

Financial and programmatic review report of CSR Projects in Dwarka, Gujarat

RSPL Group

September 2022

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1. Introduction and background

1.1. About RSPL Group

Rohit Surfactants Private Limited, India (RSPL) is a diversified conglomerate with business interests across FMCG Products, Footwear, Wind Energy, Dairy Products, and Real Estate. The company prides itself on home grown innovation and its value for money approach, competing head-to-head with global competitors across various business lines.

RSPL aims at bringing about holistic development of the villages through its CSR initiatives as well as strengthen the bond between the project authorities and the local community.

Aim

To bring about holistic development of the villages as well as strengthening the bond between the project authorities and the local community

The organisation adopts a holistic approach towards the structuring of the programs which include goal setting, curriculum designing, implementation, measurement & evaluation, monitoring & accountability and support.

1.2. About RSPL's Initiatives

RSPL carried out a needs assessment exercise before initiating its CSR interventions. The needs of the community were considered with focus on holistic village development and empowerment in areas of Education, Health, Water & Sanitation, Agriculture & Allied Services and Skill development.

1.3. About the Study

Grant Thornton Bharat LLP ("GT") was engaged by RSPL Group, to conduct financial and programmatic review of its CSR Projects in Dwarka, Gujarat. The motive was to understand whether the project activities were aligned to the project goal and objectives. The evaluation also helped gain an understanding on whether the desired results and milestones were achieved along with sustainable and long-term impact, with minimal negative impact.

To conduct the study, an impact assessment framework was designed which focused on the conceptualization, design, and data collection along with analysis and reporting of the findings. The study was executed through interactions with the stakeholders and beneficiary surveys, to gather an understanding of the benefits and document feedback of the direct and indirect stakeholders of the CSR initiatives.

The objective of the study also included validation of expenses worth INR 5 lacs and above incurred on different CSR initiatives and examine if there were any instances of misreporting.

The programmatic review/Impact assessment aims:

- To understand overall impact on the beneficiaries
- To gauge the outcomes and impact of the programmes
- To assess stakeholders' perceptions of the programmes

2. Approach and Methodology

2.1. Approach for the Study

The study was executed through a predefined approach in order to assess the impact of the program on the target beneficiaries (both direct and indirect). The framework was built on the principles of relevance, effectiveness, impact and sustainability and basis the same, the social programmes were assessed. To gather data for each of these principles, stakeholders were mapped enabling robust data collection, analysis, and documentation of findings.

TABLE 1: PRINCIPLES FOR EVALUATION

Principles for Evaluation	Brief on the Principles
Relevance	<ul style="list-style-type: none"> • To what extent are the objectives of the Program suitable as per the need of the area? • Are the activities and outputs of the Program consistent with the overall goal and the attainment of its objectives? • Are the activities and outputs consistent with the intended impacts and effects?
Effectiveness	<ul style="list-style-type: none"> • To what extent were the objectives achieved / are likely to be achieved? • What were the major factors influencing the achievement or non-achievement of the objectives?
Impact	<ul style="list-style-type: none"> • What has happened as a result of the Program? • What real difference has the activity made for the beneficiaries? • How many people have been affected?
Sustainability	<ul style="list-style-type: none"> • To what extent did the benefits of a Program or project continue after donor funding ceased? • What were the major factors which influenced the achievement or non-achievement of sustainability of the Program or project?

Mixed method research methodology was used for the purpose of data collection through quantitative and qualitative tools.

2.2. Methodology for the study

Methodology for the study consisted of both qualitative and quantitative indicators and was spread over three stages.

TABLE 2: METHODOLOGY OF THE STUDY

Stage I Planning	Stage II Data collection	Stage III Reporting
 Quality assurance across all stages		
1. Inception meeting for understanding the objectives of the study 2. Review of available documents and reports to further understand the project and identify stakeholders and areas of enquiry 3. Development of tools for undertaking the data collection	4. Development of the sampling plan for the study 5. Data collection from identified beneficiaries and stakeholders	6. Data analysis to identify relevant trends and key statistics 7. Preparation of draft report 8. Preparation of final report

Stage 1: Planning

1. Inception meeting

Inception meeting was held with RSPL in order to develop an in-depth understanding of the projects and the processes involved, understand the expectations, and identify key stakeholders. An information request log was sent to RSPL listing out requirements of relevant project document and reports.

2. Review of documents

A thorough review of available documents were conducted to understand the processes involved in selecting beneficiaries and contractors. The information gained post review was used for identification of stakeholders and their respective areas of enquiry.

Identification of stakeholders

Based on the discussion with RSPL and review of project documents, the following stakeholders were identified apart from direct beneficiaries.

TABLE 3: RELEVANT STAKEHOLDER

Stakeholder group	Primary stakeholder	Secondary stakeholder
Direct Beneficiaries	✓	
RSPL Project Team		✓

Areas of enquiry

Key areas of enquiry included questions relating to processes, accessibility, time saving, cost savings and increased benefits as a result of the intervention. The areas of enquiry have been presented in the table below:

TABLE 4: KEY AREAS OF ENQUIRY

Indicators	Areas of Inquiry
Change in Life	<ul style="list-style-type: none"> • Pre-post situation w.r.t access, availability, awareness, etc. • Overall change in the lives of the beneficiaries • Level of awareness w.r.t RSPL's support in the community
Access	<ul style="list-style-type: none"> • Change in access to facilities resulting in better quality of life • Enablers and challenges in accessing facilities
Sustainability	<ul style="list-style-type: none"> • Sustainability initiatives • Ability of the program results to motivate replication
Suggestions	<ul style="list-style-type: none"> • Beneficiary / community / stakeholder level suggestions w.r.t the programs and processes • Understand perceptions of the stakeholders regarding any adverse impact of the programs

3. Development of tools

Qualitative and quantitative data collection tools were developed in order to capture data and triangulate the information from different stakeholders, based on the areas of inquiry highlighted in the previous section.

In-depth interviews and focus group discussion tools were prepared for qualitative interactions whereas assessment and perception mapping tools were prepared for quantitative interviews. The table below highlights the various tools developed for each identified stakeholder.

TABLE 5: STAKEHOLDER INTERACTION MATRIX

Respondent	Quantitative	Qualitative
Individual beneficiary	✓	✓
Community members	✓	✓
Programme team	✓	✓

Stage 2: Data collection

4. Sampling plan

Sample size of 151 was drawn so as to ensure representativeness of the beneficiary population and generate statistically valid estimates. The sample was accordingly calculated

at a statistically significant level of 95% confidence interval and with 8% margin of error for beneficiaries. However, the actual sample size covered was 192 as the field team could interact with more beneficiaries.

TABLE 6: SAMPLE PLAN

Village	Planned sample Size	Actual covered
Kuranga	28	67
Bhogat Bandar	22	22
Bhatvadiya	29	29
Okhamadhi	18	24
Bamnasa	20	16
Gaga	18	18
Batadiya	16	16
Total	151	192

The sample respondents were selected on random sampling basis. For qualitative interactions, in-depth interviews were conducted with relevant stakeholders to understand the processes and their perceptions and feedback.

Data collection

GT team visited the villages as mentioned in Table 6, to conduct interviews with the beneficiaries using the survey tool. Apart from quantitative survey, qualitative interactions were also conducted with the community members and RSPL project team as part of data collection.

Stage 3: Reporting

5. Data analysis

The collected data was collated, cleaned and coded as per the tools for close ended questions whereas the qualitative responses were entered by the review team in a master database. Descriptive and inferential statistics was used to analyse the quantitative data. Qualitative data analysis included identification of recurring phrases and words. Quantitative and qualitative data analyses were used to validate findings of the study in line with its objectives.

6. Preparation of draft report

A draft report was prepared and shared with RSPL for feedback. The preliminary report included information on key stakeholders, details of the study and methodology along with key findings.

7. Preparation of final report

A comprehensive report was prepared including details of the study, coverage and profile of beneficiaries, key findings, case studies and suggestions. Feedback from RSPL on the draft report was also incorporated in the final report.

3. Coverage

3.1 Data collection undertaken

This section elaborates the status of data collection undertaken through quantitative and qualitative interviews. The table below presents the intervention wise sample covered through quantitative survey under the study.

TABLE 7: PLANNED VS. ACTUAL SAMPLE COVERED

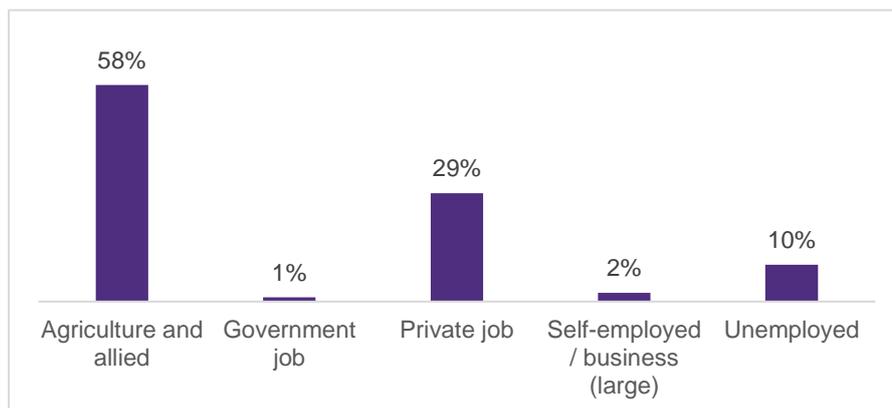
Intervention	Sample Size covered
Sanitation	127
Drinking water	13
Education	23
Healthcare	15
Community intervention	14
Total	192

Qualitative interactions were conducted with the programme team and community members.

3.2. Respondents' profile

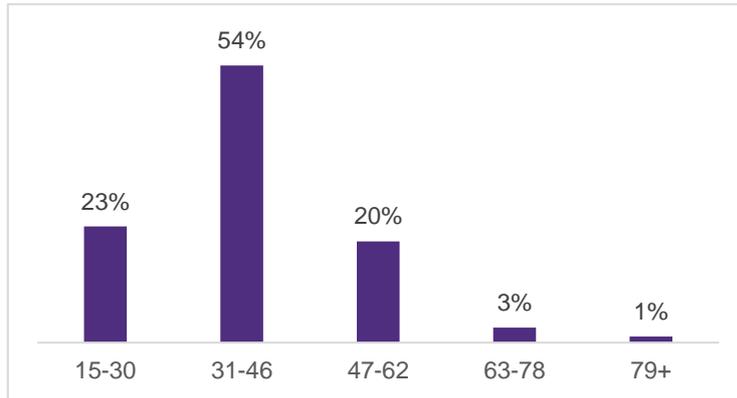
Graph 1, depicts the occupational status of the respondents with majority respondents (58%) associated with agriculture and allied sector followed by private jobs (29%), unemployed (10%). Only 1% stated that they have government job.

GRAPH 1: OCCUPATION STATUS



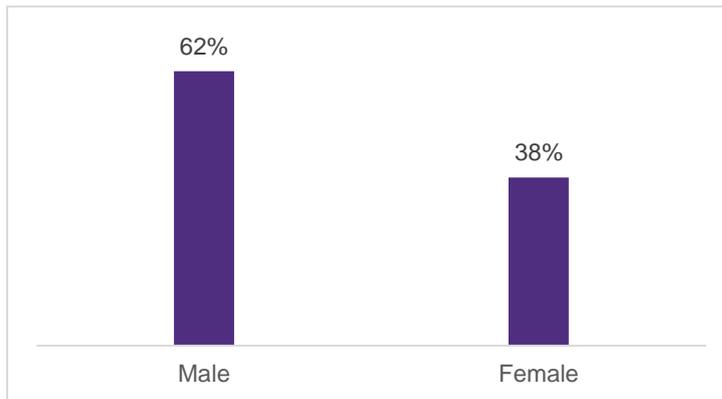
Graph 2, depicts the age bracket of the respondents with majority (54%) respondents from 31-46 years of age, followed by 15-30 years of age (23%) and least 1% respondents from 79+ years of age.

GRAPH 2: AGE



Graph 3 depicts distribution of gender, majority of respondents (62%) were male and remaining 38% were female.

GRAPH 3: GENDER



4. Key findings

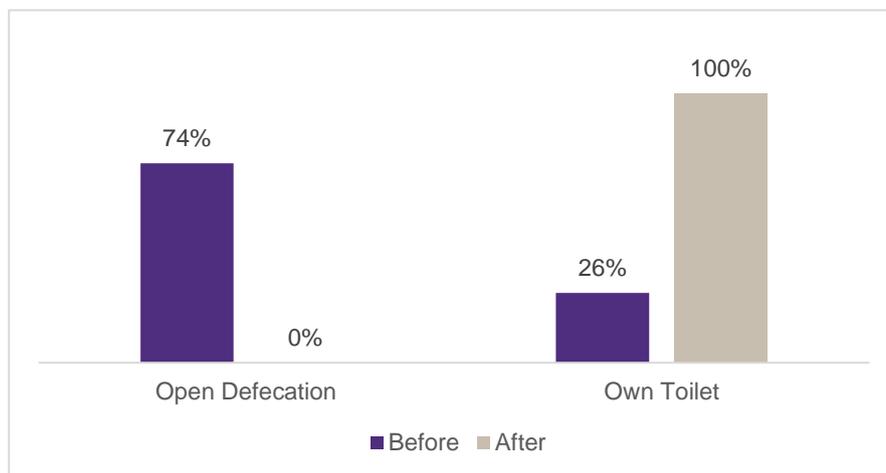
This chapter presents respondents' view towards the programme. Inferences from discussion with the various stakeholders have also been used to corroborate the quantitative findings.

i. Sanitation

In the absence of individual household toilets, majority of population was practicing open defecation, which entails several issues. These issues include cleanliness, safety, privacy, and time. RSPL support for construction of toilets is in line with the Swachh Bharat Mission. All the toilets constructed have helped to keep the surroundings/ premises clean and hygienic and provided a much-needed service to the public. This section highlights how hygiene and defecation practices have changed due to construction of individual household toilets.

Graph 4 depicts access to sanitation facility at household level. There has been a positive impact on usage of individual toilets at household level from 26% to 100% after intervention support from RSPL.

GRAPH 4: ACCESS TO SANITATION FACILITY



Beneficiaries reported spending approximately half an hour walking for open defecation. Considerable **time and effort has been saved** for each visit since the construction of the toilet in the beneficiary's house.

INR 800

saved on an average yearly on medical expenses due to better sanitation facility

100%

respondents responded that the toilets were functional and in good condition

100%
respondents started using individual households' toilets

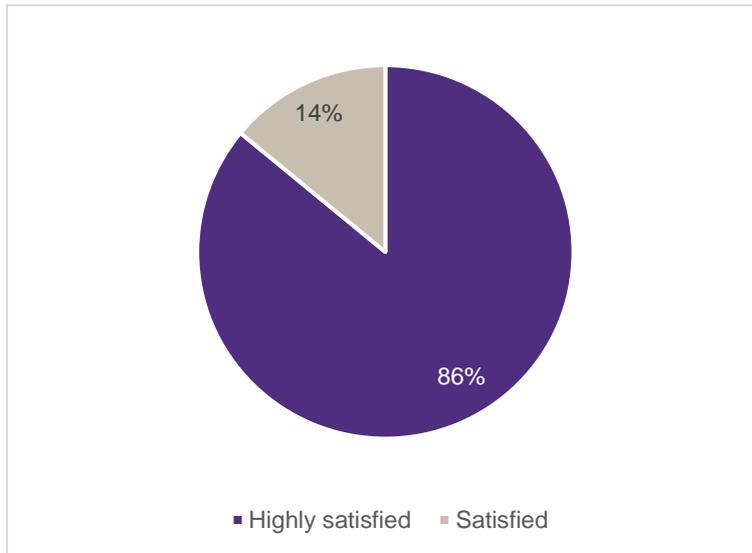
FIGURE 1: CONSTRUCTION OF TOILET IN ONE OF THE INTERVENTION VILLAGE



Graph 5 depicts the perception of respondents on level of satisfaction regarding the intervention support provided by RSPL. While 56% respondents stated being highly satisfied, 44% stated satisfied, for construction of sanitation facility at household level.

*The beneficiaries stated that they **did not pay** any amount for toilet construction*

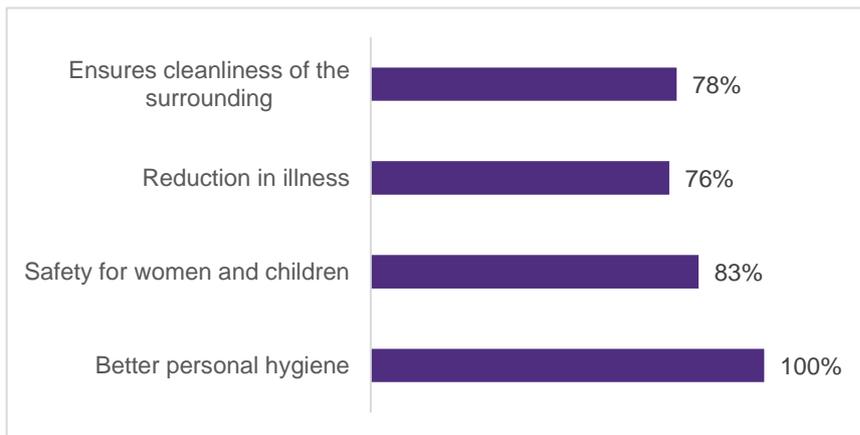
GRAPH 5: LEVEL OF SATISFACTION FOR TOILET FACILITY



Graph 6 depicts the benefits of the toilet at household level. Having an individual household toilet is a need of the entire household, from our discussions it was evident that women in the household benefitted considerably from the intervention. 100% of the surveyed women stated better personal hygiene as a significant impact area followed by safety for women and children (83%), cleanliness of the surrounding (78%) and reduction in illness (76%).

Before construction of individual household toilet, many women respondents had experienced inadequate privacy and safety

GRAPH 6: BENEFITS OF INDIVIDUAL HOUSEHOLD TOILETS



Overall, the construction activity was highly satisfactory and the respondents surveyed expressed that they are very happy with the type of construction undertaken.

ii. Drinking water

Dwarka District has a semi-arid climate. The climatic conditions and the poor ground water quality has been deteriorating for the past few years; the shortage has been aggravated due to droughts or drought-like conditions. The water supply is irregular and there is high salinity in the water leading to corrosion in taps and pumps. The one-time water supply, made it tedious to carry out day-to-day chores for the community members.

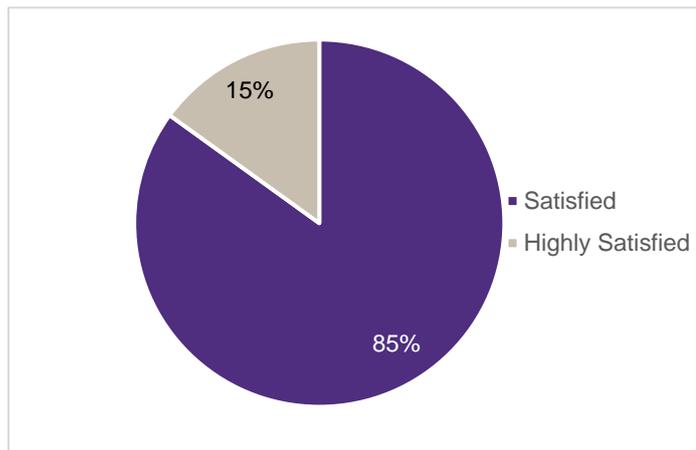
The intervention focussed **on provision of a RO system with capacity of 20-40 litres**. Due

Condition Before	Condition After	Qualitative Remarks
<ul style="list-style-type: none"> Non-availability of clean and filtered water for drinking purpose 	<ul style="list-style-type: none"> Accessibility to clean and filtered drinking water through RO system has led to 24/7 access to water for the whole village 	<ul style="list-style-type: none"> No user fee charged from the community members On an average INR 900 saved yearly on medical expenses as a result of clean drinking water

to the support, the community is now able to **access clean drinking water with 24*7 availability**. The water is also used for cooking and other household-cores.

Graph 7 depicts the perception of respondents on level of satisfaction regarding the intervention support provided by RSPL. While majority respondents (85%) stated being highly satisfied, 15% of the respondents stated being satisfied, for provision of drinking water facility through RO system.

GRAPH 7: LEVEL OF SATISFACTION FOR DRINKING



100%
Respondents stated that they are consuming water through RO water tank constructed by RSPL

100%
Respondents stated the supply of water has been beneficial due to ease of accessibility

iii. Education

The type and quality of education which one receives has a direct outcome on one's future earning capacity, social status, and quality of life. Villages and rural communities are difficult to reach, problems like inaccessibility, lack of committed and trained teachers, poor physical infrastructure, etc. plague the rural education system. This has resulted in substandard quality of education and poor learning outcomes.

With the intervention support from RSPL, the schools were assisted with the following: provision of RO water system, construction and repair and maintenance of toilets, renovation and wall painting in classrooms and school boundary, lunchroom, utensils for food, prayer hall, door repairing etc.

FIGURE 2: RSPL'S INTERVENTION SCHOOL



FIGURE 3: INFRASTRUCTURE SUPPORT IN ONE OF



100%

Respondents stated due to intervention support by RSPL, there has been improvement in parents' interest to send their children to school

100%

Respondents stated due to intervention support by RSPL, there has been improvement in students' interest to attend school regularly

100%

Respondents stated they are highly satisfied with intervention support provided by RSPL in their school

95%

Respondents stated that school has provision for better sanitation facility due to support provided by RSPL and currently, they are in good condition



The infrastructure support in school has made a positive impact on the students to regularly attend their classes.



The school premises are now clean and hygienic with availability of drinking water facility, toilets, wall painting in classroom and school boundary.



With provision of essential infrastructure facilities, it has resulted in a conducive learning environment for all the students.

FIGURE 4: WALL PAINTING IN SCHOOL BOUNDARY IN ONE OF THE INTERVENTION SCHOOL



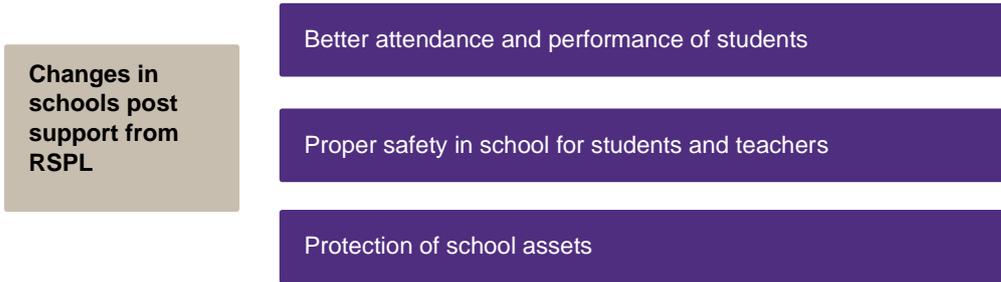
FIGURE 6 : SCHOOL RENOVATION THROUGH RSPL'S CSR INTERVENTION



FIGURE 5: PROVISION OF WATER COOLER IN SCHOOL THROUGH RSPL'S INTERVENTION



Further, basis discussion held with teachers, the following were the changes that were noted post support provided by RSPL in schools.



iv. Community Intervention

a. Road construction

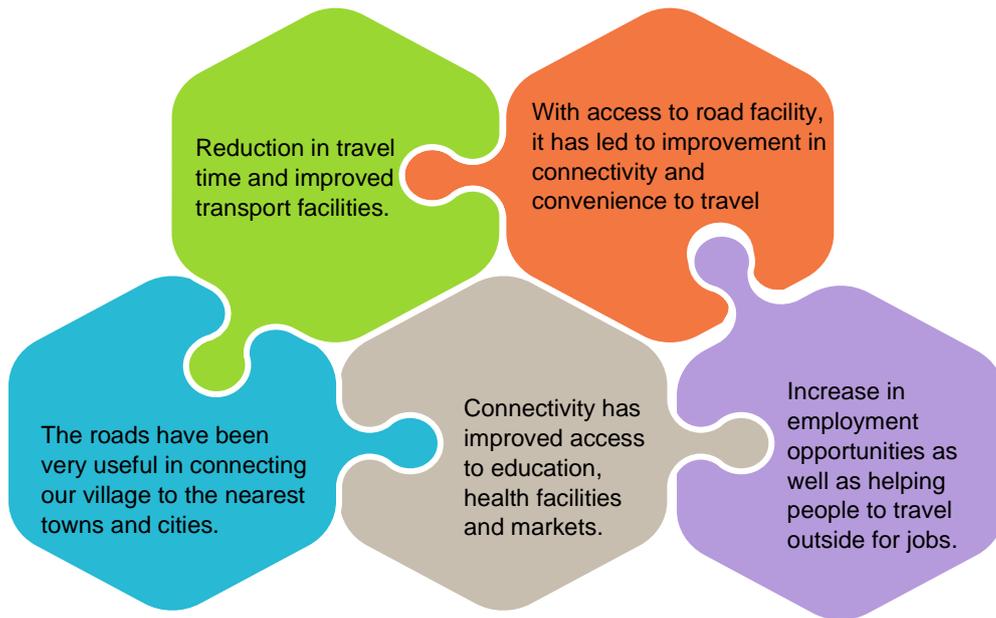
Poor road connectivity to India's villages deprives them from many opportunities for development. The investments on rural roads validate the need both in terms of the social and economic returns to the society.

Many important facilities like education, health, markets, administration and other important establishments become accessible for the rural population if roads are built to their villages. With RSPL support, the road construction was done in the village for ease of transportation.

FIGURE 7: ROAD CONSTRUCTION IN ONE OF THE INTERVENTION VILLAGES



The respondents stated the following were the benefits, due to intervention support:



b. Community hall

Village halls and community buildings are part of the fabric of rural life, being the focus for activities and services that would otherwise be difficult to access. Apart from road construction and as per the need and requirements of community, RSPL constructed community hall in the intervention villages.

Construction of community hall has led to benefits like social and cultural gatherings/ events, organizing parties, and weddings

FIGURE 8: COMMUNITY HALL IN ONE OF THE INTERVENTION VILLAGE



As per the discussion held with the respondents (community members), below is the status stated by them for pre and post situation, due to intervention support by RSPL:

Intervention	Pre	Post
Road construction	The road condition was poor.	With construction of road there has been ease of accessibility to travel from village to nearby towns and cities.
Community hall	No access to community halls or building.	Provided a place for the community to connect and socialise.

78%

Respondents stated that they are highly satisfied with support provided by RSPL on community intervention

v. Healthcare

In May 2021, India’s hospitals were at breaking point. The country found itself at the epicentre of the global COVID-19 pandemic, and one of the biggest challenges was providing enough medical oxygen for the sickest patients, unable to breathe unaided, as demand rose ten-fold.

Thousands of Indians have lost the battle against Covid-19 due to shortages of oxygen. Many of those who managed to survive did so with the help of healthcare resources they procured by pleading and begging friends and strangers on social media.

Amid a surge in COVID-19 cases and an acute shortage of life-saving medical supplies including oxygen concentrators and cylinder, RSPL become synonymous with hope when they established an oxygen generation plant. **RSPL funded a 10KL oxygen tank worth INR 60 lakhs at the Jamkhambhaliya General Hospital during the COVID pandemic.** The hospital during the second corona wave had around 300 full beds and around 50 waiting patients. The hospital served 700 patients approximately. Due to the intervention support, it was able to benefit and cater to block level hospitals.

100%
 Respondents stated that they are highly satisfied with support provided by RSPL on healthcare intervention

FIGURE 9: OXYGEN PLANT CONSTRUCTED BY RSPL UNDER CSR



5. Financial Review

A. Background and scope

Financial review was undertaken for the period **18th May 2016 to 31st July 2021** to achieve the following objectives:

- Whether internal policies formulated by RSPL have been followed
- Whether expenditure incurred by RSPL under the programme is supported by adequate documentation as required under the agreements or as per the internal policies of RSPL

B. Sources of information

The information in this report is based on our review of documents during our visit to the offices of RSPL on 21-04-2022 and 22-04-2022 and discussions with following personnel from RSPL:

- Mr. Amit Bhagchandani
- Mr. Vishal Ajara

Following documents were reviewed as shared by RSPL:

- Grant agreements
- Expense vouchers
- Supporting documents including expense Vouchers, invoices, quotations, agreements, etc.
- List of beneficiaries along with photos

Attached below are the details of the CSR expenditure of RSPL and the percentage reviewed by GT.

C. Compliance with internal policies and terms of the agreement

Procurement policy formulated by RSPL was being followed and was found to be adequate.

D. Vendor wise Expenditure review

Review was undertaken for expenditure amounting to INR 12,29,75,715

Vendor wise details

1. R.K Constructions:

Total expenditure amounted to INR 4,71,85,441 which was about 38% of the entire CSR expenditure of RSPL.

R.K constructions majorly worked towards constructing household toilets and infrastructure at various schools.

Expense vouchers were examined to ensure that:

- The expenditure was approved in accordance with the internal policies of RSPL;
- The expenditure was appropriately recorded in the books of accounts

Further, the list of beneficiaries along with the photos of the household toilets was also examined

2. Sulabh Sanitation Foundation:

Total expenditure amounted to INR 1,21,93,000 which was about 10% of the entire CSR expenditure of RSPL.

Sulabh Sanitation Foundation majorly worked towards constructing household and temple toilets.

Expense vouchers were examined to ensure that:

- The expenditure was approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

Further, the list of beneficiaries along with the photos of the household toilets was also examined

3. Milan Foundation:

Total expenditure amounted to INR 2,88,93,211 which was about 23% of the entire CSR expenditure of RSPL.

Milan Foundation majorly worked towards constructing household toilets and renovating the health center.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

Further, the list of beneficiaries along with the photos of the household toilets was also examined

4. Om Builders:

Total expenditure amounted to INR 13,90,800 which was about 1% of the entire CSR expenditure of RSPL.

Om Builders majorly worked towards constructing household toilets.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
 - The expenditure is appropriately recorded in the books of accounts
- Further, the list of beneficiaries along with the photos of the household toilets was also examined

5. Dev Engineers:

Total expenditure amounted to INR 13,86,302 which was about 1% of the entire CSR expenditure of RSPL.

Dev Engineers majorly worked towards constructing shed and fabrication work.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

6. CM Relief funds:

Total expenditure amounted to INR 50,00,000 which was about 4% of the entire CSR expenditure of RSPL.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

7. Ernst and Young:

Total expenditure amounted to INR 18,73,600 which was about 2% of the entire CSR expenditure of RSPL.

E&Y did the need assessment for RSPL's CSR interventions.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

Further, the Needs assessment report was examined

8. Gyass Contractors & Suppliers:

Total expenditure amounted to INR 66,41,501 which was about 5% of the entire CSR expenditure of RSPL.

Gyass Contractors & Suppliers majorly worked towards painting school buildings.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

9. Gujarat CM's Kanya Kelavani initiative:

Total expenditure amounted to INR 5,00,000 which was about 0.01% of the entire CSR expenditure of RSPL.

Gyass Contractors & Suppliers majorly worked towards painting school buildings.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

10. Hallmark Infosystem Pvt. Ltd.:

Total expenditure amounted to INR 6,77,250 which was about 1% of the entire CSR expenditure of RSPL.

Hallmark Infosystem Pvt. Ltd. Helped in providing Lenovo desktops for the school in Kuranga.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

11. INOXCVA:

Total expenditure amounted to INR 41,30,000 which was about 3% of the entire CSR expenditure of RSPL.

INOXCVA helped in providing Oxygen Tank for the Jamkhambalia General Hospital.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

12. Khodiyar Enterprise:

Total expenditure amounted to INR 36,45,901 which was about 3% of the entire CSR expenditure of RSPL.

Khodiyar Enterprise helped in the civil work at Gaushala in Karunga and construction of gate in Bhatvadiya temple.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

13. Laxmi Notebooks manufacturing company:

Total expenditure amounted to INR 12,04,057 which was about 1% of the entire CSR expenditure of RSPL.

Laxmi Notebooks manufacturing company helped in providing notebooks for school children.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

14. Saraswati Construction & Developers Pvt. Ltd.:

Total expenditure amounted to INR 13,41,345 which was about 1% of the entire CSR expenditure of RSPL.

Saraswati Construction & Developers Pvt. Ltd. helped in Civil work of the oxygen tank at Jamkhambalia General Hospital.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

15. Shreeji Water Solutions:

Total expenditure amounted to INR 8,03,580 which was about 1% of the entire CSR expenditure of RSPL.

Shreeji Water Solutions. helped in providing RO plant at villages near Karunga manufacturing plant.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

16. Soni Traders:

Total expenditure amounted to INR 6,32,421 which was about 1% of the entire CSR expenditure of RSPL.

Soni Traders helped in providing water coolers at villages near Karunga manufacturing plant.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

17. State Government:

Total expenditure amounted to INR 21,64,500 which was about 2% of the entire CSR expenditure of RSPL.

Monetary support provided by RSPL to the State Government's Sujalam Safalam Jal Abhiyan.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

18. Swachhta Sansthan:

Total expenditure amounted to INR 12,90,000 which was about 1% of the entire CSR expenditure of RSPL.

Swachhta Sansthan helped in constructing Smart Anganwadis in Jodhpur, Gokalpur and Bhatvadiya villages.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

19. Vishwas Notebook Manufacturing Company:

Total expenditure amounted to INR 5,23,300 which was about 0.01% of the entire CSR expenditure of RSPL.

Vishwas Notebook Manufacturing Company helped in providing notebooks for school children.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

20. Aid in Mangrove Plantation:

Total expenditure amounted to INR 15,00,000 which was about 1% of the entire CSR expenditure of RSPL.

Monetary support provided by RSPL for Mangrove plantation drive in Gujarat.

Expense vouchers were examined to ensure that:

- The expenditure is approved in accordance with the internal policies of RSPL;
- The expenditure is appropriately recorded in the books of accounts

5. General observations on financial review

Vendor identification and shortlisting:

RSPL did not have a tendering process in place previously for selection of vendors for CSR projects. They have instituted the process from Financial Year 2019-20.

6. Recommendations

Define Review Framework

It is recommended to define a Standard Program Framework with specific indicators, milestones and assumptions with reference to Key Result Areas and Program Goals aligned with Sustainable Development Goals (SDG). Basis, the SDGs a monitoring and evaluation framework is to be designed for periodic review and corrective measures. Further, the framework should also consider aspects like Need Assessment, Control Group, and Tracking KPIs.

Realigning Program Model

It is recommended to redefine the program models from demand and delivery-based model to outcome and impact-based models wherein interventions are executed with longer time frame and have larger social impact.

For e.g. – The sanitation programme mainly focusses on construction of toilets at household level, further focus is required to develop awareness sessions and workshops for the community on usage of sanitation facility to bring about a holistic change in their behaviour

Monitoring & Evaluation

It is recommended to establish a system for understanding whether the projects maybe evaluated on their outcome and impact. The system should involve monitoring and evaluation at the planning stage (including conducting regular monitoring of results and/or midterm evaluations). In this framework, structured learning events should be routinely organized to discuss the future direction, using available results data and information.

Regular Assessments

It is recommended to consider conducting assessment for the different interventions within a year of completion of tenure of the programme to enable better coverage of sample size. This also enables the beneficiaries to recall the learnings and the programme activities clearly and respond correctly to the assessment needs.

Convergence with state and national schemes

It is recommended to align different programmes with state and national schemes during planning and implementation stage to bring about a transformational change in the lives of the beneficiaries. Appropriate convergence strategies will bring enhanced impact rather than focussing only on outcome of the programme for the community in the project locations.

Management Information System (MIS) tracking

A streamlined system of information regarding project intervention and beneficiary is recommended. This will further allow the team to monitor the progress and plan financial budgets accordingly.

Branding

It is recommended to have more focus on RSPL branding for all CSR interventions as it will help to build the company's reputation. CSR in conjunction with regular branding activities can potentially play a huge influential role in impacting peoples' perceptions of a company.

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