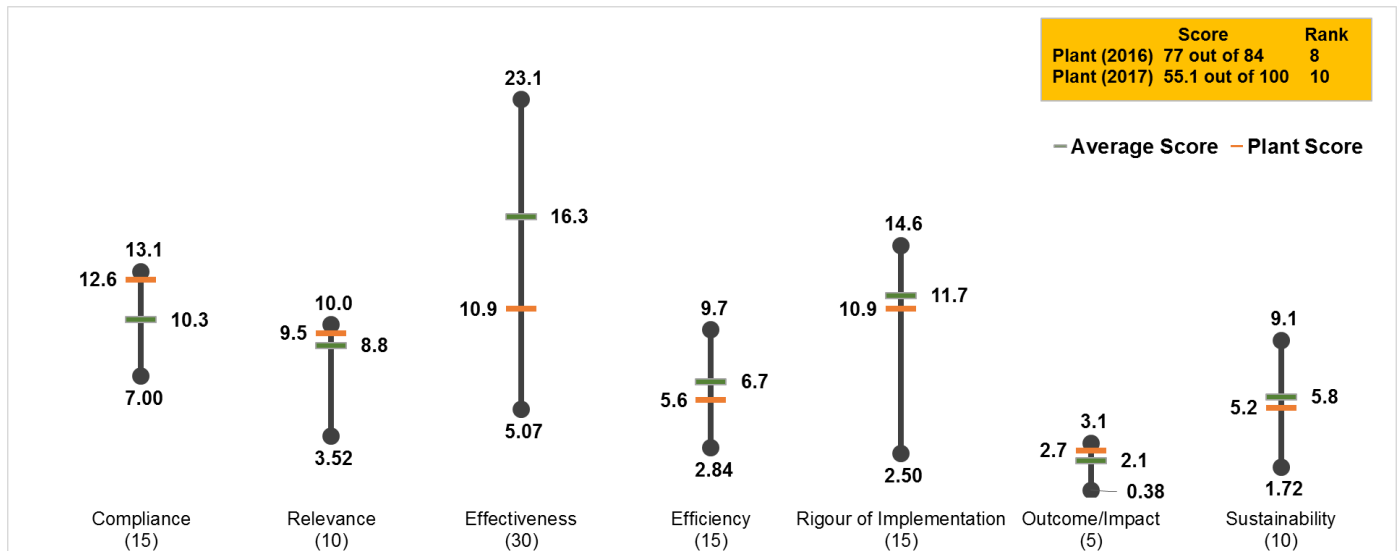


Fig 1: Comparison of Jamul plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 70 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee on 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	7	5	8	7
Relevance	14	7	15	12
Effectiveness	8	3	16	13
Efficiency	8	1	15	10
Rigor of Implementation	12	4	17	13
Outcome/Impact	3	1	5	3
Sustainability	5	1	7	5
TOTAL	57			

Budget Spending

The maximum variance in budget spending is seen in DISHA. DISHA project saw investment in the dairy project as well as garment-making in addition to skill training. Swavalamban saw a decline in spending as the project started late and no expenditure has been booked yet. Sanrakshit Paryavaran saw a rise in expenditure due to plantation maintenance and construction of infrastructure.

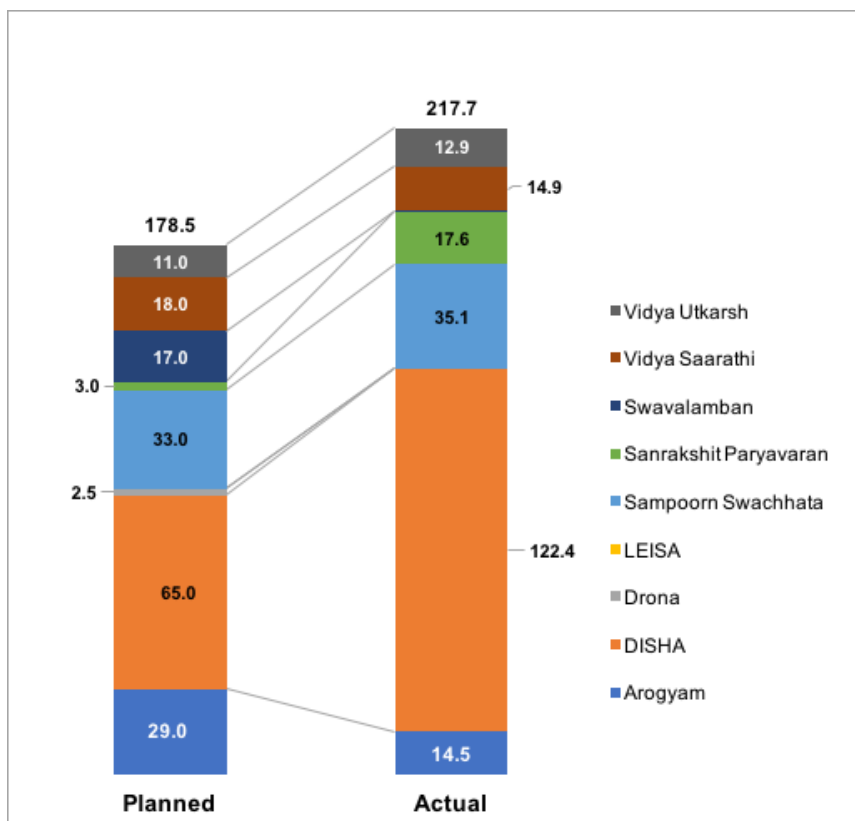


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

DISHA and Sampoon Swachhata have shown good leverage as compared to the other plants, with the major source of leverage being government schemes such as Pradhan Mantri Kaushal Vikas Yojana (PMKVY) and Swachh Bharat Mission. While Sanrakshit Paryavaran projects a leverage of ₹21 lakhs from the government, there is an additional ₹70 lakhs which is due to be received this year. While the actual leverage is at 16% of planned, it stands at 20% of the ACC expenditure.

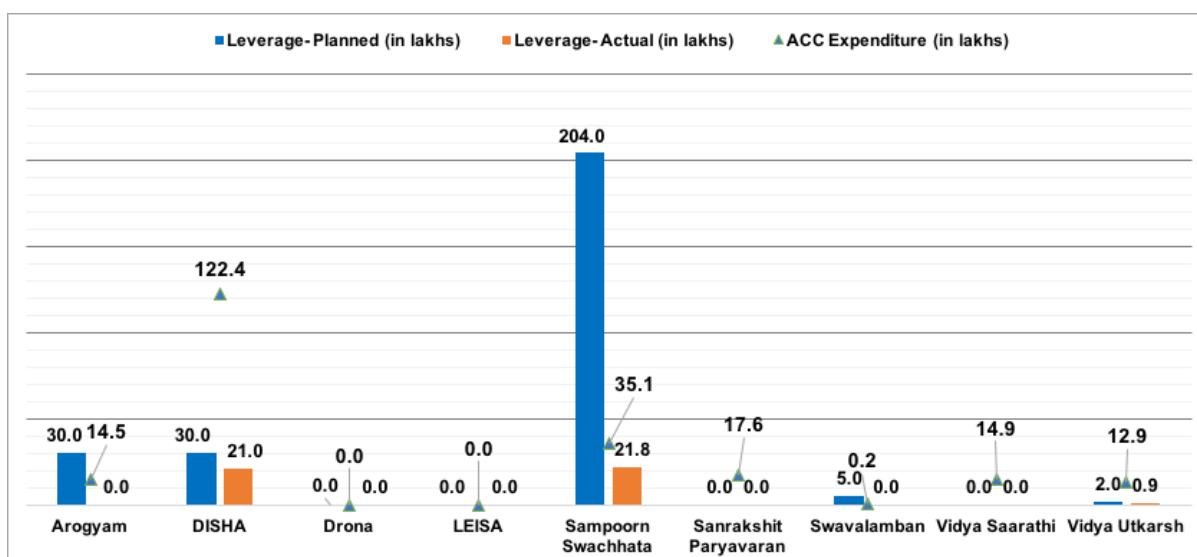


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiary

DISHA has shown an increase of over 20 times the number of beneficiaries due to the addition of projects mid-year. Both Vidya Utkarsh and Vidya Saarathi have reached more beneficiaries than targeted. These programmes have a high demand amongst beneficiaries due the quality of education provided.

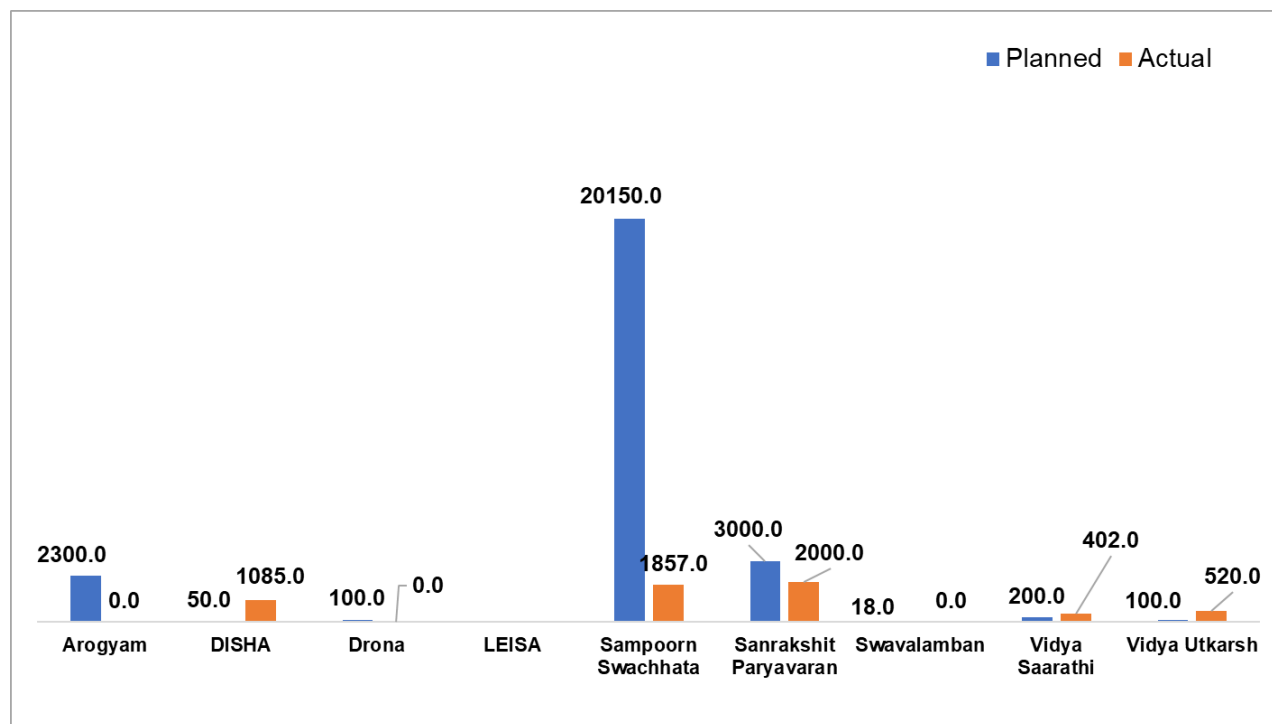


Fig 4: Planned versus actual beneficiaries reached

Plant Performance across CSR Initiatives

CSR Initiative	Plant Score	ACC Average
Arogyam	14	36
DISHA	42	32
Drona	17	18
LEISA	-	33
Sampoorn Swachhata	38	33
Sanrakshit Paryavaran	34	24
Swavalamban	26	40
Vidya Sarathi	35	39
Vidya Utkarsh	34	35
Overall Score	57	61

DISHA is Jamul's best performing project, followed by Vidya Saarathi and Vidya Utkarsh. This is owing to the high effectiveness of these programmes owing to a thorough programme design and a strong implementation partner.

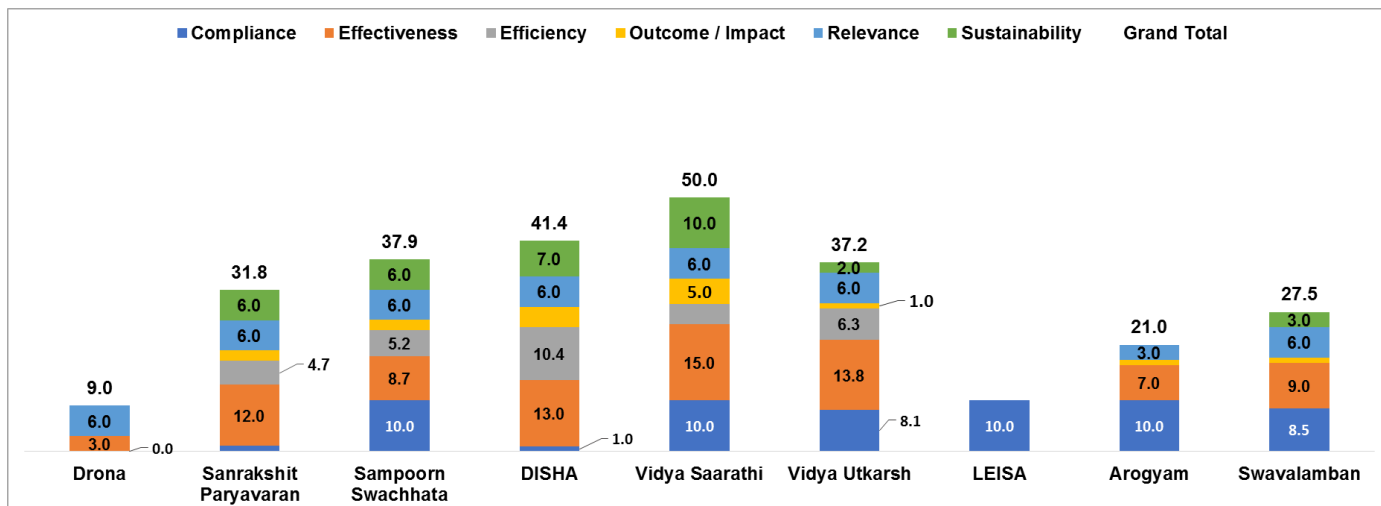


Fig 5: Plant Performance across CSR Initiatives

Cost Per Beneficiary

Cost per beneficiary is significantly lower in Sampoon Swachhata due to the leverage raised from the government on the Swatch Bharat Mission. This led to a higher reach and lower cost for ACC.

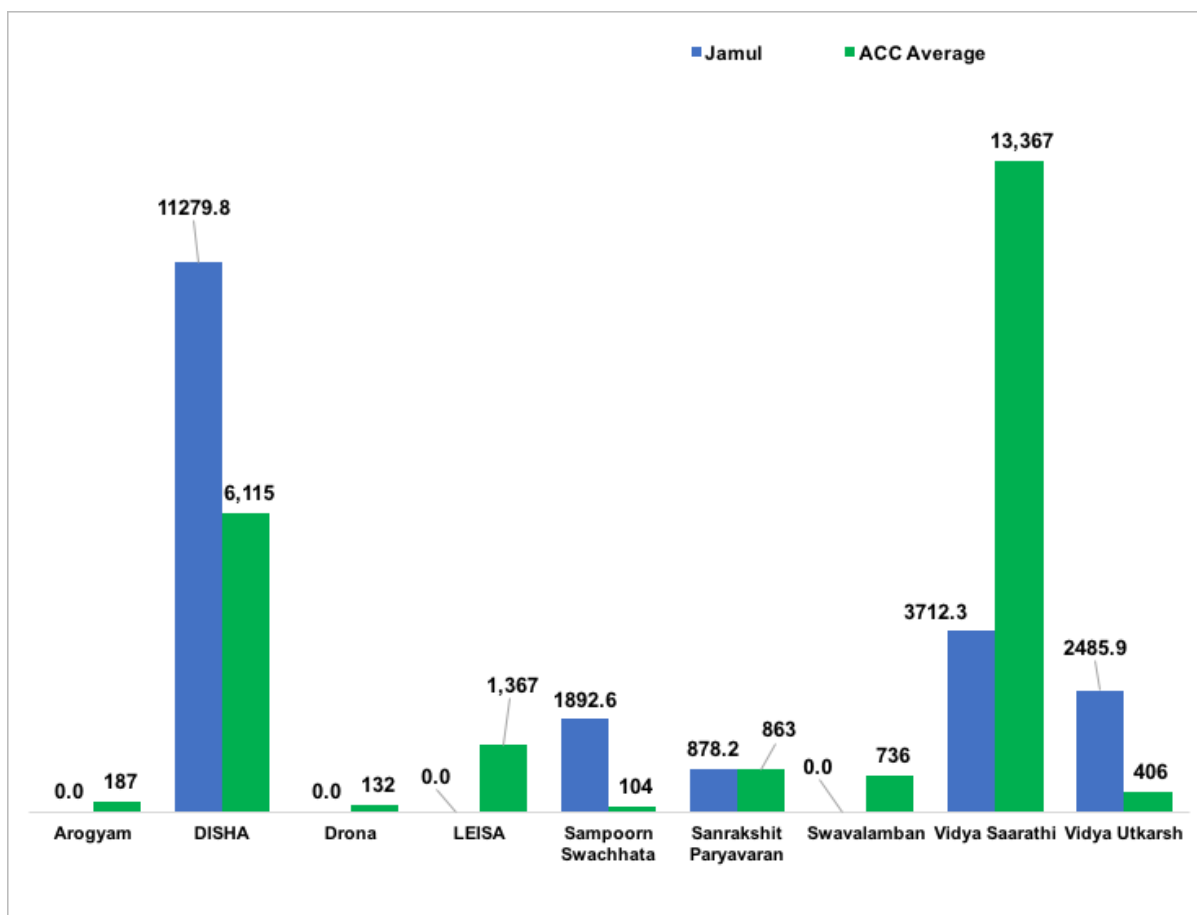


Fig 6: Cost per beneficiary

Wins in 2017

- **Commitment of SHGs:** Although the SHG women in this area belong to very low income families, they have demonstrated their commitment to ACC programmes by contributing their own assets

such as land (worth ₹32 lakhs) for the use of the project. This motivation and commitment can be positively leveraged towards building stronger livelihood programmes.

- **Capacity building in solid waste management:** *Safai karamcharis*(cleaners) in Jamul have undergone capacity building for solid waste management in 2017 for the programme conducted in partnership with the local government. This paves the way for waste workers to carry the activities forward in a self-sustained manner, without the involvement of ACC.

Strengths

- The region has over 52 SHGs who have been mobilised under the Ajeevika Bureau programme and have been initiated into savings practices. 50 such SHGs have joined the Swavalambam programme, welcoming the livelihood opportunities offered by ACC CSR. According to the CSR plant head, this development has significantly reduced ACC's time for mobilisation and sensitisation of the groups on savings, enabling them to leverage the existing SHGs and provide value in the form of livelihood development programmes.
- The DISHA hub for vocational skilling is situated on the ACC campus itself and comprises tools, labs for six major trades (electrical, mechanical, fitting, electronics, motor and computers), a garment manufacturing centre with over 200 associated women and a masala grinding unit comprising 10 women. The hub invites significant interest and visits from the surrounding communities. The hub presents a huge opportunity for ACC Jamul to develop into a centre of excellence in skill development with industry linkages and local participation.
- The CSR team has been associating itself with key local municipal corporation initiatives in Solid Waste Management and Swachh Bharat Mission (Swachta Pakhwada) which have brought recognition to ACC and eased in government leverage and support in programmes.

Recommendations

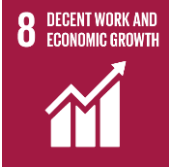
- Strengthening projects by designing them through the programmatic approach can enable these programmes to be effective. For example, in DISHA a significant amount of investment (~₹93 lakhs) has been made in the construction and launch of the skills hub and this has garnered interest and visibility in the community. However, it is equally important to establish a sustained effort to demonstrate success and impact through these initiatives.
- As CSR moves away from developing infrastructure into planned programmes, it is important for the CSR manager and team to look at how local capacities can be built, and social leverage can be achieved through partnerships with the local government and civic bodies. This can in turn bear fruit in the form of higher trust and buy-in from the community.
- Feedback from field visits, beneficiaries, local village leaders and government departments points to stakeholder management across the ecosystem as an area of improvement. For example, in the Nagar Palika Waste Management project, the CSR team has successfully motivated and mobilised the women. However, due to the lack of infrastructure such as gloves and masks from the government for waste segregation, there is a negative recall for the project among the community women. Articulating roles, expectation and contributions for projects as well as effort in stakeholder engagement can mitigate such risks.

Sindri, Jharkhand







ACC's Sindri plant is located in the coal belt in Dhanbad district, a region rich in red laterite soil.¹³ The region has been a centre for illegal coal mining, resulting in crime and substance abuse. The region faces challenges with respect to limited employment prospects, declining health and a sentiment of debilitating social well-being. ACC in Sindri focuses on creating employment opportunities and inculcating a positive social well-being through the promotion of non-farm employment activities, SHG-led women's rural business development, social security and financial inclusion and Water, Sanitation and Hygiene (WASH) implementation at schools.



Focus of Plant CSR Initiatives

Project	SDG Goals	Key Focus for Sindri Plant
ACC DISHA		<ol style="list-style-type: none"> 1. Support for students to attempt various competitive exams 2. Industry-linked centres for training local youth in high-growth sectors such as banking and automobile, conducted by partners such as ICICI Bank 3. Support for staggered training in technical trades such as

¹³ Jharkhand Online, 2017, [About Sindri](#)

		electrical work
ACC Swavalamban	 	<ol style="list-style-type: none"> 1. Formation and strengthening of SHGs 2. Training SHG members in farming and non-farming activities for income generation 3. Re-excavation of existing silted ponds 4. Promotion of integrated plantations and pond-based system development 5. Knowledge enhancement of small farmers through Krishi Udyan through a demonstration plot for organic farming and vermi composting
ACC Vidya Utkarsh		<ol style="list-style-type: none"> 1. Support in electrification and infrastructure for government schools 2. Establishment of computer lab
ACC Vidya Saarathi		Provision of scholarships for meritorious students from underprivileged backgrounds for higher education, particularly ITI, engineering and graduate courses
ACC Arogyam		<ol style="list-style-type: none"> 1. Organising health camps 2. Immunisation of children and pregnant women 3. Distribution of free medicines to CSR OPD patients
ACC Sampooran Swachhata		<ol style="list-style-type: none"> 1. Distribution of health and hygiene kits 2. Installation, repair and maintenance of hand pumps 3. Training of adolescent girl son health and hygiene 4. Celebration of Hand Washing Day 5. Organising <i>Prabhat Pheri</i> in schools

Plant Performance in 2017

Parameter	Unit	Planned	Actual	%
Budget (Lakhs)	INR	106.72	110.93	104
Leverage (Lakhs)	INR	109.31	56.81	52
Beneficiaries	-	18,840	19,431	103
Cost per beneficiary	INR	566	571	-

Sindri plant's performance has been at the average measure for most parameters – effectiveness, efficiency and rigour of implementation. Relevance has been above average due to the detailed needs assessments carried out in 2016 for Swavalamban social security programme as well as a comprehensive community needs assessment in 2015 for other programmes.

Sustainability scores are above average since the DISHA centre caters to students under industry-linked programmes where ACC spending is zero, as well as Sampooran Swachhata, where toilet construction has

been completely taken up by the government, with credit due to Sindri ACC CSR implementation partner Sanskaar for their successful advocacy efforts with the local Panchayat.

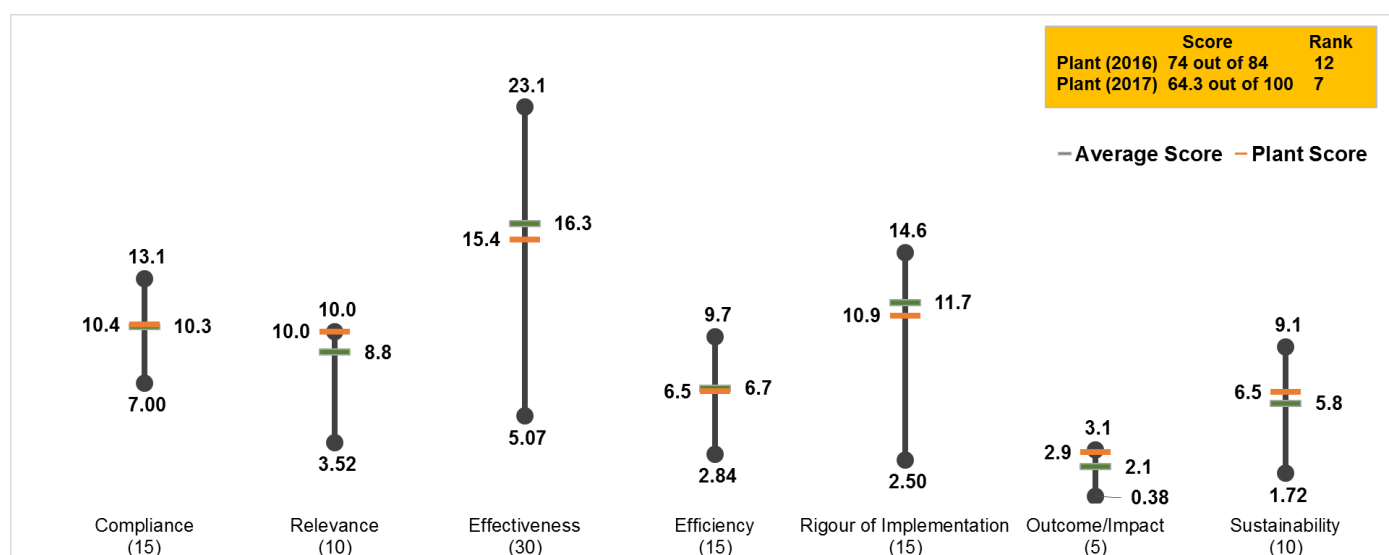


Fig 1: Comparison of Sindri plant CSR performance across parameters of effectiveness, efficiency, rigour of implementation, compliance, impact, and sustainability

Overall Plant Level Score

The Audit Jury's score for the plant is 77 out of 84. The parameters and project wise calculation was provided by the Social Audit Committee by 10th January, 2018.

The score that is presented and approved by the Social Audit Committee on 4th January, 2018 at Cement House, Mumbai is provided below:

	Plant Score	Minimum	Maximum	Average
Compliance	6	5	8	7
Relevance	14	7	15	12
Effectiveness	12	3	16	13
Efficiency	12	1	15	10
Rigor of Implementation	12	4	17	13
Outcome/Impact	5	1	5	3
Sustainability	6	1	7	5
TOTAL	67			

Budget

Activities under Sampooran Swachhata and Arogyam and Swavalamban and LEISA have been combined together for better coordination and continuity. Hence, planned budgets have been utilised in all cases except for Vidya Utkarsh, where it is significantly underutilised since the programme has not yet started.

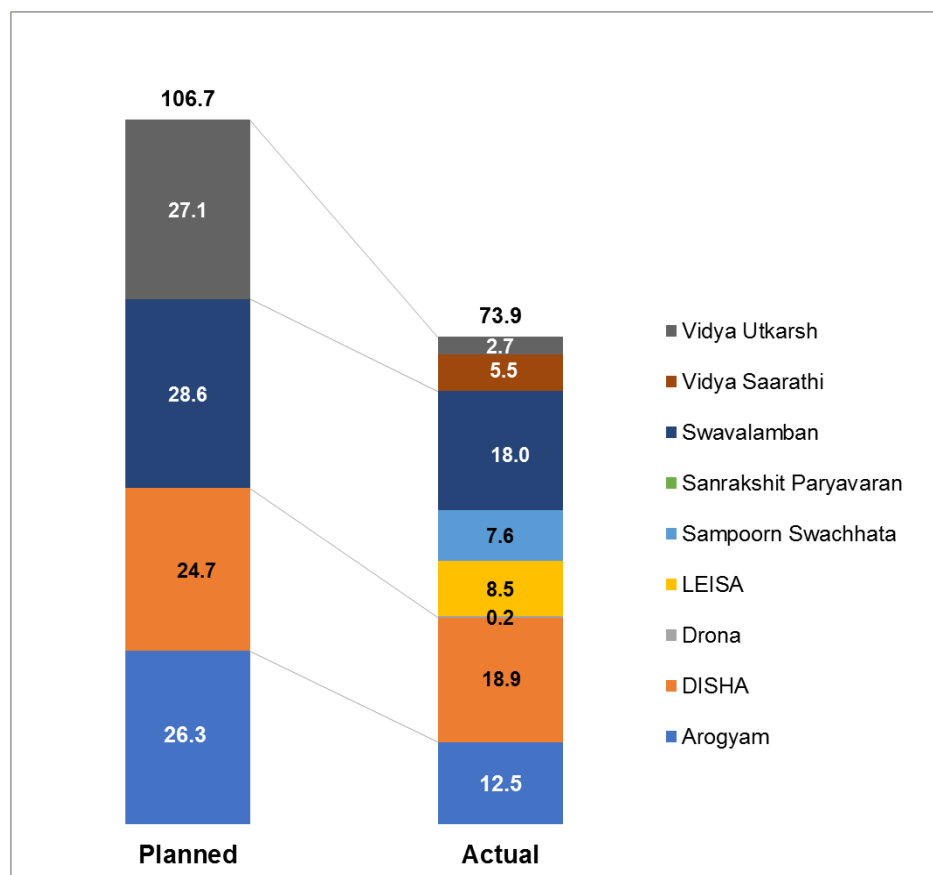


Fig 2: Planned versus actual budget spending in lakhs in 2017

Leverage

Government scheme leverage of ₹10.43 lakhs in the social security scheme disbursement (under Swavalamban is yet to reflect in ACC books). Significant leverage efforts have been made for the construction of hand pumps and toilets by the government itself and funding for DISHA programme from corporate linkages.

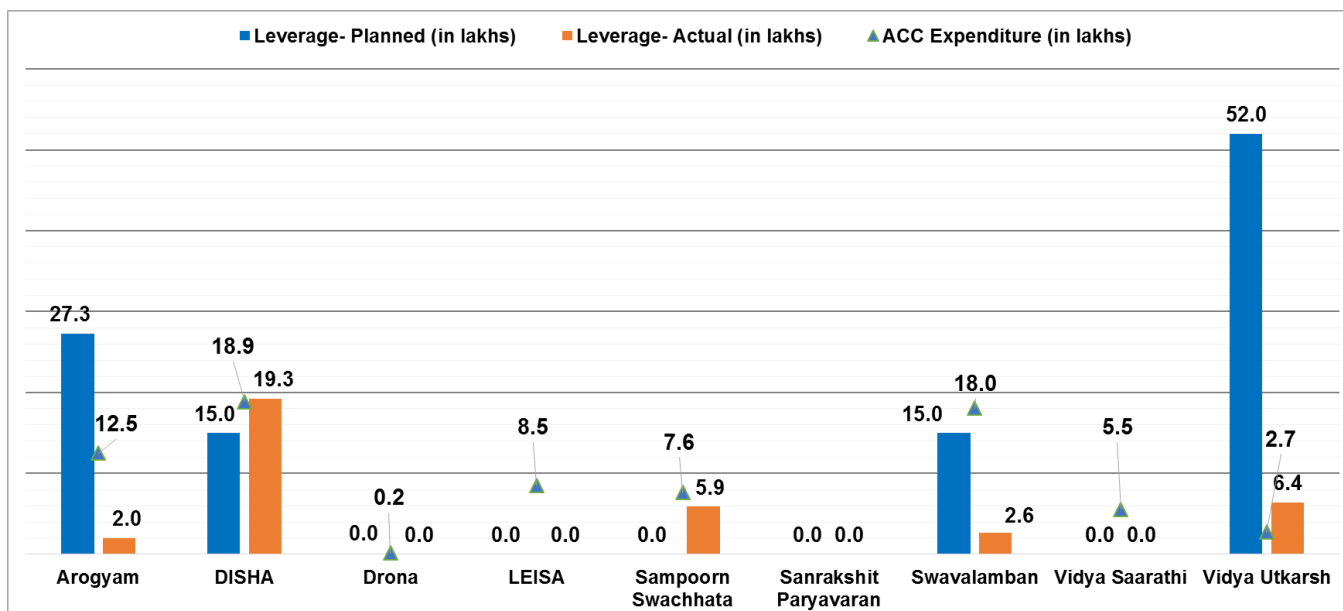


Fig 3: Leverage performance vs Planned and ACC Expenditure

Beneficiaries

- In the DISHA project, demand for competitive exams has dropped and partner bandwidth has been limited in other courses. This has led to a reduction in the number DISHA beneficiaries in comparison with planned targets.
- Arogyam and Sampurn Swachhata beneficiaries can be clubbed to avoid double counting. In both programmes, more beneficiaries have been reached than intended.
- Vidya Utkarsh programme didn't take off due to the absence of a suitable partner, and hence targets have not been met.

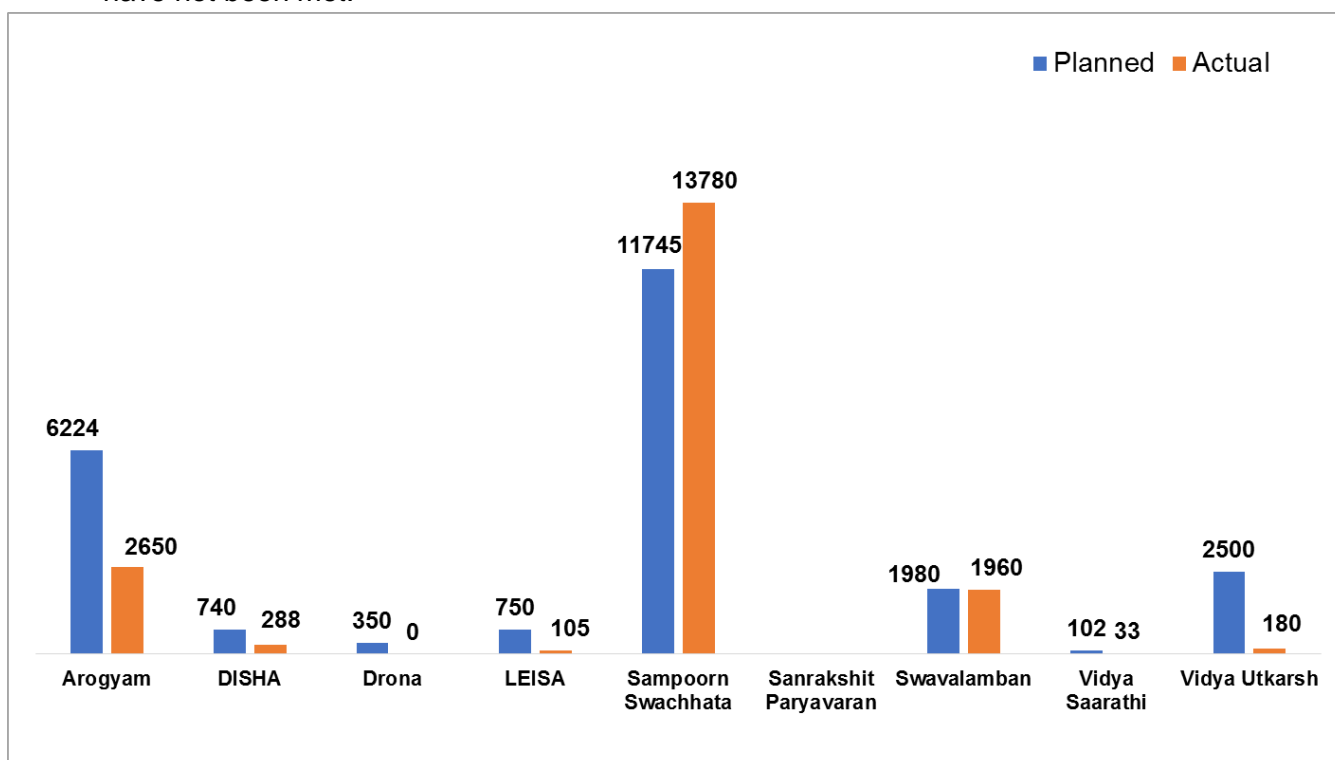


Fig 4: Planned versus actual beneficiaries reached

Plant performance across CSR Initiative

CSR Initiative	Plant Score	ACC Average
Arogyam	36	36
DISHA	58	32
Drona	2	18
LEISA	1	33
Sampoorn Swachhata	14	33
Sanrakshit Paryavaran	-	24
Swavalamban	49	40
Vidya Sarathi	35	39
Vidya Utkarsh	29	35
Overall Score	67	61

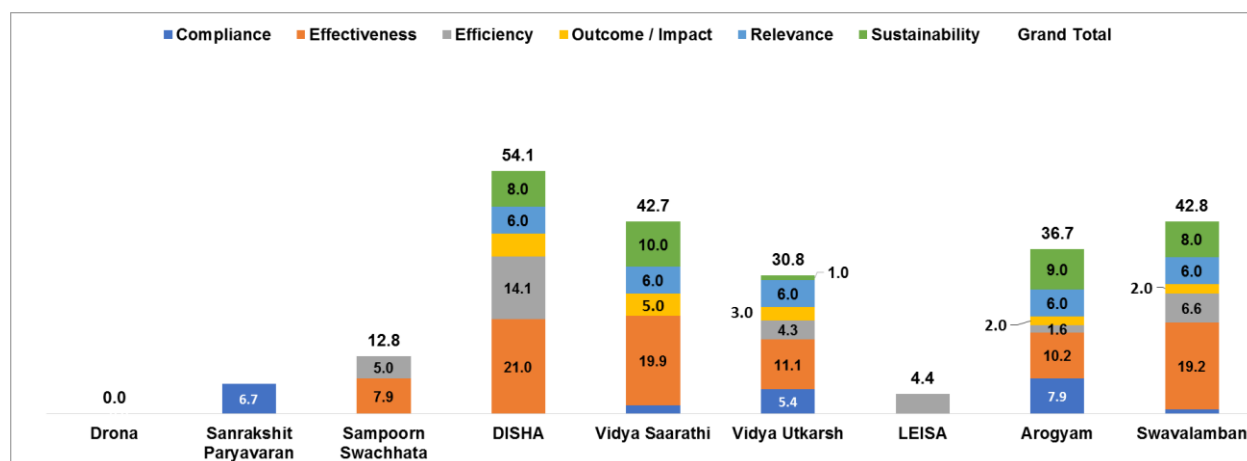


Fig 5: Plant Performance across Projects

Cost Per Beneficiary

Higher costs of DISHA beneficiaries were due to low infrastructure costs of building the resource centre.

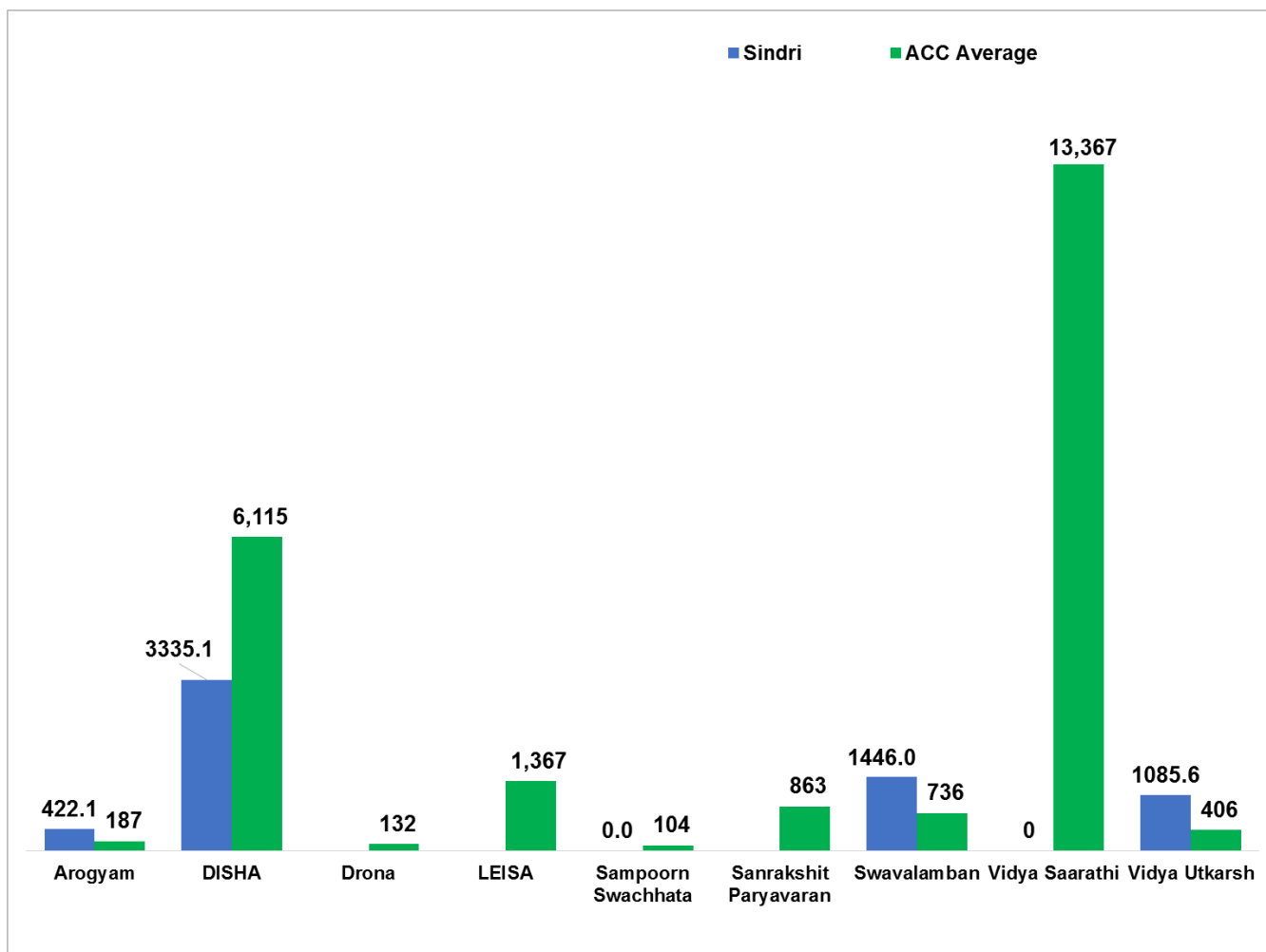


Fig 6: Cost per beneficiary

Wins in 2017

- Innovation through social security programme:** Phia Foundation's social security for unorganised workers has a high potential for bringing in government benefits to the majority of workers who are engaged in informal economic activities in these communities. In 4 months, the programme has managed to open bank accounts and enrol 3000 people, out of which 40 have applied for schemes and obtained benefits.
- Robust foundation in Swavalamban:** Women from the neighbouring hamlets around ACC are mobilised into 44 SHGs and one federation. They collect savings and invest them in self-employment generation. Since there is no Non-Banking Financial Companies (NBFCs) operating in the hamlets here and NABARD has slowly started to penetrate, the only surplus for social investment is savings by women. ₹20.99 lakhs was saved in the bank and a revenue of ₹4.5 lakhs was generated in 2017.
- Sanitation priority status for Panchayats:** With a view to move from building infrastructure to enabling sustained behaviour change, ACC has focused its WASH efforts on building awareness and advocacy, resulting in the government granting priority status and funds for sanitation in the Sindri block in 2017.
- Size of operations:** As an Integrated plant, significant size of operations is planned across mines and plant locations (planned beneficiaries ~19,000) and across villages. Substantial efforts have been made in stakeholder engagement and operations management.

Strengths

- Village volunteers addressing last-mile communities in the Swavalamban programme and social security programmes are a positive force. Literate women with good financial and digital awareness and interaction are trained in nurturing SHG groups. They are enthusiastic about the programmes and believe in the potential for impact in a way that is far above the modest wages of ₹3,000 that they get every month. These volunteers are not only effective last-mile enablers and trainers but are also go-to women in the community for other women, banks, government agencies, ACC and partners. Volunteers went on to become trainers and partner NGO employees. This field force has a strong scale of potential.
- Based on the feedback of last year's audit, this plant has worked hard on leverage. The Head Held High and Tata Trusts programme reintegrating school dropouts as well as ICICI and Larsen & Toubro (L&T) skill programme takes place without any overhead costs to ACC. Sanitation has moved completely away from building infrastructure to focus on behavioural change, while ACC is actively exiting from the school renewable energy projects by linking them to government schemes.
- The plant has secured prolific collaborations. Tata Steel Rural Development Society and Steel Authority of India Limited (SAIL) follow the Swavalamban approach, L&T and ICICI skills utilise DISHA infrastructure and Head Held High and Tata Trusts work in the Community Resource Centre. ACC works with Jharcraft, NABARD and the Ministry of Micro, Small & Medium Enterprises (MSME) Foundation for market linkages. These partnerships set a strong base for the sustainability of programmes.
- Built on partnerships, the DISHA programme is fast emerging as a Community Resource Centre (CRC) for skills development excellence in the area, where programmes from industry, government and social organisations can be anchored, with strong forward linkages. ACC mobilises deserving students due to its local presence, provides counselling and other non-monetary support. This model is highly scalable and can be replicated in other plants.
- The CSR manager has been engaging regularly with the Jharkhand CSR council, resulting in better support for ACC programmes from government agencies, industry partnerships, and advocacy with the government this year.

Recommendations

- Across the board, outcome focus can be strengthened in planning and documentation through the Project Profile Sheet, partner capacity building, communication and execution.
- While the plant has been running programmes only in four key critical local development areas of health, education, livelihood and skill, there is reasonable scope for better efficiencies and effectiveness by re-planning the sub-focus areas. For example, there are too many occupational areas being tackled by Swavalamban, resulting in weak market linkages and inadequate income returns. Similarly, in the case of DISHA programmes, focus can be sharper to maximise impact within the given budget.
- The partner teams are enthusiastic about activities, and this has impeded commensurate focus on outcomes and impact. We recommend building partner capacities for better Monitoring & Evaluation (M&E), process compliance and focus on outcomes and targets. We recommend supporting the plant CSR manager with M&E, technology and strategic programme design advice and outside-in linkages, as it can be translated better to outcomes.
- Computing unit economics of individual livelihood models can enhance their effectiveness. For example, the craft stream has potential to scale in production. However, marketing, pricing and sales have to be worked out for operational self-sufficiency.

- This is a key need as production is not converting effectively to sales for all income generating activities. Access to affordable credit and digital financial inclusion can lead to higher incomes and larger enhancement of livelihoods for the SHGs.
- There is a high impact potential in training and incentivising graduates of current DISHA programmes to be community trainers and reach out further into remote areas, increasing sustainability and the scale of skill programmes. This should be planned and executed well for impact.
- Vidya Utkarsh was envisioned as a quality education programme following a centralised research study's finding. Due to the absence of a partner, the programme never took off. In its place, legacy programmes with infrastructure and WASH awareness support are running, so there is no compelling case to support this programme under education any more.
- The health and awareness camps, although regular and functioning smoothly, have not led to any measurable outcomes in preventive health. We suggest a sharper focus on areas such as adolescent or maternal health to improve local health outcomes.

ACC CSR –

Thematic Focus

Livelihood

ACC DISHA

ACC LEISA

ACC Swavalamban

DISHA: Skill Development

Introduction

With India's demographic dividend underpinning the country's fast-growing economy and future development, the need for ensuring that the country's young workforce is skilled and productive is critical. More than 12 million youth between 15 and 29 years of age are expected to enter India's labour force every year for the next two decades. The government's recent skill gap analysis in 2017 concludes that by 2022, another 109 million or so skilled workers will be needed in the 24 key sectors of the economy.¹⁴ However, currently, only 2.3% of the workforce has skills of any kind, rendering skills development an important national priority for the government and industries. With only 27% of women participating in the workforce, India has one of the lowest women workforce rates among BRICS (Brazil, Russia, India, China and South Africa) countries, also necessitating an urgent focus on skilling and enabling livelihoods for women.¹⁵ The NITI Aayog's 2017-2020 three-year action plan points to under-employment being an issue among the Indian workforce, requiring a focus on well-paid and productive jobs.¹⁶

ACC Approach to Skill Development

ACC's Project DISHA aims to reap the benefit of India's demographic dividend by focusing on skilling local youth and enabling a sustainable career path for them by training for skilling and upskilling with a strong market focus, on-the-job apprenticeships, career counselling and placement support.

Aligning to the Sustainable Development Goal 8 of ensuring livelihoods and economic growth, as well as the Schedule VII of Section 135 of the Companies Act, 2013, DISHA at ACC has been focusing on the following areas of skill development in 2017:

- **Vocational training among rural youth to address market demands**
 - Focusing on growth sectors such as IT-BPO, retail, hospitality, apparel, automobile and electrical work at Tikaria, Kudithini, Sindri and Thondebhavi.
- **Industry-partnered skill centres of excellence** enabling innovation in skill development, pooling of resources, better placements and high-quality training Sindri and Kymore.
- **Support for ITI graduates to join government and private jobs** at Chaibasa and Bargarh
- **Capacity building in local agricultural livelihoods**
 - Livestock related training such as Backyard Poultry and Fish breeding at Tikaria and Chaibasa.
 - Access to finance for youth and women micro-entrepreneurs at Kudithini and Chaibasa.
- **Training for self-employment and entrepreneurship**
 - Construction related trades such as Carpentry, Plumbing, Masonry, Electrical, Fitter, Lighting and JCB operations at Lakheri and Thondebhavi.
 - Driver training for light and heavy motor vehicles at Thondebhavi.
 - Service repair enterprises such as cycle repair, hand pump repair, TV and mobile repair at Lakheri.
- **Support in preparation for competitive and engineering exams** at Sindri and Chaibasa.
- **Digital and computer literacy** at Tikaria.
- **Vocational training for women** at Chaibasa, Kudithini, Sindri and Jamul.

¹⁴ The World Bank, 2017, [Skilling India](#)

¹⁵ The World Bank, 2017, [Reassessing patterns of female labour force participation in India](#)

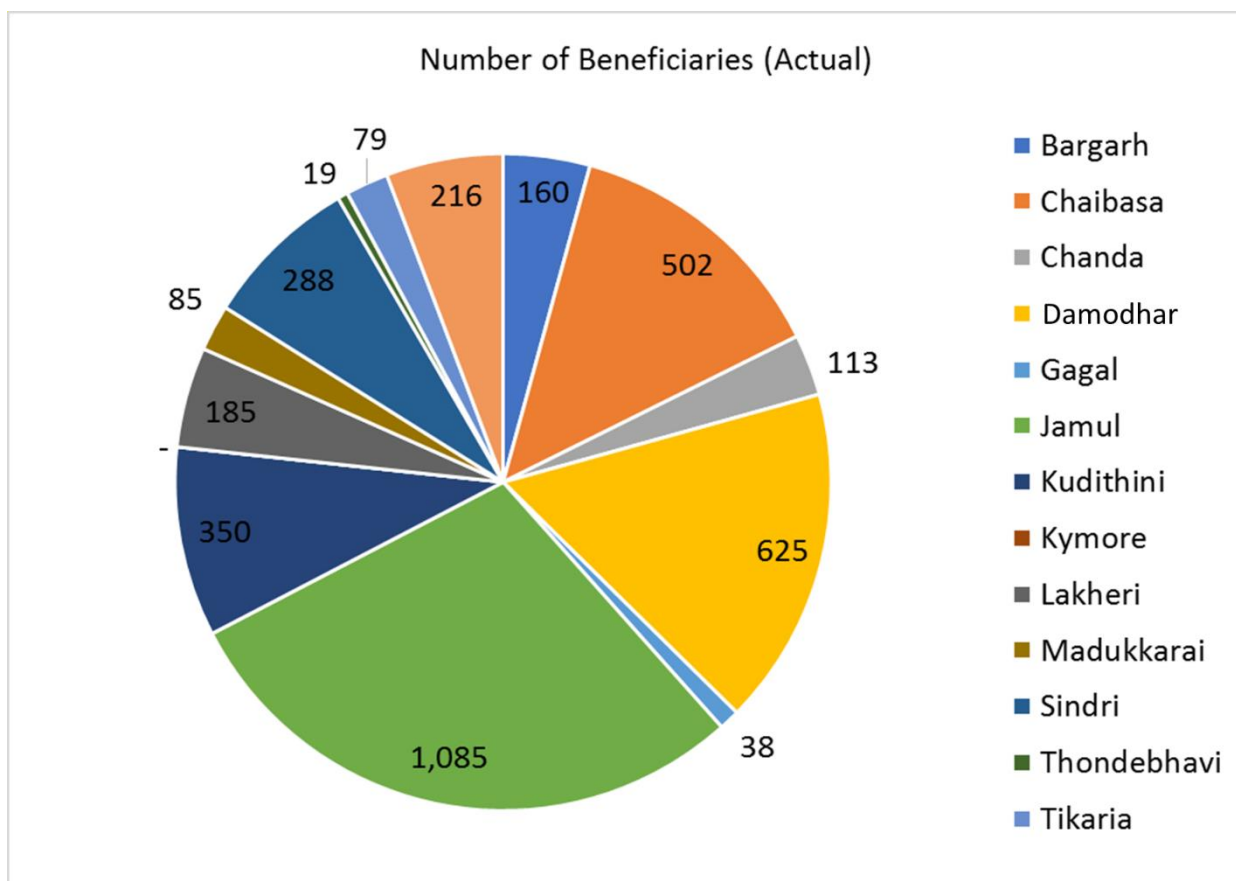
¹⁶ Bloomberg Quint, August 2017, [India facing issues of severe under-employment](#)

Key partnerships

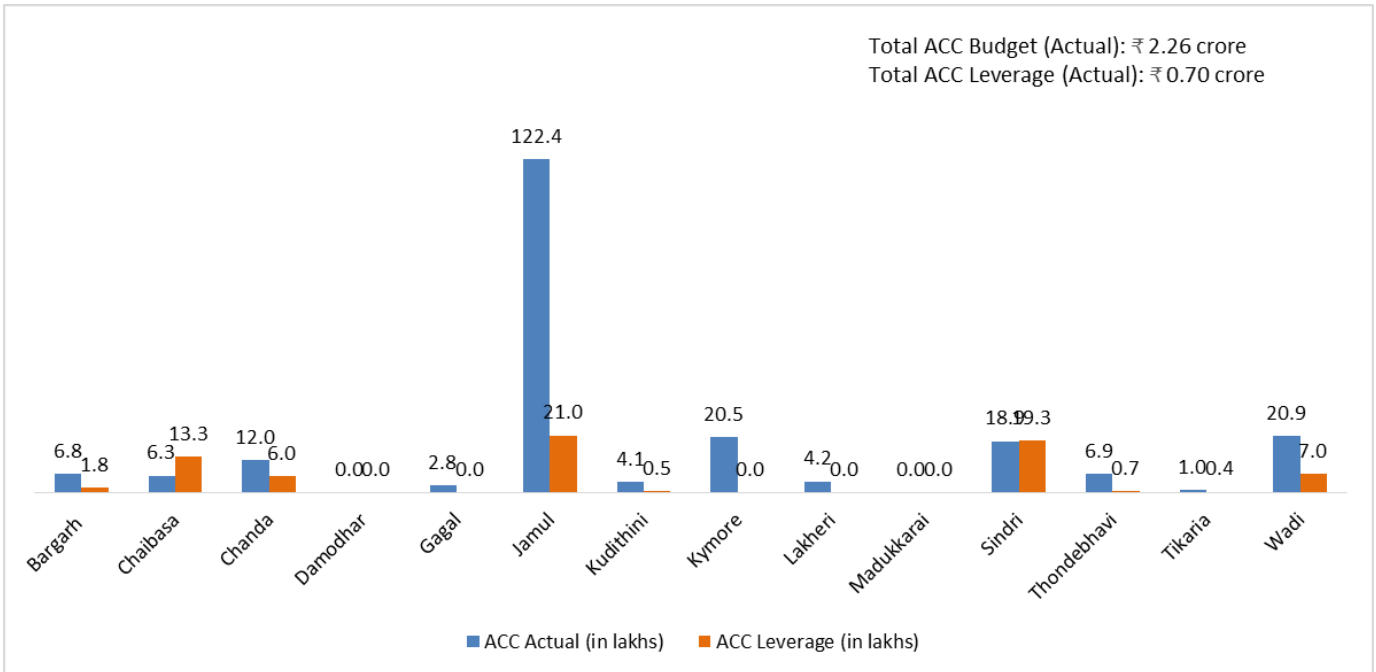
Implementation partners	Government linkages	Industry linkages
<ul style="list-style-type: none"> • Head Held High • SEEDS • DEHAT 	<ul style="list-style-type: none"> • RUDSETI • DDSUKGY • ITI centres for mobilising graduates 	<ul style="list-style-type: none"> • NSDC certifications • Nirmithi Kendra • Vikas Kaushal Yojana
		<ul style="list-style-type: none"> • Banking jobs - ICICI Foundation • L&T - construction • Bharat Vikas Group (curriculum in hospitality)

Key Highlights in 2017

Across its plants, ACC CSR has trained 3745 people in different trades and professions. Jamul has one of the most prolific skill development hubs among the plants, situated within the ACC plant, catering to six different trades, and receives a substantial number of applications every year to its programmes. By the graph below, it is evident that Jamul has trained the most number of people in 2017 and raised the most leverage.



Plants have leveraged ₹2.26 crores through government schemes and industry partnerships in order to complement ACC's investments.



Good Practices across Plants

- Re-integrating girl dropouts:** The DISHA programme in Sindri, led by Head Held High, and funded by Tata Trusts, meets a clear need in the community to re-integrate school dropouts and uneducated girls from neighbouring areas and increase their employability across sectors. The impact has been not only in technical and soft skills, but in equipping women, who are stepping out of their homes for the first time in their lives, with the confidence to seek employment in the world.
- Integrated support for government jobs:** At the Bargarh plant, an integrated approach is followed to provide support for government jobs. Students are enrolled in Goal Setting Workshops to raise awareness of the government department they wanted to join. Students preparing for reserve police, CISF and BSF undergo physical training every day in the morning; a WhatsApp group comprising of trainer and students helps students in asking doubts and it is also a platform through which the NGO shares job opportunities in the public and private sector. Three study centres have been setup which are active through the day so that the students can visit the centre post the classes to clear any doubts.
- Industry linkages:** Pro-active development of linkages with industry has supported several positive changes: feedback for training, better placement guarantees, internships, and leverage. Sindri, for example, runs trainings sponsored by ICICI Foundation and L&T, thus bringing decent paying jobs in high-growth sectors for graduates, as well as cost-efficiencies to the programme.
- Certification:** Multiple plants have taken the steps to get certification for trainings conducted, hence enabling better job prospects for the youth. Chaibasa has liaised with the National Institute of Open Schooling on its computer courses, for example.

Voices from the Ground

From Mechanic to Micro-entrepreneur, [Lakheri]

Avinash Kumar Verma is a former student of ACC DISHA in Lakheri. Before enrolling for this course, Avinash used to work in a two-wheeler repair course at an income of ₹3,000 per month. Today, Avinash owns a two-wheeler repair shop. The knowledge gained at the skilling centre has been beneficial to him in

setting up his business and winning customers Avinash earns around ₹9,000 per month at his two-month-old shop.

Landing a Loco-pilot Job, [Sindri]

At a DISHA centre 500 metres from the ACC plant in Sindri, students from ITI get intense coaching to ace competitive exams and obtain jobs in high-demand technical areas. Commenting on the success, Shibu Rohidas from Simatand village says, *“To get a government job ‘Sarkari Naukri’ (government job) was not so easy for me through self-study in a remote village. My family income is very limited, and my father is a wage labourer. I got the opportunity to attend quality coaching classes for the government services preparation and got selected in the Railways – as a Loco Pilot, something I would have never imagined.”*

“I am 24, with a four-year-old child, and my husband passed away last year. I joined the course out of critical need for money and a job. Today, I am ready to join a mall. This place has given me confidence” –
Puja Kumari, Chattanand Panchayat, Dhanbad district, Jharkhand

“Through our childhood, we have never been let out on our own. Now, after the course, our parents are more amenable in letting us go out alone and travel alone. We have learnt ways to communicate, be understood and negotiate well.” - **Shakuntala, Dhanbad district, Jharkhand**

LEISA: Towards Sustainable Agriculture

Introduction

Rural India is predominantly dependent on agriculture for its livelihood. According to the 70th National Sample Survey Office (NSSO) report, more than nine crore households are engaged in agriculture in the country. Further, 70% of the agricultural households own less than 2.5 acres of the land.¹⁷ Evaluating costs and benefits of production, lack of awareness on modern techniques to perform agricultural activities, access to credit from financial institutions and awareness about various government schemes affect the competitiveness, productivity and livelihoods of small land holding farmers. While income from cultivation in 2013 has increased 3.6 times that in 2003, input costs have also tripled in the same period, almost nullifying the effect of tripling income¹⁸. Despite being implemented for over 50 years, low awareness about the Minimum Support Price (MSP) system offered by the government remains a cause of concern. According to the World Bank and the clarion call issued by the Government of India to double farmers' incomes, there are three key priority areas that must be addressed to improve agricultural productivity¹⁹:

- a. **Enhancing agricultural productivity, competitiveness, and rural growth** through new technologies, improved irrigation/drainage management systems, development of agricultural markets and production of high growth commodities such as livestock.
- b. **Poverty alleviation and community actions** by forming self-help groups, increasing community savings and promoting local initiatives to increase income and employment.
- c. **Environmental sustainability and future productivity**, reflected in the rising issues of land degradation, groundwater exploitation and climate change. There is a need to embrace innovation in the sector through alternative modes of cultivation and sustainable management of resources.

ACC Approach to Sustainable Agriculture

LEISA is one such initiative focussed on enabling farmers to address these problems using innovative solutions which are economically viable and environmental friendly. This can be done through organisation of participatory capacity building processes for farmers. ACC Project LEISA looks to support sustainable agriculture in the project areas as follows:

ACC's Project LEISA (Low External Input for Sustainable Agriculture) is commonly developed for and promoted in rural areas because they are presumably more appropriate for farmers who may not have access or the ability to adopt methods requiring significant purchased inputs.

Some broad focus areas of the project are:

1. Capacity building of farmers and knowledge enhancement
2. Development of agricultural clusters and promotion of co-operative farming
3. Integrating farming and irrigation techniques to improve yield/ productivity

The following are models that have been deployed over the years:

- **Providing innovative agricultural techniques to farmers**
 - Building capacity of farmers to adopt organic farming, co-operative farming, integrated farming and contract farming in Sindri, Tikaria and Kymore.
 - Converting an inorganic farm into an organic farm in Jamul, Kymore.

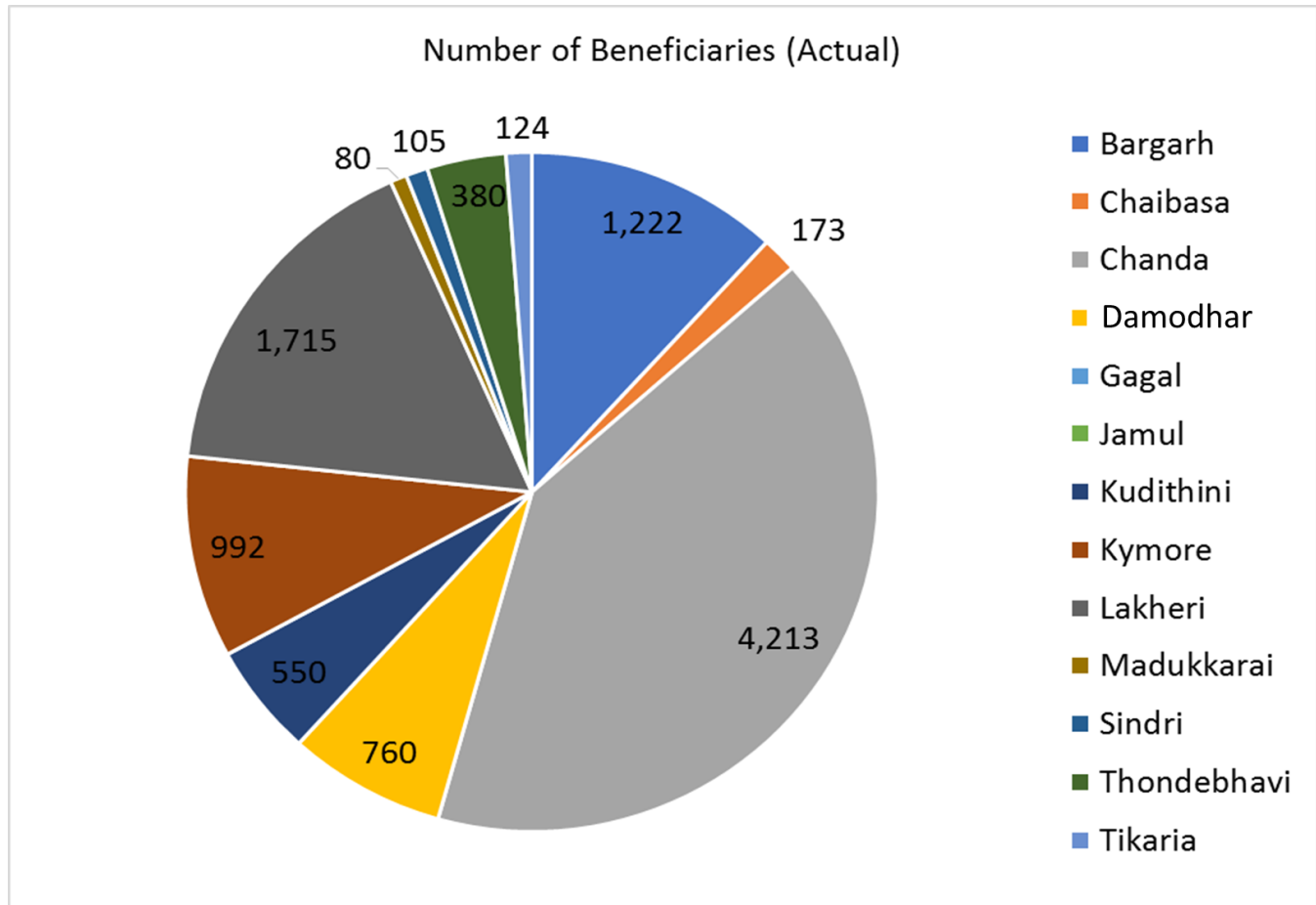
¹⁷ Situation Assessment Survey of Agricultural households, NSSO, 2014, [Key Indicators of Situation of Agricultural Households in India](#)

¹⁸ India Spend, 2012, [Why It Is Hard To Double Farmers' Income By 2022.](#)

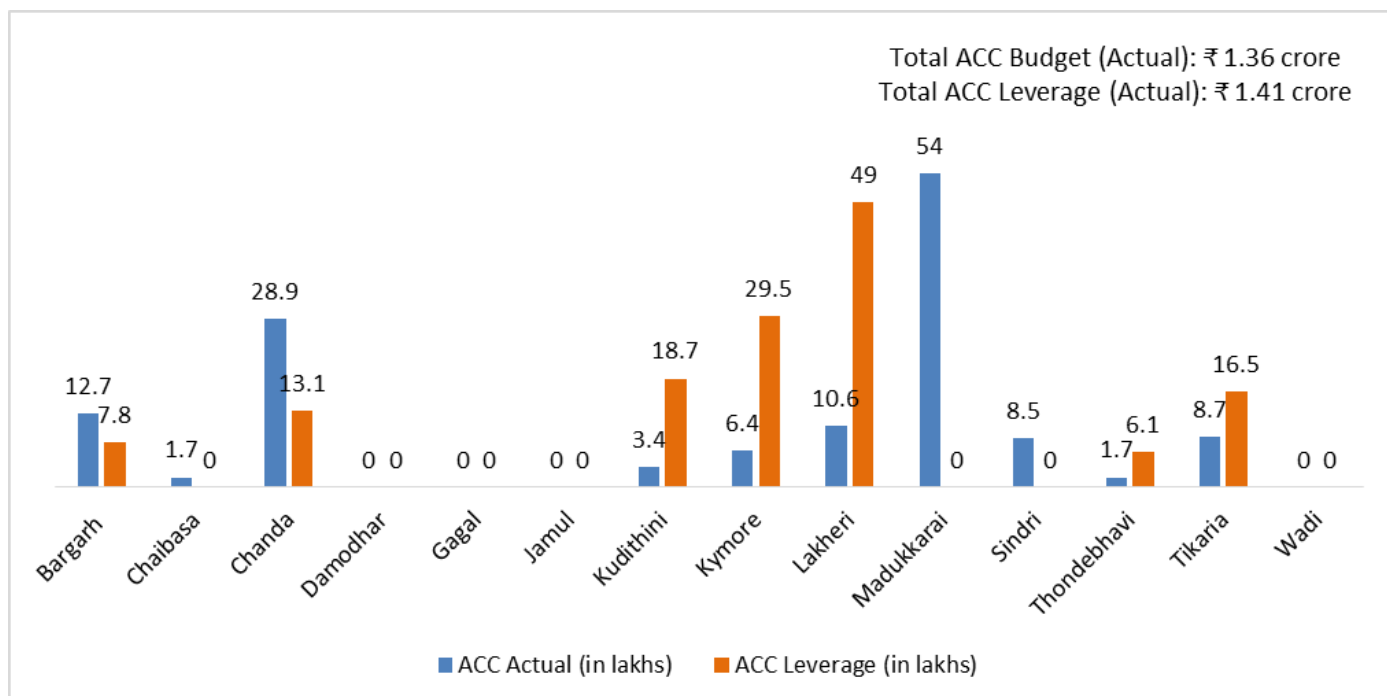
¹⁹ World Bank, 2012, [India: Issues and Priorities for Agriculture.](#)

- **Providing agricultural inputs to farmers** in Thondebhavi.
- **Kitchen gardens for food security** in Damodhar.
- **Creating irrigation structures for farmers**
 - Creating and maintaining local ponds in Sindri and Chanda.
 - Introduction of life irrigation in Bargarh and Chaibasa.

Key Highlights in 2017



ACC has worked with 10,314 farmers in 2017 in sustainable agriculture projects. The leverage for most plants is significantly comparable with ACC's contribution to the project as strong linkages have been established with NABARD and the Department of Agriculture to provide input support to the farming community.



Good Practices across Plants

- Formation of Farmer Producer Organisations (FPOs) and Rayat Mitra Groups for better market access:** In Bargarh, the FPO Rajib Lochan has been linked with 40 other FPOs across the country, which has been formed by the Basix Group. This enables the FPO to sell its products/produce to 40,000 farmers across the country. In Kudithini, Wadi and Thondebavi, the Rayat Mitra Group is being used as an effective operational tool to gather farmers to transmit information and build awareness about organic farming, crop prices and agricultural schemes. The farmer group in Kudithini is now operationally sustainable and the platform helps in enabling collaborative decision making, establishing partnerships and peer learning on best practices with minimum engagement from ACC.
- System of Rice Intensification (SRI) technique deployment:** In Chaibasa, the SRI technology was introduced and implemented for rice cultivation by Manthan. Over 100 farmers have started using SRI technology so far and have reported an improvement in yield by three times. This is expected to increase the productivity from around 1000 quintals to 2500 quintals.
- Water usage monitoring:** In Chanda, the farmers have developed an internal support and monitoring system to watch water usage on a rotational basis. Group members are responsible for starting the pump and monitoring its usage, etc.
- Kitchen Gardens:** In Damodhar, kitchen gardens have been established in the households and this has not only enabled them to become self-sufficient but has also helped them sell the extra produce to neighbouring markets or communities. Vegetables like broccoli, cabbage, beans, tomatoes, cauliflower, spinach, etc. fulfil the nutrition requirements of families. Households are trained to use a drip kit as the primary technology in kitchen gardens or nurseries.
- Leveraging government schemes:** The beneficiaries of the LEISA in Kymore have been able to leverage the following schemes by the government: Pradhan Mantri Krishi Sinchayee Yojana (PMSKY), Beej Gram Yojana and Annapoorna Yojana. 90% of the estimated cost of the project has been covered by leverage from government schemes.
- Demo-plots:** Across multiple plants, demo-plots and exposure visits have helped farmers adopt better techniques, manage their risks and reap increased harvests.

Voices from the Field

Finding Solutions for Farmers [Bargarh]

A twin calamity had struck farmers in Odisha in recent weeks. A moderate to severe drought²⁰ had affected paddy crops of more than 3.1 lakh hectares of land in over 6,000 villages across 15 districts. In addition, an attack by brown plant hoppers (insects that feed on rice plants), had destroyed paddy fields on 1.7 lakh hectares in 8,211 villages across nine districts. The entire Odisha was suffering from the BPH (Brown Plant Hopper) attack and farmers were losing paddy crop. ACC Bargarh CSR project has a potential solution for all farmers across Odisha and other states through the Sarva Seva Samity Sansthan (SSSS), a not for profit entity promoted by Basix India Group, an implementing partner of ACC CSR projects at Bargarh since 2014. As per needs assessment of the project beneficiaries, SSSS identified Non Pesticidal Management, SRI and goat rearing as an alternative to the farming community. It has organised Rajib Lochan Farmer Producer Company (FPC) and deputed its branch head, Mr. Gobinda Chandra Sahoo, as the CEO of this FPC.

Lift Irrigation: Luxury to Dream [Chanda]

Arvind Thakre is a farmer of Usgaon, a village that borders ACC Chanda Cement Works in Chandrapur, Maharashtra. ACC had recently set up a lift irrigation system for the village and Arvind was one of the 11 farmers who are participated in the same. The lift irrigation system includes a pump that lifts water from a reservoir from the Wardha River and pumps it towards the farms of these 11 farmers. Each farmer has invested in the system along with a contribution from ACC. ACC also brings in the technical expertise for construction. The water is then used on the fields through sprinklers.

Ever since this system was set up, Arvind and the other farmers are happier with their progress. Arvind said “Earlier, the cotton crop used to stop yielding in January, but it now continues until March”. Thus, there is a higher level of predictability in terms of produce. The Government also gains additional revenue due to the use of electricity for the pump thereby making it a win-win situation for all.

Arvind’s crop productivity has increased by 25%. Since then, he has purchased a new bike and is looking to renovate his house. His standard of living has improved. He aspires to grow broccoli and red and yellow peppers. He says that there is a market premium associated with these crops and he wants to cash in on it. He is also eager to learn and experiment with new technology that will improve his yield.

“Initially when a pilot for organic farming was proposed by the ACC CSR manager, I was sceptical about the intervention. After being convinced by the manager, I trusted him and decided to participate in organic farming. Today, I produce my own manure and pesticides. Some other farmers in the village buy organic manure from me. The yield is fine and pollution free too. This intervention by ACC has given me an additional revenue source and introduced me to healthy farming. Now I am never going back to old ways of farming” – Ishwari Prasad, Lakheri, Bundi Rajasthan

“None of the famers were willing to be a part of the SRI technique to cultivate rice when the idea was first proposed. I was the only one up for it. All others laughed at me saying that achieving productivity as promised is close to impossible. They felt they were being tricked. Now that I have been trained, I can harvest around nine quintals from one kg of seed while other farmers are surprised. Now all of them want to learn and adopt the same technique” – Damu Durai, Kisan Club President, Chaibasa, W Singhbhum, Jharkhand.

²⁰ Hindustan Times, 2017, [ODISHA declares drought in 70 blocks, announces package for farmers](#)

SWAVALAMBAN: Empowering Women

Introduction

The Micro, Small and Medium Enterprises (MSME) sector has played a pivotal role in the developmental trajectory of every country, and India's growth story has been no different. With the MSME sector accounting for nearly 45% of India's manufacturing output and 40% of total exports, the sector has been responsible for bridging the gap in workforce participation rates between men and women in the country.

According to the Government of India's MSME Annual Report 2011-12, only 13.72% of MSMEs are managed by women, compared to 86.28% enterprises managed by men²¹. Government initiatives such as the National Mission for Empowerment of Women and the National Resource Centre have provided an impetus to efforts in leveraging on skills development, self-help groups (SHGs), micro-credit and the self-help movement for equitable socio-economic development in the country. However, systemic barriers such as the low awareness building mechanisms of financial institutions as well as the scarcity of gender-sensitive business support systems have hindered the use of entrepreneurship as a tool for empowerment.²²

SHGs have played a fundamental role in providing visibility, accessibility as well as technical and financial training required for micro-entrepreneurial activity, enabling a significant portion of the excluded workforce to earn sustained livelihoods.

ACC Approach towards Women's Empowerment

ACC's Project Swavalamban aims to empower women to improve their lives and livelihood through collectivisation in SHGs and federations, access to markets, skills development, capacity building and access to finance. The following models have been established over the years:

- **Enabling economic empowerment of SHGs** by:
 - Capacity building to enhance income and livelihood opportunities for women in Bargarh, Sindri and Lakheri.
 - Training women in skills, farm and non-farm activities, bookkeeping, micro-enterprise establishment and functional literacy in Thondebhavi, Wadi, Sindri, Chanda, Damodhar and Gagal.
 - Setting up of micro enterprises to enable income generation in Lakheri and Thondebhavi.
 - Facilitating bank linkages for loans and disbursement of loans by financial institutions like NABARD in Wadi, Madukkarai and Chanda.
 - Infrastructure support for income generation activities in Kudithini.
 - Setting up of SHG Federations for collective bargaining and independent functioning in Bargarh, Chanda, Damodhar, Sindri, Thondebhavi and Wadi.
- **Formation of cluster and Gram Panchayat level federations** in Bargarh and Jamul
- **Enabling access to social security and livelihood enhancement schemes** in Sindri

²¹ Department of Micro, Small and Medium Enterprises, Government of India, 2012, [MSME Annual Report 2012-13](#).

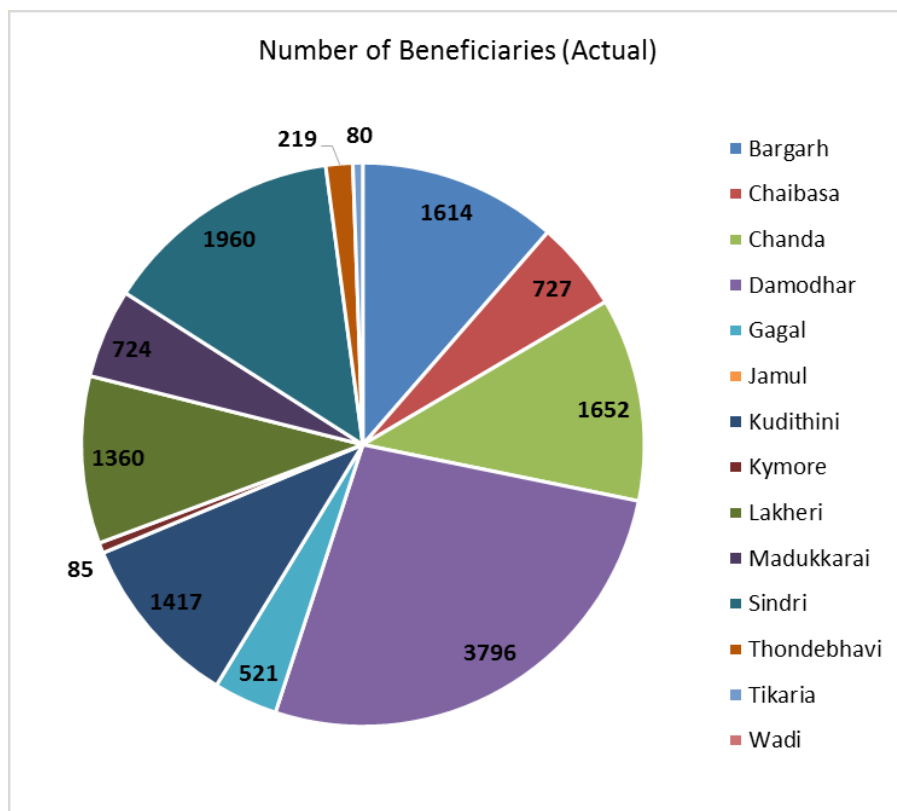
²² UNESCAP, 2013, [Creating an Enabling Environment for Women's Entrepreneurship in India](#).

Key Partnerships

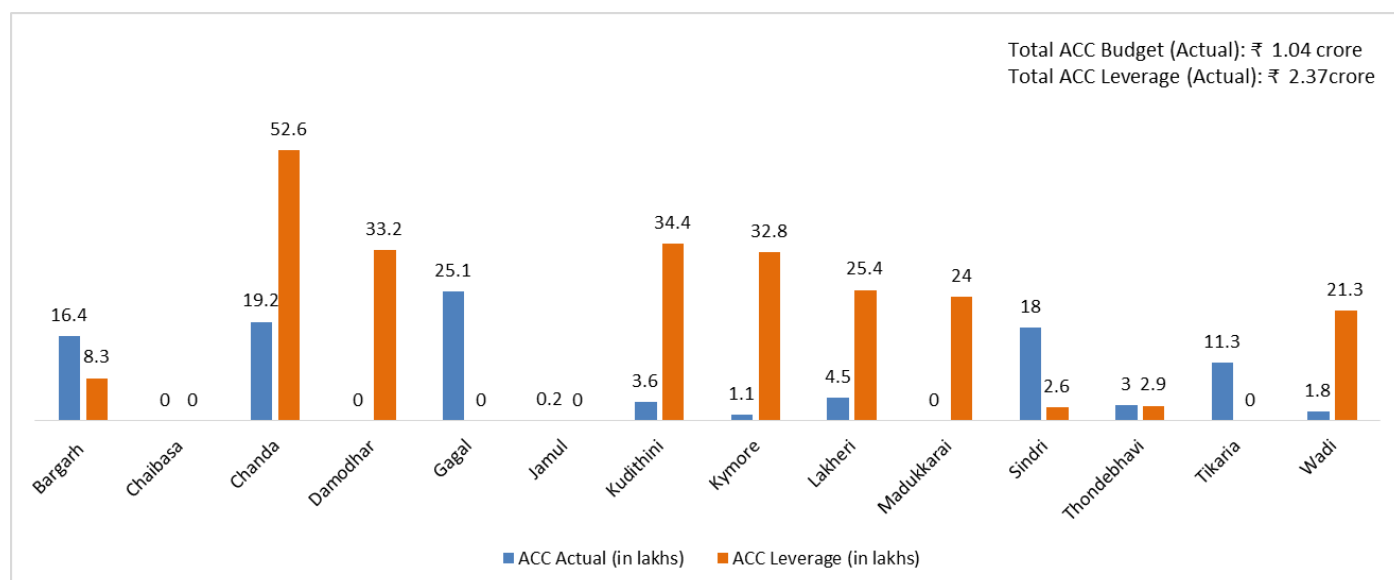
Implementation partners	Private & Government linkages
<ul style="list-style-type: none"> • Lok Kalyan Parishad • Lok Sanchalit Saadhan Kendra • FORD • Phia Foundation • Srijan • Mahashakti Foundation • Agranee Jan Kalyan Anusthan, • Sadhbhawan Sewa Evam Siskha Samiti, • Udyogini, • Akruti • SATHYA • FORD, Sikshana Foundation • Jan Mangal Sansthan • Sanskaar 	<ul style="list-style-type: none"> • NABARD • NRLM • Banks – Syndicate Bank, Bank of Baroda, PNB, Co-operative banks, State Bank of India • Co-operative banks: Gramin Mahakaushal Banks, Bundi Central Cooperative banks

Key Highlights in 2017

ACC CSR has worked with 14,155 beneficiaries across the 14 plants in 2017



Bank linkages have been leveraged and repayment rate has improved over the years as SHGs are increasingly being trained for various income generation activities.



Good Practices across Plants

- **Innovative loan models:** SHG federation in Chanda have established an innovative loan model with ICICI Bank, wherein the SHG federation will receive a 1% commission on the timely repayment of SHG loans.
- **Retail stores and market linkages:** ACC, Damodhar and Sindri have set up local retail stores which are managed and run by SHG members, whose handmade products are sold here. Profits and proceeds from the store are reinvested into other operations of the SHGs
- **Leveraging existing SHG networks:** ACC Jamul has absorbed 50 Ajeevika Bureau SHGs into the Swavalambhan programme. This has improved mobilisation and sensitisation efforts.
- **Exposure visits:** Exposure visits to other SHGs to observe innovative practices and allay apprehensions towards joining SHGs have been a positive move in Lakheri.
- **Resource hubs:** Women in Damodhar have leveraged the local resource centre as a hub for capacity building, community interactions, meetings and trainings. These women have adopted SHG programmes and have forged local partnerships to increase the supply and sale of products and services among the local women.
- **Better financial practices:** Across plants, there are instances of women applying for government loans, pooling in monthly investments into growing the business, saving enough to invest in business infrastructure and so on. These are being spearheaded by the SHG women leaders, which is a sign of women empowerment that goes beyond economic empowerment.
- **Social security scheme:** Phia Foundation's social security for informal workers programme has high potential and enabled them to derive benefits from government programmes. In four months, they have managed to open bank accounts and enrol 3000 informal workers through an identity system, which is reaping the benefits for access to government subsidies and loans for livelihood.
- **Creation of Community Based Organisations (CBOs):** Creation of CBOs that focus on sustainable livelihood creation for women in the community
- **Capacity building and evaluation through experts:** There is an independent auditor who assesses the standards that the SHGs are operating at (using a standardised tool prescribed by NABRAD/ RBI) and the attention and focus of ACC are directed towards the weakest SHG team (as

per the grading). These focussed efforts of ACC ensure that the groups that are the weakest get the most attention to streamline and improve their operational mechanism, thereby maximising impact.

Voices from the Ground

5 Women and a Plot to Farm Together, [Sindri]

Knowing that farming on their small backyard land will not fetch them much, five women in Chattatand village got together, pooled their land and resources and started growing crops together. Neatly divided pieces of land are thick green with radish, brinjal, squash, and lemon. Inputs are made cost-effective, prices of vegetables in aggregation are higher and profits are divided equally. ACC offers technical assistance and market linkages in main markets. More than resources, the land has brought efficiencies together, along with the bonding of five women farmers who work together everyday. With a little help from ACC, the women have grown about 90 kilograms of mushrooms twice a year and reaped ₹1,500 in profits last season. This sum has been re-invested in culturing mushrooms for the next season, where they are hoping to double production.

With 70% of smallholders in India being women and food security as well as sustainable agriculture being SDG targets, examples like this might seem inconsequential in size, yet the community space, bonding and potential empowerment above yield they bring are substantial.



Towards a Bright Future, [Kudithini]

Mallika is 32 years old and studied until Class five. She belongs to a lower caste and was engaged as a “Devadasi” at a local temple from the age of 12. Having suffered lifelong discrimination and abuse, she was isolated and had no other source of income. Through the Swavalamban programme, ACC and FORD were

able to assimilate her into an SHG group in 2013. Gradually, she was socially accepted by the group and became an active member. Her improved social status led to marriage and a settled family life in the colony. In 2017, she availed a loan of ₹1 lakh to set up a saree shop in Veniveerapura. She now earns ₹5,000 per month and is excited about what the future holds.



*“As a housewife, I would not do anything in the afternoon and I never thought I would be able to financially contribute to my family. I always thought this was my husband’s responsibility. I am proud to be a part of an SHG. I have earned the respect of my family and neighbours.” – **Sunita Barik, SHG Member, Bargarh, Odisha.***

*“For 18 years, I was confined to the boundaries of my house. After joining SHG since last two years, I am not only stepping out of home but also skilled in making cakes and biscuits which I sell in my daughter’s school” - **Rihana Khan, Lead trainer member of SHG, Lakheri, Bundi, Rajasthan.***

Education

ACC Vidya Utkarsh
ACC Vidya Saarathi

Vidya Utkarsh and Vidya Saarthi: Quality education in schools

Introduction

Providing quality primary education and ensuring equal access to all are among the major challenges facing our education system today. Even as school enrolment rates are increasing with the age group 6-14 at 96.9% in 2016 and for the age group 15-16 from 83.4% in 2014 to 84.7% in 2016, ensuring quality learning outcomes remains a concern. According to the Annual State of Education Report (ASER 2016) by Pratham, more than 50% of Standard III students cannot read Standard I level text. Only 45.2% of upper primary class students can read simple English sentences. In case of arithmetic abilities, an improving trend has been recorded in primary classes; however, still more than 70% of students cannot perform a simple two-digit subtraction.²³

Education being the fulcrum of socio-economic development, sustained efforts need to be undertaken to improve quality of learning outcomes in schools in order to provide a strong educational base for its future generations.

ACC approach to quality education

Aligning with the key national priority of providing quality education for all, Vidya Utkarsh focuses on infrastructural upgradation of government schools and ACC middle schools in the target community areas, while Vidya Sarathi focuses on economic incentives to decrease the burden of schooling on the parents.

Aligning to the SDG 3 of Education For All, as well as the Schedule VII areas of Section 135 of the Companies Act, 2013, Vidya Utkarsh and Vidya Sarathi at ACC has been focusing on the following areas of education to bring about increase in learning outcomes:

- **Training and strengthening of School Management Committees** in order to build community ownership and enable them to become the future drivers of quality education in the schools in Bargarh and Tikaria.
- **Teacher training and development programmes** in Bargarh, Wadi Kymore.
- **Innovative classroom interventions** such as the Sikshana method, Building as Learning aid (BaLa) in Kymore.
- **Infrastructure upgradation and improvement** in schools in Sindri, Tikaria, Lakheri and Kudithini.
- **Efforts to incorporate digital learning** are also undertaken through establishment of e-centres at Chanda.
- **Management of ACC middle schools** at Lakheri and Chaibasa
- **Supporting early childhood education in Anganwadis** across ACC plant locations
- **Spoken English classes** in Chanda as well as coaching classes for students in Jamul, including training for competitive exam aspirants in Wadi

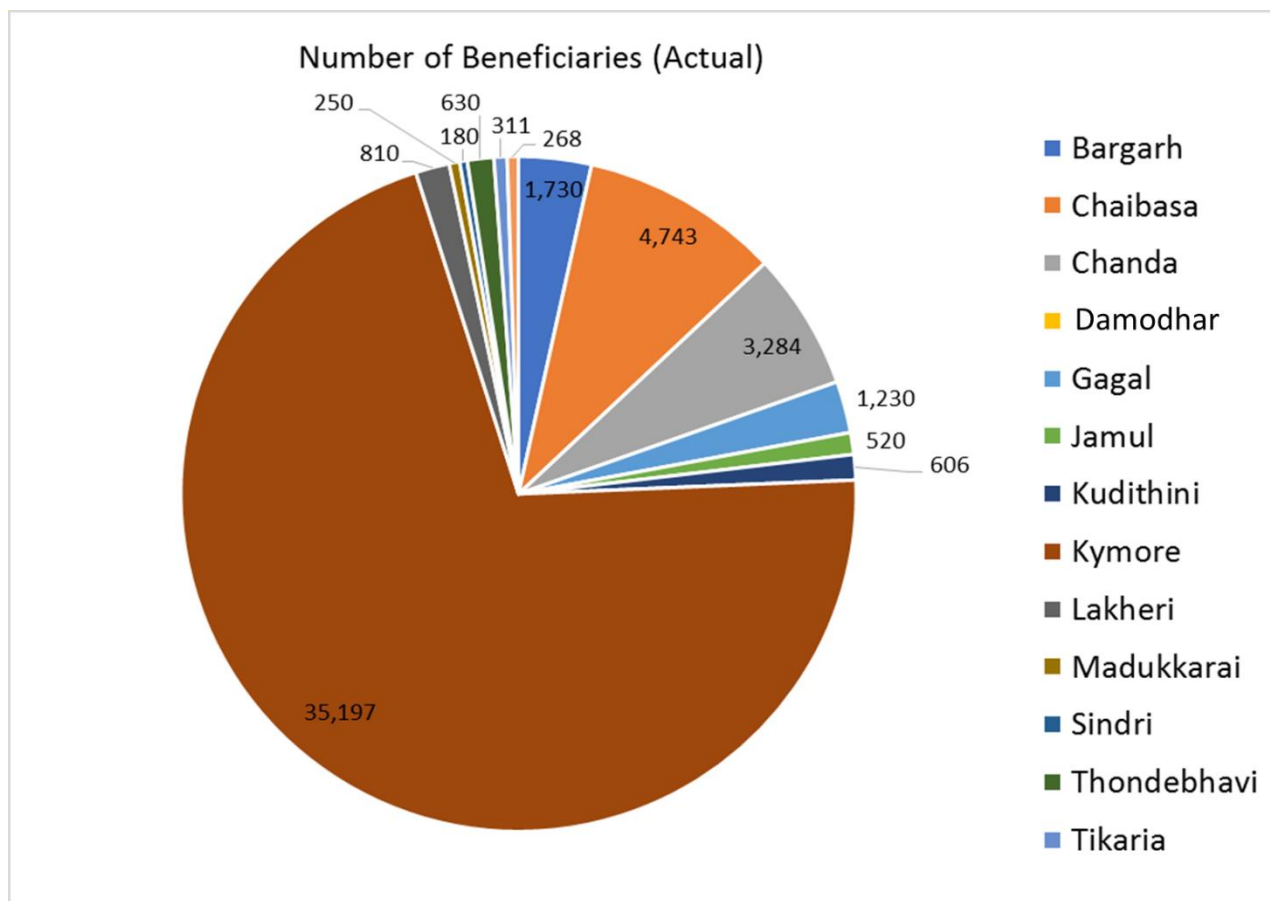
²³ ASER, 2016, [Annual Status of Education Report](#), National Findings, 2016

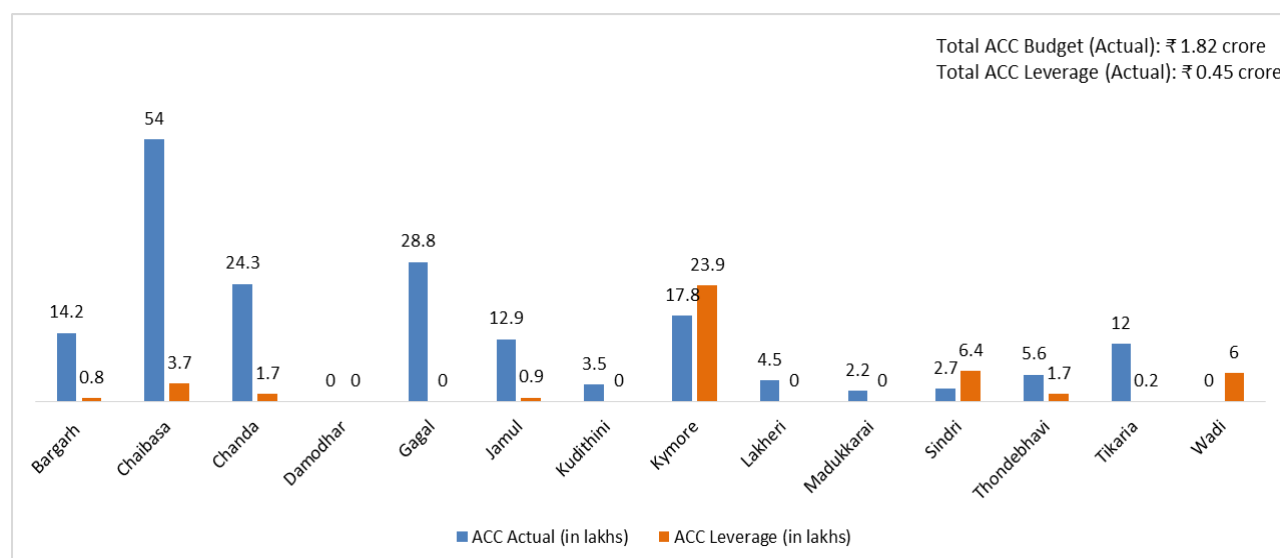
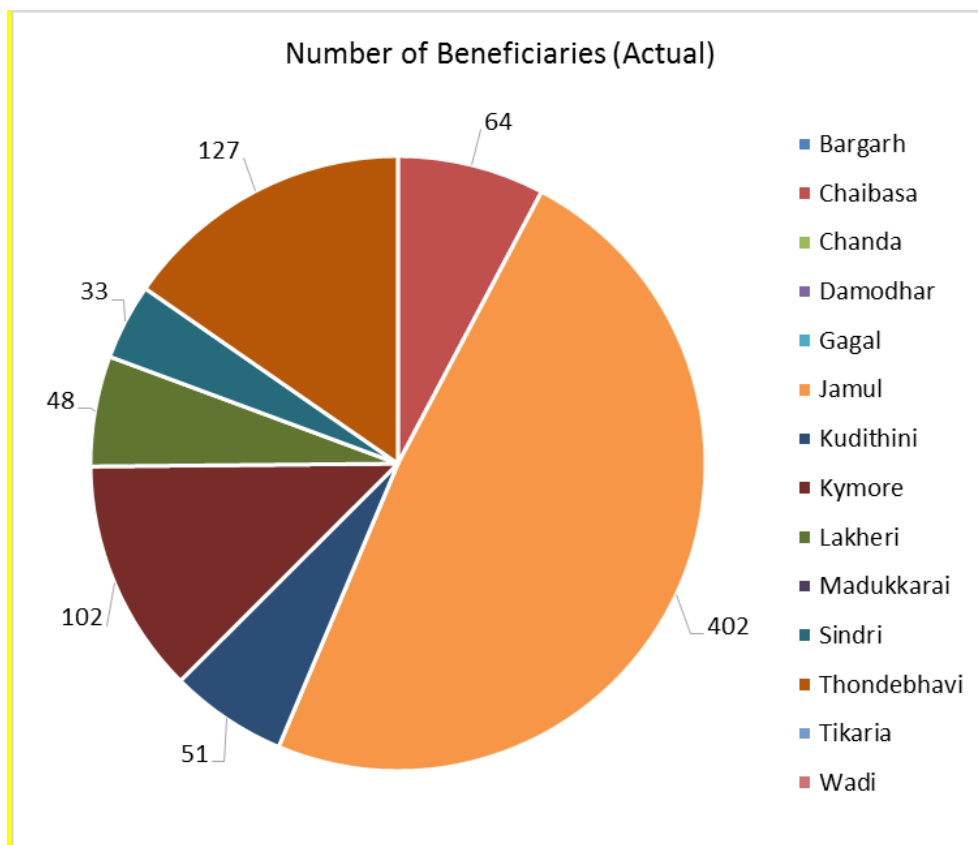
Key partnerships

Implementation partners	Government linkages
<ul style="list-style-type: none"> • Patang • American India Foundation (AIF) • Amhi Amchya Arogyasaathi • NSDL for scholarships • DEHAT • ILFS • Jan Sevak Samhiti • FORD, Sikshana Foundation • Jan Mangal Sansthan • Sanskaar 	<ul style="list-style-type: none"> • Education Department • Department of Women and Child Development • Gram Panchayats

Key Highlights

Over 2017, ACC CSR reached 49,759 beneficiaries with support for education. Out of all ACC plants, Kymore has been able to leverage more than its contribution due to the scale-up of the digital literacy programme in the state.





Good practices across the plants

- **Frameworks for learning:** The focus on improving quality learning by using innovative teaching tools and frameworks such as learning through 5 senses - David Cobb learning cycle and Dona E. Walker's framework for learning.
- **K-YAN digital learning:** Government primary school teachers were trained to use various innovative tools of teaching, such as Knowledge-Yan (K-Yan), which is an integrated community computer that functions as a computer, projector and a television. It is designed to enable group learning within a classroom setting and can be used on any wall, turning it into a projector

- **Child-centres and peer learning techniques:** The Sikshana method works through:
 - Building leadership abilities in students by involving them in student clubs in which social, academic and cultural activities are encouraged and achievements of the students are awarded
 - “Model teacher” who provides extra classes to students to enable improvement in learning outcomes. The progress of the project is measured through monitoring of learning outcomes using standard benchmarks such as that of Annual Status of Education Report (ASER).
- **ASER baseline:** In 2016, a needs assessment was carried out using the institutional needs assessment tool designed by the Social Audit Committee as a pilot for 15 schools and 29 *anganwadis*. The ASER baseline exam was administered for reading, writing and mathematics to 552 students between standards III and VIII, to set the course for future interventions in education.
- **Vidya volunteers for sustainability:** Vidya volunteers build capacity of the School Management Committee to increase their involvement and ownership in running the school. The Vidya volunteers have been appointed at each school with a monthly salary of ₹1,500. ACC plans to gradually withdraw this payment by requesting the parents to make a monetary contribution of ₹10 per child.
- **BaLA:** ‘Building as Learning Aid’ is a proven tool recommended by Sarva Shiksha Abhiyan, which livens up the learning school environment and communicates to the students through the educational space. BaLA as it is popularly known, is about developing school spaces — the classrooms, the floors, walls, doors, windows, pillars, corridors, the outdoor spaces and the natural environment — as learning resources and makes learning easier and interactive. (Tikaria, Kymore etc.)

Voices from the ground

The Dynamic Principal: ACC middle school — [Chaibasa]

Mr Jardi Munda was the head of Jorapokhar Village. The then ACC CSR manager invited him to head the ACC middle school in 2010. It was a difficult phase as the earlier principal had resigned following a conflict with teachers, who had stopped attending school. Once Mr. Munda joined, he called a teacher’s meeting and set clear expectations on teacher commitment towards the school and informed them about the repercussions, if otherwise. As a result, there was a change in the attitude among teachers towards the schools and their duties. Further, in 2013, Mr. Munda submitted papers to the Jharkhand government for government recognition for ACC middle school. The school has been recommended for recognition and is awaiting the same. From 2013, Mr. Munda has been conducting external audits for the school by raising contributions of ₹10,000 from the teachers. He has also considered innovative ideas such as getting the support from DAV teachers for special classes and sessions for the students. Going forward, Mr. Munda wants to improve the quality of education in the school across academics, sports and extracurricular activities.

“DAV has provided me with a learning opportunity which I would not have got in local government schools. I could hardly understand English earlier. Today I speak good English and teach my father as well. He is extremely proud of what I have learnt” – a girl from DAV school, Chaibasa, W. Singhbhum, Jharkhand.

“We have big dreams. There is no one to teach us at home. After coming to Utkarsh, we know what we need to do to reach our dreams.”- Students from Jamul, Durg, Chhattisgarh.

“Earlier I was studying in a different school. My father told me to join this school as the teaching quality is good. Since the last two years I am studying in this school and the learning at school has motivated me to become a collector.” - Mahima Malhotra, class 8 student of ACC Middle school, Lakheri, Bundi, Rajasthan.

WASH

ACC Sampooran Swachhata
ACC Sanrakshit Paryavaran
ACC Arogyam

Sampoorn Swachhata: Clean hygiene and sanitation

Introduction

Access to clean drinking water and adequate sanitation facilities continues to remain a challenge in many parts of the country today. As reported by WaterAid in 2017, 732 million Indians do not have access to proper toilet facilities, making it the top ranking country in this category in the world. Further, it is reported that 355 million women and girls have no access to toilets in the country. Every year, 60,700 children in India die from diarrheal diseases arising from poor sanitation.²⁴ The launch of Swachh Bharat Abhiyaan in 2014 has amplified coverage of sanitation from 39% in October 2014 to 75% in December 2017. A total of 57 million household toilets were constructed in rural areas during this phase.²⁵

ACC Approach to clean hygiene and sanitation

ACC's Sampoorn Swachhata focuses on providing access to potable drinking water, sanitation and improved hygiene practices in the communities it serves. Increasing the public investment in meeting sanitation priorities, including community mobilisation in construction of toilets and waste disposal systems, promoting hygienic practices, combined with efforts by households to construct or upgrade to improved toilets are likely to generate a large market for sanitation-related products and services in the coming years. Through Sampoorn Swachhata, ACC seeks to support the Swachh Bharat Mission by building toilets and propagating related positive behavioural attitudes among the local community.

Aligning to the SDG 6 of ensuring clean water and sanitation, as well as the Schedule VII of Section 135 of the Companies Act, 2013, Sampoorn Swachhata at ACC has been focusing on the following areas of Water, Sanitation and Hygiene (WASH) in 2017:

- **Awareness and cleanliness drives in villages and schools for behaviour change**
 - Sensitisation of adolescent girls on health and hygiene in Bargarh, Sindri, Damodhar and Chanda.
 - Awareness of sanitation among the village community in Damodhar, Madukkarai, Chanda and Lakheri.
 - Distribution of health and hygiene kits in Sindri.
- **Construction of quality sanitation infrastructure**
 - Building of individual toilets under Swachh Bharat Abhiyan in Kudithini, Chanda, Madukkarai and Lakheri.
 - Construction of drains in Gagal.
 - Construction of cement concrete (CC) roads in Thondebhavi
- **Provision of drinking water**
 - Establishment of reverse osmosis (RO) Plants in schools and villages in Chanda, Gagal and Thondebhavi.
 - Installation, repair and maintenance of hand pumps in Sindri and Chaibasa
 - Supply of drinking water through tankers and water cans during summers in Gagal, Thondebhavi and Lakheri
- **Construction and desilting of check dams** in Madukkarai and Kymore
- **Efforts to manage and recycle waste in the community**

²⁴ WaterAid, 2017, [Out of Order: State of world's toilets 2017](#)

²⁵ Swachh Bharat Mission, [Dashboard](#)

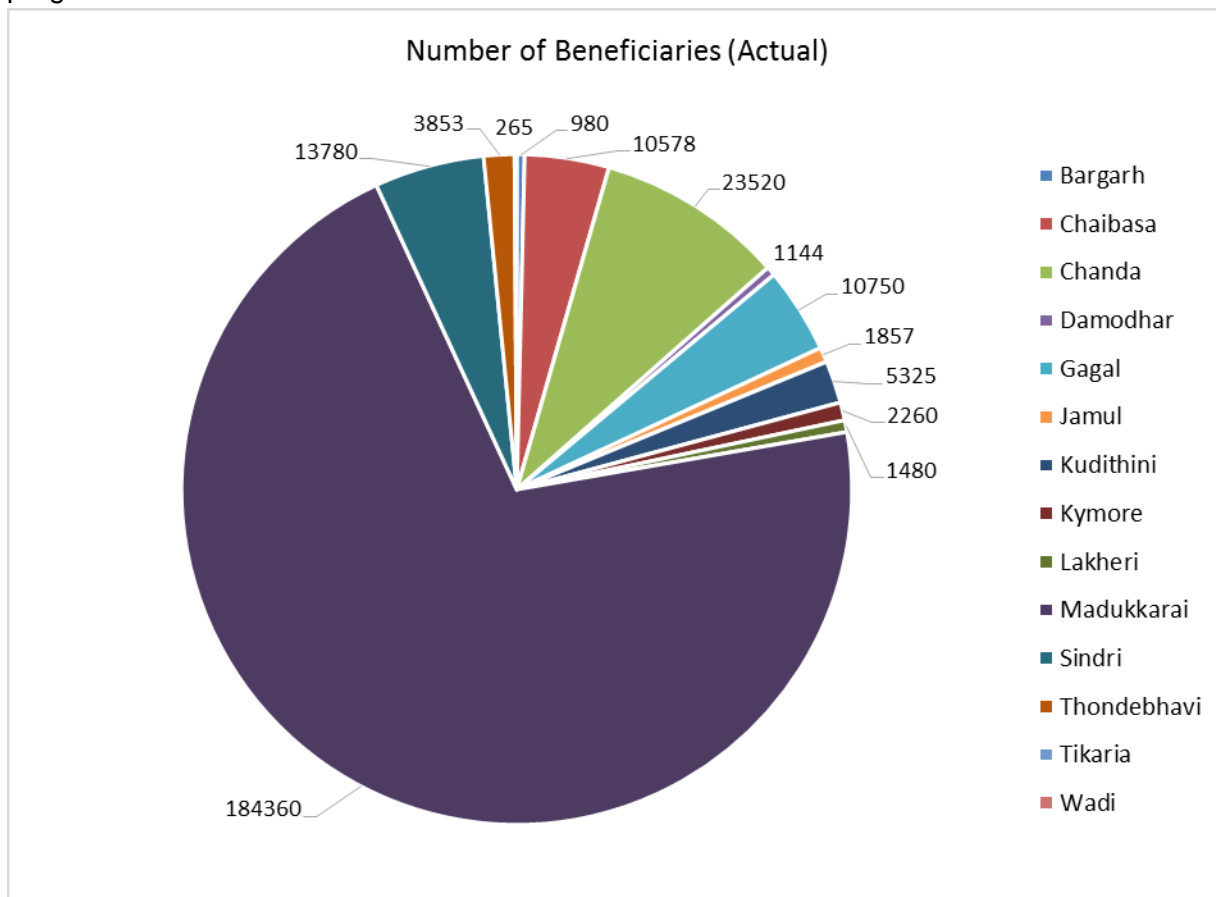
- Integrated waste management system in Madukarrai.
- Supporting Gram Panchayat for garbage disposal of household waste Gagai and Madukkarai.

Key partnerships

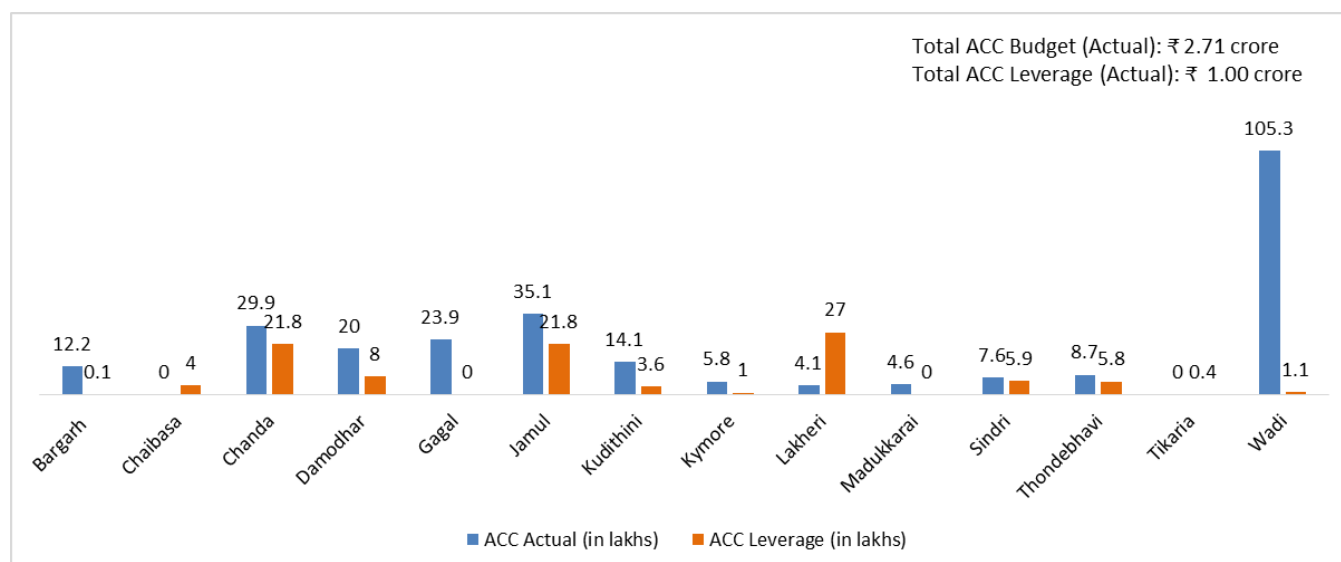
Implementation partners	Government linkages
<ul style="list-style-type: none"> • Manashakti Foundation • Agarnee Jan Kalyan • Anusthan Amhi Amchya • Sadhbhawan Sewa Evam Siskha Samiti • Sneh Sarvoday Sneha Sanstha • Sanskaar • FORD 	<ul style="list-style-type: none"> • Municipal Corporations • Swachh Bharat Abhiyaan (SBA) • Gram Panchayats

Key Highlights in 2017

ACC CSR has reached over 2,60,152 beneficiaries over 2017 with safe water, hygiene and sanitation programmes in 2017.



Most of the plants have leveraged the Swachh Bharat Abhiyan funding for construction of toilets for households.



Good practices across the plants

- **Community-contributed toilets and water pumps:** With high realisation for the need for clean sanitation and hygiene, beneficiaries and ACC have split costs equally in the construction of sanitation infrastructure. While the beneficiaries have to pay their share upfront, ACC transfers the remaining amount to the Gram Panchayat. The water pumps installed in three villages are being managed and maintained by the community.
- **Behavioural change communication:** The challenge of usage of toilets constructed under the programme has been tackled on a large scale by screening the Bollywood movie 'Toilet- Ek Prem Katha' which gathered a lot of traction and helped in reducing the practice of open defecation in the villages surrounding the Damodhar plant.
- **Access to water in toilets:** A solar powered water harvesting system was created to ensure access to water in order to achieve Open Defecation Free (ODF) status. This system has helped meet the demand for water for other purposes such as drinking, washing, etc.
- **Advocacy with Panchayats:** Recognising that the government is the sustainable partner in ensuring sanitation access at scale, advocacy measures have been taken up in plants such as Sindri. This has resulted in certain Panchayats being declared 'ODF priority' by the government with better funding for toilet construction and a change in the status of WASH in the community.
- **Recycling of waste:** In many plants, plastic waste being generated by the communities around the plants is collected and innovatively used to fuel ACC operated kilns.
- **Community owned wells and underground drainage:** There are multiple instances of community owned wells and underground drainage, where cemented water channels is being used in villages for drinking water, livestock and domestic construction, as well as sewage managed effectively.
- **Toilets for Children with Special Needs:** Toilets for children with special needs have been constructed in a school such that the design and execution of the toilet is of exceptional quality which has been achieved at efficient costs in Madukkarai.

Voices from the ground

From Access to Usage — Damodhar: Across five villages in the vicinity of the ACC plant, government aid has helped construct more than 180 household latrines. However, usage was sensed to be an issue due to severe water shortage. ACC CSR focus in 2017 was to improve usage of the constructed toilets. The solar powered water pump, with water storage was envisaged as a last mile solution to latrine constructions; for easy transition and behavioural change. Access to water has made transitioning from open defecation smooth, with the beneficiaries now requesting individual water tanks for their latrines. To ensure participation from the beneficiaries, individual water tanks were promised to each household only if they constructed elevated concrete stands outside the latrines on their own to host the tanks. The beneficiaries have completed construction of these elevated stands.

Some voices of these beneficiaries from Damodhar as captured by the Social Audit Committee:

“Without the water tank, it would have been very difficult for us to use latrines. Ours is a drought prone village and we barely get any rainfall. We now use this water for drinking, washing and sanitation purposes”

“We are now using the latrines regularly. Water from this tank is really helping us”

Toilets for All — Madukkarai: The first impression when one arrives at the Kurumbapalayam Government School is the cheerful and colourful school walls painted painstakingly by the school’s drawing teacher Mr. Chandrashekar. The beautiful pictures reflect the energy and positivity of the school staff and the 250 children studying there. The large playground, the well-maintained toilets and the well-equipped computer lab in the school is a shining example of what collaboration can achieve. Multiple stakeholders have come together to create a vibrant learning environment for the children. The Principal Mr. Balan, school teachers, parents, especially Mr. Selvaraj who heads the parents-teachers committee, the ACC CSR manager Mr. Daniel and the local NGO Shanti Ashram work on preventive health and visits the school in a sparkling new Mobile Medical Unit sponsored by the Rotary Club. The most remarkable feature of the school is the new toilet constructed for children with special needs. The design and execution of the toilet is of exceptional quality achieved at efficient costs. The first step of having access to high quality infrastructure has been achieved which ensures that student attendance is high. It is critical to follow this up with adequate focus on teacher staffing and training in order to ensure that learning outcomes are positively impacted.

“Construction of toilets by ACC has been a blessing for the entire community, especially women. More than 1000 people use this toilet every day. Earlier there was no such facility availability for this busy market place. This has been very helpful in keeping cleanliness” – Pawan Goenka, Ward member, Lakheri, Bundi, Rajasthan

“When I have children, I will teach them to use the toilet at home, unlike the other men in the household. I am educated; I can help them understand why it is important.”- Young women from Jamul, Durg, Chhattisgarh

AROGYAM: Good health and wellbeing

Introduction

The healthcare sector is one of the fastest growing industries in India, and is expected to advance at a Compound Annual Growth Rate (CAGR) of 22.87% to reach USD 280 billion by 2020.²⁶ The health opportunity is a contrast to the documented shortfalls in healthcare delivery — just 4.7% of the Gross Domestic Product being spent on healthcare which is low by all benchmarks. With unaffordable access to healthcare for a vast majority, out of the 20%²⁷ share of the global disease burden, only 14.1% of the population in rural areas and 18.1% in urban areas are covered by medical insurance²⁸. Rural Healthcare in particular operates through a funnel of awareness and promotion, prevention, diagnosis, treatment and compliance. Trained and incentivised human resources are required across this entire funnel to ensure effective delivery. Yet the ratio of practising doctors, healthcare professionals and nurses has fallen to 1.4 per 1,000 in India, far below the World Health Organization (WHO) norm of 2.5 per 1,000.

The Ministry of Finance, in its Economic Survey (2015-16) has identified maternal and early-life nutrition and health interventions as the most economically profitable public investment opportunities.²⁹

ACC approach to healthcare

ACC's Project Arogyam aims to support the physical, mental and social well-being of communities around ACC plants across the country through ongoing interventions. ACC lays emphasis on bringing about positive and sustainable health seeking behaviour through ongoing interventions that address awareness, access, quality and affordability issues in healthcare for remote rural communities. Primary healthcare, preventive health and Water, Sanitation and Hygiene (WASH) are flagship areas, with a much smaller focus on tertiary and curative healthcare.

Aligning to the SDG 3 of good health and well-being, as well as the Schedule VII areas of Section 135 of the Companies Act, 2013, Arogyam at ACC has been focusing on the following areas of healthcare across their plants:

- **Access and promotion of primary health and hygiene in the community**
 - Awareness campaigns promoting WASH, preventive health, education about communicable and non-communicable disease prevention in Kuduthini, Madukkarai, Wadi, Galgal, Sindri, Damodhar and Thondebhavi.
 - WASH and better hygiene practices in schools and communities in Sindri and Lakheri.
 - Delivery of primary healthcare at mobile medical units in Chaibasa.
 - Awareness about safe sex practices, healthcare with a focus on STI/STDs and quality of care in Galgal, Sindri and Madukkarai.
- **Maternal and child health**
 - Focus on delivery of 100% immunisation in Kuduthini and Bargharh.

²⁶ IBEF (July 2017), [Healthcare in India](#)

²⁷ Sattva-IICA, CSR opportunities in healthcare

²⁸ NSSO 71, accessed here: http://mospiold.nic.in/national_data_bank/ndb-rpts-71.htm

²⁹ Press Information Bureau, 2016, [Making Investments in Maternal Nutrition and Sanitation and Changing Social Norms to Enhance their Effectiveness can help to Exploit India's Demographic Dividend](#)

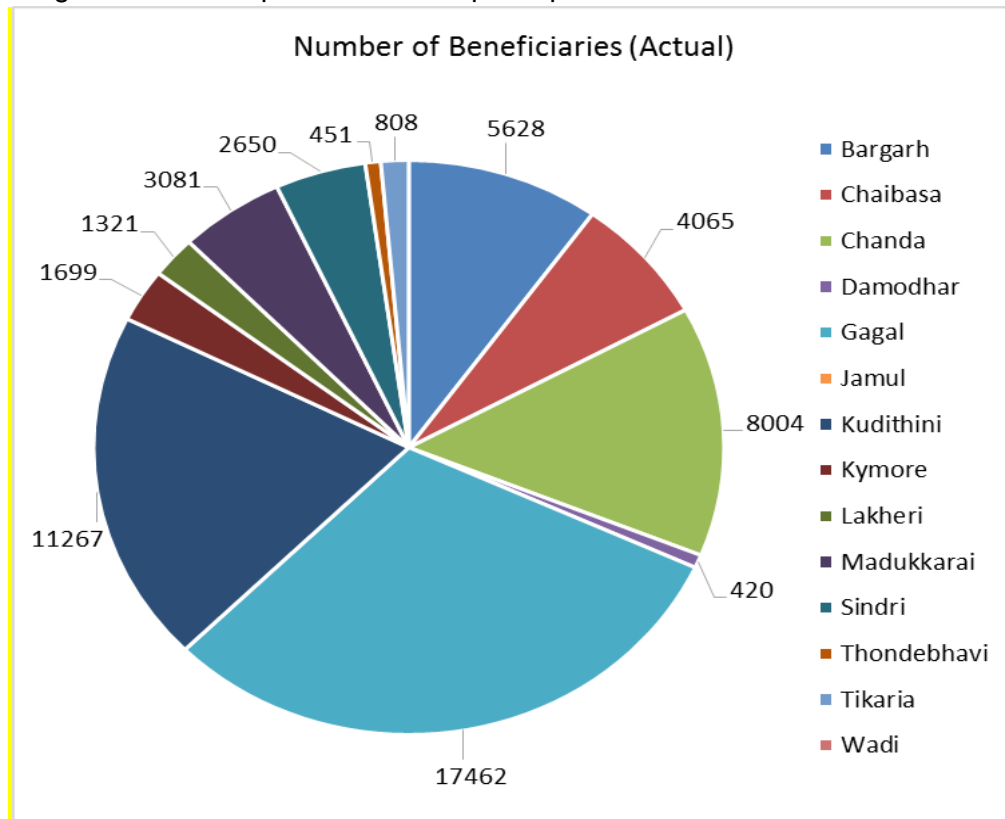
- Focus on achieving 100% institutional delivery in Kudithini and Bargarh.
- Supporting the provisions of nutritious mid-day meals in *Anganwadis* in Jamul.
- Adolescent health in Chanda.
- **Screening, diagnosis and treatment support** in Chanda, Madukkarai, Wadi and Kymore.
- **Strengthening delivery of healthcare by government institutions**
 - Training of government health care workers for Integrated Child Development Services (ICDS) in Kymore.
 - Creation of model *anganwadi* centres (AWCs) in Lakheri.
 - Strengthening of village-level health and sanitation committees in Tikaria and Bargarh.

Key partnerships

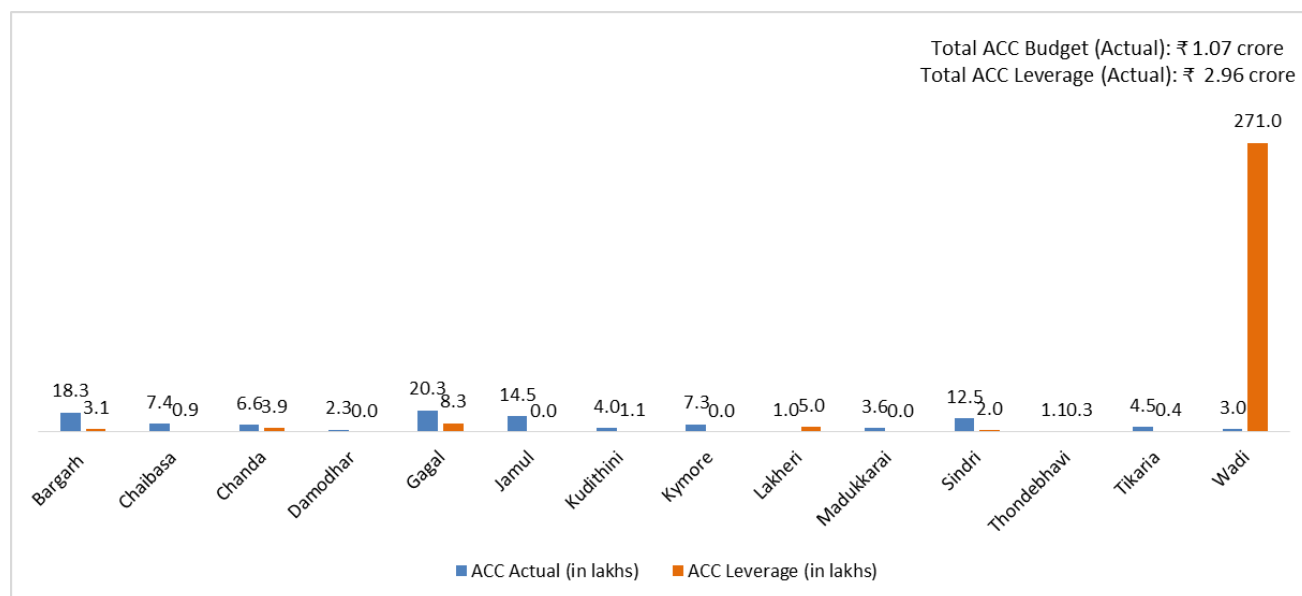
Implementation partners	Government linkages
<ul style="list-style-type: none"> • Manashakti Foundation • Agarnee Jan Kalyan • Anusthan Amhi Amchya • Help Age India, • Akshayapatra • FORD 	<ul style="list-style-type: none"> • ICDS & anganwadis • PHCs • District Women Committees • Jharkhand AIDS Control Society

Key Highlights

ACC CSR has reached 56,856 people with healthcare awareness, screening and treatment in 2017. Bargarh and Sindri plants are the top two plants in terms of beneficiaries reached in 2017.



ACC CSR has leveraged over ₹2.96 crores through leverage from government institutions and other sources in healthcare over 2017. Wadi has achieved the highest leverage for its project among all plants, raising over 85% of the leverage raised across ACC.



Good practices across plants

- **Change in perception and behaviours around childbirth:** Women now understand the importance of institutional delivery as opposed to delivering at home, typically with the help of a midwife. Training and capacity building of village health volunteers and village health committees and constant engagement with the community has resulted in positive health seeking behaviour. There has been significant increase in institutional delivery rates, antenatal care, maternal nutrition, and child immunisation in programmes across plants such as Bargarh and Kudithini.
- **Multi-stakeholder partnerships for better pooling of resources and performance:** In Gagal, ACC has partnered with Bilaspur District Truck Operators Co-operative Society (BDTS), the largest truckers union in the area, Apollo Tyre Foundation, as a co-funder, Himachal Pradesh Voluntary Health Association (HVPAF), an NGO providing infrastructure and facilities, to run an STI-focussed health centre targeting 12,310 truck drivers in 2017. This programme has buy-in from the union and funding leverage to ensure sustainability. The Arogyam awareness program in Gagal also functions on a peer education model which has succeeded in achieving higher outreach.
- **Last-mile OPD centres:** In remote areas where there is scarce government healthcare infrastructure, ACC setup and runs permanent community clinics, providing the community with high quality, continuous and affordable health services.
- **Leveraging SHGs to increase health outreach:** SHGs, by virtue of their local presence and the trust the community places in them, are well-positioned to act as good health ambassadors and advocates for health practices. Plants such as Kudithini leverage their SHG members effectively in referring cases, reaching out to people, raising awareness and mobilising the community on health programmes.

Voices from the ground

Shyam Lal, the awareness ambassador [Gagal]: Shyam Lal, a 52-year-old driver from Barmana was the first member of the AIDS Union at the Health Centre. Earlier, it was very difficult for him to enrol his friends as member of the union. As he explains, there was inhibition among them to be part of this cause. Shyam Lal said, “I had to convince my friends multiple times to become a part of this group”. Today, Shyam Lal has been instrumental in spreading awareness about HIV and STIs among more than 1000 drivers, *dhaba* owners and mechanics. He delightfully praises the facility provided by ACC CSR. According to him, *Nukkad Nataks*(street plays) and health camps conducted twice every month are the best mediums for spreading awareness about such sensitive issues. He is also thankful for the recent initiative of providing free health check-ups and medicines to truck drivers. He feels that this has brought down the cases of STIs among truck drivers.



“I was using cloth for the longest time and used to feel uncomfortable. I would often have stains on my kurta, which used to be very embarrassing for me. When I got to know about sanitary napkins during one of the meetings conducted for adolescent girls, I told my mother about it and how it would be useful and comfortable during menstruation. She was not convinced initially but now, even my mother has started using sanitary napkins!” – Adolescent girl from Bargah

Annexure 1

Profile of Social Audit Committee Members

Pooran Chandra Pandey
Chairperson
ACC Social Audit Committee

Pooran Chandra Pandey is one of India's leading experts on advocacy, economic and social development work, management and the voluntary sector. From 2011 to 2016, he served as Executive Director for the United Nations Global Compact Network India. Prior to taking up that post, he was the Director at the Times Foundation, one of India's leading corporate foundations working in the areas of health, education, environment, women's empowerment, and disaster management. From 2004 to 2007, he was the CEO at Voluntary Action Network India, the country's largest association of voluntary organisations, comprising 2,400 members within India. Credited with pioneering the notion of involving civil society, businesses and government through a consensus-building approach for inclusive social dividends, Pooran Chandra Pandey has led the launch of national public service campaigns within India such as Lead India, Teach India and the social impact awards. Specialising both in development and humanitarian assistance, he has also chaired and co-chaired a number of Indian Government task forces and committees developing national policy on the voluntary sector, implementing the UN Handbook, non-governmental charter of good governance, rationalisation of policies for NGOs and the Foreign Contribution (Regulation) Act, 2010. Pooran Chandra Pandey holds a BA and MA from the University of Allahabad, an M. Phil in International Studies from Jawaharlal Nehru University in Delhi, and was also a Chevening Scholar in Leadership and Global Organisation at the London School of Economics.

Prof. NN Sharma
Co-Chair
ACC Social Audit Committee

Prof. NN Sharma is the Chairperson of India Centre for Public Policy at Birla Institute of Management Technology (BIMTECH), Greater Noida. He has over four decades of experience of working in social, finance and MSME sectors. He has worked with government organisations and United Nations Development Programme (UNDP) and United Nations Industrial Development Organisation (UNIDO). He has been associated with projects supported by the World Bank and the Department of International Development (DFID), UK. He was managing director of the Rajasthan Consultancy Organisation (RAJCON) promoted by the All India and State Financial Institutions and commercial banks. Prof. Sharma was also first general manager of Uttar Pradesh Minorities Financial and Development Corporation. He has also headed regional offices of state financial institutions. Prof. Sharma has been invited as a guest speaker by the Asian Institute of Technology (AIT), Bangkok, National Institute of Rural Development and Panchayati Raj (NIRDPR), National Institute for Entrepreneurship and Small Business Development (NIESBUD), National Institute of Micro, Small and Medium Enterprises (NIMSME), National Thermal Power Corporation (NTPC) and other institutions.

Prof. Rukaiya Joshi
Member
ACC Social Audit Committee

Prof. Rukaiya Joshi is the Chairperson, Centre for Education in Social Sector (CEdSS) and SP Jain Institute of Management & Research (SPJIMR), Mumbai. She helped setup the highly acclaimed Mentoring programme for Leadership Development (Abhyudaya) at SPJIMR which she steered as a Chairperson from its inception until 2015.

Prof. Joshi has also held various academic positions at the University of Mumbai. She has also been involved with a number of consulting assignments for organisations in the Not for Profit sector. A staunch believer in Gandhian thought, Prof. Joshi has held leadership positions in organisations adhering to Gandhian principles including being a steering committee member of the Mahatma Gandhi Peace Centre, University of Mumbai; Trustee, Yuva Gram Project at Jhabua with Baba Amte; trustee of NGO Sahaj and Member, Ethics Committee, ML Dhavle Charitable Trust, amongst others. Prof. Joshi is also involved in a programme with inmates of prisons in Mumbai to reform them through Gandhian thoughts. Prof. Joshi has presented academic papers in both national and international conferences. She has a number of academic publications to her credit in refereed international journals. She is also a recipient of a number of awards in teaching and pedagogy innovation.

Srikrishna Sridhar Murthy
Member
ACC Social Audit Committee

Srikrishna Sridhar Murthy (Krishna) is the Founder and CEO of Sattva and is responsible for the overall growth and strategic direction of the company. Over the last few years, Krishna has been working with the senior management of leading non-profits, social enterprises, corporate and funders to make their social impact initiatives sustainable and scalable. Before starting Sattva, Krishna was a Founding Member and Partner at Longhouse Consulting, an Executive Search firm focused on the venture capital and startup ecosystem of India. Krishna started his career in 2002 as an early member of the Dell R&D's India operations and was involved in leading global product development teams in the enterprise server and storage business of Dell. Krishna was also part of the core team that led Dell's CSR initiatives across the Indian operations of the company. Krishna has worked with multiple non-profits over the last 12 years and has served on the Advisory Boards of Dream a Dream, a leading Indian non-profit and Hua-Dan, a social enterprise in China. Krishna holds a B.E (Hons) in Computer Science from BITS, Pilani and an MBA from INSEAD Business School with a focus on entrepreneurship and social innovation. Krishna is a visiting faculty at IIM-Kolkata on the topic of "Entrepreneurship in NGOs".

Sudipto Sengupta
Member
ACC Social Audit Committee

Sudipto Sengupta is the Director at Zivanta Analytics, Kolkata and leads the social sector and analytics practice in the company. Currently, he is engaged in providing advisory and implementation assistance to a number of corporate CSR programmes and NGOs projects. He is also involved in data mining assignments for mortgage companies in the United States. Sudipto started his career with the National Sample Survey Organisation, Government of India. Subsequently he worked in the M&E group and Management Services Group at the National Dairy Development Board (NDDB). He was also a part of the core team at the Planning Commission which designed the Tsunami Rehabilitation Programme. He was the team leader of the DFID funded Capacity Building for Poverty Reduction Program implemented by Department of Administrative Reforms, Government of India. He was also a part of the Uttarakhand Government team involved in the 2013 flood rehabilitation. Sudipto holds a Masters Degree in Planning from Virginia Tech, Blacksburg, USA. He has been a guest lecturer at the Institute of Secretarial Training and Management (ISTM), Delhi and held seminars at Aligarh Muslim University and Benaras Hindu University.

Annexure 2

Schedule VII – Companies Act, 2013

ACTIVITIES COVERED IN SCHEDULE VII OF THE COMPANIES ACT, 2013 AND AMENDMENTS MADE so far:

Indicative activities which can be undertaken by a company under CSR have been specified in Schedule VII of the Act, as conveyed vide notification dated 27-02-2014 and further amendments to it, the Schedule VII enlists the following items:

- i. Eradicating hunger, poverty and malnutrition; Promoting health care including preventive health care and sanitation including contribution to the 'Swachh Bharat Kosh' setup by the Central Government for the promotion of sanitation and making available safe drinking water;
- ii. Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the differently-abled and livelihood enhancement projects;
- iii. Promoting gender equality and empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining the quality of soil, air and water including contribution to the 'Clean Ganga Fund' setup by the Central Government for rejuvenation of river Ganga;
- v. Protection of national heritage, art and culture including restoration of building and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts; measures for the benefit of armed forces veterans, war widows and their dependents;
- vi. Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports;
- vii. Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
- viii. Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
- ix. Rural development projects.
- x. Slum area development

Annexure 3

Social Audit Framework

INDICATOR	SUB-INDICATOR	WEIGHTAGE
Compliance (Alignment to Schedule VII and SDG)		8
Alignment to SDGs	Project wise SDG mapping documents available	1
Alignment of Schedule VII	Project wise mapping documents of Schedule VII of Section 135 of the Companies Act, 2013	2
Spend of CSR Budget	Allocated budget per plant has been spent	3
Projectivisation of activities	Percentage of activities done as part of the project that are aligned to Project objectives	2
Relevance		15
Need assessment	A structured approach was used to engage community stakeholders to understand the needs of the community	8
	Secondary research related to the sector of intervention is referred for conducting cross-verifying the need (District)	1
Mapping of Needs to Projects	Identified needs are mapped to the project objectives	4
	Identified needs are mapped to the key national priorities	
Target Beneficiaries	Selection criteria defined for identification of beneficiaries	2
Effectiveness		22
Project Design	Documented SMART (Specific, Measurable, Assignable, Realistic, Time-related) project Objectives	2
	Clarity and alignment of Project goals with NGO Partners	
Technology and Innovation	Use of Technology as part of CSR Operations	2
	Application of Innovative ideas on the ground	3
Achievement of Program Outcomes	Achievement of Project outcomes (Project outcomes will be defined)	15
Rigour of Implementation		20
Monitoring & Reporting on Projects	Regularity of Plant CSR and NGO meetings	4
	Ongoing Engagement with Community stakeholders	6
	On-time submission of all ACC related reports and communication of CSR	5

Partner Due diligence and review	Due diligence and MoU of new partners	2
	Annual Review of NGO performance	3
Efficiency		20
Cost per beneficiary	Project-wise split of cost per beneficiary available	6
Leverage	Contribution of beneficiaries to the project cost	7
	Government or other funding support ensured-project-wise	7
Impact (Long-term)		5
Roadmap of Impact	Documented Impact indicators for the project for the coming three years	2
Recording Impact	Consolidated document of annual impact survey report for the past three years (either by self or third party)	3
Sustainability		10
Operational Sustainability	Defined approach to exit from the project in the long term	5
Institutional Sustainability	Setup of community owned models of execution / enterprises	3
Economic Sustainability	Setup of sustainable revenue sources (Self sustainable revenue)	2
Total		100