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**HAND BOOK**

*for the benefit of participants of Seminar on*

**“Corporate Social Responsibility”**

***From Initiation to Effective Implementation!!!***

***On Saturday, the 26<sup>th</sup> July 2014 at FAPCCI, Hyderabad***

***Hosted by:***

***[www.abhayafoundation.org](http://www.abhayafoundation.org)***

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## **PREFACE**

The process of globalization has changed the way economies and nations run. As a result, the roles, relationships, demands and expectations of various stakeholders have changed. With the private sector becoming the primary driver of economies, they are beginning to hold great power to influence social development. At the same time, increased awareness and pressure from consumer groups is making demands on the corporate sector to commit to socially and ethically responsible business practices. With the advent of relevant provisions in the Companies Act, 2013, it has now become mandatory for India Inc. *to comply or explain*.

Keeping in view the appetite for authoritative and reliable information of the participants, efforts have made to compile all the relevant statutory provisions on the topic.

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## **Profiles of Dignitaries and Speakers** for the full day Seminar on **"Corporate Social Responsibility"** from initiation to implementation

### **Mr. K. T. Rama Rao, Minister of Panchayat Raj & IT, Government of Telangana:**

KTR has a Bachelors degree in Microbiology from Nizam College. He has two post-graduate degrees; M.Sc in Biotechnology from University of Pune and from the City University of New York he has an MBA in Marketing & E-commerce. Right after his MBA, he started working in the US and became the project manager at INTTRA Inc and eventually moved back to India to as the Regional Sales Director for South Asia in the year 2004.

Ever since he moved to India, KTR started taking interest in party affairs and played an active role. He joined the TRS party full-time in the year 2006. After joining the party he has actively participated in numerous agitations for the cause of separate Telangana and has played a stellar role in ensuring that the issue is represented well at the national level. He is also fondly called as the Young Tiger of Telangana.

His timely statements/comments and his debating skills are comparable to the best and have a lasting impression on anyone who has heard him. He is one of the most well educated, prolific and promising young politicians of the country. He is married to Shailima and has two children; Himanshu and Alekhya

### **Mr. Ch. Ramachandra Reddy, MLA, Khairathabad :**

Born in agriculturists family on 10<sup>th</sup> June 1954 in Hyderabad, Andhra Pradesh. During the last 35 years of his public life he always served the people and the nation to the best of his abilities and gained the trust and confidence of masses, organized & unorganized laborers, spiritual leaders, political leaders, bureaucrats and other sections of the society. He strongly believes and aspires to continue social-developmental-spiritual-political activism to serve the people of India in any position with commitment and devotion to the nation.

Had been committed worker of Bharatiya Janata Party since its inception in 1980 and successfully served the BJP in different capacities for the last 30 years. Because of his commitment, selfless services to the laborers and the successful negotiations between the laborers and managements, he was elected to the positions of President, Vice-President, and Working President in these organizations.

Helped poor sections of the society access government schemes such as Rajeev GruhaKalpa, Valmiki Ambedkar AvasaYojana, Rajeev Swagruha, Swajaladara, DeepamPathakam,

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Annapoorna-ration cards, Bhagya Sree Insurance scheme, Raja Rajeshwari Scheme (women), DeenDayalAnthodhaya scheme, JanmaBhoomiprogramme.

Helped slum dwellers of Film Nagar, Maganti colony, ChatrapathiShivaji Nagar , DeenDayal Nagar , Bala Nagar to get alternative housing from the government. Constructed 3 masjids, Unani hospital in Hyderabad. In-charge of 2,000 houses construction in Vallaphpur village in Bhuj district, Gujarat after 2001 earthquake.

Because of his commitment to poverty alleviation and development, he was selected to serve in the Jeeyar Educational Trust (as Vice president), Jeeyar Educational Society (as President 10 years), Jeeyar Educational Society Development Committee, Vijaya Lakshmi Temple Trust (as chairman), IVR Trust (as Member). He is also active promoter of organ donation to the Mohan Foundation.

He has been organising spiritual discourses to maintain peace & harmony which were graced by His Holiness Sri ChinnaJeeyarSwamyji and Muslim, Christian, Jain, Sikh, Buddhist and other religious leaders.

## **Mr. Rajen Habib Khwaja, IAS (Retd), Former Secretary to the Government of India, Ministry of Tourism & Mines:**

Mr. Rajen Habib Khwaja joined the Indian Administrative Service (IAS) in 1976. He belongs to Andhra Pradesh Cadre. He superannuated from service on 28th February, 2014 after a distinguished career spanning 38 years.

Mr. Khwaja graduated with B.A.(Honors) in 1974 from St. Stephen's College, Delhi. His Post-Graduation in History is from Aligarh Muslim University. Mr. R.H. Khwaja belongs to an eminent family of freedom fighters from Aligarh. His grandfather, late Mr. A.M. Khwaja was a close associate of Gandhiji and Pt. JawaharLal Nehru. He was one of the founding members of JamiaMiliaIslamia and served as its Chancellor for 32 years. His father, Professor Jamal Khwaja represented Aligarh in the 2nd Lok Sabha (1957-62) as a Member of Parliament.

Mr. Khwaja's administrative acumen has been shaped by extensive exposure in planning and execution of Governmental policies covering a vast canvas. He has served with great distinction in many key assignments in Andhra Pradesh, including Collector and District Magistrate, Khammam, Managing Director, Andhra Pradesh State Housing Corporation, Commissioner, Municipal Corporation of Hyderabad, Member Secretary, Andhra Pradesh State Pollution Control Board.

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The range of experience of Mr. Khwaja in the Union Government includes assignments in Economic, Infrastructure, Science and Technology, and Service sector Ministries. He has worked in the Ministries of Food, Commerce, Environment and Forests, Tourism, and Mines. His total service in the Government of India exceeds 15 years including working as Union Secretary for over 4 years. He has served for over 23 years in the State of A.P.

A landmark assignment of Mr. Khwaja was serving as Chairman and Managing Director of Singareni Collieries Company Limited (SCCL) for five years from 2001 to 2006. During his tenure the Company achieved a stunning turnaround from a loss making Public Sector Undertaking to a profit making company which paid dividend after 37 years gap in 2003. The workforce of SCCL in 2001-02 was over 1,05,000 employees.

In recognition of his spectacular achievements Mr. Khwaja received three National level awards for the Turnaround of Singareni Collieries Company Limited (SCCL). These include Outstanding Chief Executive Award for 2003-04 by Indian Institute of Industrial Engineering and National Council of Indian Institute of Industrial Engineering, Coal India Award - Individual for the year 2004-05 and Manager of the Year Award in 2005 by the Hyderabad Management Association.

Mr. Khwaja's core competencies are his leadership qualities, clinical professionalism, personal integrity of the highest order, robust health and extensive exposure to International Fora. Having served in the Union Ministry of Environment & Forests for over eight and half years, he has special knowledge and expertise on wide range of issues dealing with Sustainable Development, Forestry, and Environmental Management. He has published large number of papers on Environment and Pollution Control related subjects. He has chaired important committees of the Union Environment and Forest Ministry on Management of Hazardous substances and chemicals.

During his career in the Civil Service, Mr. Khwaja has visited 44 countries. He has participated in Meetings of United Nation's Environment Programme (UNEP), Convention on Biological Diversity (CBD), Cartagena Protocol on Bio-Safety, Kyoto Protocol, United Nation's Framework on Climate Change, Montreal Protocol on Ozone Depleting Substances, Rotterdam Convention, Stockholm Convention, and Basel Convention.

Mr. Khwaja spent one year in the University of Minnesota in USA as a Hubert H. Humphrey North-South Fellow. Humphrey Fellowship is a part of the Fullbright programme. He undertook academic courses in Planning and Resource Management, Public Administration, and Environment Management. Mr. Khwaja attended a one month programme on Export Promotion in Trinity College, Dublin, Ireland in 1984.

Mr. Khwaja and Mr. Moid Siddiqui, Managing Director of Intellect Biz have co-authored a celebrated book on management titled "Acrobatics of Change : Concepts, Techniques, Strategies and Execution" published by SAGE in September, 2008. The Acrobatics of Change has received wide appreciation from discerning readers and has already sold over 7000 copies.



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Mr. Khwaja has been a distinguished speaker in important and renowned International and National Institutions. He has lectured in World Bank (Washington D.C.), Hubert Humphrey Institute of Public Affairs, University of Minnesota, U.S.A. and Trinity College, Dublin, Ireland.

## **Dr. VidyaSagar Abburi, Founder & CEO, Avantel Ltd.**

Started Avantel Ltd, a technology driven research oriented company in the year 1993 and developed world-class infrastructure for design, manufacture and development of Wireless Products for Defense, Satellite Communications and Export Markets. Avantel with a team of about 200 engineers developed satellite communication products for voice and data communication working on INDIAN SATELLITES for various platforms like ships, submarines, aircrafts and helicopters. These products and solutions enhanced self reliance of the Indian defense services and enabled network centric communication between mobile platforms of Indian Navy complying with military standards.

Founder of Wonderwhizkids(WWK) which is a learning portal for students pursuing secondary education. WWK enables students to enjoy learning with simple and easy to understand, application oriented, visually rich content aligned to best practices of learning and teaching. Students can develop strong basics, critical thinking and problem solving skills to do well in school and beyond. Teachers can use WWK as a reference material to be more creative in designing engaging learning experiences. Parents also can actively participate in their child's development through WWK.

He has completed his B.Tech (Electronics & Telecommunications),Jawaharlal Nehru Technological University and MBA (Finance) from Osmania University. He successfully completed M.Tech (Micro Electronics) from prestigious Indian Institute of Technology, Kharagpur, India and Ph.D (Management Science) from JNTU, Hyderabad, India

## **Vijaya Ganapathy, Senior Manager, Development Advisory Services , Ernst & Young LLP:**

Vijay Ganapathy is a Senior Manager with the Development Advisory Services, Ernst & Young, India. He has almost 13 years of rural development programming experience in different thematic areas like Child Rights, Natural resource management, science and technology innovations, Microfinance (micro-enterprise), Livelihood, and skill development.

He has grassroots experience of managing development programs; has also been involved in developing monitoring and evaluations systems involving both financial and programmatic aspects of the project.

Besides the implementation experience, Vijay also has an academic research background as a research scholar in the Indian Institute of Management, Calcutta, he has published papers in

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different conferences. He has also authored a book on the study of knowledge, attitude, and practice of the leprosy affected Gond tribal's of Madhya Pradesh.

## **Professional experience**

- Senior Manager, Development Advisory Services, Ernst & Young Private Limited;
- Assistant Manager, KPMG;
- Managing Trustee, Aranya;
- Indian Institute of Management, Doctoral Scholar;
- Assistant Manager, Rajiv Gandhi Foundation (Natural Resource Management and Science & Technology Unit);
- Drought Relief Support Officer , UNICEF;

## **Education**

- Indian Institute of Management, Kolkata, Fellowship (Completed CQE)
- Asian Development Bank Institute, Tokyo, Accredited ToT in Microfinance
- World Bank Institute, Certificate Professional for Damage and Reconstruction Needs Assessment
- IIFM, Bhopal, Post Graduate Diploma in Forest Management
- Bhopal University, Bachelors of Science -Statistics

## **CA P R Ramesh, Chairman, Deloitte India**

PR Ramesh has over 35 years' experience in the profession. He is a fellow of the Institute of Chartered Accountants of India and a member of the Accounting Standards Board of India. Actively involved in the implementation of IFRS across the country, PR Ramesh is an advisor to the India Capital Markets Regulator on implementation of IFRS as well as an advisory member of the Reserve Bank of India's IFRS implementation committee for financial institutions

Other responsibilities include membership of the Accounting Standards Committee and the National Council on Corporate Governance and Regulatory Affairs of the Confederation of Indian Industries. Active in education and academia, PR Ramesh is a member of the board of studies and the faculty of commerce of Osmania University, one of the oldest universities in South India. He has lectured extensively in India and abroad on a variety of subjects including auditing and accounting subjects.

## **CS B Pavan Kumar, Company Secretary & Management Faculty:**

Pavan Kumar Bhattiprolu is a Bachelor of Commerce and Fellow Member of The Institute of Company Secretaries of India. In his career span of over a decade, he has acquired immense expertise in Management of IPO's, Right Issues, Preferential Allotments, Takeovers & Acquisitions and Corporate Ethos & Governance. He is a renowned Faculty at ICSI-Hyderabad Chapter and Visiting faculty at IIPM and other Professional Institutions. He is also a guest faculty at various Educational Institutions and a reputed Trainer at Management Skills Orientation Program (MSOP) conducted by Hyderabad Chapter of ICSI. Received four Awards from the

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Indian Institute of Planning and Management for outstanding contribution to the Academics for the year 2007- 08, 2008- 09 & 2009 - 10. Member of Core – Committee constituted by ICSI on Secretarial Audit pursuant to Ministry of Corporate Affairs Corporate Governance Voluntary Guidelines 2009. Member of Governing Council “All India Federation of Tax Practitioners” (South Zone) and Hyderabad Management Association.

## **CA M R Vikram, Partner, M. Anandam& Co, Secretary, M.V. Foundation:**

A Chartered Accountant and Law Graduate, he is a partner with M.Anandam&Co , one of the leading Chartered Accounting Firms. He is the Secretary-Trustee of M.V. Foundation , an NGO which has been doing path breaking work in the field of Child Literacy. MVF has mobilized more than a million illiterate children into schools all over India in the past 21 years and is known nationally and internationally for its stand on child labour and literacy.

He has been an RBI Nominee Director on Bank of Rajasthan, Director IOB and Director Indian Bank, besides holding important positions in Southern India Regional Council of The Institute of Chartered Accountants of India. He is also Trustee with REEDS, an NGO doing pioneering work in Livelihood Skills in South India. A trustee with “Manthan” a leading Discussion Forum in Hyderabad engaged in civic debate. He is an eloquent Speaker and a consummate Paper writer on a variety of topics including Budgets, Banking, Fraud, Money Laundering, Valuation, and current Audit trends, Industrial Restructuring, CSR and Corporate Performance.

## **Mr. Anoop Ratnakar, COO, Naandi Foundation**

Anoop is the COO of Naandi Foundation. He was drawn to Naandi's audacious aspirations of co-sourcing services in the public realm in conjunction with the government post a decade long stint in the corporate world. In his current role, Anoop spearheads Naandi's education programs while providing oversight in the day-to-day operations of critical shared services functions including human resources, donor acquisition and management, corporate communications, administration, procurement and technology. Anoop has also been charged with leading Naandi's strategic efforts to perfect the 'quality-price-scale' mantra and create innovative market based solutions to address the needs of the under-served. Recently, he was named a 'Young Global Leader' by the World Economic Forum (WEF) for its class of 2014.

Prior to Naandi, Anoop has served in a leadership capacity across various industries and service areas spanning compliance, information security, management consulting, healthcare, and hospitality. In addition to entrepreneurial experience, he has worked in leading multinational organisations such as the Ritz-Carlton, Deloitte, ADP and Genpact (a GE spin-off). In his last corporate stint, Anoop successfully established the compliance function for Genpact's ITO (Information Technology Outsourcing) division across three continents.

Throughout his corporate career Anoop has been actively involved in community engagement initiatives. He established the CSR platforms at Deloitte and ADP and was a founding member

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of Project 511 (a Hyderabad based organization involved in improving the school infrastructure by linking individuals/corporates to schools that need support). He is an avid reader, a movie buff having also acted in two feature films, a world traveler and spiritually routed through his practice of Vipassana.

Specialties: Social Entrepreneurship, Corporate Social Responsibility, Compliance, Information Security, Business Continuity Planning, Risk Management, Project Management, Knowledge Management, Transitions, Vendor Management, Accounts Receivables Management, Corporate Social Responsibility Programs, Crisis Management, Account Management, Change Management

**Swami Bhodamayanandji, Director, Vivekananda Institute Of Human Excellence, Ramakrishna Math, Hyderabad**

Swami Bodhamayananda joined the Ramakrishna order in Bangalore in 1984 and was initiated into monastic vows in 1993. After initial training, he served the mission in Hyderabad and Visakhapatnam between 1989 and 1997 and was involved in various youth activities during that period.

Swami Bodhamayananda has so far conducted 700 workshops & seminars covering about 2,00,000 students, teachers, managers and others on "Human Excellence, Management And Personality Development" In schools, professional colleges and many corporates in Tamilnadu, Karnataka, Andhrapradesh, Telengana, Kerala, Maharashtra, New Delhi, Kolkata and few other places in India and also in various places in Srilanka during the last decade..

He has addressed the Managers, Executives Many Multi National Companies, Scientists Of Nal, Drdl, Bdl, Central Excise & Customs, Atomic Energy Commission In Kalpakkam On 'Effective Leadership, Success Through Positive Mental Attitude, Stress Management, Swami Vivekananda's Message Of Human Excellence, Mind Management, Ethics And Corporate Social Responsibility, Spirituality In Management Etc. He Has Authored A Book Titled "Mind And Modern Problems".

At the Ramakrishna Math, Hyderabad he has taken the initiative to encourage, recognize and appreciate the leadership qualities amongst the youth by organizing a youth movement called "Swami Vivekananda Yuvajagruti Vedika."

**K. Chandrahas, IRS (Retd), Director, CCL Products (India) Ltd, Hyderabad**

Kata Chandrahas studied M.Sc. (Physics) in India and MBA from the United Kingdom. He was selected for the Indian Revenue Service in 1976 and served the Income Tax Department at Hyderabad, Delhi, Chennai, Pune, Allahabad and Nagpur in various positions until his retirement as the Chief Commissioner of Income Tax, Chennai in September, 2009. He served as

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Under Secretary in the Finance Ministry, New Delhi during 1984-85 and as Personal Secretary to the Union Minister of State for Finance during 1985-88.

## **Rekha Srinivasan, Executive Director – United Way of Hyderabad**

Rekha joined United Way of Hyderabad in January 2013. She has **14 + years of pan-Indian experience** in community development. She has worked with **poor in varied contexts** – poor women, women workers in unorganized work sector, Tribal community, fisher man community, rural poor and urban poor population. Most of the work has been oriented towards empowering women, differently abled and SC and ST communities.

She started her carrier as a lecturer of Journalism, her passion for community development brought her to work with over 100 NGOs and CBOs in Karnataka and Andhra Pradesh. She has rich experience of lobbying **with the government** for policy change. Facilitated 2 **large networks to lead right based campaigns** – Andhra Pradesh women’s network in Andhra Pradesh, Forum for crèche and childcare services (FORCES) in Karnataka.

She has **authored** over 10 forward looking documents for large funding organisations like Sri Ratan Tata trust, Alliance network, Skillshare International – Value chain of Non- timber forest produces, ISB and Goldman Sachs on Women Entrepreneurship Development Program, Society for Elimination of Rural Poverty (SERP), Hyderabad and National Rural Employment Guarantee Scheme (NREGS) for GO of AP.

Her passion to teach, promote volunteerism and enthuse students to work in social development sector lead her to organize **student development programs** – for students from National Institute for Rural Development - Hyderabad, Osmania University and social work students from various MSW colleges. Rekha has Post-graduate in **Mass Communication** with specialization in print media, advertising and public relations .

## **H Srinivasulu, National Coordinator - All India Techno Group, Sri Sathya Sai Seva Organisation, Hyderabad :**

Huggahalli Srinivasulu (76 yrs) having about 35 years of experience in the corporate sector. He is an Engineer by Profession and retired as President/CEO of Dalmia and Birla group of Industries in their overseas Davison. He established green field projects in Malaysia-Oleo chemicals-textiles in Turkey Also established and operated Marketing centers in USA/Europe/Malaysia/Indonesia/Thailand/Korea/China and Japan. Worked with World Bank/International Finance Corporation projects worldwide with their equity participation in our projects. He has been District President of Hyderabad for 10 years-In the service of humanity in establishing Water Purification/drinking water projects/Check dams/Sanitation-toilets/Support to poor farmers / medical / Veterinary /Agro services /Livelihood training and establishment/Solar systems/mini Hydro power systems/health and Hygiene propagation and socio care projects. He is presently the All India Techno Group Coordinator of Sri Sathya Sai Seva Organisations, serving in Villages in India. He has the fortune of working under direct guidance of Bhagawan Sri Sathya Sai Baba since 1964.

## **Profiles of abhaya TEAM:**

### **CS BalachandraSunku, Founder:**

CS BalachandraSunku, by profession a Company Secretary & Corporate Consultant based in Hyderabad. Born at Tadpatri in Anantapur District of Andhrapradesh, had a passion for community work since young age. Parents, Smt Sunku Rajeswari & Sri SS Rangaiah infused values in his life and Smt Naga Jyothi, who mentored him for living with a purpose with her moral classes during his young age. Further many sacred people in the country blessed him and inspired him to do good work. His degrees such as B.Sc., LL.B., F.C.S., are all the result of support and help received from number of kind hearted people.

He with a passion to show his love for the care shown to him by those kind hearted people willed to establish a foundation with his salary savings. Accordingly with the blessings of elders and wishes of well-wishers... inspired by Swami Vivekananda, Mahathma Gandhi, Alluri Seetharamaraju, Mother Theresa and Bhagawan Sri Sathya Sai Baba leading a bachelor life at Hyderabad.

He served NCC Group, ICOMM Group, Sivashakthi Group, Surana Group etc., as their Company Secretary in the past 2 decades and presently serving the corporate houses as CSR Consultant. He is a Volunteer of Sri Sathya Sai Seva Organisation since 3 decades. Very actively involved in Rural Development Activities in India; He served as National Counselor of ICSI in the state of AP and may have interacted with lakhs of people in South Indian cities. He is Good orator on subjects like Communication Skills, Time Management, Leadership, Personality Development, Spirituality, Philosophy etc., He is the Organizer of various exhibitions, seminars, workshops, plays etc., He wishes to live for the country... doing good work... believing that in the process of doing good work one would transform. His passion is engaging everyone in the good work which is nothing but doing God's own work.

The Mission is on motivating, inspiring, encouraging, involving, innovating while serving the country men.

### **Sri Meda Narasimhulu, Chairman**

Shri Meda Narasimhulu born in 1938 at Thimmampally a remote village in Ananthapur District, Andhra Pradesh is a Civil Engineer by profession and has 5 decades experience in the field of Construction and Contracts. He established Obulum Engineering & Meda Narasimuhulu & Co and undertaken hundreds of Projects to the satisfaction of everyone in South Indian States.

Inspired by the Godly attitude of his wife Late Smt. Meda Sakuntala, he got connected to Bhagavan Sri Sathya Sai Baba and for the past few decades involved in community works in

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Andhra Pradesh. With the divine blessings, he built many homes, temples, shelters, prayer halls etc., with utmost care treating them as divine places. Love for God and his passion towards the work fetched him many blessings from Shri Sathya Sai Baba

He became the Person to be talked up on in quality works in construction. A finest personality to the core, a silent worker, personification of love and care for the needy, God loving nature made him to be the recipient of number of awards for the excellence in work, worship and wisdom. Being the founder of Meda Charitable Foundation, he is helping many who are in need.

Now he stood besides abhaya for overseeing the Project work and to advise the Board on matters of relevance as member of Executive Committee.

## **CS P S Rao, President:**

CS P S Rao, born in 1967, graduated from Andhra University had pursued Company Secretary Course. He established M/s. P.S. Rao & Associates, a Practicing Company Secretaries Firm in Hyderabad in the year 1961. He is also proud to be a part of one of the Founder-faculty of Digvijay Coaching Institute, Hyderabad, which pioneered the quality coaching for the students of professional courses like Chartered Accountants, Company Secretaries, Cost and Working Accountants.

He established “P.SIVA RAMA PRASAD MEMORIAL CHARITABLE TRUST” in honour of his father for serving the society. He has been associated with abhaya since its inception and elected as the President for the term 2012 -14.

## **CS G Raghubabu, Secretary**

Born in 1972, graduated in commerce, post graduated in law and pursued Company Secretary Course. Raghu is a co-founder of R & A Associates a corporate secretarial and legal services firm with an experience of over 18 years. His expertise include setting up business in India and overseas, capital structuring and capital raising, Foreign Direct Investment, Joint Ventures, Foreign Collaborations, Legal Due Diligence, Transaction Advisory, M & A, Advising on Corporate Governance, advising on corporate legal matters etc., He has been working with diverse businesses from brick and mortar to new economy. Raghu mentors few start-ups and emerging businesses on corporate strategy and growth. He was the member of Secretarial Standard Board of India and Expert Advisory Board Institute of Company Secretaries of India. Raghu closely follows developments in shareholder activism, triple bottom-line reporting, social investing, startup eco system.

His affiliations include member of Agriculture Committee of FAPCCI, Member, Hyderabad Management Association, Secretary of abhaya Foundation (Not for profit) working for the betterment of the society, Charter Member – TiE.

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The firm sponsors regular donations to various charitable organizations like Red Cross, Akshay Patra including abhaya . He is a Fellow member of ICSI and obtained Masters Degree in Commerce and Bachelors Degree in Law. He has recently completed Executive MBA (PGPMAX - Post Graduate Program in Management for Senior Executives) from ISB (Indian School of Business).

## **Dr. A.G.R. Ravindranath Reddy, Trustee**

Dr A G Ravindranath Reddy, born in 1965 at Anantapur District of Andhra Pradesh attained degrees of M.Com, B.L, FCS, and Ph.D. He did his Doctorate Degree in Management on “Role of Shareholders in Corporate Governance.”

He started his career 3 decades ago at Hyderabad and proved himself as a professional with a difference and always appreciated by all his clients in the Industry as one stop solution for all their business needs. He is the Founder of AGR & Co, Corporate Consultants, Hyderabad established in the year 1985. The firm has a record of rendering quality service with promptitude. The clients include private companies, listed and multinational companies.

He worked in senior level management positions in various companies for 6 years. He has rich experience in corporate governance and compliances with Registrar of Companies and Board of Industrial Finance and Reconstruction. He is expert in matters relating to amalgamations, drafting & reviewing of shareholders agreements, Civil and Criminal proceedings. Over 15 years of experience as Advisor to various companies. Presently, he is acting as Corporate Consultant on various Economic Laws. His involvement in abhaya’s initiatives is invaluable and presently he is serving at Trustee of abhaya Foundation for 2014-16.



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## Background

With the passage of the Companies Act, 2013 the mandate for corporate social responsibility (CSR) has been formally introduced into the Indian Corporate domain. The industry has responded positively to the reform measure undertaken by the government with a wide interest across the public and private sector, Indian and multinational companies.

The practice of CSR is not new to companies in India. However, with the provisions in the Act, it does bring more companies into the fold. Also, it is likely that the total CSR spend will increase. India Inc need to gain clarity in the aspect that, if this increased spending is to achieve results on the ground which is the intent of the Act then it needs to be done strategically, systematically and thoughtfully.

India is a country of myriad contradictions. On the one hand, it has grown to be one of the largest economies in the world apart from individuals and an increasingly important player in the emerging global order, on the other hand, it is still home to the largest number of people living in absolute poverty (even if the proportion of poor people has decreased) and the largest number of undernourished children. What emerges is a picture of uneven distribution of the benefits of growth which many believe, is the root cause of social unrest.

Companies too have been the target of those worried by this uneven development and as a result, their contributions to society are under scrutiny. With increasing awareness of this gap between the haves and the have-nots, this scrutiny will only increase over time and societal expectations will be on the rise. Many companies have been quick to sense this development, and have responded proactively while others have done so only when pushed.

Governments as well as regulators have responded to this unrest and the National Voluntary Guidelines for Social, Environmental and Economic Responsibilities of Business or the NVGs (accompanied by the Business Responsibility Reports mandated by the SEBI for the top 100 companies) and the CSR clause within the Companies Act, 2013 are two such instances of steps taken.

According to a reliable survey, a minimum of 6,000 Indian companies will be required to undertake CSR projects in order to comply with the provisions of the Companies Act, 2013 with many companies undertaking these initiatives for the first time. Further, some estimates indicate that CSR commitments from companies can amount to as much as 20,000 crore INR.

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## Global Scenario

### **Countries not having mandatory guidelines for CSR spending / reporting.**

<b>Name of the Country</b>	<b>Whether CSR spend / reporting mandatory</b>
U.K	Voluntary guidelines in place for CSR Reporting
U.S.A	Voluntary reporting by companies in Sustainability reports
China	Voluntary reporting by companies in Sustainability reports
Germany	Voluntary reporting by companies in Sustainability reports
Australia	Voluntary reporting by companies in Sustainability reports

### **Countries having mandatory guidelines for CSR spending / reporting**

France	Mandatory reporting for listed companies in Annual reports on CSR activities
Denmark	Investors and state owned companies to include Information on CSR in their annual financial reports
Sweden	Mandatory reporting by state-owned companies
Indonesia	Natural Resource based companies must allocate budgets for CSR programs and the programs must be run according to government regulations
Malaysia	Compulsory for companies listed on Bursa Malaysia to disclose their CSR activities or practices

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## About the Seminar & TEAM

You are aware, the New Companies Act, 2013 is now provided for 2% of Net Profit of specified companies in the country to spend on Community work as part of their Corporate Social Responsibility.

abhaya Foundation, Hyderabad in order to propagate the said provisions in the best interest of the state hosting a Full Day Seminar on

**“Corporate Social Responsibility”**  
***from initiation to effective implementation!!!***  
**on Saturday, the 26th July 2014 at FAPCCI, Hyderabad**  
**Hosted by: [www.abhayafoundation.org](http://www.abhayafoundation.org)**

The Seminar is expected to be attended by about 500 Corporate Heads, Promoters, Directors, Industrialist, Professional Bodies, CFO's, Chartered Accountants, Cost Accountants, Company Secretaries and others drawn from various parts of the state.

Community Work is something, which is done since ages. But in spite of such service being done by many people viz; Kings, Governments, Philanthropists and Corporate Houses doing their bit.... still poverty, starvation, illiteracy, pollution, global warming and other related problems exists in society. May be the more efforts and more people needed to join the movement.

We know and heard about individual responsibility towards society but it is amazing to know that Government is very empathetically spreading the awareness about “Corporate Social Responsibility” (CSR). The Companies Act, 2013 is talking about CSR and encouraging the Corporate Houses to do their bit for the country.

Being Corporate, we have done and are known for business, corporate governance, contributing to economic growth, employment, wealth maximization to stakeholders etc.,. But still CSR, if becomes part of Corporate Journey... then there would be prosperity for those in need in and around the country.

When one good step taken by a person is followed by few, it becomes custom then it becomes practice and then turns into law, thereby promoting the welfare of people We being companies have been contributing to society by doing business and creating employment but now it's the time to add some more feathers to our hat and promote CSR, thereby developing the Nation as the whole.

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With such thoughts in mind, abhaya Foundation in order to create awareness about the provisions of latest Companies Act, 2013 organising a full day Seminar for Corporate Heads, Directors, Professionals on Saturday, the 26th July 2014 at KLN Prasad Auditorium, Red Hills, Hyderabad.

CS Vikas Sirohiya  
**Director**

CS Mohit Kamdar  
**Coordinator**

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## **abhaya FOUNDATION**

abhaya Foundation ([www.abhayafoundation.org](http://www.abhayafoundation.org)) is a registered Trust founded by likeminded professionals (Company Secretaries, Industrialists, IT professionals, Lawyers, Educationalists) in 2006. The trust has been taking up projects in the areas of Healthcare, Education, Awareness, Rural Development and Transformation. Several projects taken up by abhaya have been well appreciated by the Corporate, media and fellow citizens and leaders of Society

### **Key achievements:**

- Made a difference to at least 200 people, suffering from health issues.
- Supported about 200 poor students who are perusing higher studies
- 20 youngsters settled and taking care of their families with such support
- Created sustained Business solutions for 15 families who are in crisis.
- Established abhaya Vignan School at Yerragunta and caring 10 teachers/ 200 students
- Supporting Tribal School at EG Dist & 150 tribal students being offered free education.
- Established Computer Class Rooms in 4 rural schools
- Taking care of 10 orphans (7 Girls/ 3 boys)
- Distributed 10,000 blankets across the country during winter season since last 9 years.
- Inspired approximately 5 Lakhs of youngsters across the country.

### **Credentials:**

- abhaya registered Trust & 80G Approved NGO. (2006)
- abhaya can accept foreign donations u/ FCRA (2010)
- abhaya Logo being registered as Service
- CII enlisted abhaya as one of the best NGO's in "CII - Dossier of NGO's" (2010)
- MAA TV telecasted 30 minutes program "Velugu-Veliginchu" (2010)
- Eenadu Sunday Magazine covered special story on abhaya. (2012)
- Hundreds of professional/ well wishers donation abhaya every month.
- abhaya monthly e-news letter is reaching about 20,000 people
- Sakshi TV - covered abhaya story in its popular show "Sakshi - Salaam" (2012)
- Vanitha TV telecasted the story of Venkatesh / abhaya(2012).
- abhaya was the finalist for I Volunteer Award (2012)
- Sakshi daily news published special interview of abhaya (2013)
- Many corporate houses supporting abhaya and its Mission.
- SBI sanctioned an Ambulance worth Rs.9 Lakhs for abhaya Home (2014)

## CSR Provisions - Companies Act, 2013

The concept of CSR is governed by Section.135,Schedule VII of Companies Act,2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014 which was passed by both Houses of the Parliament and had received the assent of the President of India on 29 August 2013 and the said provision, schedule and Rules has been made effective from 01-April-2014 by virtue of notification dated 27-February-2014.

The provisions of the act are applicable to every Company whose:-

**Turnover is of INR 1000 Crores or more ( or )**

**Net worth is INR 500 Crores or more ( or )**

**Net profit of INR 5 Crores or more**

\*In any of the three preceding financial years (as clarified by MCA by virtue of circular No.21/2014)

If any of the above financial strength criteria is met, every company is mandatorily required to spend 2% of average net profits\* of last 3 financial years on specified CSR activities by giving preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility (\* Average net profit to be computed as per provisions of the Companies Act, 2013 ('the Act') and final CSR rules in order to determine quantum of CSR spend).

However, if a company ceases to be a company covered under above criteria for three consecutive financial years, it shall not be required comply with the CSR provisions.

**Following are the specified activities as enumerated in schedule VII of the Act.**

- Eradicating hunger, poverty and malnutrition, promoting preventive healthcare and sanitation and making available safe drinking water.
- Promoting education, including special education and employment enhancing vocation skills especially among children, woman, elderly and the differently abled and livelihood enhancement projects.
- Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers, and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.

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- Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro- forestry, conservation of natural resources and maintaining of quality of soil, air and water.
- Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up of public libraries, promotion and development of traditional arts and handicrafts.
- Measures for the benefit of armed forces veterans, war widows and their dependents.
- Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic.
- 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
- Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government
- Rural development projects

The above entries in the Schedule VII must be **interpreted liberally** so as to **capture the essence** of the subjects enumerated therein. The items enlisted in Schedule VII of the Act, are broad-based and are intended to cover a wide range of activities.

Illustratively-

**“promoting education”** covers- Educating the Masses and Promotion of Road Safety awareness in all facets of road usage, Safety traffic engineering and awareness through print, audio and visual media, Providing effective consumer grievance redressal mechanism. Protecting consumer’s health and safety, sustainable consumption, consumer service, support and complaint resolution, Consumer protection activities, Consumer Rights to be mandated, all consumer protection programs and activities

**“vocational skills”** covers- Drivers’ training for Promotion of Road Safety, Capacity building for farmers covering best sustainable farm management practices, Training Agriculture Labour on skill development.

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**‘promoting health care including preventive health care’** covers- giving medical and Legal aid, treatment to road accident victims, Provisions for aids and appliances to the **differently- able** persons.

**‘Ecological balance’** covers- ‘maintaining quality of soil, air and water Doing research on the field for individual crops to find out the most cost optimum and Agri – ecological sustainable farm practices. (Applied research) with a focus on water management

**“Conservation of natural resource”** and **‘maintaining quality of soil, air and water’** covers-To do Product Life Cycle analysis from the soil conservation point of view.

**Disaster relief** can cover wide range of activities that can be appropriately shown under various items listed in Schedule VII. For example,

(i) medical aid can be covered under ‘promoting health care including preventive health care.’

(ii) food supply can be covered under eradicating hunger, poverty and malnutrition.

(iii) supply of clean water can be covered under ‘sanitation and making available safe drinking water’.

## **MODALITIES TO BE ADOPTED IN SPENDING**

- CSR activities to be conducted as per stated CSR policy as projects or programs (either new or ongoing), however, excluding activities undertaken in pursuance of the normal course of business of a company.
- Company can undertake CSR activities through a registered trust, society or section 8 company ,no three years track record for these not-for-profit entities if set-up by the company itself.
- Company may also implement CSR programs through other not-for-profit organizations that are not set up by the company itself provided it has an established track record of three years and company has specified the project / programs to be undertaken, modalities, monitoring and reporting mechanism
- Companies may also collaborate or pool resources with other companies to undertake CSR activities in such a manner that each company is in a position to report separately on such CSR projects.
- Expenses incurred by companies for the fulfillment of any Act/ Statute of regulations (such as Labour Laws, Land Acquisition Act etc.) would not count as CSR expenditure.



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- CSR Projects or programs or activities undertaken in India only shall amount to CSR Expenditure.
- Expenditure incurred by Foreign Holding Company for CSR activities in India will qualify as CSR spend of Indian Subsidiary if, CSR Expenditure is routed through Indian Subsidiaries and if Indian subsidiary is required to do as per section 135 of Companies Act, 2013.
- The CSR Projects or programs or activities that benefit only the employees of the company and their families shall not be considered as CSR activities in accordance with the provisions of the Act.
- Companies may build CSR capacities of their own personnel as well as those of their Implementing agencies through Institutions with established track records of at least three financial years but such expenditure shall not exceed five percent. of total CSR expenditure of the company in one financial year.
- Contribution of any amount directly or indirectly to any political party under section 182 of the Act shall not be considered as CSR activity.
- CSR activities should be undertaken by the companies in project/ program mode [as referred in Rule 4 (1) of Companies CSR Rules, 2014]. One-off events such as marathons/ awards/ charitable contribution/ advertisement/ sponsorships of TV programs etc. would not be qualified as part of CSR expenditure.
- Salaries paid by the companies to regular CSR staff as well as to volunteers of the companies (in proportion to company's time/hours spent specifically on CSR) can be factored into CSR project cost as part of the CSR expenditure.
- Contribution to Corpus of a Trust/ society/ section 8 companies etc. will qualify as CSR expenditure as long as the Trust/ society/ section 8 companies etc. is created exclusively for undertaking CSR activities or where the corpus is created exclusively for a purpose directly relatable to a subject covered in Schedule VII of the Act.

## **COMPLIANCE:**

### **Constitution of CSR Committee (3 or more directors, having at least 1 independent director\*)**

- An unlisted public company or a private company covered under sub-section(1) of section 135 which is not required to appoint an independent director pursuant to sub-section (4) of section 149 of the Act, shall have its CSR Committee without such director.

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- a private company having only Two Directors on its Board shall constitute its CSR Committee with two such Directors.
- with respect to a foreign company covered under these rules, the CSR Committee shall comprise of at least two persons of which one person shall be as specified under clause (d) of sub-section (1) of section 380 of the Act and another person shall be nominated by the foreign company.

## **CSR COMMITTEE SHALL:**

- (a) Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII;
- (b) Recommend the amount of expenditure to be incurred on the activities referred to in clause (a); and
- (c) Monitor the Corporate Social Responsibility Policy of the company from time to time

## **RESPONSIBILITY OF THE BOARD:**

- (A) After taking into account the recommendations made by the Corporate Social Responsibility Committee, approve the Corporate Social Responsibility Policy for the company and disclose contents of such Policy in its report and also place it on the company's website, if any, as specified in annexure to Companies (Corporate Social Responsibility Policy Rules, 2014; and
- (B) Ensure that the activities as are included in Corporate Social Responsibility Policy of the company are undertaken by the company.

## **POLICY ON CSR:**

The CSR Policy of the company shall, inter-alia, include the following, namely :

(a) a list of CSR projects or programs which a company plans to undertake falling within the purview of the Schedule VII of the Act, specifying modalities of execution of such project or programs and implementation schedules for the same; and

(b) Monitoring process of such projects or programs: Provided that the CSR activities does not include the activities undertaken in pursuance of normal course of business of a company. Provided further that the Board of Directors shall ensure that activities included by a company in its Corporate Social Responsibility Policy are related to the activities included in Schedule VII of the Act.

(2) The CSR Policy of the company shall specify that the surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a company.

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## **REPORTING:**

(1) The Board's Report of a company covered under these rules pertaining to a financial year commencing on or after the 1<sup>st</sup> day of April, 2014 shall include an annual report on CSR containing particulars specified in annexure to Companies (Corporate Social Responsibility Policy Rules. 2014.

(2) In case of a foreign company, the balance sheet filed under sub-clause (b) of sub-section (1) of section 381 shall contain an annexure report on CSR.

## **DISPLAY OF CSR ACTIVITIES ON ITS WEBSITE:**

The Board of Directors of the company shall, after taking into account the recommendations of CSR Committee, approve the CSR Policy for the company and disclose contents of such policy in its report and the same shall be displayed on the company's website, if any, as specified in annexure to Companies (Corporate Social Responsibility Policy Rules. 2014.

## ARTICLES

### **CSR will happen, if there is Citizen's Social Responsibility**

#### **Back Ground**

It is duty of Government to provide security & safety to its people from dangers internally and externally in broader prospective. Whereas the responsibility of working towards welfare of society purely depends on citizens of the country. Basically we need to understand the meaning of the terms "Country" & "welfare".

The country is where people having citizenship and being provided security & safety by the Government. Further, a country is the land belongs to the people as a whole. Each of the countrymen will have right to live peacefully and enjoy their freedom. The Government is there to represent people of the Country and make it function the way the people want it to. It is their job to take care of welfare of citizens.

Indian Constitution provided its citizens 7 Fundamental Rights in the country. They are **1. Right to equality, 2.Right to freedom, 3.Right against exploitation, 4. Right to freedom of religion, 5.Cultural and Educational rights, 6.Right to constitutional remedies and 7.Right to elementary education.**

These fundamental rights are aimed at overturning the inequalities of pre-independence social practices. Specifically, they have also been used to abolish untouchability and thus prohibit discrimination on the grounds of religion, race, caste, sex, or place of birth. They also forbid trafficking of human beings and forced labour. They also protect cultural and educational rights of ethnic and religious minorities by allowing them to preserve their languages and also establish and administer their own education institutions.

#### **Emergence of NGO's in the Country:**

After independence, it took a while for NGOs to emerge. It could possibly be said that immediately post-independence, individuals who comprised the government were themselves of the NGO mindset - at least in terms of their proximity to the 'common man' and a sense of selflessness. And therefore, there was no felt need for any intermediary for articulating collective desires of the people relating to different aspects of development and then responding to those in terms of related programs and projects.

Slowly both the politicians and bureaucrats, became rather distant from the people, thereby paving the way to NGOs to emerge as a link, both for expressing people's point of view and for providing a channel for resources delivery meant for development activities.

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Government also realized that there were lots of advantages in enrolling NGOs in the development process. NGOs are motivated and enthusiastic; they have flexibility in operations; they are close to the people; they provide additional manpower to conduct developmental activities.

In today's context, NGOs have become an integral part of the process of development and are shouldering more and more responsibilities in diverse fields. In recent years, the number of NGOs, their geographic extent, their diversity, their passion, their resources channelization and in the ultimate analysis, their impact have all increased.

When it became herculean task to the Government to provide the fundamental rights and protect its citizens from exploitation... when it became a hurdle to accomplish the long pending development in the country. The emergence of NGO's came to seen as savior of these rights.

When we talk about the Development, the instant image that comes to mind is of certain activities or processes taking place for the betterment of our present and future generations, by uplifting their standard of living.

### **3 stake holders in developing the Country:**

There are 3 major stakeholders in the society, viz. the government, Non-government Organizations (NGOs) and the corporate sector, in influencing the process of development in the country. All of them are interdependent and interconnected to each other in developing the country.

Since independence, these 3 stake holders worked separately and created a limited impact in the society. Today the Government initiated to bring out synergy amongst 3 stakeholders so as to make them work hand in hand with each other and realize that they are striving towards achieving the same goal, i.e., progress of the country, it would surely be the beginning of a new era in the field of development.

### **CSR Clause in Companies Act, 2013**

Over the past several years, India has been updating its corporate law and legal framework to increase transparency, accountability, and align with international business standards. The result of the effort is revision of age old Companies Act, 1956 with a brand new Companies Act 2013 primary focus of these efforts has been the revision of the Companies Act of 1956. As stated in Clause 135, every qualifying company is mandatorily(comply or explain) to spend on CSR, at least 2% its average net profits made in the preceding 3 FYs. Schedule VII of the said Act provides the list of activities that can be taken up by the companies.

If the Company fails to spend the required amount will have to explain that failure in the report of the board of directors. The CSR Clause of the Companies Act 2013 is applicable to any company with:

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- (1) A net worth of rupees 500 crore or more;
- (2) A turnover of rupees 1000 crore or more; or
- (3) A net profit of rupees 5 crore or more in any of the three preceding financial years.

## **Triangular Strategy for India's development:**

Day by day, the population in the country is growing and it became impossible task for Government to take care of its citizens welfare. The ever declining accountability/ responsibility in the Government functioning further slow down the process of development in the country.

Though, it is the responsibility of the elected Government to take care of citizen's of this country, they felt it appropriate to welcome both NGO's (who are selfless in serving the country) and Corporate Houses (who are maximizing the wealth of their stake holders) to join hands with the initiative of developing the country.

Now, the Government, NGO's and Corporate Houses in the country can together address the needs of every citizen of this country. Government mandated for spending CSR Funds by way of New CSR Clause. Corporate Houses being given opportunity to serve the country men by spending their part of profit to the public good and NGO's who are doing selfless work in the country now gets enough financial support.

## **Synergy:**

Today, NGOs are becoming more eloquent, more knowledgeable, more experienced and more impactful in development but realize the need for using concepts and techniques from the discipline of Management to improve efficiency and effectiveness of their efforts in the short-term as well as in the long-term.

Corporate houses have surely realized their responsibility towards the need for development in the society and for taking an active part for their own enlightened self-interest. They have a keen desire to contribute, and also have the requisite material resources and managerial expertise but are somewhat inexperienced in the field of development.

In this scenario, it would be optimal for corporate house to pitch-in with resources and bring in an attitude of higher accountability and efficiency, as there is weakness for monitoring progress and for objectively measuring the results and the impacts if they take the projects on their own.

The NGOs could be the delivery arm for developmental activities - carrying out the actual fieldwork in a manner responsive to the people's needs and with effective and efficient utilization of resources to achieve desired goals.

The government can play the role of a facilitator by providing a conducive policy and regulatory framework, for example, through appropriate tax laws which can provide incentives for corporate houses and NGOs to take up an increasingly extensive role for the development of our country in addition to giving the corporate houses a special status in a way inspiring the others in the country.

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For Synergy to work effectively, each of the abovementioned entities will have to recognize one another's role, trust one another and accept the philosophy that all of them are striving for a common objective, i.e. development of our country.

## **NGO's to gear up for the CSR activities**

The NGO's also need to gear up if they want to leverage corporate funds/resources for creating further impact. following are the few thoughts one can ponder over so as to play a vital role in CSR activities:

1. Setup a CSR ready infrastructure: There is a need to develop the staff, advisors, consultants that can help in implementing the program in a Project Management mode with identified steps, anticipated impact, indicators, timeline, people responsible etc.
2. Capacity Building: The capacities of corporate partnerships staff for NGO's will have to be different now than before. They would need to be more process oriented and strategic. Since CSR becomes an agenda at the level of board, staff will need capacity building in aspects like communications, strategic thinking and negotiations
3. Innovation is buzz word: NGO's need to innovatively develop products for corporations that show larger social impact than just activities, pictures, stories and so on. The products should be in line with the CSR policies of the partnering companies. These should also be measurable and scalable. So that the same can be replicated by any corporate across the country.
4. More effective Reporting: NGO's need to invest more of its resources in reporting and communication which will in turn enable them to propagate the CSR in all over corporate houses.
5. Managerial Skills: NGO's has to invest in good program management, accounting and reporting systems, as increased transparency at 'Donor Company' will only increase demands for transparency at the NGOs end.

**Conclusion:** The role of NGOs in CSR activities can be indeed very rewarding. One, it will be a step towards a better future and second the Companies will achieve their CSR and business objectives. If planned and executed well, CSR support can prove to be the cornerstone of progress for a NGO on one hand... sustainable progress for the country on the other hand

Keeping in line with such thoughts, many NGO's (as many as 4.30 lakhs in AP) trying to give ideas & ideals for its CSR partners so as to make the partnership long lasting and fulfilling. What is needed most for a Corporate house is a little cautious selection of NGO's for doing selfless work in the country. - Thoughts shared by: CS Balachandra Sunku, Company Secretary, balachandra70@gmail.com (**Founder: [www.abhayafoundation.org](http://www.abhayafoundation.org)**)

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## CSR under Companies Act, 2013 - An Analysis

### INTRODUCTION

Today, businessmen are aware that society is the biggest force which controls the entire business operations, right from acquisition of land to final produce. They now feel that they cannot operate in societal isolation. Profit - still being the major determinant for business houses - it is extremely difficult to strike a balance between the conflicting needs of business in earning profit and society's need to take care of its many constituents. The success of a business depends on the growth of the society because the goods and services of business are ultimately consumed by the society. So, an organization must initiate steps which will ultimately lead to economic upliftment of the people. At the initial stages, investment for such welfare measures may appear to be a losing proposition. In the long run, it will have a twin positive effect—the image of the organization will be enhanced and there will be an economic resurgence of the people through adoption of such welfare measures which will create a new set of consumers for their products.

The term CSR has various dimensions. There is no single definition. In fact, different personalities have defined CSR in different ways and thus the concept of CSR has been widened and discussed at various forums at the global level. According to the World Bank Group, the term corporate responsibility is defined as “the commitment of business to behave ethically and to contribute to sustainable economic development by working with all relevant stakeholders to improve their lives in ways that are good for business, the sustainable development agenda and society at large”. The definition set by the European Union is “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”.

According to the definition of the United Nations (1987), CSR is the overall contribution of business to sustainable development; it being defined as: “a pattern of resource use that aims to meet human needs while preserving the environment so that these needs can be met not only in the present, but also for future generations.”

### CORPORATES - A PART OF SOCIETY:

A society cannot function without a set of values. Society is undergoing social change. Business system is a product of customs and beliefs of the society in which it exists. Ethical considerations decide whether the business is on par with the society's needs. A corporate is forming one body of many individuals. In today's world when recession dogs business and survival itself is at stake, a corporate cannot afford to think of anything else but its products, customers, and stakeholders. Therefore, it is imperative that corporates have to realign their priorities on par with the societal needs. Accordingly, corporates are expected to be more ethical and responsible. A corporation represents a mixture of diverse social interests. The



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interests belong not only to the present living generations but also to the future including the generation which is yet to come. It has enormous economic and social prowess.

## **GOVERNMENT'S INTROSPECTION TOWARDS SOCIETY:**

Governance is an essential requirement for socio-economic development and for overall inclusive growth. As such it is a matter of paramount importance for governments, corporates and civil society at large. There are two main drivers which have led to an integration of governance with Corporations. First, an increasing incidence of unethical practices and debacles taking place in the corporate domain and secondly the faces of deregulation, disintermediation, institutionalization, globalization and tax reforms have made the minority shareholder more aware and powerful. Governments, in order to promote social welfare, expect from the business community a qualitative improvement of the product. This necessitates huge investment in research and development, which government alone cannot afford. Accordingly, business organizations should come out with liberal contribution for setting up research laboratories for product quality improvement. In addition, business houses should shun unethical practices such as price rigging of the product through hoarding and creating scarcity, quality deterioration due to adulteration, and resorting to advertisements which lead to formation of biased attitude. As business is now considered to be a part of social order, it itself will determine its ethical standards through cross-current interactions. The corporate sector is a key component of the socio-economic structure of any country and principled and genuine corporates are fully aware of their social responsibility. The Government, basically a political institution, also has most of its functions directed towards social welfare.

According to Peter Drucker "The 21st century will be the century of the social sector organization. The more economy, money, and information become global, the more community will matter." A business has a lot of responsibility to the community around its location and to the society at large. In the changed environment, companies have lot of opportunities to serve various stakeholders.

For the first time in the Indian history, the Central Government has redefined the role of CSR. In the present era of stiff and intense competition, it is imperative on the part of corporates to generate and sustain goodwill among their stakeholders and the community at large. Today, the stakeholders are intelligent and they are aware of their various rights. They can file complaints easily in courts in case their rights are wronged. Further, information technology has sharpened the skills of stakeholders. In the changed economic environment, corporates have a greater responsibility to society as a whole.

## **PERSPECTIVES ON CSR:**

There are divergent views on CSR. Economists like Adam Smith and Milton Friedman were of the opinion that the only responsibility of business was to perform its economic functions efficiently and provide goods and services to society and earn for itself maximum profit. It was

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better to leave social functions to other institutions like the government. According to Adam Smith, it is the profit-driven market system and price mechanism that drives business organisations to promote social welfare, though they work for private gain.

Prof. Samuelson strongly advocates a spirit of social responsibility as an inherent feature of any modern business organization because he believes firmly that business organizations are part and parcel of the society and hence, they have to serve primarily the social interests rather than work for narrow economic gains. Moreover, governments cannot and need not be the sole custodian forever to ensure promotion of welfare for the masses.

## **JUDICIAL PRONOUNCEMENTS PERTAINING TO CSR:**

Indian Courts have already stressed the social character of companies on many occasions. In *Panchrnahals Steel Ltd v. Universal Steel Traders* [1976] 46 Comp. Cas. 706, 718, the Gujarat High Court pointed out that a company has a three-fold reality-economic, human and public. Again in *National Textile Workers' Union P.R. Rarnakrishnan*[1983], the Supreme Court emphasized that a company is a social institution with duties and responsibilities towards the community in which it functions.

It is assumed that social welfare of the people is the sole responsibility of the State. The State meets this expectation in two ways: by direct action through various schemes launched by it, and by encouraging others, including the corporates, to take the lead in some areas and share some of the responsibilities of social welfare.

## **Triple Bottom Line:**

In traditional business accounting, the “bottom line” refers to the sum of revenue minus expenses, which is either “loss” if negative, or “profit” if positive. The term originated because profit is always shown as the very “bottom line” on a statement of revenue and expenses. Over the last 50 years, environmentalists and social justice advocates have struggled to bring a broader definition of “bottom line” into public consciousness, by introducing full cost accounting. For example, if a corporation shows a monetary profit, but their asbestos mine causes thousands of deaths from asbestosis, and their copper mine pollutes a river, and the government ends up spending taxpayer money on health care and river cleanup, how do we perform a full societal cost benefit analysis?

The concept of a triple bottom line (abbreviated as TBL or 3BL, adds two more “bottom lines”; namely, social and environmental concerns. The three together are often paraphrased as “Profit, People, Planet”, or referred to as “the three pillars”). With the ratification of the United Nations and ICLEI, TBL standard for urban and community accounting in early 2007, this became the dominant approach to public sector full cost accounting. Similar UN standards apply to natural capital and human capital measurement to assist in measurements required by TBL.

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## **GOVERNMENT'S INITIATIVES TOWARDS CSR**

(1) The Government of every country formulates and executes a set of policies and programmes for the welfare of the society. These policies are executed through legislation. Today there are so many laws that at every turn a business- man meets law; modern businessmen need legal advice constantly. Modern business is more in the nature of a legal contract than a social contract. The corporate sector is a key component of the socio-economic structure of any country and principled and genuine corporates are fully aware of their social responsibility.

(2) Policies of the Government are executed through legislative enactments, rules, regulations, systems and procedure, policies, plans, guidelines, and directives that constitute the politico-legal environment in which business has to find a way of existing and flourishing. The Government shall encourage corporates to assume a participatory role in schemes of social reforms formulated by the Government by offering suitable incentives to them.

(3) The Ministry of Corporate Affairs had released Voluntary Guidelines on CSR in 2009 as the first step towards mainstreaming the concept of Business Responsibilities. Keeping in view the feedback from stakeholders, it was decided to revise the same with a more comprehensive set of guidelines that encompasses social, environmental and economical responsibilities of business.

(4) The National Voluntary Guidelines on Socio-Economic and Environmental Responsibilities of Business brought out by the Ministry of Corporate Affairs have encouraged the corporate sector in their efforts towards inclusive development. The guidelines were released by the Ministry of Corporate Affairs on 8 July 2011. The Central Government, through these guidelines, has spelt out clearly the role of corporates in national building for bringing about a Welfare State. The guidelines are given in the form of nine principles and core elements. They are enumerated below:

**PRINCIPLE 1:** Businesses should conduct and govern themselves with ethics, transparency and accountability

**PRINCIPLE 2:** Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle

**PRINCIPLE 3:** Businesses should promote the well being of all employees

**PRINCIPLE 4:** Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.

**PRINCIPLE 5:** Businesses should respect and promote human rights

**PRINCIPLE 6:** Business should respect, protect, and make efforts to restore the environment

**PRINCIPLE 7:** Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner

**PRINCIPLE 8:** Businesses should support inclusive growth and equitable development

**PRINCIPLE 9:** Businesses should engage with and provide value to their customers and consumers in a responsible manner

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## **Companies (CSR Policy) Rules, 2014:**

The Ministry of Corporate Affairs, has issued Companies (CSR Policy) Rules 2014 on 27.2.2014. The term CSR policy relates to the activities to be undertaken by the company as specified in Schedule VII to the Act and the expenditure thereon, excluding activities undertaken in pursuance of normal course of business of a company. The CSR (Policy) Rules, 2014 mandate companies to formulate a CSR policy including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs. Further, the CSR policy of the company shall specify that the surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of the company. The Central Government through the CSR (Policy) Rules has given directions to the company concerned that the Board of Directors of the company shall after taking into account the recommendations of CSR Committee, approve the CSR policy for the company and disclose contents of such policy in its report and the same shall be displayed on the company's website as per the particulars specified.

## **Justification for CSR:**

In an interview published in "The Economic Times" of 14th August 2013, the former Minister of State for Corporate Affairs has expressed the following views regarding CSR. "It is a new idea, a new beginning. India is perhaps the first country in the world to have CSR in a statute and it has been well received by Corporate India. There have been problems in manufacturing and in mining sectors with regard to the trust deficient between the people who live in tribal areas and the large companies which operate there. Paying taxes to the federal structure is part of the law of the land, but CSR initiative can be used to win the endearment of people. You are also adding to your potential talent pool by contributing to quality education and healthcare. Religious donation cannot be considered as CSR." Regarding funding religious trusts through CSR, the Minister stated that he was against any religion's donation to be counted as part of CSR but the final decision rests with the rule committee and I will not like to interfere with their work" On some other aspects, the Minister observed: "I feel CSR is an avenue for companies to earn that 'goodwill' which sponsorships can't. Corporate houses spend so much money on media to get eyeballs. The kind of impact CSR can create in the hearts and minds of people is phenomenal. To improve the investment climate, to create better investment opportunities we need that harmonization. So CSR has many facets to it, besides this 2% contribution. It's not just the quantum of money, but quality of work. I don't want to straightjacket a company but it shouldn't be done with an idea to get commercial benefits out of it."

## **Philosophy behind the provisions:**

Social responsibility is an integral part of business and society. Social responsibility should enhance the competitiveness of business and maximize the value of wealth creation to society. Corporate social responsibility means giving back to society what it gets from society. Corporate social responsibility is about capacity building for sustainable livelihoods.

CSR means the obligation of companies to stress on their social, ethical and environmental performance as on their financial performance. The concept is broad enough to include things

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ranging from excessive managerial pay, employee retention during downturns and disposal of effluents to participation in community projects and funding of social causes. CSR refers to companies taking account of the social and environment, and not just financial consequences of their actions.

CSR is a process with the aim to embrace responsibility for the company's actions and encourage a positive impact through its activities on the environment, consumers, employees, communities, stakeholders and all other members of the public sphere who may also be considered as stakeholders.

## **Guiding principles:**

CSR is the process by which an organization thinks about and evolves its relationships with stakeholders for the common good, and demonstrates its commitment in this regard by adoption of appropriate business processes and strategies. The guiding principles as enshrined in the Draft Corporate Social Responsibility Rules, 2013, stated as follows:

1. CSR is not charity or mere donations.
2. CSR is a way of conducting business, by which corporate entities visibly contribute to the social good. Socially responsible companies do not limit themselves to using resources to engage in activities that increase only their profits. They use CSR to integrate economic, environmental and social objectives with the company's operations and growth.
3. CSR projects/programs of a company may also focus on integrating business models with social and environmental priorities and processes in order to create shared value.

CSR under the Companies Act, 2013

Companies within the ambit of CSR Obligations

According to Section 135(1) of the Companies Act, 2013, CSR requirements are applicable to every company (qualifying company) which is having:

1. net worth of 500 crore or more, or
2. turnover of 1,000 crore or more, or
3. a net profit of 5 crore or more

during any financial year. The words used in section 135(1) of the Companies Act are 'during any financial year' and not 'at any time during any financial year'. This implies that the applicability of CSR obligations will have to be determined independently for every financial year.

**Net worth:** According to Section 2(57) of the Companies Act, 2013, the term net worth means the aggregate value of the paid up share capital and all reserves created out of the profits and securities premium account after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off. Further, the net worth will not include there serves created out of revaluation of assets, reserves created out of the write-back of depreciation and the reserves created out of amalgamation.

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Turnover: According to section 2(91) of the Companies Act, 2013, the term turnover means the aggregate value of the realization of amount made: (i) from the sale, supply or distribution of goods, or (ii) on account of services rendered or (iii) both by the company during a financial year

'Net profit: According to Rule 2(f) of Companies (CSR Policy) Rules, 2014, the term net profit means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:-

- (i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise and
- (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act: However, net profit in respect of financial year for which the relevant financial statements were prepared in accordance with the provisions of the Companies Act, 1956 shall not be required to be re-calculated in accordance with the provisions of the Act:

However, in case of foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of section 381(1) (a) read with section 198 of the Act.

## **Mandatory CSR Obligations:**

The Companies Act, 2013 mandatorily requires every qualifying company:

1. To constitute a CSR Committee of the Board
2. To formulate a CSR Policy based on CSR Committee's recommendations
3. To undertake activities included in CSR Policy
4. To spend at least 2% of average net profits on CSR

Constitution of CSR Committee

Section 135(1) of the Companies Act, 2013 requires every qualifying company to constitute a CSR Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent director. According to Rule 2(d) "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act.

Responsibility of CSR Committee

Section 135(3) of the Companies Act, 2013 states that the CSR Committee shall,—

- (a) formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII;
- (b) recommend the amount of expenditure to be incurred on the activities referred to in clause (a); and
- (c) monitor the Corporate Social Responsibility Policy of the company from time to time.

## Responsibility of the Board of Directors

As per section 135(4) of the Companies Act, 2013, the Board of every qualifying company referred to in sub-section (1) shall,

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(a) after taking into account the recommendations made by the CSR Committee, approve the CSR Policy for the company and disclose contents of such Policy in its report and also place it on the company's website, if any, in such manner as may be prescribed; and  
(b) ensure that the activities as are included in CSR Policy of the company are undertaken by the company.

Under section 135(5) of the Act, the Board of every company referred to in sub-section (1), shall ensure that the qualifying company spends, in every financial year, at least 2% of the average net profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy. However, the company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for CSR activities. In case the company fails to spend such amount, the Board shall in its report made u/s134(3) specify the reasons for not spending the amount.

## **Analysis of Companies (CSR Policy) Rules, 2014:**

On 13 September 2013, the then Corporate Affairs Minister Sachin Pilot said that the industry would be free to choose CSR programs and strategies best suited to their company's philosophy and businesses.

As per Rule 2(c) of Companies (Corporate Social Responsibility Policy) Rules, 2014 notified on 27.2.2014, "Corporate Social Responsibility (CSR)" means and includes but is not limited to:—  
(i) Projects or programs relating to activities specified in Schedule VII to the Act; or  
(ii) Projects or programs relating to activities undertaken by the board of directors of a company (Board) in pursuance of recommendations of the CSR Committee of the Board as per declared CSR Policy of the company subject to the condition that such policy will cover subjects enumerated in Schedule VII of the Act.

## **CSR Policy :**

Rule 2(e) of Companies (Corporate Social Responsibility Policy) Rules, 2014, states that "CSR Policy" relates to the activities to be undertaken by the company as specified in Schedule VII to the Act and the expenditure thereon. excluding activities undertaken in pursuance of normal course of business of a company. The CSR Committee constituted under section 135(1), shall prepare the CSR Policy of the company which shall include the following;

(a) a list of CSR projects or programs which a company plans to undertake falling within the purview of Schedule VII of the Act, specifying modalities of execution of such project or programs and implementation schedules for the same; and  
(b) monitoring process of such projects or programs:

However, the CSR activities do not include the activities undertaken in pursuance of normal course of business of a company. Further, that the Board of Directors shall ensure that activities included by a company in its Corporate Social Responsibility Policy are related to the activities included in Schedule VII of the Act.

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## **Companies that are required to comply with CSR policy Rules:**

Rule 3: Rule 3(1) of Companies (CSR Policy) Rules provides that every company including its holding or subsidiary, and a foreign company defined under section 2(42) of the Act having its branch office or project office in India, which fulfills the criteria specified in section 135(1) of the Act shall comply with the provisions of section 135 of the Act and these rules. However, net worth, turnover or net profit of a foreign company of the Act shall be computed in accordance with balance sheet and profit and loss account of such company prepared in accordance with the provisions of section 381(1)(a) and section 198 of the Act.

Rule 3(2): Further, Rule 3(2) states that every company which ceases to be a company covered under section 135(1) of the Companies Act, 2013 for three consecutive financial years shall not be required to

(a) Constitute a CSR Committee and (b) comply with the provisions contained in sub-sections (2) to (5) of the said section, till such time it meets the criteria specified in section 135(1) of the Act.

Under Rule 4(1) of Companies (CSR Policy) Rules, 2014, CSR activities shall be undertaken by the company, as per its stated CSR Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business.

Rule 4(2): The Board of a company may decide to undertake its CSR activities approved by the CSR Committee, through a registered trust or a registered society or a company established by the company or its holding or subsidiary or associate company under section 8 of the Act or otherwise:

However

(i) if such trust, society or company is not established by the company or its holding or subsidiary or associate company, it shall have an established track record of three years in undertaking similar programs or projects;

(ii) The company has specified the project or programs to be undertaken through these entities, the modalities of utilization of funds on such projects and programs and the monitoring and reporting mechanism.

## **Pooling of resources for CSR activities:**

Rule 4(3): A company may also collaborate with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR Committees of respective companies are in a position to report separately on such projects or programs in accordance with these rules.

Rule 4(4): Subject to provisions of section 135(5) of the Act, the CSR projects or programs or activities undertaken in India only shall amount to CSR Expenditure. It implies that the Indian society must be benefitted out of the CSR projects.



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Rule 4(5): The CSR projects or programs or activities that benefit only the employees of the company and their families shall not be considered as CSR activities in accordance with section 135 of the Act.

Rule 4(6): Companies may build CSR capacities of their own personnel as well as those of their Implementing agencies through Institutions with established track records of at least three financial years but such expenditure shall not exceed five percent of total CSR expenditure of the company in one financial year.

Rule 4(7): Contribution of any amount directly or indirectly to any political party under section 182 of the Act, shall not be considered as CSR activity.

Rule 5: Rule 5 of Companies (CSR) Policy Rules, 2014 deals with formation of CSR Committees. According to Rule 5(1), the companies mentioned in rule 3 shall constitute CSR Committee as enumerated below:

(i) an unlisted public company or a private company covered under section 135(1) which is not required to appoint an independent director pursuant to section 149(4) of the Act, shall have its CSR Committee without such director;

(ii) a private company having only two directors on its Board shall constitute its CSR Committee with two such directors;

(iii) with respect to a foreign company covered under these rules, the CSR Committee shall comprise of at least two persons of which one person shall be as specified under section 380(1)(d) of the Act and another person shall be nominated by the foreign company.

Rule 5(2): The CSR Committee shall institute a transparent monitoring mechanism for implementation of the CSR projects or programs or activities undertaken by the company.

Rule 6: Rule 6 of Companies (CSR Policy) Rules deal with CSR Policy. According to Rule 6(1), the CSR Policy of the company shall, inter alia, include the following, namely:—

(a) a list of CSR projects or programs which a company plans to undertake falling within the purview of Schedule VII of the Act, specifying modalities of execution of such project or programs and implementation schedules for the same; and

(b) Monitoring process of such projects or programs:

However, the CSR activities do not include the activities undertaken in pursuance of normal course of business of a company. Further, the Board of Directors shall ensure that activities included by a company in its CSR policy are related to the activities included in Schedule VII of the Act.

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Surplus arising out of CSR activities shall not form part of company's business profits: According to Rule 6(2), the CSR policy of the company shall specify that the surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a company.

## CSR Expenditure

Under Rule 7, CSR expenditure shall include all expenditure including contribution to corpus for projects or programs relating to CSR activities approved by the board on the recommendation of its CSR Committee, but does not include any expenditure on an item not in conformity or not in line with activities which fall within the purview of schedule VII of the Act.

### **Disclosure in Board's report:**

The Board's report under sub-section (3) of section 134 shall disclose the composition of the Corporate Social Responsibility Committee [Section 135(2)].

CSR Reporting in Board's Report: Rule 8(1) requires that the Board's Report of a company covered under these rules pertaining to a financial year commencing on or after the 1st day of April, 2014 shall include an annual report on CSR containing particulars specified in Annexure to the CSR Policy Rules, 2014. Further, in case of a foreign company, the balance sheet filed under sub-clause (b) of sub-section (1) of section 381 shall contain an Annexure regarding report on CSR [Rule 8(2)].

Rule 9: Display of CSR activities on its website: The Board of Directors of the company shall, after taking into account the recommendations of CSR Committee, approve the CSR Policy for the company and disclose contents of such policy in its report and the same shall be displayed on the company's website, if any, as per the particulars specified in the Annexure of CSR Policy Rules, 2014.

### **Greater opportunities for corporates to benefit society:**

In the changed economic environment, corporates have a greater responsibility to society as a whole. Schedule VII was amended by Notification F.No.1/15/2013 – CL.V, dated 27.2.2014 in respect of activities which may be included by companies in their CSR policies. This notification came into force with effect from 1.4.2014.

Accordingly, companies have abundant opportunities and can do take up CSR activities such as:

(i) eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;

(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects

(iii) promoting gender equality, empowering women, setting up homes and hostels for women and orphans setting up old age homes, day care centers and such other facilities for senior

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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 quality of soil, air and water;

(v) Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;

(vi) Measures for the benefit of armed forces veterans, war widows and their dependents;

(vii) Training to promote rural sports, nationally recognized sports, paralympic sports and Olympic sports;

(viii) 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;

(ix) Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;

(x) Rural development projects

Format for the Annual Report on CSR Initiatives to be included in the Board Report by the Qualifying Companies: The Annexure to the Companies (Corporate Social Responsibility Policy) Rules, 2014, prescribe the following reporting format:

1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.

2. The Composition of the CSR Committee.

3. Average net profit of the company for last three financial years.

4. Prescribed CSR Expenditure (two per cent of the amount as in item 3 above).

5. Details of CSR spent during the financial year

(a) Total amount to be spent for the financial year;

(b) Amount unspent, if any;

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(c) Manner in which .the amount spent during the financial year is detailed below:

1	2	3	4	5	6	7	8
Sr No.	CSR project or activity identified	Sector in which the Project is covered	Projects or Programs (1) Local area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budge) project or programs wise	Amount spent on the projects or programs Sub-heads: (1) Direct expenditure on projects or programs. (2) Overheads:	Cumulative expenditure up to to the reporting period,	Amount spent: Direct or through implementing agency
2.							
3.							
	TOTAL						

\*Give details of implementing agency:

6. In ease the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report.

7. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

SD /-	SD/-	SD/-
CEO/MD/Director	Chairman CSR committee	(Person specified u/s 380(1)(d) (wherever applicable)

## **CONCLUSION:**

The Government is a political institution but it has a social purpose. It enacts, formulates guidelines and executes societal policies. It provides the ways and means of maximizing social benefits and minimizing social costs. The Government itself has a social value and culture. Policies of the Government are executed through legislative enactments, rules, regulations, systems and procedure, policies, plans, guidelines, and directives that constitute the politico-legal environment in which business has to find a way of existing and flourishing. It is the earnest hope of the Government of India that the corporates shall come forward to adopt CSR activities best suited to their company's philosophies and businesses. Laws are required to protect consumers, workers, managers, owners, shareholders, and the society at large. The success depends upon the extent of co-operation and co-ordination among the various social, economic and legal organizations, institutions and bodies. The concept of corporate social responsibility is now firmly rooted on the global business agenda. But in order to move from theory to concrete action, many obstacles need to be overcome. Some of the positive outcomes that may arise when businesses adopt a policy of social responsibility are benefits to the community, charitable contributions, employee volunteer programs, corporate involvement in community education, employment and provision of homes to the homeless, Product safety and quality, Greater material re-cycling like better product durability and functionality; Greater use of renewable resources; Integration of environmental management tools into business plans, including life cycle assessment and costing, environmental management standards, and eco labeling. However, CSR activities should not be construed as a cover to conceal the irregularities or violation of norms by corporates.

**(Article by: Dr. V. Balachandran, FCS, Professor of Corporate Secretaryship, School of Management, Alagappa University, Karaikudi, Tamilnadu&CS Sudheendhra Putty, Ph. D Research Scholar, Alagappa University, Karaikudi, Tamil Nadu.**

## CSR Buzz

### **TATAs spent Rs 1k cr on corporate social responsibility activities in FY14**

Email this article in what could be the highest CSR spend by an Indian conglomerate, the Tata Group spent Rs 1,000 crore on corporate social responsibility (CSR) in 2013-14.

The author has posted comments on this article Reeba Zachariah & Namrata Singh, TNN | Jul 16, 2014, 01.27AM IST

MUMBAI: In what could be the highest CSR spend by an Indian conglomerate, the Tata Group spent Rs 1,000 crore on corporate social responsibility (CSR) in 2013-14. If one were to exclude the salt-to-software enterprise's philanthropic trusts, the Tata Group companies spent Rs 660 crore on CSR in the just ended fiscal. The diversified Indian multinational's CSR spend was well above 2% of its net profit, a minimum requirement for an Indian company under the Companies Act.

A significant amount of the total CSR spend by the Tata Group has gone into skill development, health and education, with Tata Steel emerging as the biggest spender within the group. Among other Indian conglomerates, the \$40-billion Aditya Birla Group spent Rs 200 crore on CSR in fiscal 2014, which is a little over 2% of the net profit from India.

Under the new law, all companies with at least Rs 5-crore net profit or Rs 1,000-crore turnover will have to spend 2% of their annual net profit on CSR activities — which include slum redevelopment, road safety awareness and consumer protection services — with effect from April 1, 2015.

CSR spend: India Inc raise taxation issue with Jaitley

New Delhi, July 16: Corporate India has expressed concern over Budget 2014-15 move to clarify that CSR spend made by companies in line with new company law obligation will not be tax deductible.

This issue of taxation of CSR spend was taken up with the Finance Minister Arun Jaitley by the CII members, Sumit Mazumder, President-Designate, Confederation of Indian Industry told Business Line after a closed-door post budget meeting with the Finance Minister here on Tuesday.

Describing the meeting as “very positive”, Mazumder said that the Finance Minister had conveyed to CII members the Government’s commitment and intent to support manufacturing in the country.

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Earlier, in a separate CII organized interactive session with Revenue Secretary Shaktikanta Das, the Chairman and Managing Director of Hindustan Construction Company Ajit Gulabchand raised the issue of taxation of CSR spend.

“On one side, CSR has been mandated by the company law. Several ministries over the past few years like environment ministry have been mandating that CSR needs to be done.

Now you have (in budget) removed CSR as a tax deductible expenditure. Even if we give money for skills development, we need to pay tax. It amounts to only an additional tax”, Gulabchand said.

On his part, Revenue Secretary Shaktikanta Das defended the clarificatory amendment proposed in the Finance Bill.

“Company law is very clear. It says 2 per cent of net profit (for CSR). All that we have done is to ensure that it is 2 per cent of net profit”.

Corporate India had in the run-up to the Budget urged the Government to allow tax deduction on their Corporate Social Responsibility (CSR) spend mandated under Company Law.

But their requests were not accepted and no specific provision allowing tax deductibility of CSR spend has been introduced in the latest Finance Bill.

Srivats.kr@thehindu.co.in (This article was published on July 16, 2014)

## **India Inc Likely to Spend Rs 22,000 Cr on CSR: E&Y**

India Inc will be investing around Rs 22,000 crore towards corporate social responsibility (CSR) activities once the provisions of the recently amended Companies Act making it mandatory for such allocations get implemented, according to consultancy firm Ernst & Young.

"Given the mandate it is estimated that nearly 16,500 companies will invest Rs 22,000 crore towards CSR," Vijay Ganapathy from EY India's advisory services said speaking at a seminar on CSR.

He said as per the provisions of the new Companies Act, any company having a turnover of more than Rs 1,000 crore or a networth of over Rs 500 crore or a net profit of over Rs 5 crore, has to spend 2 per cent of their annual net profit on CSR activities.

A statement from the All-India Association of Industries (AIAI), the organisers of the seminar, quoted Ganapathy as saying such a move will be extremely beneficial for the economy as it will help ensure inclusive growth.

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It can be noted that the provision to make such spending mandatory for for-profit companies had run into big controversy at the drafting stage. It however, ultimately got pushed by the previous government which had launched a slew of such initiatives.

Tata Housing Development Company's head of corporate sustainability, AjitPattnaik explained that the broad categories of interventions for the companies include education, special education, healthcare, preventive healthcare, water, sanitation, training in sports, art, culture, rural development projects, among others.

He added that the Schedule 7, which lays down such contours of activities, is not restrictive towards geographical boundaries of beneficiaries.

Law firm Nishith Desai Associates' partner in-charge of social development practice Milind Antani, said in the event of a non-compliance with the guidelines, a company has to explain the reasons for the same and may also be penalised with fines and imprisonment for officials.

"Any company, which does not report non-compliance towards the CSR rule is liable to be charges of penalty in the bracket of Rs 50 thousand to Rs 50 lakhs. Also, the board of directors may be charged with imprisonment for 5 years and/or fine worth Rs 25,000," Antani said in a statement.

## **CSR rules should be interpreted liberally, says government:**

New Delhi: In its latest clarification on the new companies law, the corporate affairs ministry said on Thursday that rules regarding corporate social responsibility should be "interpreted liberally so as to capture the essence of the subjects enumerated" in the norms.

The ministry has further clarified that one-off events such as marathons, awards, charitable contribution, advertisement, sponsorships of TV programs, etc., will not qualify as part of CSR expenditure.

The expenses incurred to fulfill any regulation will also not be counted as CSR expenditure, nor would the salaries paid by the companies to regular CSR staff as well as to volunteers, the ministry said.

"The expenditure incurred by foreign holding company for CSR activities in India will qualify as CSR spend of the Indian subsidiary if, the CSR expenditures are routed through Indian subsidiaries and if the Indian subsidiary is required to do so as per section 135 of the Act," the ministry said in the order posted on its website.

The ministry has said that contribution to a corpus of a trust or society would qualify as CSR expenditure as long as such an entity is "created exclusively for undertaking CSR activities", or "where the corpus is created exclusively for a purpose directly relatable" to the subjects



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covered within Schedule VII of the companies law, which deals with corporate social responsibility.

A registered trust, in this case, says the ministry, “would include trusts registered under the Income Tax Act 1956, for those states where registration of trust is not mandatory.”

Amarjit Chopra, a former president of Institute of Chartered Accountants of India (ICAI), said that the government has sought to liberalize the activities that companies can undertake to fulfil their CSR obligations.

“Put simply, they have told the companies that they can take some liberties and go outside the scope of the activities prescribed under the Act,” he said.

Pavan Kumar Vijay, managing director at New Delhi-based financial and legal consultancy, Corporate Professionals India Pvt. Ltd, while agreeing with Chopra’s view, said one major change brought about by the order is the inclusion of the so-called “consumer-protection services” under the ambit of corporate social responsibility.

“Representations were made by several sections of the industry on this, and the government has accepted this view,” he said.

The various “consumer-protection services” include provision of an effective consumer grievance redressal mechanism, protection of the consumer’s health and safety, sustainable consumption, consumer service, support and complaint resolution.

The new companies law mandates companies with a net worth of more than Rs.500 crore or a revenue of more than Rs.1,000 crore or a net profit of more than Rs.5 crore to spend 2% of their average net profit over the three preceding years on CSR activities.

While non-compliance will not be penalized, companies will be required to disclose the reasons for this, effectively making such spending mandatory.

The clause relating to CSR was a key provision in the long-pending legislation to overhaul the outdated company’s Act of 1956.

## Indian NGO's/ Social Service Organizations in CSR

Serving the Country



[www.thinkaboutneighbour.org](http://www.thinkaboutneighbour.org)

Human are not meant to live hard-hearted or self-cantered lives. Humanity is to put our faith into practice and truly love the neighbours. Commonly, neighbours are the people who live near us, but it meant to include every pith and substance of the universe either in its entirety or solitary.

Think About Neighbor Approach means stepping into the shoes of others and being empathic, considering and understanding the other's situations, feelings and emotions, which may affect due to our own acts/deeds.

A general notion, if one does not wish to be judged harshly, then one must not judge others harshly. The golden rule of TAN "treat others as you would want to be treated".

When we truly love our neighbors, we do our part to make the world a better place and we find our own fulfillment in life.

**MAHADEV TIRUNAGARI**  
**CHAIRMAN**

**SWATHI TIRUNAGARI**  
**MANAGING TRUSTEE**

### **THINK ABOUT NEIGHBOUR FOUNDATION**

Flat No.201, Lake View Towers, Safari Nagar, Near Hitech City,

Kothaguda, Kondapur, Hyderabad 500084

Email: [thinkaboutneighbour@gmail.com](mailto:thinkaboutneighbour@gmail.com), Phone: 9866620104

## **WE EMPOWER INTERNATIONAL**

**We Empower International (WE)** is a non-profit organization with its **core mission** to "Provide the tools and techniques that make one bring out the best from within". WE approaches underprivileged students and provides them with a platform to motivate them to work hard, know themselves, learn life skills, and build up a great attitude.

### **Our agenda is to:**

1. Build bridges between those who know and those who should know.
2. Empower people to manage life the proper way.
3. Reach out to students, who may not even be aware of their shortcomings, to give them the tools that will shape their career.
4. Provide a forum for members to do their part for the society.

**WE believe that the best choices are made when you know all the options.**

K Saibaba, Founder

We Empower International 2-2-6/7, G-7, Sai Chandra Apartments O.U. Road,  
Hyderabad - 500044

[weempowerinternational@gmail.com](mailto:weempowerinternational@gmail.com)

[www.weempowerinternational.com](http://www.weempowerinternational.com)

**GIRIJANA VIKASA KENDRAM** : GirijanaVikasaKendram (GVK) project it is situated at Vedurunagaram Village in Addateegala Mandal in East Godavari District in Andhra Pradesh. The project was started in the year 1975 in Vedurunagaram in a land donated by RevulaVeeraswami Reddy and VedullaChinna Reddy (Konda Reddy tribe) families and with the support of A.P. Paper Mills Pvt. Ltd., Rajahmundry. Local tribal people started it as an Oriental Primary School with about 25 children with an attached hostel and 2 teachers. Now, it has grown into a High School with a strength of about 365 children.



The village is at a distance of about 100 kms. from Kakinada, the district head quarter. The starting visionaries of this SevaPrakalpa include Late Sri Karedla Satyanarayanagaru, Social worker, Sri R.K.Maheswari, top official of A.P. Paper Mills Ltd, Rajahmundry, Saint Late Sampath Kumar Bhang, Rajahmundry, LateSriNoojilla Lakshmi Narasimhamgaru-ZP Telugu Pandit, and several other well-wishers of the organization. The local tribal elders Late Sri RevulaVeeraswami Reddy and Late Sri VedullaChinna Reddy have gracefully donated 8 acres of land for constructing school and hostel in Vedurunagaram. The organization gradually increased its service projects by starting new schools in Rampachodavaram and Addateegala and also arranging small medical camps in interior tribal villages.

## **ABHAYA SUPPORT:**

Inspired by the interview of CS Balachandra, Founder, abhaya Foundation, Hyderabad, in Sakshi News daily, CS Raju (Volunteer of GVK 1993-2001) who is presently working in NCC Group at Bangalore contacted CS BalachandraSunku and briefed him about the present status and history of the School. Further requested him to extend their kind Support to the GVSKO School and also invited him to visit the school in the month of May 2013. The Founder after visiting the School on dtd 26th May 2013 and moved by the flight of school and conditions in which it is being run assured the team that all the possible support be given, provided the school team gives the best cooperation Since then, the following was accomplished with the active participation of abhaya and its members

**PLAN:** abhaya planning to improve the existing infrastructure at the School with the support of corporates. abhaya also considering to set up mineral water plant at the school.

For further info on abhaya Foundation : visit: [www.abhayafoundation.org](http://www.abhayafoundation.org)

## **KARE School:**

**KARE** :Kurmaguda Academy for Relief & Education(Free Education and Free Medical Hyderabad) , Kurmaguda, Syeedabad, Hyderabad -36, INDIA.

## **Vision:**

- Creation of a Society where in 100% of Literacy & Education prevails.
- Nation building Citizens Groomed
- Creation of Participative Society where Growth in Economics, Enterprise & Professionals takes Place.

## **Mission:**

Creation of Meaningful Transformation for the needy People of Kurmaguda & Surrounding Localities

## **Why all This?**

We are in the Era of Advancement. We are witnessing a Massive Progressive World which is advancing rapidly towards a bright future where in Innovation; Discoveries & Development are the order of the day.

We are also witnessing the Growth in Professionals, Scientists, Sports Persons, Entrepreneurs, Innovators and Inventers etc. Our City of Hyderabad is matching the Pace for sure.

In this Advancing World there is a Locality by Name Kurmaguda. This Kurmaguda has Majority of People who are clueless of all these developments. The Reason being Poverty, Lack of Opportunity, Basic literacy & Education...

- This is the Third Generation which has never been to school.
- This is the Third Generation which has never learnt an Alphabet.
- This is the Third Generation which never had decent Meal.
- This is the Third Generation which never had required Medication.
- This is the Third Generation which knows not what hygiene is?
- This is the Third Generation which struggles everyday for survival.

# Hand Book On Corporate Social Responsibility

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- This is the Third Generation which doesn't know what lies ahead for them tomorrow.
- This is the Third Generation which wonders about its next meal.
- This is the Third Generation which has children on whom no one welcome's.
- This is the Third Generation which never was aware of their basic Rights & Duties.
- This is the Third Generation which never had regular employment & source of income.
- This is the Third Generation which always cursed themselves & their destiny.
- This is the Third Generation which vulnerably moving for offensive activities
- This is the Third Generation which is becoming famous for wrong reasons.
- There were many who always wished & Prayed for these unfortunate People.

**“One helping hand is far superior to two folded hands in prayer.”**

This realization prompted few individuals to take the Charge & Initiate an Activity where in Children of this Locality to be Taught & Trained for a promising tomorrow.

**Activities:** Kare School, Kare Vocational Center for women & Kare Medical Center

**Infrastructure:** An own 3 Storied Building which Facilitates a School, Vocational Center & a free out patient Medical Center.

**Kare School - Free & Quality Education:**Established in 2001.35 Children with the age Group were Identified & chosen to join the School & this followed year after year. The First Batch of our Students have Reached 6th Class Today. The total strength of Kare School is 521 students. Mid Day Meal is also provided for Students & Staff.

**Special Activities:** Apart from regular extra-curricular activities our students take active part in Back to School Program organized by Kare.

**abhaya Support:**abhaya had an opportunity to share its love n care with KARE School, Kurmaguda... soon... abhaya team will be visiting the school.

## Sri Sathya Sai Seva Organisation

The Sri Sathya Sai Seva Organisation was founded in the 1960s by Bhagawan Sri Sathya Sai Baba to enable its members to undertake service activities as a means to spiritual advancement. The Sathya Sai Organisation derives inspiration, guidance and strength from Bhagawan Baba's mission and message of propagating the truth of man's inherent divinity, which is proclaimed and preached by all religions of the world. In consonance with this truth, the Organisation has as its main objective selfless love and service without any distinction of religion, nationality, race, socio-economic status, either for those who work in the Organisation or for those who are served by them. Thus, it transcends all barriers, leading humanity towards the ideal of '**Fatherhood of God** and **Brotherhood of Man**'. In fact, this spiritual basis enables everyone in the Organisation to pursue his own religion better by putting its teachings into practice by way of love and service to the God who dwells in all hearts. That is why the Sai Organisation features in its emblem the symbols of some of the major religions of the world. There is no fee or subscription for membership. .

### Objectives of the Sri Sathya Sai Seva Organisations:

1. To help the individual -
  - To be aware of the Divinity that is inherent in him and to conduct himself accordingly;
  - To translate into practice in daily life, divine love and perfection; and therefore
  - To fill one's life with joy, harmony, beauty, grace, human excellence and lasting happiness;
2. To ensure that all human relations are governed by the principles of Sathya (Truth), Dharma (Right Conduct), Shanthi (Peace), Prema (Love) and Ahimsa (Non-violence).
3. To make devotees more sincere and dedicated in the practice of their respective religions by understanding properly the true spirit of their religion.

**Activities of the Organisation:** The Organization undertakes spiritual, educational and service activities under the inspiration and guidance of Bhagawan Sri Sathya Sai Baba through the Sri Sathya Sai Samithis / Centres all over the globe.

**Spiritual activities** include devotional singing, study circles, public lectures, seminars, meditation etc.

**Educational activities** cover 'BalVikas' (for children) and Education in Human Values Programmes, besides formal academic education combined with the development of the character of the students for age group of 6 to 15.

**Service activities** include items such as organizing medical check-up camps, adoption of under-developed villages for accelerating rural development, blood donation, old age homes, etc.

## Let us DONATE Blood - A Humble Appeal For Blood DONATION on 6 September 2014

*Blood Donation is one cause that is within reach and capacity to be part of each and every human and we, at AKHIL BHARTIYA TERAPANATH YUVAK PARISHAD (ABTYP) believe that it will benefit immensely from your continued patronage.*

**EVERYBODY HAS IT, EVERYBODY NEEDS IT:** Every year, our nation requires about 4 Crore units of blood, out of which only a meager 40 Lakh units of blood are available. Blood is precious and unfortunately, there is not enough of it. As opportunities for successful treatment of cancers, injuries, surgical problems and blood disorders increase, the demand for blood also increases. And every two seconds someone in India needs blood as one out of every 10 people admitted in a hospital is in need of blood. Blood donation is among the highest service one can render to humanity.

Terapanth Jain Shwetambar Samaj visions providing compassionate care to those in need. With this thought, ABTYP with its 325 plus branches across the country, 500 collection centers and a disciplined Terapanth Jain Samaj followers, are targeting to collect 1,00,000 units of blood on a single day through this campaign. During this campaign it is also our ambition this year of creating a record for most number of units of blood collected across the world on a single day.

17TH September, 2012 stands as a red letter day in the history of our cause - Mega Blood Donation Drive. A record 96,600 units of blood were collected on a single day all over the nation! Bharat Ratna Sachin Tendulkar was gracious enough to be our Brand ambassador for this event and we felt greatly honored and humbled by mere association with him. More than 400 centers and 96600 units in one single day was not an easy task and it was the talk of the town. **ABTYP has done a mass campaign to create the awareness about voluntary blood donation camp to repeat the history on 6 September 2014.**

We hope to create public awareness for both blood donation as well as eye donation through a simple message. You have blood-Donate your blood now! You have eyes-Pledge to donate your eyes after death! EVERYBODY HAS IT, EVERYBODY NEEDS IT!

ABTYP seeks your participation for this Mega Blood donation drive & contribute to this noble cause as there is a belief that... "The more we give, the more we receive".

Contact: **AKHIL BHARTIYA TERAPANATH YUVAK PARISHAD, HYDERABAD BRANCH**

**3-6-635, Strret No.9, Himayat Nagar,Hyderabad**

**Mukesh Surana**

**President-TYP,Hyderabad**

**9347212827**

**Naveen Surana**

**Convenor-MBDD-TYP Hyderabad**

**9849134321**



## **We believe.**

That an India where every child attains an excellent education is possible.



*Teach For India Hyderabad will create proof points of brilliance across student learning through excellent teaching, transformed schools and committed and connected fellows, staff and alumni*



*130 fellows working as full-time teachers on 2-year commitment*



*Impacting 4000 children across 38 low-income schools*

*For additional details, please contact: Karthik Rapaka – City Director, Teach For India Hyderabad ([karthik.rapaka@teachforindia.org](mailto:karthik.rapaka@teachforindia.org))*

## SAI SEVA SANGH

Regd. No. 1961/88

**President:** Sri K R Paramahansa, IAS (Retd)

**Vice President:** Dr. Ravi Bathina

**Secretary:** Mrs. Aruna Pradeep

**Office:** Sri Sathya Sai Sthira Nilayam,  
Plot No. 99, Road No 12,\  
Vivekananda Nagar Colony,  
Kukatpally, Hyderabad –500072  
Ph. 040 – 23065796, 23818558  
Email: [saisevasangh99@gmail.com](mailto:saisevasangh99@gmail.com)

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Inspired by Bhagawan Sri Sathya Sai Baba's Love in Action Sai devotees formed a society in 1988 under the name Sai Seva Sangh and duly registered it with the Government of India under the Societies Act, vide registration No 1961 / 88.

The society was primarily founded for extending help with love, to the aged, orphans, disabled and underprivileged sections of the society. The following are the different units that are being operated under the society:

- Sri Sathya Sai Vidya Mandir (Free Educational Institute),
- Sri Sathya Sai Dheenajanodharana Pathakamu (Orphanage),
- Sri Sathya Sai Vrudha Ashramam (Old Age Home),
- Bhagawan Sri Sathya Sai Special School & Vocational Training Centre (Differently Abled Children)

The concept behind starting all these units in the same campus is that they provide moral support to each other by sharing love and help, with different age groups complimenting each other like a family unit. Contributions to the society as donations are entitled for deduction under section 80G of income tax Act 1961, as approved by the Director of income tax (Exemptions), Ministry of Finance, and Government of India.

For further details see our web site:

Website: [www.saisevasangh.org](http://www.saisevasangh.org)

Email: [saisevasangh99@gmail.com](mailto:saisevasangh99@gmail.com)

Our Bank a/c details:

Sai Seva Sangh a/c no.: 052210011039032 (for Indian nationals only),

IFSC code: ANDB0000522, Andhra Bank,

Sanjeeva Reddy Nagar Branch.

Sai Seva Sangh a/c no.: 052210011022057 (for foreign nationals only)

swift code ANDBINBB.Andhra Bank, RTGS/NEFT Code (IFSC) – ANDB0000522

**Contact Persons are:**

**Aruna Pradeep.C. (Secretary) – 9989928551**

**V.N. Durga (Principal) – 9989172224**

**P. Vijaya (Administration) – 9000266088.**

## Sri Srinivasa Charitable Trust

**Sri Srinivasa Charitable Trust** is a service oriented voluntary organisation started in **2001** with the objective of helping the destitute old people, children and women in rural areas. **“Service to mankind is service to god”**. At times, we all resolve to put in practice, but the modern day busy schedules silently erase our human face. But, there is a way for you to resolve by working with Sri Srinivasa Charitable Trust which is in the forefront of serving the poor people with special emphasis to aged and rural women folk.

**Old Age Home:** Sri Srinivasa Charitable Trust has established ‘**Sai Krupa**’, a home for the aged in **2003** at Kummarapalle Village in Chittoor District of Andhra Pradesh. The Home is spread across 6 acres of land and is equipped with all the facilities like Separate Dormitories, Kitchen, Dining Hall, Prayer Hall, Clean and Hygienic Bathrooms, Solar Water Heaters, etc. **(Currently about 30 people are under care of Old Age Home, All services and facilities are totally free)**

**Education Support:** Our Trust has taken up the responsibility of supporting meritorious students from rural areas, who have no means of financial support. Especially, students pursuing Medicine, Engineering and professional degree courses are provided with financial support to pursue their academic career. **Every year around 30 - 40 students are supported for their education (books, fees, hostel expenses, etc.) These students are currently in Degree, PG, Engineering, Medicine and other professional courses**

**Sanjeevini Women Healthcare Initiative:** To help these women to face such health threat, we have conceptualized and launched an exclusive healthcare initiative entitled **“Sanjeevini Women Healthcare”** to focus on early detection of Cervical Cancer by conducting Pap Smear Test (PST), which is the most significant indicator. This early detection in such vulnerable population will enable them to prevent further complications.

- **Started this initiative in September 2011**
- **Conducted free Cervical Cancer Screening Camps in 4 revenues mandals (KV Palli, Kalakada, Kalikiri and Pileru) of Chittoor District and covered women in:**
- **We intend to take up this initiative in other Mandals of Chittoor district**
- **Intend to work with other likeminded NGOs and spread this initiative to other districts of Andhra Pradesh and Telangana**
- 

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**Contact Details:** Sri Srinivasa Charitable Trust, Flat No. 103, Block – A, Sri Sai Orchid, Vittal Rao Nagar, Image Hospital Road, Madhapur, Hyderabad – 500 081, Telephone: 040 – 40023326, 40023327  
[www.srisrinivasatrust.org](http://www.srisrinivasatrust.org)

Account Name: **SRI SRINIVASA CHARITABLE TRUST/** Savings Account Number: **912010025300560**

IFS Code: **UTIB0000553 /**Axis Bank, Madhapur Branch /Hyderabad – 500081

Income Tax Exemption: **80 G Income Tax Exemption Grant is available**

IT Approval: **DIT(E) NO. 2 (410)/01-02 Dated 28/03/2008/**FCRA Registration No: **010230889**



*Dear abhayan!*

*Abhaya share its love and care  
for you and your family*

"abhaya", 6-3-609/140/1, Anand Nagar,  
Khairatabad, Hyderabad-500 004  
Mobile: 9963002727  
abhayafoundation@yahoo.com  
abhaya@abhayafoundation.org  
www.abhayafoundation.org

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an assurance for no fear...

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THE TEAM Volunteered to work for the Seminar on CSR for the soul benefit of community at large and also to lend their skill, talent, energy, enthusiasm, contacts, cooperation, support, will for propagating the cause of [www.abhayafoundation.org/](http://www.abhayafoundation.org/) [www.abhayahome.org](http://www.abhayahome.org) with a thought that if Corporate Citizens of this country are convinced about CSR and its impact... entire nation will be benefited... THANKING the following finest patriots of this country

CS PS Rao  
CS M Adinarayana  
Dr A.G. Ravindranath Reddy  
CS G Raghubabu  
CS Mohit Kamdar  
Sri J Tirupathi Rao  
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Founder

**CS Balachandra Sunku**

Founder: [www.abhayafoundation.org](http://www.abhayafoundation.org)

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