



Impact assessment of CSR Activities

Indian Oil Sky tanking Private Limited

February 2020

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Executive Summary

Indian Oil Sky tanking Private Limited (IOSPL), is a joint venture company promoted by Indian Oil Corporation Limited (IOCL) and M/s Sky tanking Holding GmbH, Germany (ST) with equal equity participation began its operations in May 2008 at the Kempegowda International Airport in Bangalore. In compliance with the Schedule VII of the Companies Act, 2013, IOSPL has prepared its CSR policy with the vision to 'pursue vision of IOSPL by addressing social concerns and making positive changes in the lives of stakeholders and communities through CSR programs and social initiatives.'

The CSR Policy enables IOSPL to undertake any activities specified under said Schedule VII of the Companies Act, 2013. Currently, the Company is focusing to support and implement following activities as their thrust areas:

- a. Promoting health care, sanitation and making safe drinking water available
- b. Promoting education and sports
- c. Ensuring sustainable environment
- d. Employment enhancement through training and vocational skill development
- e. Livelihood opportunities through various modes

Promoting health care and sanitation and **education and sports** being part of the key areas of focus for the CSR policy of IOSPL. School infrastructure including construction of toilets helps in promotion of both sanitation and education. The condition of existing infrastructure in government schools also being in dire need of renovation and restoration emphasizes the need for such activities.

The Company is located in the Devanahalli block of Bengaluru, Karnataka. The block has around 239 schools imparting education to 33,500 students. Of these around 11,400 students are studying in government schools. Some of these government schools were built around 50 to 100 years ago and are now in dilapidated condition. This was the main reason for choosing the government higher primary schools with most pressing infrastructure upgradation needs in the Devanahalli block for the CSR activities.

Rationale for infrastructure upgradation in schools and need for support in education sector

India is the seventh largest country in the world with a diverse socio-cultural populace. The vast spread of the populace and a majority of the population dependent on rain-fed agriculture and other informal sources of livelihood has given rise to a very distinct class divide and an urban rural divide across the country. The quality of education at various levels is also as diverse as the country itself with many **below poverty line families dependent on government aided and government run schools for primary and secondary education**. In many instances due to lack of funds and multiple priorities many of these schools have faced issues like poor infrastructure, lack of students, low enrolment and hygiene issues

Some of the issues plaguing today's education sector of the country are:

- Lack of quality infrastructure especially in government run schools
- Lack of trained teachers
- Level of teacher absenteeism

- Low level of student participation
- Issue with accessing material (digital or physical)
- Lack of a system to recognize teacher performance and their local classroom innovations

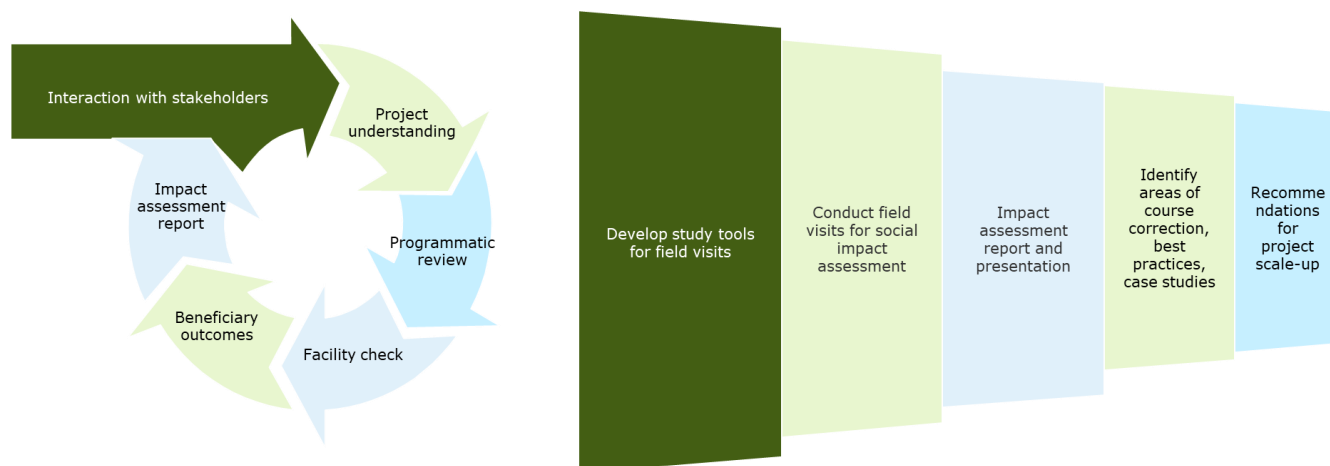
A major issue especially in students from government schools is dropping out of school, almost immediately after Primary, or Upper Primary educational attainment, i.e. after class 8 or at age 14 years. To promote education, it is imperative that that infrastructure is provided to students to make education accessible and inclusive for all.

Research design

Deloitte's approach to this engagement has been designed in line with the objectives and scope of the project. A consultative approach for the impact assessment has been adopted. The findings have been triangulated based on interactions with key stakeholders, supplemented by primary and secondary research, and complemented by domain knowledge and field expertise.

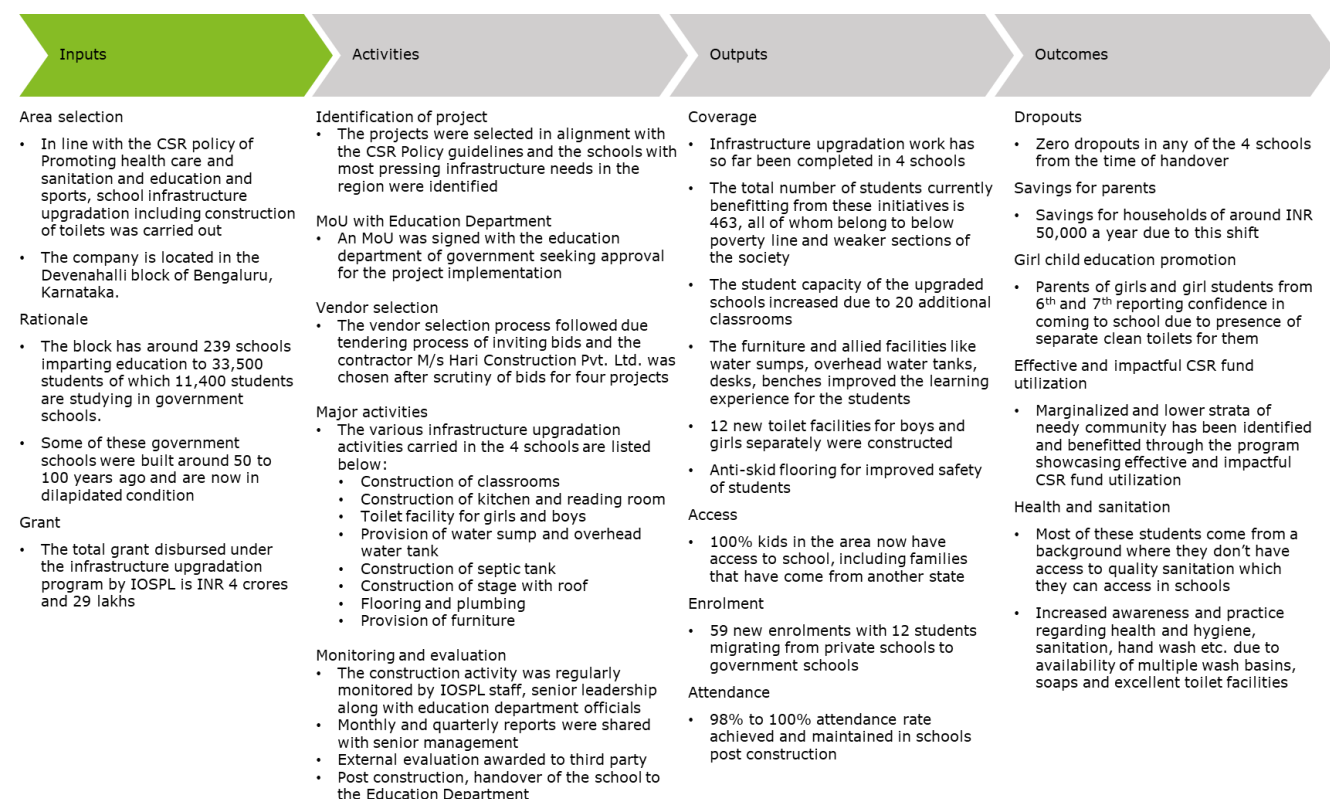
The evaluation design based on UNDP's Results Based Management Framework was adapted to obtain information on the research questions. The RBM framework captured impact key performance indicators across the output, outcomes and impact stages of the projects.

Impact assessment plan included stakeholder discussions with teachers and students for education projects, and IOSPL CSR staff along with officials from education department, parents and other relevant stakeholders.



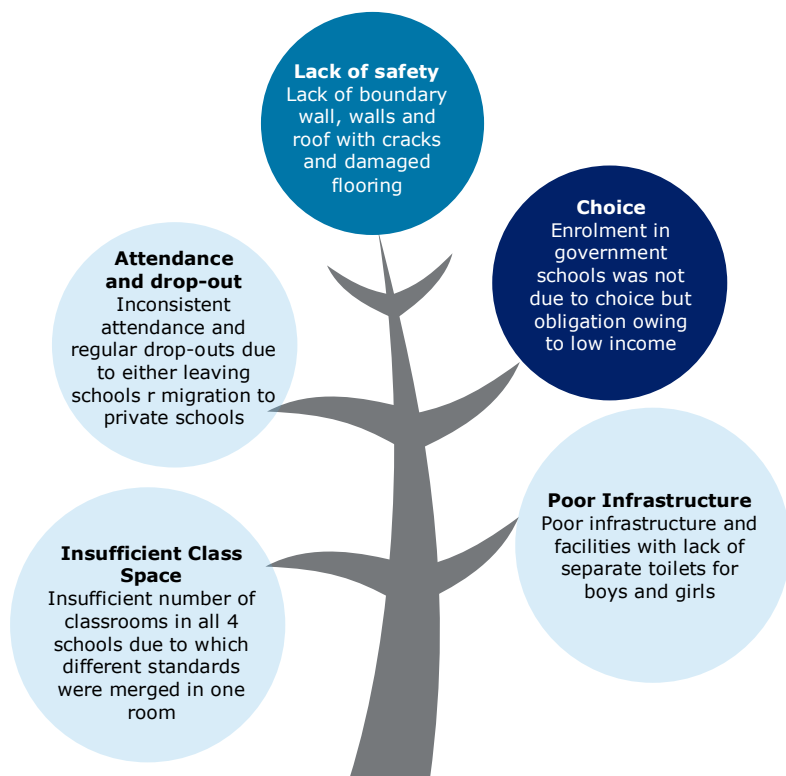
Multiple stakeholder interactions were done to get a comprehensive understanding of the impact. In total 78 respondents were interviewed with surveys and key informant interviews. These included over 12 teachers and principals and 50 students along with government and PRI functionaries.

Key findings of the study

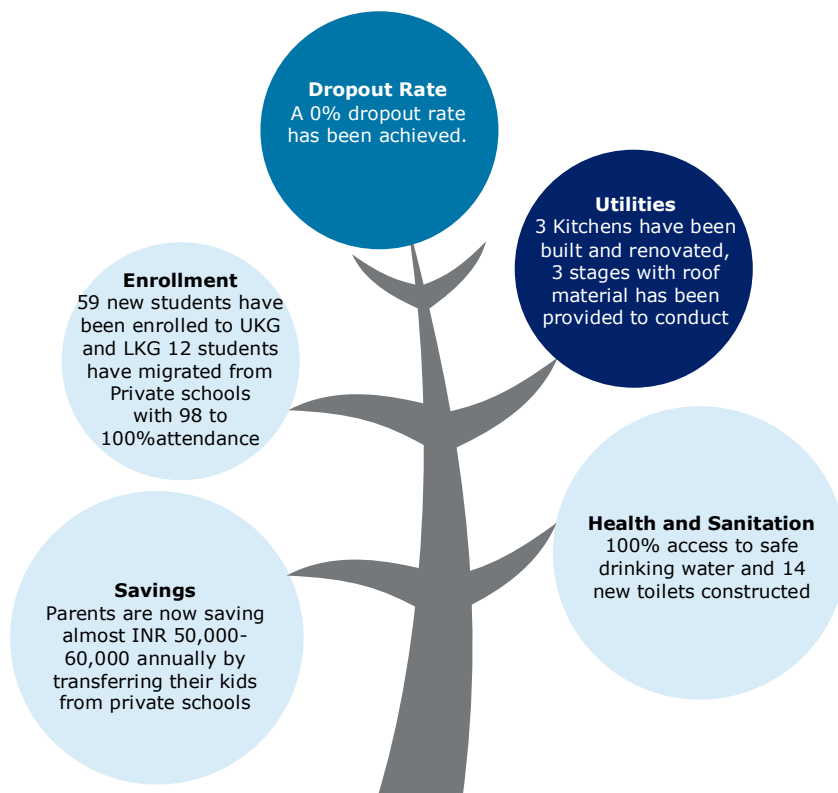


Pre and post IOSPL support transformation

Pre - IOSPL Infrastructure Upgradation



Post - IOSPL Infrastructure Upgradation



Before and after pictures

Pre-IOUSPL Construction



GUHPS Savakanahalli



GHPS Bidalur



GUHPS Savakanahalli



GUHPS Savakanahalli



GHPS Bidalur



Post IOSPL Construction



GHPS, Soluru



GLPS Yerappanahalli



GHPS Soluru



GHPS Bidalur



GUHPS Savakanahalli



GUHPS Savakanahalli

Appreciation letter from the Department of Public Instruction, Government of Karnataka for the IOSPL CSR Project



Government Of Karnataka

Department Of Public Instruction

Deputy Director Of Public Instruction, Bangalore Rural (D),
Bangalore

N0: /2018-19

Date: 02/01/2019

APPRECIATION LETTER

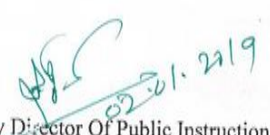
This is issued to express our special appreciation to **INDIAN OIL SKYTANKING PRIVATE LIMITED**, Kempegowda International Airport, Devanahalli, BENGALURU for constructing 3 School building and allied facilities at 1) Government lower primary school, Yarappanahalli. 2) Government higher primary school, Bidalur, 3) Government Higher primary school, soluru. (4th Project is underway at Govt.Higher Primary School, Savakana halli)

This appreciation letter is issued for your best services, quality of work and facilities provided to Schools, with well ventilated class rooms, separate washrooms, stage, kitchen and superior wall paintings.

Lot of students have got benefited from the infrastructure which you have created for the needy people. The drop out has been reduced and enrolment has been increased drastically.

The Department Of Public Instruction and The Department Of Deputy Director Of Public Instruction, Bangalore Rural are very thankful for your best social service and great concern with us for the cause of education and improvement of rural schools.

Thanking you


Deputy Director Of Public Instruction

Bangalore rural dist

1. Introduction

1.1 About Indian Oil Sky tanking Private Limited¹

Indian Oil Sky tanking Private Limited (IOSPL), is a joint venture company promoted by Indian Oil Corporation Limited (IOCL) and M/s Sky tanking Holding GmbH, Germany (ST) with equal equity participation.

It was incorporated on 21st August 2006 and its operations began in May 2008 at the Kempegowda International Airport in Bangalore. IOSPL is the forerunner in implementing Open Access Model in Fuel Farm Operations and Single Man Refueling in India and also handles jet fuel for airlines on behalf of the suppliers.

1.2 IOSPL CSR Policy

CSR Vision: To pursue vision of IOSPL by addressing social concerns and making positive changes in the lives of stakeholders and communities through CSR programs and social initiatives.

CSR Objective: The main objective of CSR policy is to lay down guidelines for the Company to make CSR a key business process for sustainable development. It aims at supplementing the role of the Government in enhancing welfare measures of the society based on the immediate and long term social and environmental consequences of their activities.

CSR Activities:

The CSR Policy enables IOSPL to undertake any activities specified under said Schedule VII of the Companies Act, 2013. Currently, the Company is focusing to support and implement following activities as their thrust areas:

- a) Promoting health care, sanitation and making safe drinking water available
- b) Promoting education and sports
- c) Ensuring sustainable environment
- d) Employment enhancement through training and vocational skill development
- e) Livelihood opportunities through various modes

The CSR projects and programmes that are undertaken by the Company include activities under the purview of Schedule VII of the Companies Act, 2013.

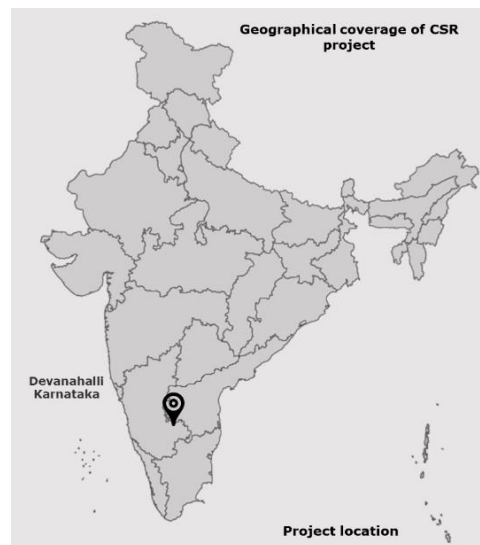
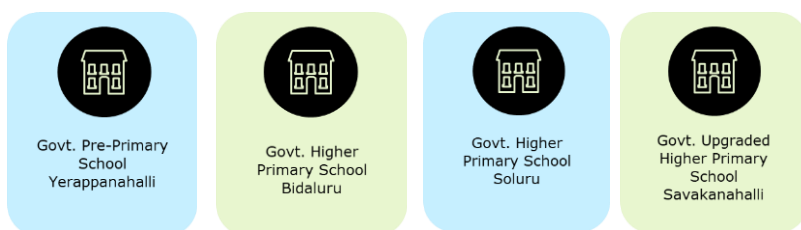
The projects and programmes are executed either or and by:

- a) IOSPL itself in partnership with local bodies, government bodies, various NGO partners, service providers and others, wherever feasible, or
- b) Through our registered trust or registered society, or
- c) Contribution to the corpus of our trust/society, whereas the trust and society is created exclusively to undertake the CSR activities and the corpus is created to undertake the activities as defined under the Companies Act, 2013.

¹ Indian Oil Sky tanking Website, <http://www.indianoilskytanking.co.in/>

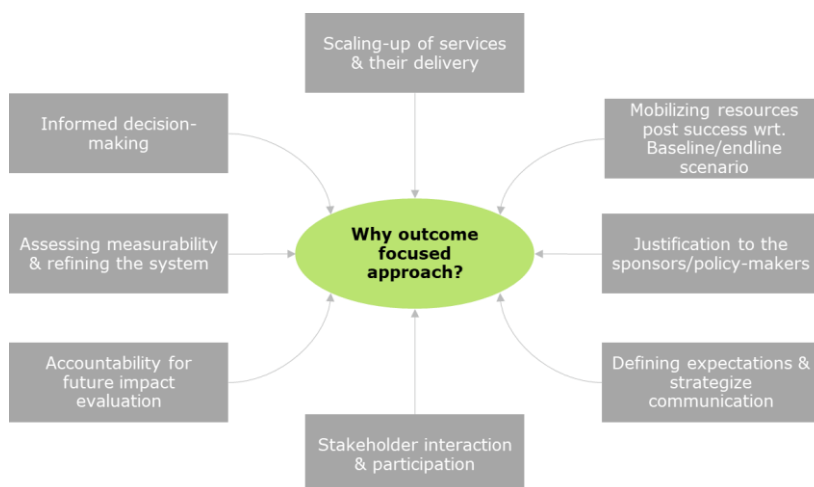
Promoting health care and sanitation and **education and sports** being part of the key areas of focus for the CSR policy of IOSPL. School infrastructure including construction of toilets helps in promotion of both sanitation and education. The condition of existing infrastructure in government schools also being in dire need of renovation and restoration emphasizes the need for such activities.

The company is located in the Devanahalli block of Bengaluru, Karnataka. The block has around 239 schools imparting education to 33,500 students. Of these around 11,400 students are studying in government schools. Some of these government schools were built around 50 to 100 years ago and are now in dilapidated condition. This was the main reason for choosing the government higher primary schools with most pressing infrastructure upgradation needs in the Devanahalli block for the CSR activities.



1.3 Need for Impact Assessment

Impact assessments are part of an outcome focused approach of project implementation and planning. As part of the monitoring and evaluation (M&E), it is an important aspect of programme management and standard operating procedures in any funder driven/CSR implementation project. Impact assessment forms the basis of the internal and external reporting of the CSR team of the funding agency which also has the potential to improve its brand and reputation. Assessing the outputs and outcomes of the activities and desired results. Helps develop a deeper understanding of the area of intervention, and to set a future target of what is to be achieved. Some benefits of an outcome focused approach:



Source: International Federation of Red Cross & Red Crescent Societies. Baseline Basics; <https://www.ifrc.org/PageFiles/79595/Baseline%20Basics%2010May2013.pdf>

1.4 Research Objectives

IOSPL approached Deloitte to conduct an impact assessment of the infrastructure upgradation initiatives under its CSR in Devanahalli block. The scope of Deloitte's advisory services are outlined below:

Objective: To understand the outputs, outcomes and impact of education CSR initiatives

- Advisory support for impact assessment of CSR support to 4 school in the Devanahalli taluka
 - Design and develop tools for the assessment based on study methodology
 - Assess impact of the project vis-à-vis targets v/s actual achievements
 - Conduct a facility and asset verification check for infrastructure support and its usage
 - Providing impact study findings along with documentation of case studies
 - Measure impact parameters at school level and overall Taluka level
- Advisory support for understanding impact, identifying success stories, best practices and way forward
 - Share observations on relevance and efficacy of the infrastructure support
 - Understand direct and indirect impact
 - Explore sustainability and potential for scalability, replicability and/or exit strategies
 - Identify best practices
 - Share key observations and recommendations

2. Context setting

This section provides rationale for such a project with a contextual analysis of the education sector and the learning levels of students in India.

2.1 Education sector in India

Education is widely accepted and recognized as a fundamental tool for the development of the individual and the nation. It is not only a right of an individual, but also the commitment of government to human development, ensuring citizens have easy access to educational institutions, and can afford the same. Early education, comprising pre-primary and primary levels, enhances long term cognitive abilities and harnesses growth prospects, particularly when accompanied by quality nutrition (mid-day meal scheme). Accessibility and affordability in the education sector creates opportunities for skill development of individuals, and thereby reduces poverty and enhances the growth of economy.

India is the seventh largest country in the world with a diverse socio-cultural populace. The vast spread of the populace and a majority of the population dependent on rain-fed agriculture and other informal sources of livelihood has given rise to a very distinct class divide and an urban rural divide across the country. The quality of education at various levels is also as diverse as the country itself with many below poverty line families dependent on government aided and government run schools for primary and secondary education. In many instances due to lack of funds and multiple priorities many of these schools have faced issues like poor infrastructure, lack of students, low enrolment and hygiene issues

Some of the issues plaguing today's education sector of the country are:

- Lack of quality infrastructure especially in government run schools
- Lack of trained teachers
- Level of teacher absenteeism
- Low level of student participation
- Issue with accessing material (digital or physical)
- Lack of a system to recognize teacher performance and their local classroom innovations

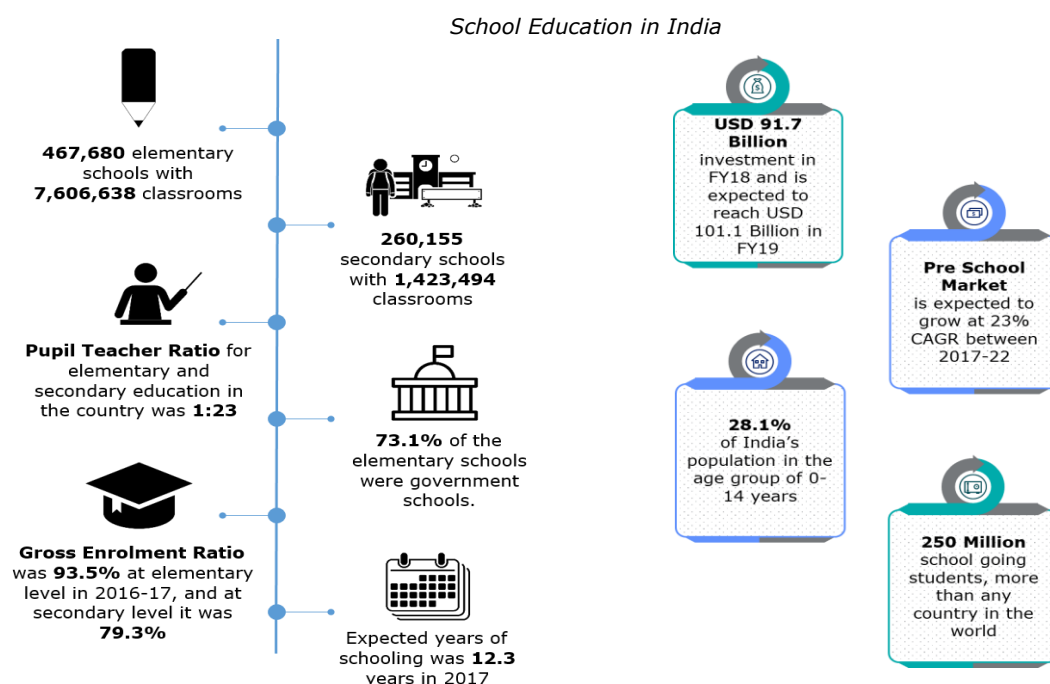
India has an important position in the global education sector, with one of the largest populations in the world. It also has the highest population in the world (500 million) in the age bracket of 5-24 years. With over 1.5 million schools in India, roughly 25% of India's schools are private and rest (75%) are operated by the government.

As per the findings of UNESCO, India has one of the lowest public expenditure rates on education per student². When compared to other Asian countries like China, India spends \$264 per student per year compared to \$1800 spent by China. Yet another report by The World Bank on its worldwide survey of public expenditure on education indicated that India spent only 11 per cent of public expenditure on education, while China spent 20 per cent. There is a dearth of trained teachers at all levels in the Indian education system. Quality teachers are the missing link between efforts and outcomes. Although there exist a few

² UNESCO's 2013/2014 Education for All (EFA) Global Monitoring Report

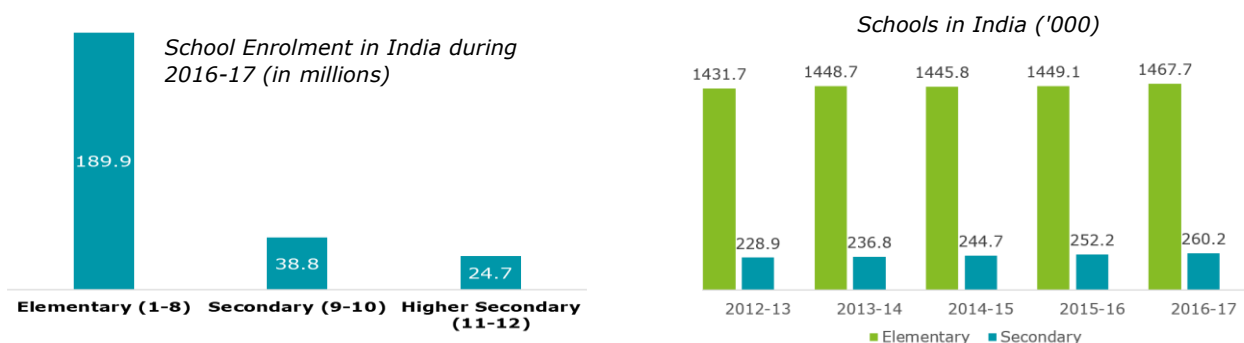
places of excellence, quality of teaching on an average, especially in government schools, does not meet the standards.

Sustainable economic development is linked to quality education. The need for both an increase in investment in the education sector and innovation inside the classroom to improve learning outcomes at the primary and secondary levels of education becomes very evident.



Source: Unified District Information System for Education (U-DISE), United Nations Development Program

Moreover, India saw the highest enrolment for elementary schooling during 2016-17 at 189.9 million, whereas higher secondary enrolment was at 24.7 million³. Although school enrolment has seen a rise over the years, the decline in secondary and higher secondary enrolment still seems to be a major setback for the education system.



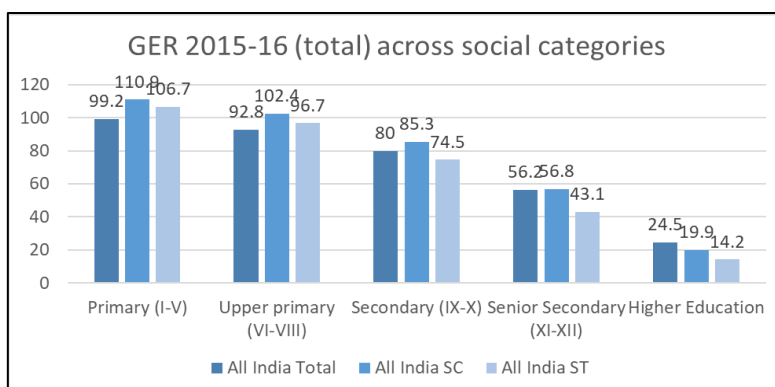
³ MHRD data

Literacy in India is one of the key deterrents to the socio-economic progress of the country. According to the 2011 census, literacy rate in India was at 74.04%. Although there has been a significant increase in India's literacy levels over years, it still has the largest illiterate population in the world, with its literacy rate below the world average of 86%.

The extent of literacy across population can be gauged by the enrolment rates. A school age population implies the age group that is officially corresponding to its relevant level of education. Using Gross Enrolment Ratio (GER) indicators, we are able to estimate the degree of participation in education.

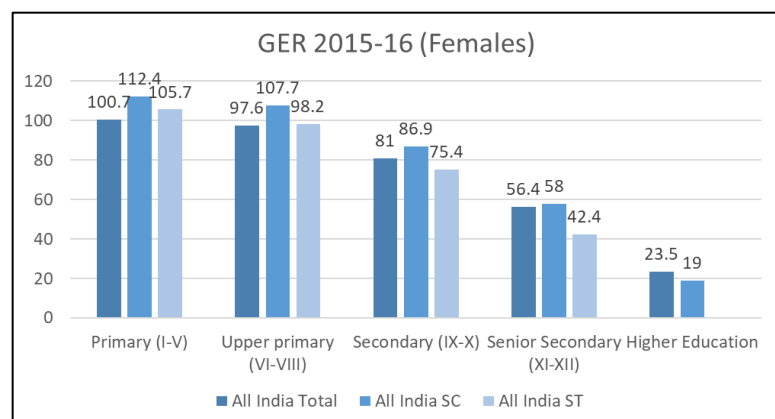
When GER value is near to, or higher than 100%, it shows ability to enable total participation, but does not indicate existing enrolment. Thereby, it may not sufficiently show if all eligible children were enrolled in school. However, at 90% and above, the aggregate enrolment for age groups are reaching near universal access for that official age group. Thereby, GER is a useful indicator of how much participation could be enabled.

The total GER of India⁴ for the year 2015-16 has been among different categories of people, as under:



Source: MHRD, 2018

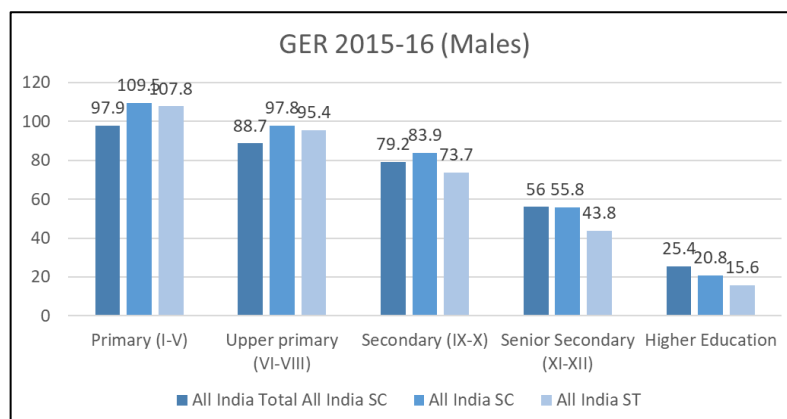
Clearly, the trends show a **decline in GER at levels from upper primary (classes 6-8); secondary (classes 9-10); senior secondary (classes 11-12) and higher education**. The steep decline depicted in the graphs above are due to multiple causes. For each of these groups, the enrolment has not reached near universal status. Thereby, the **number of students enrolling in secondary education is far less than the population enrolled in primary level**.



Source: MHRD, 2018

⁴ Educational Statistics at a Glance.2018.Govt of India, MHRD, Department of School Education & Literacy, Statistics Division

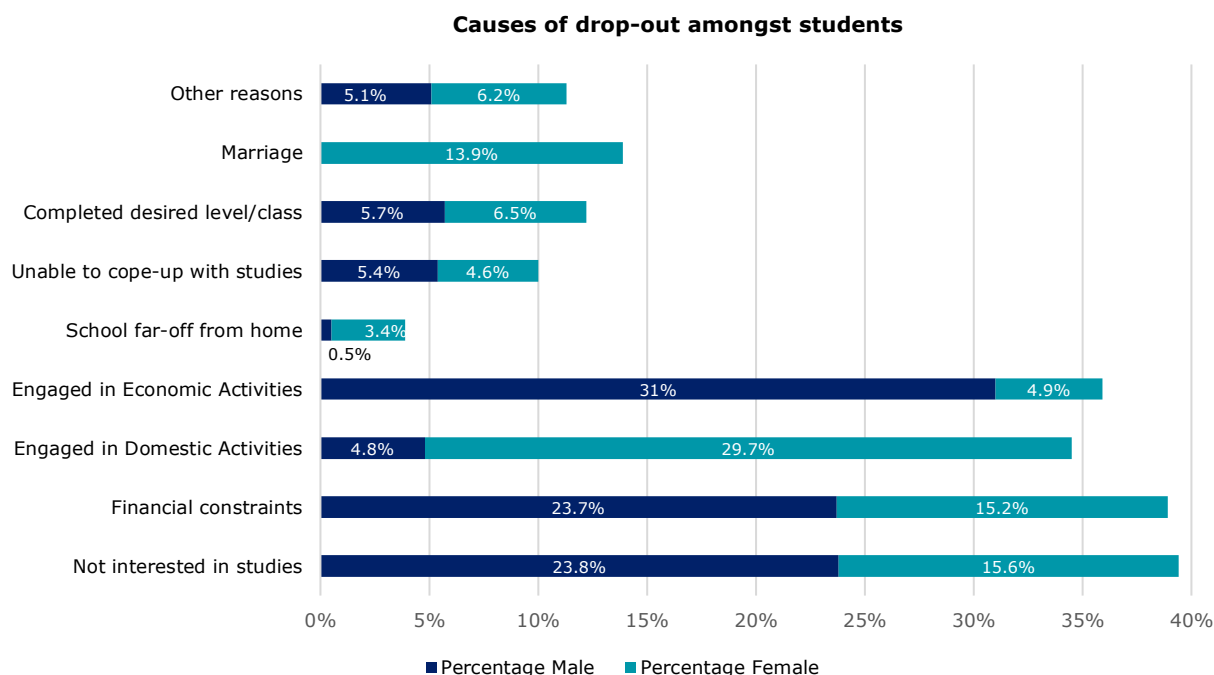
Amongst a list of **issues affecting post primary education enrolment** in education, the concerns range from lack of school infrastructure (including separate toilets for girls), availability of teachers, students joining wage labour (age 15 onwards) and a lack of interest in pursuing education. Even after the Right of Children to Free and Compulsory Education Act or Right to Education Act (RTE), 2009, the enrolment levels are not satisfactory.⁵



Source: MHRD, 2018

Dropouts – a major concern

A major issue especially in students from government schools is dropping out of school, almost immediately after Primary, or Upper Primary educational attainment, i.e. after class 8 or at age 14 years. The NSSO Report (71st Round) revealed a lack of interest in education contributed to high dropouts (23.8% males and 15.6% females) besides financial constraints with similar number of respondents. Children's employment in domestic/economic activities were other leading causes of drop out, showing higher participation of males in economic activities (31%) and females in domestic activities (29.7%) as causes of dropping out of school. The reasons for dropping out are graphically represented:



Source: NSSO 71st Round

To promote education, it is imperative that that infrastructure is provided to students to make education accessible and inclusive for all. However, the number of schools in India has remained quite stagnant over the past 5 years. Both elementary and secondary schools have not increased largely by number, suggesting a large gap in demand and supply.

⁵ The Right of Children to Free and Compulsory Education Act. 2009. MHRD.
https://mhrd.gov.in/sites/upload_files/mhrd/files/upload_document/RTE_Section_wise_rationale_rev_0.pdf

3. Research Design – Approach and Methodology

3.1 Impact assessment approach

Deloitte's approach to this engagement has been designed in line with the objectives and scope of the project. A consultative approach for the impact assessment has been adopted by Deloitte. The findings have been triangulated based on interactions with key stakeholders, supplemented by primary and secondary research, and complemented by domain knowledge and field expertise.

3.2 Impact assessment methodology

The evaluation design based on UNDP's Results Based Management Framework was adapted to obtain information on the research questions. The various phases of the overall evaluation exercise, the activities involved and the deliverables are summarized in the figure below and detailed in the following slides. The RBM framework captured impact key performance indicators across the output, outcomes and impact stages of the projects.

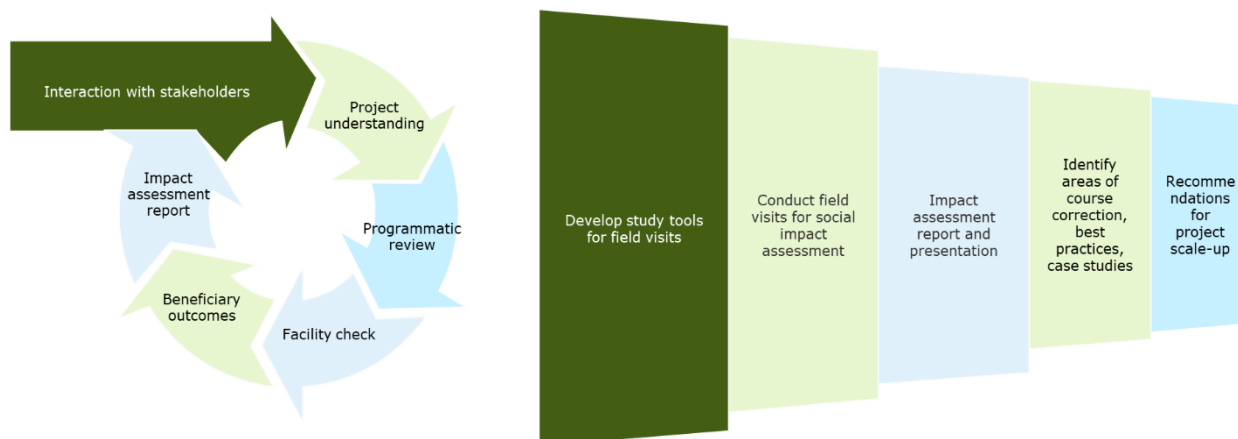
Study design

The engagement had four main components as outlined below:

Steps	Design	Field Visit	Data Analysis	Report
Objectives	Design the study tools	Data collection	Analyse findings	Final report with recommendations
Key Activities	Identification of stakeholders	Conduct field visit to all 4 schools	Data collation	Prepare final report
	Informing IOSPL team of selected dates and sample	Checklist/Survey/FGDs/KAP Study	Data cleaning	Recommendations
	Structuring final survey tool	Programmatic review	Data analysis	Final Presentation
		Collect data		
Deliverable	Sample and Study Tool	List of stakeholder consultations	Draft report	Final Report
Timeline	4-5 days	3-4 days	15 days	7 days

Field Visit methodology

Impact assessment plan included stakeholder discussions with teachers and students for education projects, and IOSPL CSR staff along with officials from education department, parents and other relevant stakeholders.



Stakeholder coverage – sampling

Multiple stakeholder interactions were done to get a comprehensive understanding of the impact. In total 78 respondents were interviewed with surveys and key informant interviews. These included over 12 teachers and principals and 50 students along with government and PRI functionaries.

Stakeholder interactions

Sr. No.	Stakeholder	Sample Covered
1	Teachers/Principal	12
2	Students	50
3	Education Officers	1
4	Panchayat members	3
5	SDMC members/parents	10
6	Contractor	2
7	IOSPL team	3

Study tools

The 'bottom up' approach to stakeholder consultation contributes to a certain extent in community adoption in implementation of CSR activities and its impact assessment.

Survey	Survey is set of close ended and open ended questions asked to measure quantitative and qualitative changes post an intervention
Key informant interview	Key informant interviews (KII) is set of guidelines are used by the research team to interact with 'key informants' who have specific and/or technical information
Focus group discussions	Focus group discussions (FGD) is an activity where the research team acts as the facilitator and engages a (homogeneous) group of 8-10 stakeholders to obtain in-depth information on concepts, practices, perceptions and beliefs
Asset verification checklist	Asset verification checklist involves mapping of movable/immovable assets provided for the beneficiaries



IDENTIFICATION AND INTERACTION WITH PRIMARY STAKEHOLDERS

Statistically significant direct Beneficiaries – (students, teachers, headmaster)

Tools: Infrastructure Checklist, Survey, Focus Group Discussion (FGD), Case Study



INTERACTION WITH SECONDARY STAKEHOLDERS

Parents, Education department officers

Tools: Key Informant Interviews (KII), FGDs



INTERACTION WITH IMPLEMENTING TEAM AND/OR PARTNER NGO

IOSL CSR team members

Tools: KII



COMMUNITY ASSETS VERIFICATION

Infrastructure support to schools,

Tools: Asset verification checklist

4. Impact assessment findings

4.1 Study findings of the infrastructure upgradation project

Sub-Pillar	Parameters	Status/Findings
Inputs - program design and planning	Genesis of the project	- Promoting health care and sanitation and education and sports are the key areas of focus for the CSR policy of IOSPL. - School infrastructure including construction of toilets helps in promotion of both sanitation and education. - The condition of existing infrastructure in government schools also being in dire need of renovation and restoration emphasizes the need for such activities. - The company is located in the Devanahalli block of Bengaluru, Karnataka. - The block has around 239 schools imparting education to 33,500 students. - Of these around 11,400 students are studying in government schools. Some of these government schools were built around 50 to 100 years ago and are now in dilapidated condition. - This was the main reason for choosing the schools with most pressing infrastructure upgradation needs in the Devanahalli block for the CSR activities.
	Coverage	- Infrastructure upgradation work has so far been completed in 4 schools and has been sanctioned for the fifth school. - The total number of students currently benefitting from these initiatives is 463 - All of the above students belong to below poverty line and weaker sections of the society - The beneficiary coverage across the four schools is given below: - Government Lower Primary School (GLPS), Yerappanahalli, Devanahalli block, Bengaluru Rural district - Classes – 1st to 5th Std. - DISE Code: 29210300501 - IOSPL Construction: 2016 - Handed over to education department on 28th Feb 2017 - Students: 24 (4 migrated from private schools post IOSPL infrastructure upgradation) - Category-wise breakup of students:

Sub-Pillar	Parameters	Status/Findings			
		Category	Boys	Girls	Total
		SC	6	4	10
		ST	5	5	10
		OBC	3	1	4
		Total	14	10	24

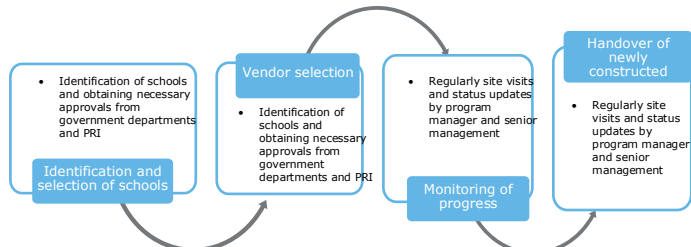
2. Government Higher Primary School (GHPS), Bidalur, Devanahalli block, Bengaluru Rural district
- Classes – 1st to 7th Std.
 - DISE Code: 29210310201
 - IOSPL Construction: 2017-18
 - Handed over to education department on 2nd Feb 2018
 - Students: 202 (46 UKG students now able to attend post IOSPL construction of extra classroom)
 - Category-wise breakup of students:

Category	Boys	Girls	Total
SC	32	27	59
ST	29	41	70
OBC	13	14	27
Total	74	82	156 + 46 UKG

3. Government Higher Primary School (GHPS), Soluru, Devanahalli block, Bengaluru Rural district
- Classes – 1st to 7th Std.
 - DISE Code: 29210305401
 - IOSPL Construction: Feb-Oct 2019
 - Handed over to education department on 11th Oct 2018
 - Students: 123 (13 UKG students now able to attend post IOSPL construction of extra classroom, 8 students migrated from private schools)
 - Category-wise breakup of students:

Category	Boys	Girls	Total
SC	21	9	30
ST	10	6	16
OBC	24	40	64
Total	55	55	110 + 13 UKG

Sub-Pillar	Parameters	Status/Findings																									
		4. Government Upgraded Higher Primary School (GUHPS), Savakanahalli, Devanahalli block, Bengaluru Rural district - Classes – 1st to 7th Std. - DISE Code: 29210310401 - IOSPL Construction: Apr-Dec 2019 - Handed over to education department on 24th Dec 2019 - Students: 114 - Category-wise breakup of students: <table><tr><th>Category</th><th>Boys</th><th>Girls</th><th>Total</th></tr><tr><td>SC</td><td>43</td><td>29</td><td>72</td></tr><tr><td>ST</td><td>12</td><td>16</td><td>28</td></tr><tr><td>OBC</td><td>4</td><td>10</td><td>14</td></tr><tr><td>Total</td><td>59</td><td>55</td><td>114</td></tr></table>	Category	Boys	Girls	Total	SC	43	29	72	ST	12	16	28	OBC	4	10	14	Total	59	55	114					
Category	Boys	Girls	Total																								
SC	43	29	72																								
ST	12	16	28																								
OBC	4	10	14																								
Total	59	55	114																								
	Grant	The total grant disbursed under the infrastructure upgradation program by IOSPL is INR 4 crores and 29 lakhs The school wise breakup of grant is given below: <table><tr><th>Sr No</th><th>School</th><th>Grant (INR)</th></tr><tr><td>1</td><td>GLPS, Yerappanahalli</td><td>54,00,000</td></tr><tr><td>2</td><td>GHPS, Bidalur</td><td>65,00,000</td></tr><tr><td>3</td><td>GHPS, Soluru</td><td>90,00,000</td></tr><tr><td>4</td><td>GUHPS, Savakanahalli</td><td>1,00,00,000</td></tr><tr><td>5</td><td>GKBMS, Vijayapura</td><td>1,20,00,000</td></tr><tr><td colspan="2">Total Grant Disbursed</td><td>4,29,00,000</td></tr></table>	Sr No	School	Grant (INR)	1	GLPS, Yerappanahalli	54,00,000	2	GHPS, Bidalur	65,00,000	3	GHPS, Soluru	90,00,000	4	GUHPS, Savakanahalli	1,00,00,000	5	GKBMS, Vijayapura	1,20,00,000	Total Grant Disbursed		4,29,00,000				
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Activities - programme implementation	Construction and upgradation activities	The various construction and infrastructure upgradation activities carried under the CSR support across the 4 schools are listed below: <table><tr><th>Activity</th><th>GLPS, Yerappanahalli</th><th>GHPS, Bidalur</th><th>GHPS, Soluru</th><th>GUHPS, Savakanahalli</th></tr><tr><td>Construction of classrooms</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr><tr><td>Construction of kitchen and reading room</td><td>✓</td><td></td><td>✓</td><td></td></tr><tr><td>Toilet facility for girls and boys</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr><tr><td>Water sump</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr></table>	Activity	GLPS, Yerappanahalli	GHPS, Bidalur	GHPS, Soluru	GUHPS, Savakanahalli	Construction of classrooms	✓	✓	✓	✓	Construction of kitchen and reading room	✓		✓		Toilet facility for girls and boys	✓	✓	✓	✓	Water sump	✓	✓	✓	✓
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Sub-Pillar	Parameters	Status/Findings																													
		<table><tr><td>Septic tank</td><td>✓</td><td>✓</td><td>✓</td></tr><tr><td>Overhead water tank</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr><tr><td>Stage</td><td></td><td>✓</td><td></td><td>✓</td></tr><tr><td>Stage roof</td><td>✓</td><td>✓</td><td></td><td></td></tr><tr><td>Flooring and plumbing</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr><tr><td>Furniture</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr></table>	Septic tank	✓	✓	✓	Overhead water tank	✓	✓	✓	✓	Stage		✓		✓	Stage roof	✓	✓			Flooring and plumbing	✓	✓	✓	✓	Furniture	✓	✓	✓	✓
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Implementation Model	The detailed program model is described as follows: 																														
Steps taken during the implementation phase	- The IOSPL HR and CSR team visited areas around the plant location in Devanahalli block for 1 year. - Schools which had the most urgent need for repair, demolition or new construction due to old and dilapidated structures were identified and selected for the upgradation - Meeting with Block education officer, education department to get the necessary approvals were conducted - An MoU was signed between IOSPL and the state education department - Tenders floated for vendor to do the construction - The tender included all activities like demolition, construction, renovation, landscaping, furniture and painting - Quotation of Hari Construction Pvt. Ltd. Was selected based on optimum technical and financial bid for four projects - Regular visits carried by IOSPL staff, Education department officials and SDMC members to monitor the progress were carried out - Post construction, handover of the school to the Education department																														
Partnerships and vendor selection	- The infrastructure upgradation program was implemented in partnership with below stakeholders: - Education department and Block officer																														

Sub-Pillar	Parameters	Status/Findings
		- Principal and teachers - SDMC - Panchayat members • The vendor selection process followed due tendering process of inviting bids and the contractor M/s Hari Construction Pvt. Ltd. was chosen after scrutiny of bids for four projects
	Monitoring, reporting and evaluation	• The construction activity was regularly monitored by IOSPL staff • Project Manager Mr Balaji made weekly visits to the sites to oversee the progress • The sites were also visited regularly by senior staff of IOSPL and education department officials • Internal evaluation of the activities by done by Chief HR manager Mr Ananda K and supervised by CFO Mr Shantanu Saxena and CEO Mr T S Dupare • Monthly and quarterly reports were shared with senior management regarding the progress and outputs/outcomes of the initiative • External evaluation was awarded to third party Deloitte India • Acknowledgement and recognition in the community for the commitment of the Company in the implementation of the CSR projects was observed
Outputs – Post upgradation benefit	Pre and post scenario	• The student capacity of the upgraded schools increased due to the availability of additional rooms • The furniture and allied facilities like water sumps, overhead water tanks, desks, benches improved the learning experience for the students • Toilet facilities for boys and girls separately were constructed The diagram illustrates the transition from the state before IOSL construction to the state after IOSL construction. It consists of two rows of chevron-shaped boxes. The top row, labeled 'Pre IOSL Construction', shows four boxes: 'Lack of Boundary walls and trespassing', 'Insufficient classroom space and classes merged', 'Poor infrastructure and sanitation facilities', and 'Inconsistent attendance and dropouts'. The bottom row, labeled 'Post IOSL Construction', shows six boxes: 'Sound quality infrastructure and safety', 'Increased classroom space, separate classes, introduction of UKG and LKG classes', 'Increased admissions, 0% dropout rate achieved, migration of students from private schools', 'Financial savings for locals with students having access to quality education, infrastructure and sanitation facilities', and 'Regular conduction of cultural and sports events, with access to stage and roof to facilitate them'. • Some of the salient benefits across the schools are given below:

Sub-Pillar	Parameters	Status/Findings
		School Pre-IOSPL Upgradation Post IOSPL Upgradation
		GLPS, Yerrapanahalli - Total number enrolled were 20 students - There was no boundary wall which used to lead to trespassing - There were 2 classrooms which lacked ventilation - Students across 1st to 5th Std. were taught in one room due to lack of spaces  GLPS Yerrapanahalli old classrooms - The number of enrolments has gone up to 24 as 4 students have shifted from private schools to this school owing to the superior quality of infrastructure available along with free education - Better drinking water and sanitation facilities. - Now 3 rooms and one old room repaired, allowing classes to happen separately 2 toilets, 1 each for boys and girls - Anti-skid flooring for additional safety   GLPS Yerrapanahalli with new building with fruits and vegetables
		GHPS, Bidalur - Dropouts were common during the year in this school - There was lack of proper hygiene and sanitation facilities - Lack of classrooms, causing classes to operate with 2 or more classes being merged. - School was unable to offer UKG and LKG classes due to lack of rooms - Number of students has increased from 130 to 155 - Additional 46 students have taken admission to UKG and LKG now 8 parents who are now saving almost INR 50,000 by sending their children here compared to what they were spending

Sub-Pillar	Parameters	Status/Findings
		- There was no boundary wall - There were no desks and benches for students - There was an acute water leakage problem in classrooms during rainy season   Condition of old classrooms when they were sending their children to private schools. 3 new classrooms built, 2 toilets built, compound wall provided, front gate built, stage and roof constructed, desks and benches provided - The school has also been provided with 6 fans and 6 tube lights - No dropouts recorded post the construction, 98% attendance achieved compared to 80%-85% earlier.    GHPS Bidalur post construction, Students with new classrooms in background

Sub-Pillar	Parameters	Status/Findings
	GHPS, Soluru	- Due to absence of boundary wall incidences of trespassing were common - Lack of space for a UKG class - Old and dilapidated building condition  GHPS Soluru before construction 100% kids in the area now have access to school, including families that have come from another state - There has been "NO" dropouts post the construction - Better water facility, safe access to drinking water, more hygienic, 4 toilets built compared to 2 earlier, 10 wash basins. - A total of 1 kitchen, 1 staff room, 7 classrooms, and 4 toilets have been built   GHPS Soluru after construction with Anti-skid flooring

Sub-Pillar	Parameters	Status/Findings
	GUHPS, Savakanahalli - There was no compound wall - The school only had ground floor building - There were no wash basins. - The lighting and ventilation was very poor  GUHPS Savakanahalli - pre construction compound wall	- Earlier there were 132 students, now there are 114. This due to the passing out of 8th standard students, the strength will increase once the admissions start. 6 rooms have been demolished and 7 new rooms have been constructed. - A 100% attendance rate has been achieved for last three months - Provision of 4 toilets, 1 stage, antiskid flooring, better ventilation, 2 fans and 2 tube lights for each rooms was carried out   Wall painting at GUHPS, Savakanahalli
Outcomes – Impact of the CSR Project	Major outcomes - The major direct outcomes of the project are: - Promotion of education and sports in the selected government schools due to construction of classrooms, stage and overall improved landscape - Promotion of healthcare and sanitation due to construction of toilet facilities separate for boys and girls and wash basin for regular hand wash - Increase in enrolment as compared to year on year strength due to around 12 students across the 4 schools shifting from private schools to newly constructed government school	

Sub-Pillar	Parameters	Status/Findings
		- Savings for households of around INR 50,000 a year due to this shift - Parents of girls and girl students from 6th and 7th reporting confidence in coming to school due to presence of separate clean toilets for them - Zero dropouts in any of the 4 schools from the time of handover in last 3 years - Marginalized and lower strata of needy community has been identified and benefitted through the program showcasing effective and impactful CSR fund utilization
		Dropout Rate A 0% dropout rate has been achieved. Attendance A 98%-100% attendance rate has been achieved due to better infrastructure quality. Migration A total of 12 students have migrated from Private schools to these government schools Education 100% children in school going age are enrolled in schools Health and water 100% access to safe drinking water and linage with awareness regarding Govt. health services
		Promotion of Health-care, sanitation and safe drinking water Promotion of education and sports
	Safety	• During the construction small details have also been prioritized to ensure safety for these students. The flooring is antiskid, there are grills around the first floor school corridor, stages have been constructed with quality roof material • The students have to no more sit in dilapidated buildings with cracks in roof and walls and boundary wall
	Health and Sanitation	• Most of these students come from a background where they don't have access to quality sanitation and hygiene facilities at their home

Sub-Pillar	Parameters	Status/Findings
		- The time that the students spend here gives them access to quality hygiene and sanitation and a motivation to come to schools on a regular basis is the reason why a 0% student dropout rate has been achieved - Increased awareness and practice regarding health and hygiene, sanitation, hand wash etc. due to availability of multiple wash basins, soaps and excellent toilet facilities
	Girl child education	The parents and teachers reported, that there was a direct relationship between separate toilets and female admission, female students felt the difference with better sanitation facility, increasing the number of female admission to the school.
	Improved learning outcomes	Improved student-teacher ratio - Post construction of the new school buildings, teachers are now able to conduct classes separately which were earlier merged. Due to the availability of more classrooms, the Student to Teacher ratio has improved - There is also evidence of aligned action as due to availability of additional rooms in these schools, another corporate organization has been able to provide additional supplementary teachers to these schools as part of their CSR
	Optimal utilization of funds	- Utilization of the CSR funds allocated from the Company for fulfilling a social obligation which was relevant to the region and benefits the majorly marginalized and vulnerable strata of society - The fund utilization also efficiently and effectively fulfills the CSR spend in accordance with the IOSPL CSR policy with thrust areas of 'promoting health-care, sanitation and safe drinking water' and 'promoting education and sports'
	Long-term community asset	The program ensures sustainable development as due to handover of the capital asset to the gram panchayat and SDMC any future repairs, maintenance needs will be taken care by the community

Sub-Pillar	Parameters	Status/Findings
		Sanitation 14 new toilets built, separate for boys and girls, 10 washbasins built as well Utilities 3 Kitchens have been built and renovated, 3 stages with roof material has been provided to conduct events. Savings Parents are now saving almost INR 50,000-60,000 annually by transferring their kids from Private schools. Enrollment 59 new students have been enrolled to UKG and LKG and 12 students have migrated from Private schools. New Infrastructure A total of 4 schools, 18 classrooms, have been built. Promotion of Health-care, sanitation and safe drinking water Promotion of education and sports

4.2 Case Studies and Key Informant Interactions



Ms Gayatri Devi, BEO, Education Department, Devanahalli

Ms. Gayatri Devi, acknowledged and recognized the contribution of IOSPL in the renovation, construction and hand-over of the schools to her department. She reported that of the 239 schools under her jurisdiction, the 4 schools constructed by IOSPL are unique due to their high quality of building material and attention to children safety and ease of access

"Whenever I have senior government ministers or senior officers' visiting the region, I take them to visit the schools constructed by IOSPL as they are an excellent example of the best in government school infrastructure in the state."

-Gayatri Devi



Ms C. Padma, headmistress, GLPS, Yerappanahalli

The headmistress C. Padma reported that, the school at Yerappanahalli was the first to be supported through infrastructure development by IOSPL in the block. Post construction of the new classrooms and stage, everyone including the teachers and community members were surprised with the speed and quality of work. She also reported that post the construction of new classrooms, it was possible for her to request for additional fund from gram panchayat for landscaping and beautifying the school. This shows the potential in unlocking of public funds through IOSPL activities



Rohit, Class VII Student, SDMC Member, GHPS, Soluru

Rohit a 12 year old bright student from GHPS, Soluru was not able to contain his joy while giving his feedback about his new classrooms and the IOSPL supported construction. A student here from the 1st Std., he vividly remembers the old school and its dilapidated condition.

Rohit is also keen on taking any challenge, he is the student members and only child in the 18 member SDMC and puts forth his views to the parents and headmaster in the meetings. He wants to be a politician or an officer when he grows and is looking forward to his last year in the school.



Chika Gowda, ex-student

Chika Gowda, is himself a student of the GHPS that IOSPL has renovated and newly constructed. He is a businessman and a farmer. His daughter was studying in a private school till last year. He was very happy to see the transformation of his own school and has now shifted has shifted his daughter to the GHPS, Soluru as he believes the new infrastructure and experienced teachers will give a good foundation to her daughter during her schooling.

4.3 Pictures from the project sites



Deloitte team with staff of GHPS, Soluru



Clean and hygienic new kitchen constructed by IOSPL



Classroom with excellent flooring and quality, GUHPS, Savakanahalli



Students at GHPS, Bidalur inspired by IOSPL create a school model as part school project



Toilets with wash basin with ample space and ventilation



Overhead water tank at GUHPS, Savakanahalli

5. Way forward, recommendations and conclusion

Below are learning and few recommendations based on the best practices and outputs observed and analyzed during the assessment of the infrastructure upgradation project. The aspects below are possible avenues that can be explored and added to the core program

Aspect	Learning
Scalability and replication	- The execution of the infrastructure upgradation program of IOSPL while ensuring high quality construction and eye to minute details has enabled the program to be benchmark in the region and country for similar capital asset creation - The program enables children from poor and vulnerable backgrounds experience studying in schools as good an infrastructure as a private or well-funded school would be able to provide
Adopting innovative ways of learning	IOSPL post improving the basic infrastructure needs of some of these schools will have better visibility in government departments and ministries

Aspect	Recommendation
Scalability and replication	This program can be scaled to more schools in the region and also replicated at other locations depending on need and availability of funds
Adopting innovative ways of learning	The visibility and recognition can be leveraged to advocate the use of innovative curriculum and teaching pedagogies in the schools to improve the overall learning outcomes of the children

The way forward for IOSPL

The education sector in India has witnessed a paradigm shift in recent times. It is slowly but steadily moving on the reforms track. Despite the challenges and roadblocks, recent developments and trends in the Indian education system have positively affected the future of education in India.

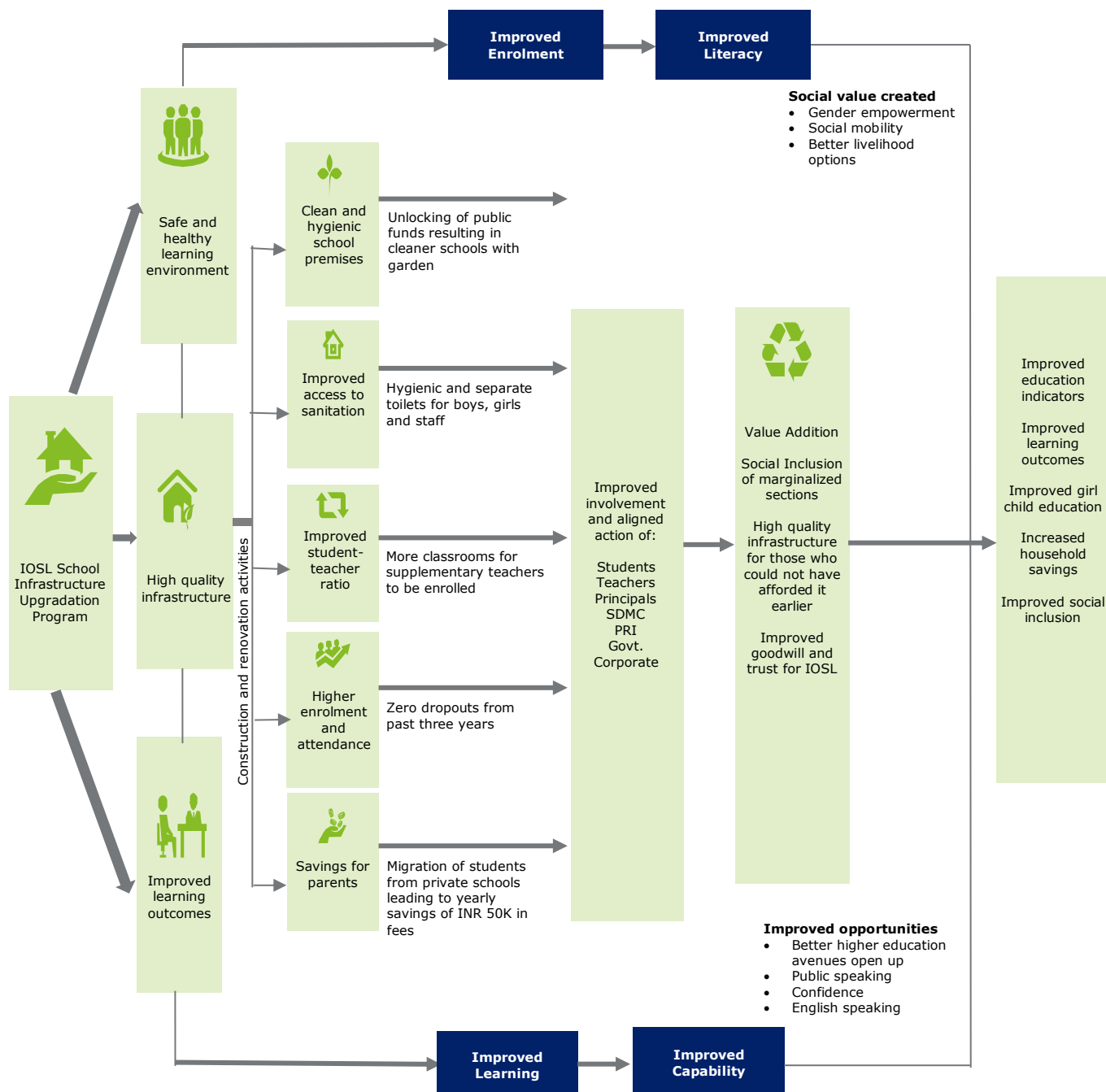
Today, when India is on the cusp of transformation, there is demand for certain specific skills in job markets. These skills include complex problem-solving and analysis, and social skills such as teamwork and people management. However, building the right foundations for these skills at an early age during primary and secondary levels of education, is the need of the hour to ensure the employability of youth.

There is a huge potential for IOSPL to transform these infrastructure upgradation activities into their flagship CSR program with a portfolio level vision, mission and theory of change.

In the case that the IOSPL senior leadership decides to further focus and support promotion of education and sports and healthcare and sanitation related thematic areas, Deloitte recommends a flagship Education and Health program. It can be coined with a unique name that can be a brand value identity of IOSPL going forward. Impactful and context specific names like 'Buniyad' (Foundation) or 'Pragati' (Progress) as an illustrative examples could be thought by the leadership based on the type of work and its impact.

Deloitte based on current achievements and SOPs, activities and outcomes, recommends the following 'Theory of Change' and strategy for any such future flagship program:

IOSPL Flagship CSR Program – Theory of Change



Annexure – Stakeholder coverage

I. Stakeholder interactions

Sr. No.	Name	Designation
1	T S Dupare	CEO, IOSPL
2	Shantanu Saxena	CFO, IOSPL
3	Ananda K	Chief HR Manager
4	Balaji	Project Manager
5	Gayatri Devi	BEO, Education Dept. Devanahalli
6	Narsimha Raju	Panchayat Member
7	Bindu	SDMC member/Alumni
8	Bhagmani	SDMC member
9	Roopa	SDMC member
10	Rohit	SDMC member/Student
11	M Anandamurthy	Headmaster, GHPS Bidalur
12	Vasanta Kumari	Assistant Teacher, GHPS Bidalur
13	Sandhya Rani	Assistant Teacher, GHPS, Bidalur
14	Chike Gowda	Parent/Alumni
15	C Padma	Headmistress, GLPS Yerapannahalli
16	S G Sunanda Kumari	Assistant Teacher, GHPS, Soluru
17	K H Chadrasekhar	Headmaster, GUHPS Savakanahalli
18	H S Renukarya	Assistant Teacher, GLPS Yerapannahalli
19	G Geetha	Headmistress, GHPS Soluru

Engagement team



Mr. Viral Thakker
Partner

- Engagement Partner
- Project supervisory role
- Expert inputs on report



Ms. Shubha Srinivasan
Director

- Engagement Director
- Project supervisory role
- Report editing



Dr. Ashishraj Jayseela
Manager

- Engagement Lead
- Research & Final report submission
- Engagement coordinator for IOSPL



Mr. Rishab Roy
Consultant

- Field team member
- Approach and methodology
- Data entry and analysis
- Desk review on data pertaining to situational analysis of the region



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