



REIMAGINING SOCIAL CHANGE

Data on funding for the NGO sector

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Overview

- This presentation compiles **datapoints on funding for the NGO sector** in India, from **existing sources/research**.
- It lays out the datapoints from different **sources** across categories (e.g., funding from Government, CSR, donations), as well as **our understanding** of the underlying sources of the datapoints and the **methodology** used to arrive at the datapoints.
- The information here is intended as a public good. FSG does not take any responsibility of it's accuracy or any liability of events caused by its use
- Sources and datapoints compiled in this presentation were identified through secondary research and interviews with individuals who have done research in the space.
- *We would like to thank all those who helped us in this effort, particularly individuals at Sattva Consulting (and at Sattva's India Data Insights initiative), Dasra, the Indian School of Development Management, the Centre for Social Impact and Philanthropy, Samhita Social Ventures, Ripple Effect, Bain, Arthan, TBL Consultancy Services, GuideStar, and Hari Seshasayee.*

Definition and overview of the NGO sector

- NGOs are state independent voluntary groups working towards **charitable purposes**. Section 2(15) of the Income Tax Act, 1961 defines charitable purpose as those activities aimed at the *relief of the poor, education, yoga, medical relief, preservation of environment (including watersheds, forests, and wildlife) and preservation of monuments or places or objects of artistic or historic interest, and the advancement of any other object of general public utility*¹
- There are different legal entities under which an NGO can register itself: **charitable trust, society, or private limited non-profit company** (known as a Section 8 Company)¹
- The number of NGOs in India varies depending on sources
 - A report by the Central Statistics Office mentions **3.1M NGOs registered under the Societies Registration Act** (2012)²
 - There are **~220K³-310K⁴ NGOs that file annual tax returns**
 - There are **~92K NGOs registered on the Darpan portal of NITI Aayog**⁵

Source: 1. [Legal Structures commonly used by NGOs in India, Anubhav Pandey, iPleaders \(blog\), 2017](#) (accessed on 18/05/2020); 2. [Non Profit Institutions in India A Profile and Satellite Accounts in the framework of System of National Accounts, National Accounts Division Central Statistics Office Ministry of Statistics and Programme Implementation, Government of India, 2012](#); captures the number of societies in India across multiple categories, including religious and relating to housing (e.g., community and neighborhood organizations, housing associations – unclear if the same as housing societies); 3. [Exempted Institutions, Income Tax Department website, Government of India](#) (accessed on 26/05/2020), the assumed number of NGOs is equal to the number of records on the platform, unclear if the database is comprehensive or has multiple entries for the same organization, the database also includes some private schools, hospitals, etc.; 4. [See order dated 10/01/2017 in Writ Petition 172/2011, Manohar Lal Sharma, Supreme Court of India Record of Proceedings](#); 5. [Darpan Portal, NITI Aayog Government of India](#) (accessed on 18/05/2020)

Key sources of data used in this document (1/3)

Source	Relevant data relating to funding for NGOs	Research approach
<u>India Philanthropy Report 2019, Bain (written in partnership with Dasra)</u>	Funding by individuals, domestic corporations and foreign funders, framed as funding to the social sector*	Expert calls, secondary research and analysis
<u>Everyday Giving in India: Harnessing the potential of a billion givers for social impact, Sattva Consulting (2019)</u>	Funding by individuals, from corporate social responsibility, international foundations and ODA	Secondary and primary research, including online surveys of 700 everyday givers and 106 qualitative interviews with stakeholders (e.g., social purpose organizations (SPOs),** ecosystem enablers)
<u>Report of the High Level Committee on Corporate Social Responsibility 2018, Ministry of Corporate Affairs</u>	CSR funding spent by corporates, divided by PSUs and non-PSUs, and funding for which corporates are liable but on which they have not reported	Data obtained from the filings made by the companies up to 31st March, 2019 in the Ministry of Corporate Affairs registry
<u>What do nonprofits think of CSR? Anushree Parekh, et al., Samhita Social Ventures, article published on IDR (2020);</u> and internal data from Samhita Social Ventures	Data on number of NGOs that receive CSR funding and the CSR contribution to their budget	Online survey that was shared with 2000 active NGOs in Samhita's network, of which 220 NGOs replied***

Note: *Funding for the social sector has a broader definition than just funding to NGOs, and is defined as any funding that is provided for activities for which the end objective is not to generate profits; the definition may vary depending on the category of funding looked at; **SPOs refer to NGOs in this specific piece of research; ***The methodology on data collection was shared by Samhita Social Ventures

Key sources of data used in this document (2/3)

Source	Relevant data relating to funding for NGOs	Research approach
<u><i>Estimating Philanthropic Capital in India, Centre for Social Impact and Philanthropy (2019)</i></u>	<p>Funding provided through corporate philanthropy, foreign philanthropy, and by Government. The data is compiled in separate datasets.</p> <p>Also have raw data on revenue forgone under 80G, but the datapoints were not included in this research as only contained the data of reported tax deductions and did not have a conversion to the associated funding for NGOs.</p>	<p>Compiled from publicly available data from multiple Government sources</p> <ul style="list-style-type: none"> - Corporate philanthropy (reporting of corporates, from the Ministry of Corporate Affairs) - Foreign philanthropy (FCRA from the Ministry of Home Affairs) - Government (funding sanctioned by the government, registered under NGO Darpan)
<u><i>Strengthening Philanthropic Giving And Impact Investing For Development In India, Intellectap Sponsored by MacArthur Foundation (2016)</i></u>	<p>Provides data on Govt. funding for specific programmes. Other data given includes estimates of the potential giving contributions of individual funders, corporates, Indian diaspora groups, to philanthropic giving and impact investing. However, only the datapoint on Govt. funding has been used in this document since the others were estimates of potential giving.</p>	<p>Based on secondary research and interviews with stakeholders.</p>
<u><i>India Giving, Insights into the nature of giving across India, Charities Aid Foundation (2012)</i></u>	<p>Provides an estimate of the total amount given to charitable organizations by adults living in urban areas in 2011</p>	<p>Conducted a survey with ~9,000 adults across India (covering metros, tier 1 and 2 cities), in which respondents were randomly sampled.</p>

Key sources of data used in this document (3/3)

Source	Relevant data relating to funding for NGOs	Research approach
<i>Annual report 2017-18, NITI Aayog, Government of India</i>	Data on funding from select ministries to NGOs	Based on data from the Public Financial Management System (PFMS), which has been integrated with the NGO Darpan portal and tracks funding from ministries to NGOs
<i>India's Private Giving: Unpacking Domestic Philanthropy and Corporate Social Responsibility, OECD Development Centre (2019)</i> Research conducted with support from Sattva Consulting	Data on purpose/sector of funding from foundations and CSR	Data collected from a sample of 50 private organizations in India comprising of corporates, family foundations and other grantmaking foundations
<i>The State of CSR in India 2014-18, India Data Insights (IDI)</i> IDI is an initiative by Sattva Consulting	CSR funding provided by corporates that are liable to give CSR funding	Analysis of CSR reporting by companies, from data made available by the the Ministry of Corporate Affairs, as of June 2019

Overarching comment on data: Most of the raw data for the various categories of funding comes from Government sources. Due to timing of collection/filing, the data may not be comprehensive.

Additional sources of data identified but not used directly in this document

Source	Relevant data relating to funding for NGOs	Research approach
<u>India's CSR reporting survey 2017, KPMG</u>	Analyses the annual CSR disclosure and spend of 100 companies as on 31 st March 2017, including by turnover of company, by type of purpose, foreign vs. Indian companies	Selected the top hundred listed companies on the National Stock Exchange (NSE) as per market capital on 31 March 2017 and analyzed publically available documents regarding their CSR
<u>CSR Analysis of BSE big 370 companies FY16-17, CSRBOX</u>	Analyses the CSR budget prescribed and spent, including by industry of 370 companies, by purpose of funding, geography where funds are spent.	Analysis of CSR spend of 370 companies that (1) have INR 1Cr or above prescribed CSR spending in FY16-17, (2) are listed on BSE or a subsidiary of a BSE-listed company, (3) have made public data on their CSR spending. These companies represented 2/3 rd of the total CSR spend in India.
<u>India Giving 2019, Charities Aid Foundation</u>	Analysis of individual giving, mainly focused on behaviour of individual donors (purpose, type of organization supported, typical amount given, etc.). Does not provide data on overall funding provided through individual giving.	Online survey of 1,057 individuals. Consider that their sample is representative of the urban population. Sample has also been weighted to known population data on demographics including age, and gender. (No additional detail provided on methodology).
<i>Diaspora Giving to India, Dalberg (2017)*</i>	Estimates total funding of the HNW Indian diaspora members (est. USD 135M-210M from 1750 individuals with net worth greater than USD 30M in 2017)	Based on interviews with more than 80 individual donors, philanthropy experts and NGOs to understand giving behaviors among diaspora community members.
<u>India's Funds to NGOs Squandered, Asian Centre for Human Rights (2013)</u>	Funding from Central and State Governments to Voluntary Organizations (VOs) and NGOs	Data from Central and State Governments collected through applications filed under the Right to Information (RTI) act.

Summary of key datapoints identified

Source name	Annual report 2017-18	Strengthening Philanthropic Giving And Impact Investing For Development In India	India Philanthropy Report 2019	Everyday Giving in India: Harnessing the potential of a billion givers for social impact	India Giving 2012	Estimating Philanthropic Capital in India	Report of the High Level Committee on Corporate Social Responsibility 2018	The State of CSR in India 2014-18
Source author	NITI Aayog	Intellectap	Bain	Sattva Consulting	Charities Aid Foundation	Centre for Social Impact and Philanthropy	Ministry of Corporate Affairs	India Data Insights
Categories of funding	Numbers in INR Crore							
Central Government	2,843 ¹	See note 2	See note 2			2,568 ³		
Donations from U/HNWIs			31,390 ⁴	25,400				
Retail giving			11,610	3,228-3,521 ⁵	5,000			
Funding from businesses, through CSR			13,000	13,400 ⁶		13,966	13,327	12,848
Foreign sources ⁷			13,000	15,100		14,824		
Year of data	FY17-18	FY15-16	FY17-18	FY17-18	2011	FY15-16	FY17-18	FY16-17

Notes:

1. Represents INR1,895Cr for period FY17-18, up till 07/12/2017 that has been annualized to reflect funding for the entire year. Funding provided by Ministries, unclear if includes funding that would have been provided through State Governments.
2. Estimate the overall funding from Government to the social sector to be of INR 210,000Cr based on the largest social programmes/schemes, but does not represent actual funding specifically going to NGOs
3. Funding provided by Ministries, unclear if includes funding that would have been provided through State Governments. Data for FY17-18
4. Includes total donations greater than INR 10Cr (INR 23,650Cr) and total contributions of U/HNWIs smaller than INR 10Cr (INR 7,740Cr)
5. Includes INR 276Cr in donations from non-Indian residents
6. CSR data is for FY15-16
7. Definition of foreign sources and methodology varies by source: Bain – based on FCRA data mentioned in proceedings of the Parliament of India; Sattva Consulting – funding by International Foundations (INR 8,700Cr) from SDGFunders and in ODA grants (INR 6,400Cr) from OECD data; CSIP – based on FCRA data, includes institutional funding and individual donations

Summary of observations on data – for discussion (1/2)

(TBD whether to include in further dissemination)

CSR:

- Data from the Ministry of Corporate Affairs (MCA) seems **consistent and reliable**, as based on reporting that corporates are mandated to comply to
- Data is granular with details on share of CSR spent **directly by companies** (33%), or **by trusts/ societies/ section 8 companies set up by the companies** (10%)¹

Foreign sources (includes Foreign Foundations and all individuals, even U/HNWIs):

- Data from the Ministry of Home Affairs seems **consistent and reliable** as based on filings NGOs are mandated to comply to
- Data **specifically tracks funding going to NGOs**
- May include contributions from **foreign** U/HNWIs (and hence **overlap** with data under U/HNWIs)

U/HNWIs:

- Data from the Hurun India Philanthropy List (1) only tracks donations **greater than INR 10Cr**, (2) some of the funding from U/HNWIs is going to their **own implementation organizations** as opposed to actual funding going to NGOs, (3) the funding may be **going to an endowment** and hence is not reflective of actual annual spending in the social sector, and (4) ~66% of the giving by U/HNWIs is by Azim Premji² (and the bulk went into the endowment for APPI and Azim Premji Foundation)
- “CSR accounts for 49% of total Philanthropic Donations in Hurun India Philanthropy List 2018”. Unclear if there is double counting between U/HNWIs from Hurun and CSR spend from MCA³

Domestic Foundations:

- Not explicitly tracked. Many domestic foundations are corporate foundations (like H.T. Parekh Foundation) and would come under CSR. Others are linked to individuals and would be included under U/HNWIs.
- Spending by foundations with endowments may not be included anywhere (e.g., Swades). Note, Tata Trusts were included in funding from domestic corporations in Bain’s [India Philanthropy Report 2019](#)

Summary of observations on data – for discussion (2/2)

(TBD whether to include in further dissemination)

Retail giving:

- Two approaches have been used to estimate retail giving: (1) through **self-reported information in a survey** extrapolated to a national level; (2) through estimations based on the foregone revenue reported by the Govt. due to **80G deductions**.

Central government:

- The only data on Government spending on NGOs is from **NGO Darpan**. It is not clear if this captures all the Government spend on NGOs.
- The sources referenced have the total Central Government spend **on social programmes** (e.g., MNREGA, Swachh Bharat). Some of this is spent on NGOs, but we were not able to find any data sizing this subset.
- We did not come across any data of funding for NGOs at a state level.

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Data on spending from Government (1/2)

Main source	NITI Aayog 2017-18 annual report	Centre for Social Impact and Philanthropy, Estimating Philanthropic Capital in India*
Data point	INR 1,895Cr released to 1,029 NGOs under 221 schemes of 34 ministries during FY17-18, up to 07/12/2017 (est. INR 2,843Cr when annualized)*	INR 2,568Cr from the Government to NGOs
Approach/ additional sources	<ul style="list-style-type: none"> - According to NITI Aayog's annual report, an NGO has to first sign-up on NGO Darpan in order to transact business with the line Ministries/ Departments. - NITI Aayog's 2019-20 annual report mentions that 30 out of 51 grant-giving ministries have linked their portals to NGO Darpan, suggesting that the data available is incomplete. 	Raw data from NGO Darpan, compiled in a dataset available on CSIP's website ; (accessed in May 2020)
Additional cuts to the data in main source	N/A	<ul style="list-style-type: none"> - By year: FY13-14 (INR 2,203Cr), FY14-15 (INR 6,569Cr), FY15-16 (INR 6,884Cr), FY16-17 (INR 9,148Cr); FY17-18 (INR 2,568Cr)
Comments	<ul style="list-style-type: none"> - Unclear if data captures all the funding for NGOs from the 30/34 ministries linked to Darpan. Also unclear if these are funds transferred to states which are then given to NGOs - Does not include funding for NGOs from the other ministries whose portals are not linked to NGO Darpan 	<ul style="list-style-type: none"> - Source of the variation between FY17-18 and previous years is unclear

Data on spending from Government (2/2)

Main source	Bain, India Philanthropy Report 2019		Intellicap, Strengthening Philanthropic Giving And Impact Investing For Development In India
Data point	INR 210,000Cr of central government funding for the social sector in FY17-18	Est. INR 10lakh crore of total public spending for the social sector in FY17-18, based on the estimate that state funds for the social sector are 4x that of central.	USD 32Bn (~INR 210,000Cr) in central government budget for 12 key social programmes for FY15-16
Approach/ additional sources	Sum of central Govt's spending on the 10 largest social sector programmes*	Estimated the ratio of central to state funds by comparing central Govt's spend on top 10 social sector programmes, and state Govts' spend (which included top 10 social sector programmes and other public programmes) for FY13-14 to FY16-17**	Sources not provided, however numbers for specific schemes that were triangulated, generally match with actuals of Centrally Sponsored Schemes .***
Additional cuts to the data in main source	Data available for FY13-14 (INR 145,000Cr) and FY17-18 (INR 210,000Cr)	N/A	Specific datapoints for 12 social programmes, including MNREGA, Indra Awas Yojana, food security.
Comments	- NGOs would also include local implementing organizations building toilets, doing communication campaigns, etc.		

Overarching comment on data: Data available here is on the overall spending from Government, not funding specifically given to NGOs.

Note: *See appendix for full list; actual source used is no longer functional; **Actual source used is no longer functional; ***See screenshots of representative pages of the document in appendix, found in *Expenditure Profile 2017-2018, Centrally Sponsored Schemes, Statement 4A*, [India Budget website](#), Ministry of Finance, Government of India

Comments on data

- Most of Government funding to NGOs will be given at state level rather than central. In our search, we did not come across any data of funding for NGOs at a state level.*
- Seems many state Governments may not have appropriate information systems to track the money going to NGOs.

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Data on donations from U/HNWIs

Main source	Bain, India Philanthropy Report 2019	Sattva Consulting, 'Everyday Giving in India: Harnessing the potential of a billion givers for social impact'
Data point	~INR 23,650Cr in donations greater than INR 10Cr by U/HNWIs to the social sector in FY17-18	USD 3.810Bn (~INR 25,400Cr) in donations from U/HNWIs to SPOs FY17-18
Approach/ additional sources	<ul style="list-style-type: none"> - Have taken ~INR 2,310Cr in donations greater than INR 10Cr by UHNWIs during Oct 2017 to Sep 2018 from Hurun India Philanthropy list 2018, to which added ~INR 20,000Cr contributions by Azim Premji, as per pledge mentioned in the media. Calculated the FY17-18 pledge based on the increase in total pledge for that year 33% of INR 78,000Cr (see one of the articles used). 	<ul style="list-style-type: none"> - Have taken USD 2,649M (or ~INR 17,660Cr) an average of the U/HNWIs donations greater than INR 10Cr between 2013 and 2016 as per the Hurun India Philanthropy list; to which added USD 1,161M (or ~INR 7,740Cr) sourced from the team who wrote the Bain, India Philanthropy Report 2019, and is equivalent to the HNWI donations under INR 10Cr (see slide 20)
Additional cuts to the data in main source	<ul style="list-style-type: none"> - 80% of the funding is from Azim Premji 	N/A
Comments	<ul style="list-style-type: none"> - N/A 	<ul style="list-style-type: none"> - N/A

Comments on data

- The Hurun India Philanthropy list may not provide an accurate picture of the funding from U/HNWIs as some individuals may not want to disclose how much money they have given to philanthropy.
- Further, some of the funding provided by U/HNWIs may not accurately reflect the annual funding for NGOs as, it –
 - May be going into the U/HNWIs' own foundation as an endowment (e.g., the bulk of Azim Premji's contributions went into the endowment for APPI and Azim Premji Foundation), and/ or
 - May be going into U/HNWIs' own programmes
- According to the Hurun India Philanthropy List 2018, CSR accounted for 49% of Philanthropic Donations. It is unclear if this number is also included in the CSR data of MCA.

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Data on donations from other individuals (1/2)

Main source	Bain, India Philanthropy Report 2019*	CAF, India Giving 2012
Data point	~INR 19,350Cr in donations smaller than INR 10Cr to the social sector in FY17-18	Est. INR 5,000Cr in retail giving specifically to charitable organizations in 2011 (excluding HNWI's). This includes donations in response to appeals for help through the media or by email, and donations directly to social/ development organizations or NGOs. Names of organizations mentioned: Missionaries of Charity, Prime Minister's National relief Fund, Plan India, UNICEF, GiveIndia.
Approach/ additional sources	<ul style="list-style-type: none"> - Retail giving: have taken the estimates of the number of individuals donating to charity (from the India Giving 2019, CAF) multiplied by the average donation size (from the India Giving, Insights into the nature of giving across India, CAF (2012)) adjusted to FY17-18 based on the growth in per capital income - HNWI donations: estimated based on the assumption that retail giving represented 60% of donations under INR 10Cr and that HNWI donations represented the balance; assumption sourced through expert interviews 	Calculated by multiplying the total number of individual donors from the survey by the mean amount donated in the year, and then extrapolating the data to reflect the urban population.
Additional cuts to the data in main source	<ul style="list-style-type: none"> - Retail giving ~INR 11,610Cr* - HNWI donations ~INR 7,740Cr* 	N/A
Comments	<ul style="list-style-type: none"> - Share of spending going to NGOs is unclear 	<ul style="list-style-type: none"> - Unclear what % of the funding would be going to NGOs vs. Govt programmes (e.g., PM Relief Funds)

Data on donations from other individuals (2/2)

Main source	Sattva Consulting, 'Everyday Giving in India: Harnessing the potential of a billion givers for social impact'
Data point	INR 3,228Cr to INR 3,521Cr in charitable everyday giving to SPOs, FY17-18
Approach/ additional sources	<p>Detailed approach on page 11 of the research methodology appendix of the report.</p> <ul style="list-style-type: none"> - Formal donations by Indian residents: involved calculations based on foregone revenue reported by the Govt. due to 80G deductions and qual. interviews to define assumptions for calculations (e.g., spoke with fundraising support organizations and chartered accountants to estimate the share of donations that are filed under 80G). Have excluded donations from HNWIs and to Govt. relief funds in the final calculations. - Formal donations by non-Indian residents: took FCRA donations of less than INR 20L (assumed that larger donations would not come from Everyday Givers) and only those given for “social” purpose. Excluded donations for education, economic, cultural and religious purposes as they included donations to cultural institutions like museums, setting up educational buildings in family names etc., which did not align with the definition of Everyday Giving. - Informal donations: through qual. Interviews
Additional cuts to the data in main source	<ul style="list-style-type: none"> - Formal donations by Indian residents: INR 2,658Cr - Formal donations by non-Indian residents: INR 276Cr - Informal donations: INR 293.4Cr to INR 586.9Cr
Comments	N/A

Comments on data

- Two different approaches have been used to estimate retail giving
 - Through self-reported information (e.g., by using surveys) and by extrapolating the numbers to a national level, as done in the CAF report
 - Through estimations based on foregone revenue reported by the Govt. due to 80G deductions, as done in Sattva's *Everyday Giving* report

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Data on funding from businesses, through CSR (1/2)

Main source	Centre for Social Impact and Philanthropy, Estimating Philanthropic Capital in India*	India Data Insights, The State of CSR in India 2014-18	Report of the High Level Committee on Corporate Social Responsibility 2018
Data point	INR 13,966Cr in CSR spend, FY15-16*	INR 12,848Cr in CSR spend, FY16-17	INR 13,327Cr in CSR spend, FY17-18
Approach/ additional sources	Raw data from the Ministry of Home Affairs, compiled in datasets available on CSIP's website (accessed in May 2020)	Analysis of CSR reporting by companies, from data made available by the Ministry of Corporate Affairs, as of June 2019	Data obtained from the filings made by the companies up to 31st March, 2019 in the Ministry of Corporate Affairs registry.
Additional cuts to the data in main source	<ul style="list-style-type: none"> - By year: FY14-15 (INR 9,231Cr), FY15-16 (INR 13,966Cr), FY16-17 (INR 4,440Cr)** - By implementation type: directly by companies (31%) or by trusts/ societies/ section 8 set up by the companies (5%) for FY15-16 - By type of company: public/ private, listed/ unlisted, government/ non-government (respectively INR 4,173Cr (30%)/ INR 9,793Cr (70%) for FY15-16)*** 	<ul style="list-style-type: none"> - By year: FY 14-15 (INR 10,023Cr), FY 15-16 (INR 14,355Cr), FY16-17 (INR 14,067Cr), FY17-18 (INR 8,331Cr) - CSR prescribed (INR 17,038Cr in FY16-17), CSR Spend (INR 12,848Cr in FY16-17), Project Spend (INR 14,067Cr in FY16-17)^ - By implementation type: directly by companies (33%) or by trusts/ societies/ section 8 set up by the companies (10%) for FY13-14 to FY17-18 - Multiple cuts available, e.g., by top companies, by sector, by geography, by type of company 	<ul style="list-style-type: none"> - CSR spent by PSUs (19%) vs. Non-PSUs (81%) - CSR by year: FY14-15 (INR 10,066Cr), FY15-16 (INR 14,504Cr), FY16-17 (INR 14,312Cr), FY17-18 (INR 13,327Cr) - CSR spent (INR 13,327Cr) vs. amount companies are liable for (INR 23,248Cr)
Comments	- N/A	- N/A	- N/A

Note: *Datapoints are from FSG analysis based on CSIP datasets; **At the time of publication, companies were still filing their CSR Spending for FY16-17; ***Definition of public/private vs. listed/unlisted vs. government/non-government company is unclear. ^"CSR spend" covers project costs (which fall under "Project spend") and CSR admin related costs. CSR spend should be higher than project spend, however, the numbers come from separate databases which are updated independently, hence causing this discrepancy.

Data on funding from businesses, through CSR (2/2)

Main source	Bain, India Philanthropy Report 2019	Sattva Consulting, 'Everyday Giving in India: Harnessing the potential of a billion givers for social impact'
Data point	~INR 13,000Cr from domestic corporations to the social sector for FY17-18	USD 2.020Bn (~INR 13,400Cr) from CSR funding to SPOs, FY16-17
Approach/ additional sources	<ul style="list-style-type: none"> - CSR expenditure and unspent: have taken CSR expenditure and CSR unspent tracked by the PRIME database, and reported in various news articles - Corporate Trust: have taken the budget of Tata Trusts (both SRTT and SDTT) after verifying that it was not included in the above data on CSR expenditure. Funding from other corporate trusts reviewed was already included in the CSR expenditure of their parent company and therefore not included here. 	Reference a Govt. CSR portal , but unable to identify specific data point Have used the MCA data, which is also available on Sattva's India Data Insights (IDI) portal
Additional cuts to the data in main source	Breakdown of funding from domestic corporations into: CSR expenditure (78%), CSR unspent (13%), Corporate trusts (9%)	N/A
Comments	<ul style="list-style-type: none"> - Share of spending going to NGOs vs own programs is unclear - Domestic corporations includes all corporations liable to engage in CSR, including MNCs 	<ul style="list-style-type: none"> - Share of spending going to NGOs vs own programs is unclear

Comments on data

- The data available from the Ministry of Corporate Affairs tracks funding for companies that are liable to give CSR funding under section 135 of the Indian Companies Act, 2013.
- Challenges in obtaining accurate data
 - Data on the MCA portal is not up to date. E.g., as of June 2019 when the IDI research was done, the data for FY17-18 was not fully updated. This can explain some of the difference between the prescribed amount of CSR, which companies are liable to spend, and the actual CSR spend.
 - Further companies may defer some of their CSR funding from one year to the next. This can further explain gaps between CSR prescribed and spent. Amendments to the CSR bill, now requires companies to transfer unspent CSR funds to an escrow account, which they have to be spend within three years. If they do not spend this money, the funds will have to be transferred to the Government's National CSR Fund.^{1,2}
- The data captured by MCA does not cover all of the enterprises providing CSR. Some smaller organizations (that are not liable to give CSR funding) also engage in supporting/funding NGOs, however we were not able to find any estimates of the size of this funding.

Contents

1 Context

2 Data on funding for the NGO sector by category

2.1 Spending from Government

2.2 Donations from U/HNWIs

2.3 Donation from other individuals

2.4 Funding from businesses, through CSR

2.5 Funding from foreign sources

3 Relevant data graphs

Data on funding from foreign sources (1/2)

Main source	Centre for Social Impact and Philanthropy, Estimating Philanthropic Capital in India*	
Data point	INR 14,824Cr in foreign donations received by nonprofits in FY16-17	INR 15,891Cr in foreign donations made by individual and institutional donors in FY16-17
Approach/ additional sources	Data from the Ministry of Home Affairs under the Foreign Contribution and Regulation Act	Data from the Ministry of Home Affairs under the Foreign Contribution and Regulation Act
Additional cuts to the data in main source	- By state	<ul style="list-style-type: none"> - Donations by individuals (8%) vs. institutional (92%) - By state of recipient - By purpose: social (59%), Educational (28%), Religious (10%), Economic (2%), Cultural (1%)
Comments	The discrepancy between foreign donations received and foreign donations made may be due to double counting in donations made. Funds are counted when they are remitted to India from overseas and a fraction of that amount may get counted again when it is re-granted within India.**	

Data on funding from foreign sources (2/2)

Main source	Bain, India Philanthropy Report 2019	Sattva Consulting, 'Everyday Giving in India: Harnessing the potential of a billion givers for social impact'	
Data point	~INR 13,000Cr from foreign sources to the social sector for FY17-18	USD 1.300Bn (~INR 8,700Cr) from International Foundations to SPOs FY17-18	USD 964M (~INR 6,400Cr) in ODA grants to SPOs (FY17-18)
Approach/ additional sources	Have taken datapoints on FCRA (total foreign contribution received) from Lok Sabha Proceedings ¹ for FY16-17, adjusted to FY17-18 using CAGR for the two previous years	Data point from platform SDGfunders and internal data.* Data used was for FY15-16 but extrapolated to FY17-18	Data point from OECD platform , though unable to find exact data point Data specific to grants given by bilateral/multilateral agencies to NGOs**
Additional cuts to the data in main source	- By year: FY15-16 (INR 17,799Cr); FY16-17 (INR 15,329Cr)	N/A	N/A
Comments	- Share of spending going to NGOs is unclear	- Share of spending going to NGOs is unclear - Unclear if the list of foundations on the SDGfunders platform is the list of all foreign foundations	N/A

Note: *Unable to identify specific datapoint; **Based on inputs provided by Sattva Consulting, unable to identify specific datapoint
Source: 1. Lok Sabha Proceedings, Starred Question No. †*287 on utilisation of Foreign Contributions, Ministry of Home Affairs, Government of India (2018)

Comments on data

- There may be an overlap between the funding captured under the Hurun Philanthropy List and FCRA, as Hurun also tracks funding from U/HNWIs from overseas.
- In the Hurun India Philanthropy Lists of 2016 and 2018, INR 110Cr (5%) and INR 187Cr (8%) came from U/HNWIs from overseas, respectively.*

Contents

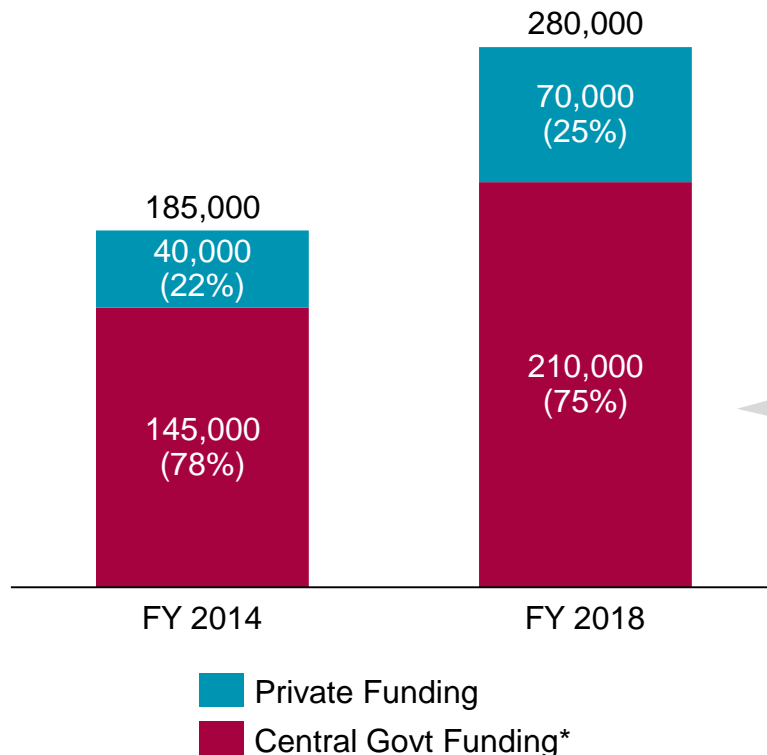
- 1 Context
- 2 Data on funding for the NGO sector by category
 - 2.1 Spending from Government
 - 2.2 Donations from U/HNWIs
 - 2.3 Donation from other individuals
 - 2.4 Funding from businesses, through CSR
 - 2.5 Funding from foreign sources

3 Relevant data graphs

Note: the terminology used in the following slides is the same as that of the sources used. The terminology has not been adapted/harmonized

Government funding vs. private funding

Funding for the social sector India,
FY2014 to FY2018 (INR Cr)



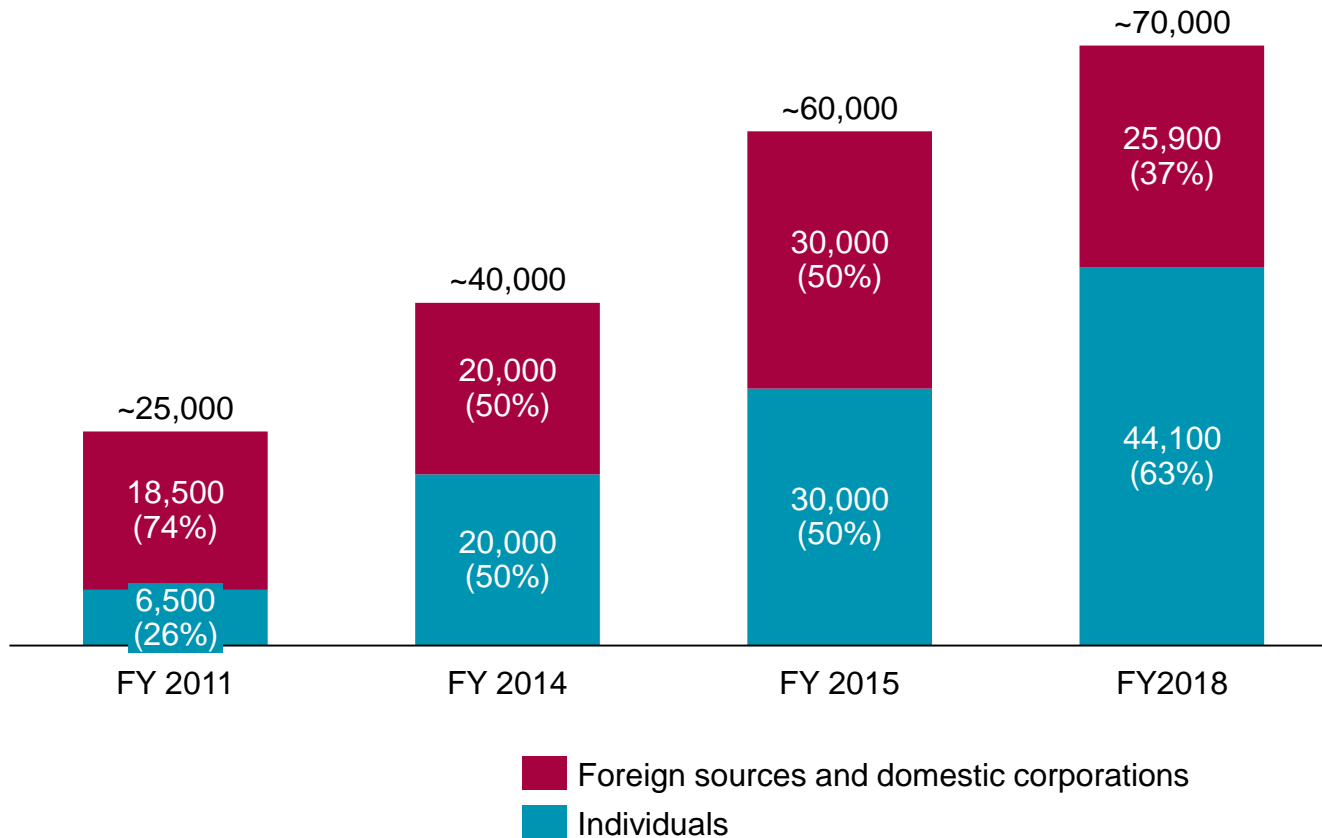
State funds for the social sector have historically been about 4 times that of central, suggesting **total public spending on the social sector of ~INR 10 lakh crore**

Note: *Refers to the central Government's spending on the top 10 social programmes, which have typically accounted for the vast majority of overall central funding for the social sector.

Source: [India Philanthropy Report 2019, Bain](#)

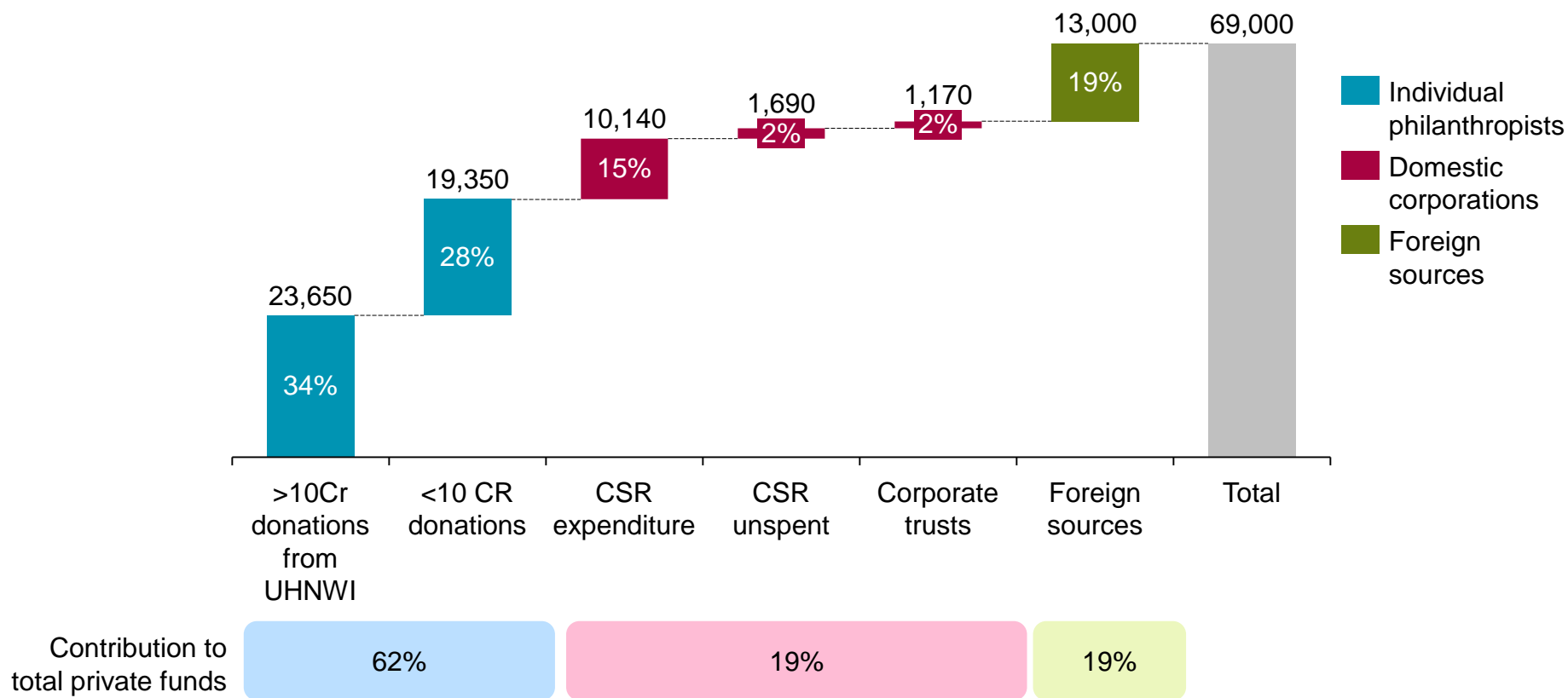
Evolution of Individual Funding vs. funding from Foreign Sources and Domestic Corporations

Distribution of private funds raised for the social sector in India, FY2011 to FY2018 (INR Cr)



Funding from individuals, corporates and foreign sources (source: Bain)

Breakdown of private funding by segment, going to the social sector, in FY17-18 (in INR Crore)

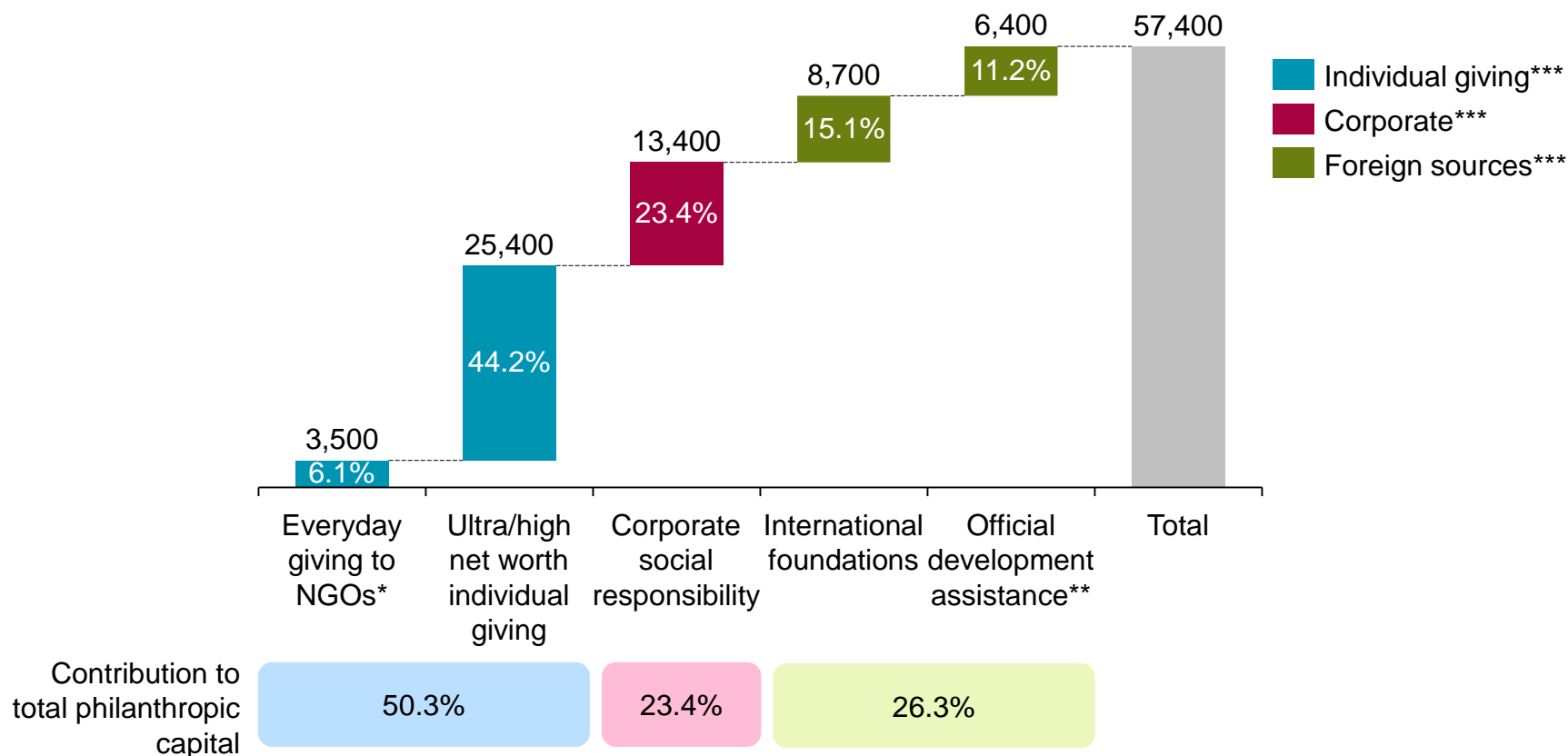


Note: More than 80% of the funding from the UHNWI is from Azim Premji

Source: [India Philanthropy Report 2019, Bain](#)

Funding from individuals, corporates and foreign sources (source: Sattva Consulting)

Breakdown of philanthropic capital going to SPOs, year unclear
(in INR Crore)



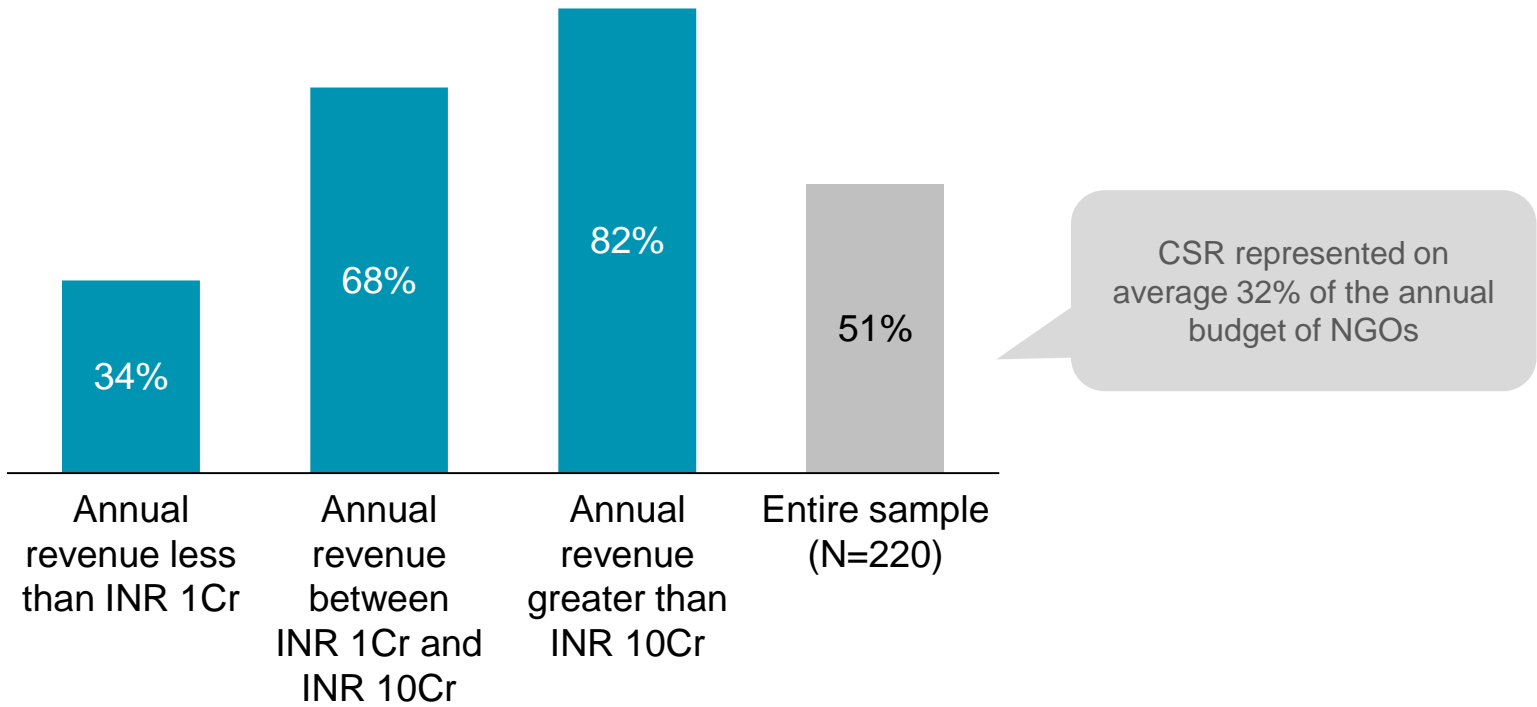
Note: *Everyday Giving - giving for social development in India by individuals with an income over INR 2.5L per year and a net worth below INR 7 Cr; **Includes grants, excludes all loans and impact investments; ***Chart categories are different from previous slide as we have used the same framing as what was originally used in the research

Source: [Everyday Giving in India: Harnessing the potential of a billion givers for social impact, Sattva Consulting \(2019\)](#)

No of NGOs that receive support from CSR (and for those that do, % of annual budget)

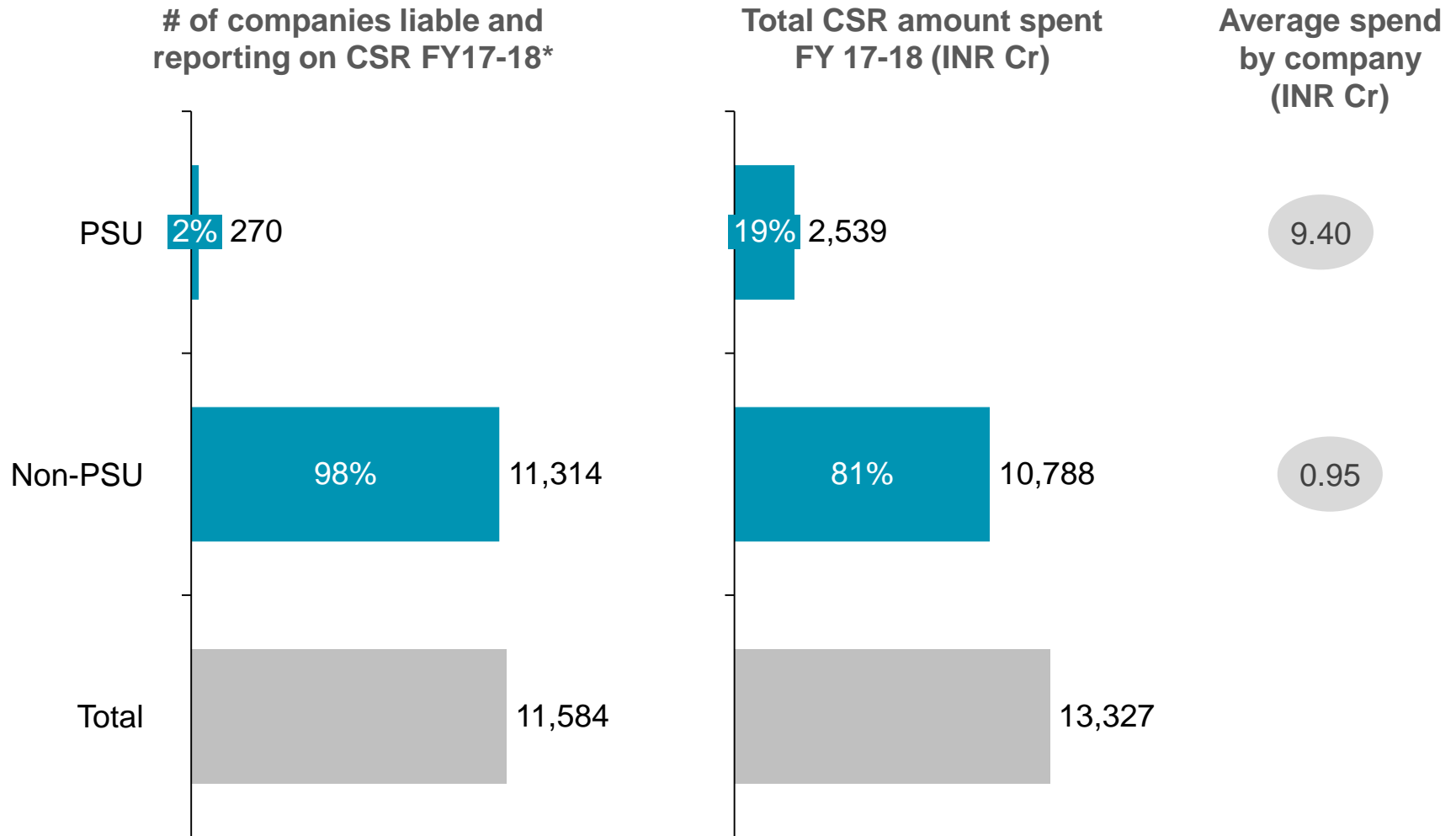
Data based on an online survey that was shared with 2000 active NGOs in Samhita Social Ventures' network, of which 220 NGOs replied.

Share of non-profits receiving CSR funds in 2018, by size of NGO



Source: [What do nonprofits think of CSR? Anushree Parekh, et al., Samhita Social Ventures, article published on IDR \(2020\)](#); and internal data from Samhita Social Ventures

CSR Funding from PSUs and non-PSUs

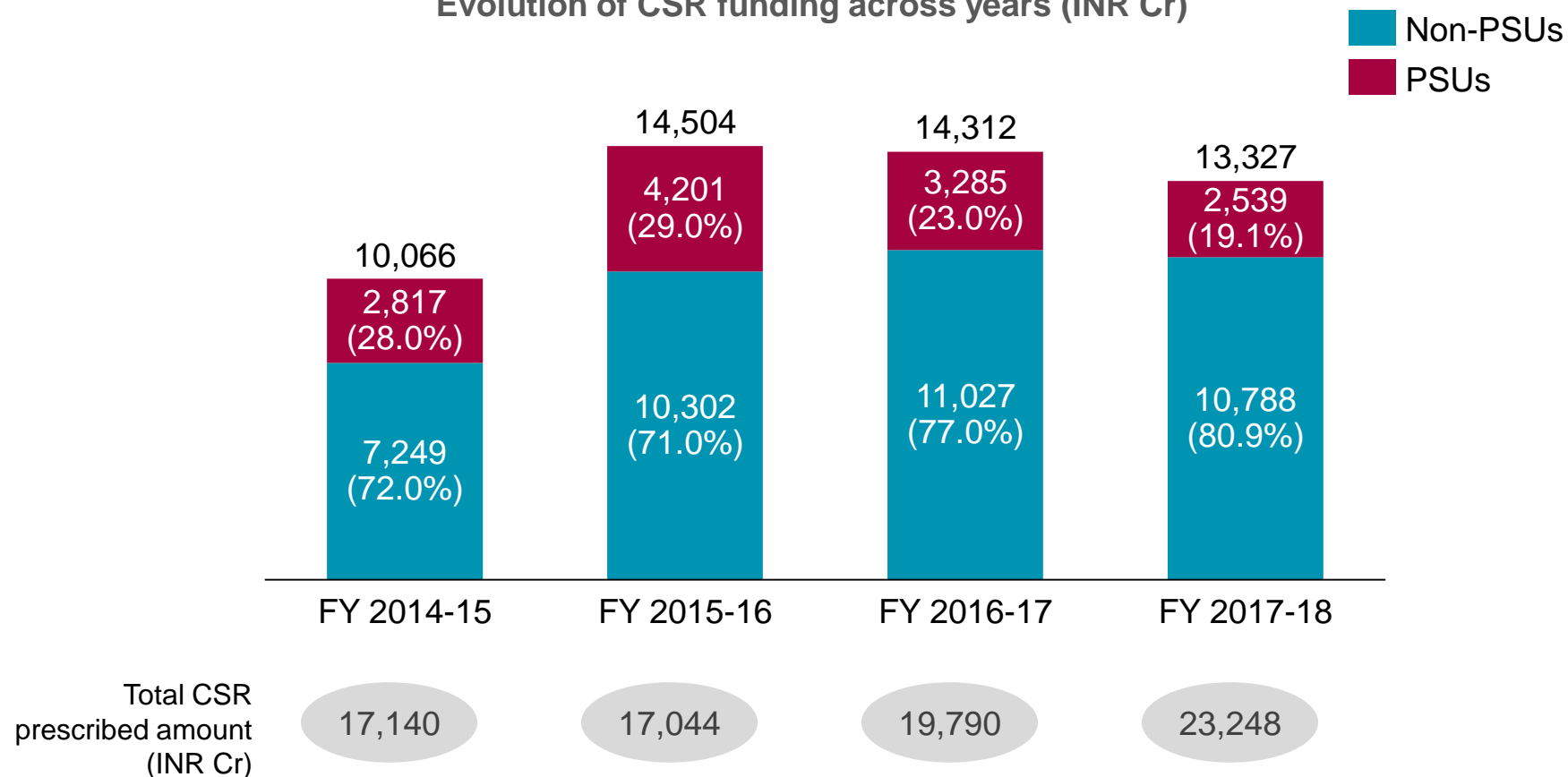


Note: An estimated 54% of companies liable for CSR reported on CSR in FY17-18

Source: [Report of the High Level Committee on Corporate Social Responsibility 2018, Ministry of Corporate Affairs](#)

Evolution of CSR funding

Evolution of CSR funding across years (INR Cr)

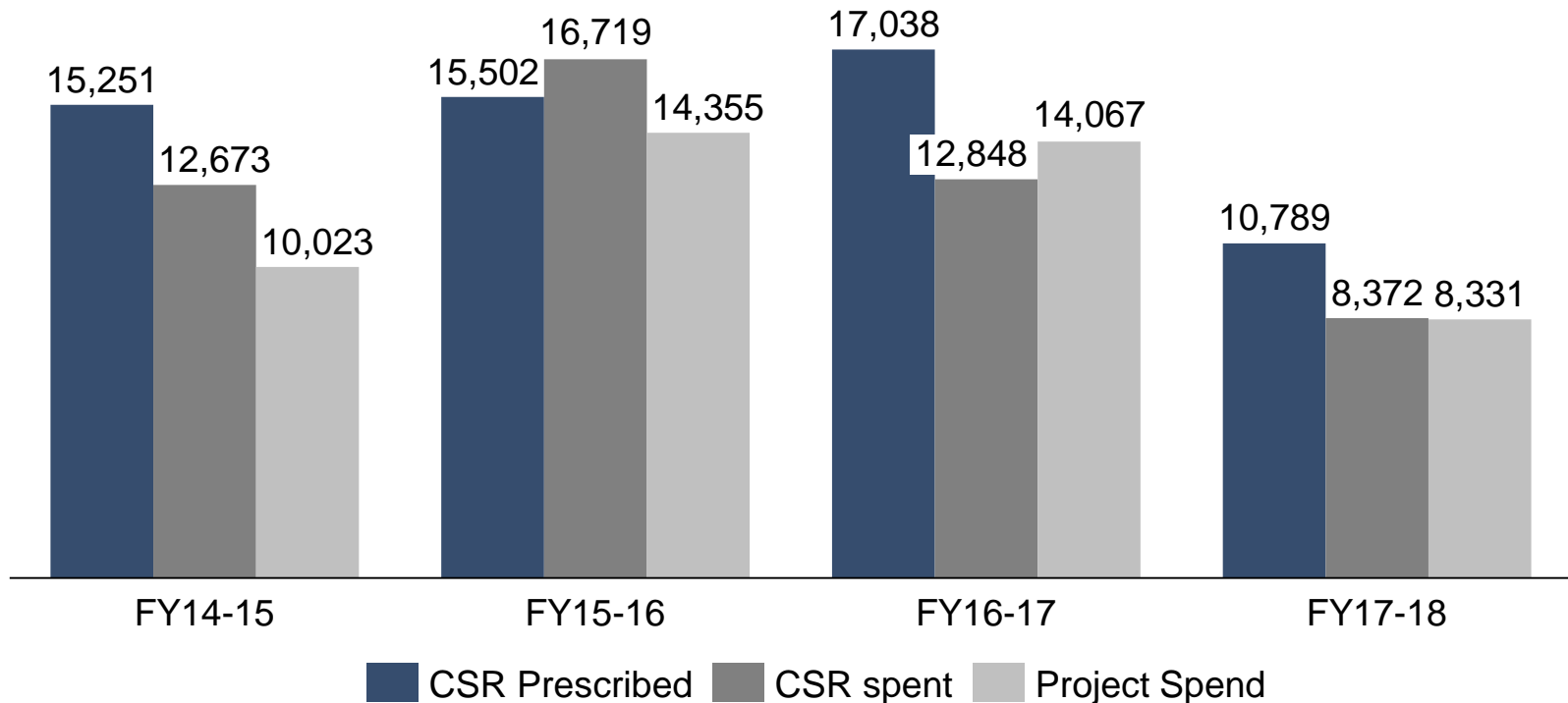


Note: An estimated 54% of companies liable for CSR reported on CSR in FY17-18

Source: [Report of the High Level Committee on Corporate Social Responsibility 2018, Ministry of Corporate Affairs](#)

Evolution of CSR funding

Value of CSR funding across years (INR Cr)

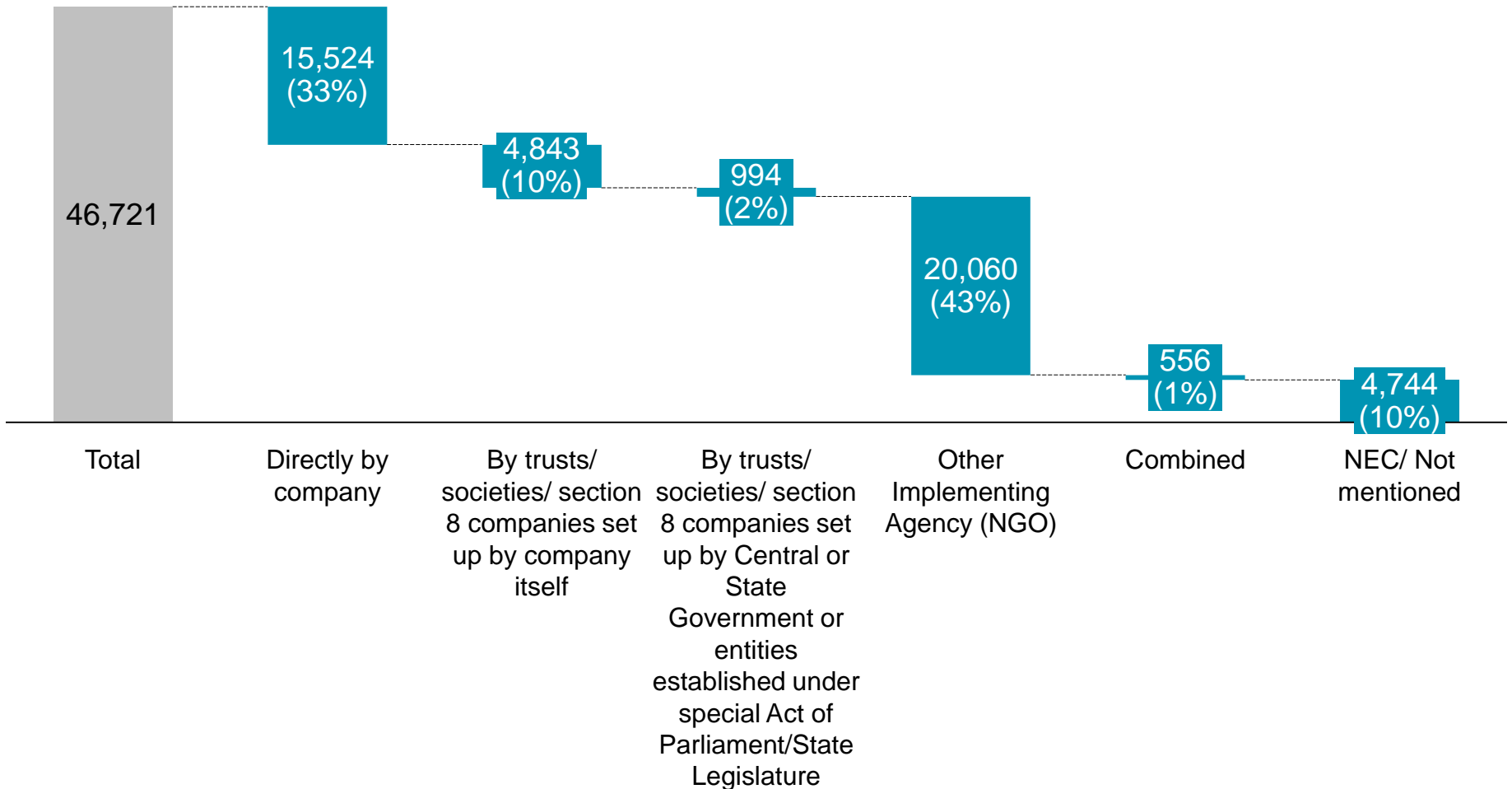


Note: Data on FY17-18 was not yet fully reported on MCA portal. Further companies may defer some of their CSR funding from one year to the next, e.g., in the case that they are left with some funds where one of their partners was unable to meet outcomes needed to receive funds. This can explain gaps between CSR prescribed and spent. Now companies have to transfer unspent CSR funds to an escrow account, and have to be spend within three years, failing which the funds will have to be transferred to the Government's National CSR Fund. For further information see article by [Noshir Dadrawala on the Centre for Advancement of Philanthropy website](#)

Source: [The State of CSR in India 2014-18, India Data Insights](#)

CSR by mode of implementation

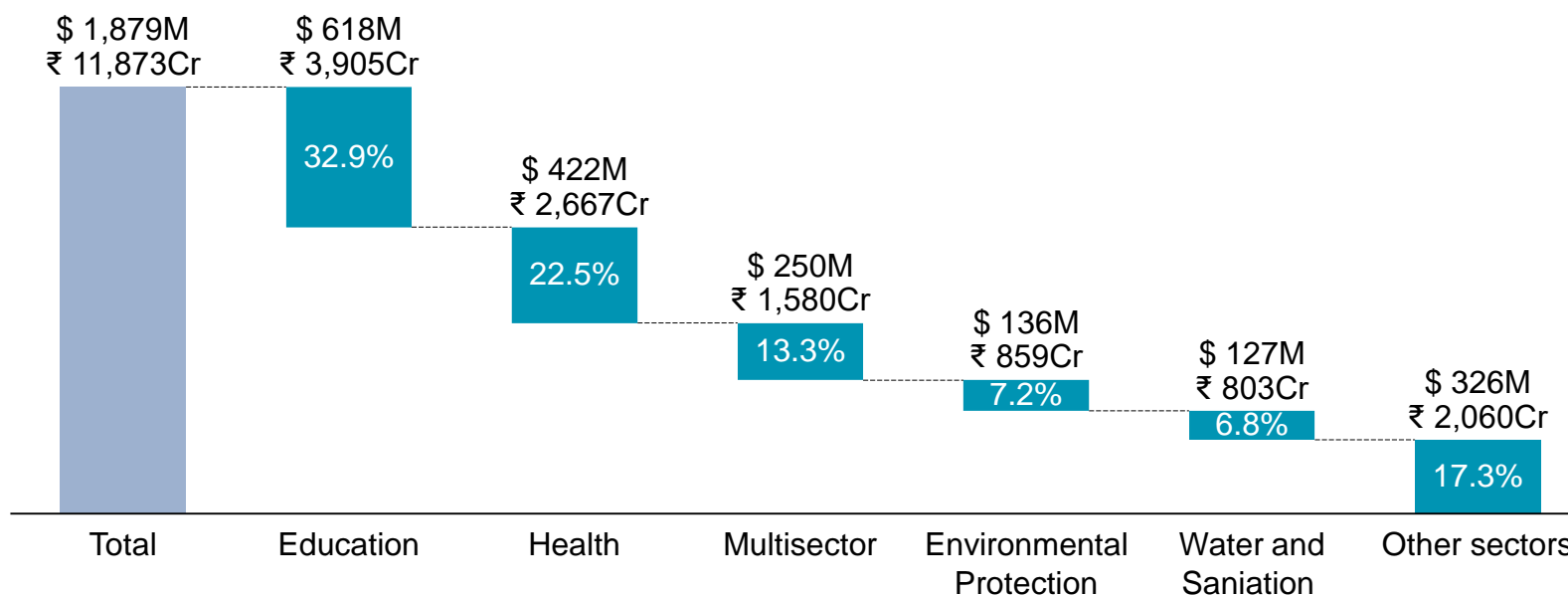
Breakdown of CSR spend by mode of implementation FY2014-18 (INR Cr)



Purpose of philanthropic funding (1/3)

Data collected from a sample of 50 private organizations in India comprising of 45 corporates, 4 family foundations and 1 other grantmaking foundation

Domestic philanthropy and CSR in India funding by sector, 2013-2017



Note on research approach:

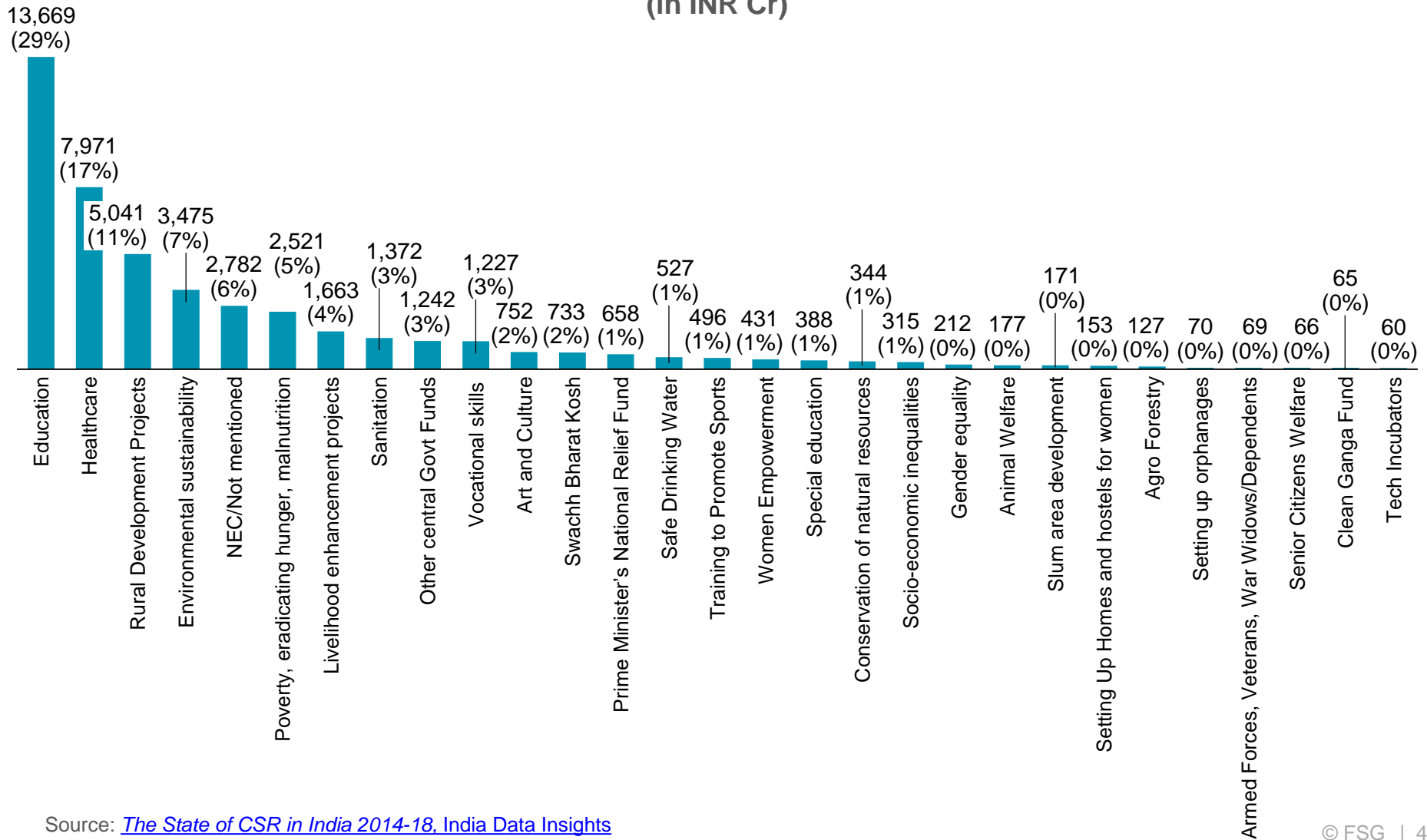
- Initially invited 178 of the largest CSR and philanthropic organizations in India to be part of a survey
- Collected data from a final sample of 50 private organizations in India
- In the case of CSR, the 43 companies selected (excluding 2 corporate foundations) represented 38% of CSR expenditure registered by MCA for 2014, and 44% of all CSR registered in 2015.

1 USD = 63.19 INR (average exchange rate for 2013-2017)

Source: [India's Private Giving: Unpacking Domestic Philanthropy and Corporate Social Responsibility, OECD Development Centre \(2019\)](#)

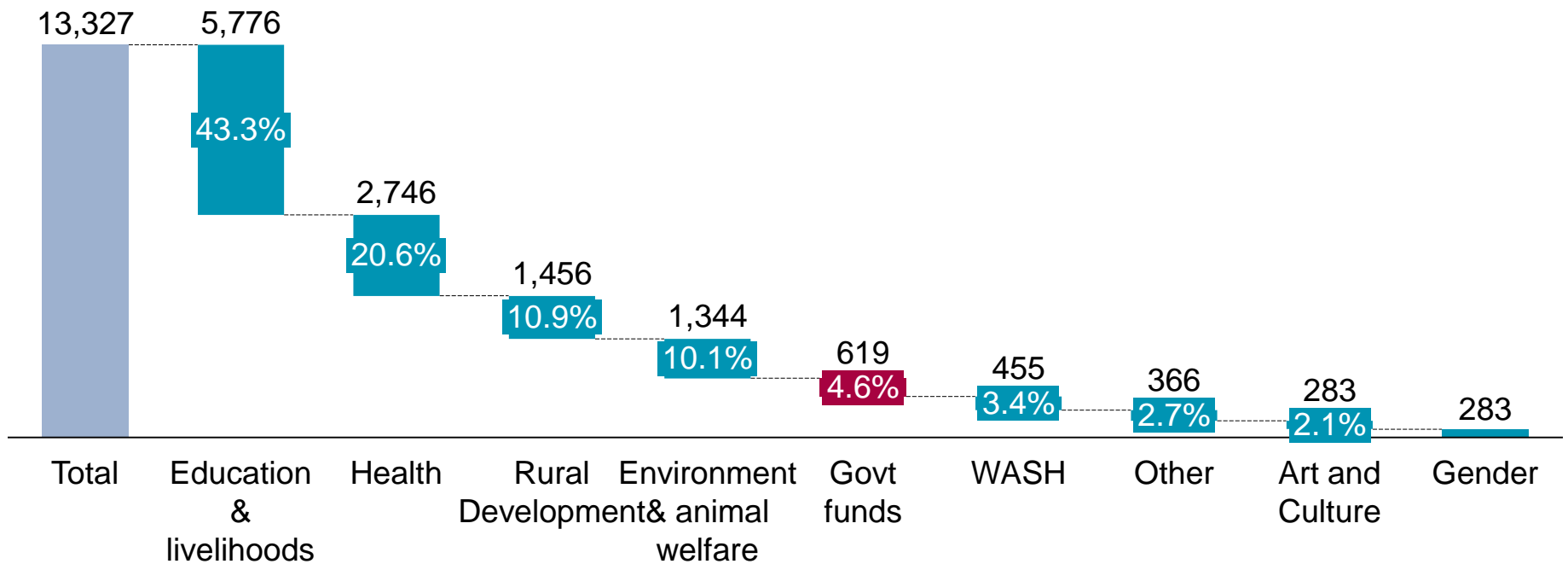
Purpose of philanthropic funding (2/3)

CSR funding by theme/sector, 2014-2018
(in INR Cr)



Purpose of philanthropic funding (3/3)

CSR Funding by theme/sector, FY17-18
(in INR Crore)

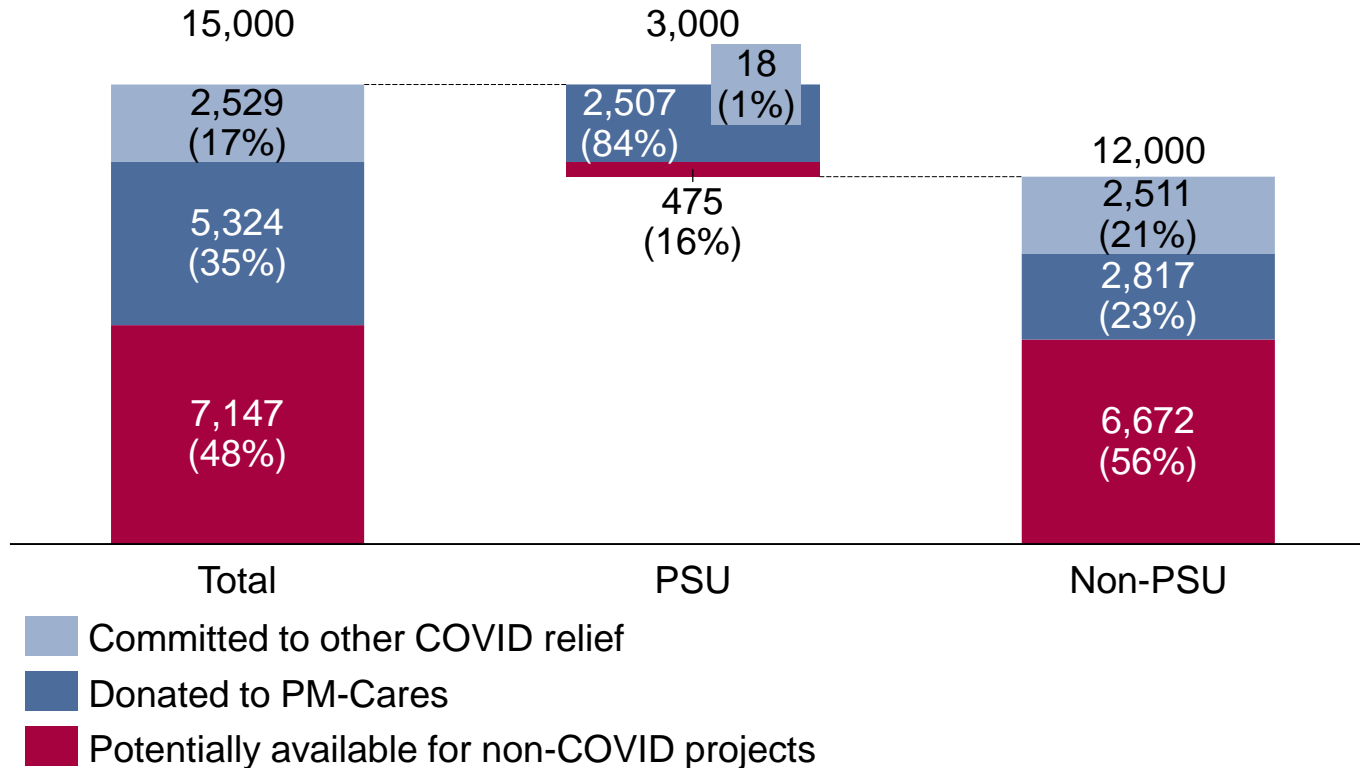


Note: compiled from 29 different categories as tracked in the High Level Committee report

Source: [Report of the High Level Committee on Corporate Social Responsibility 2018, Ministry of Corporate Affairs](#)

CSR response to COVID

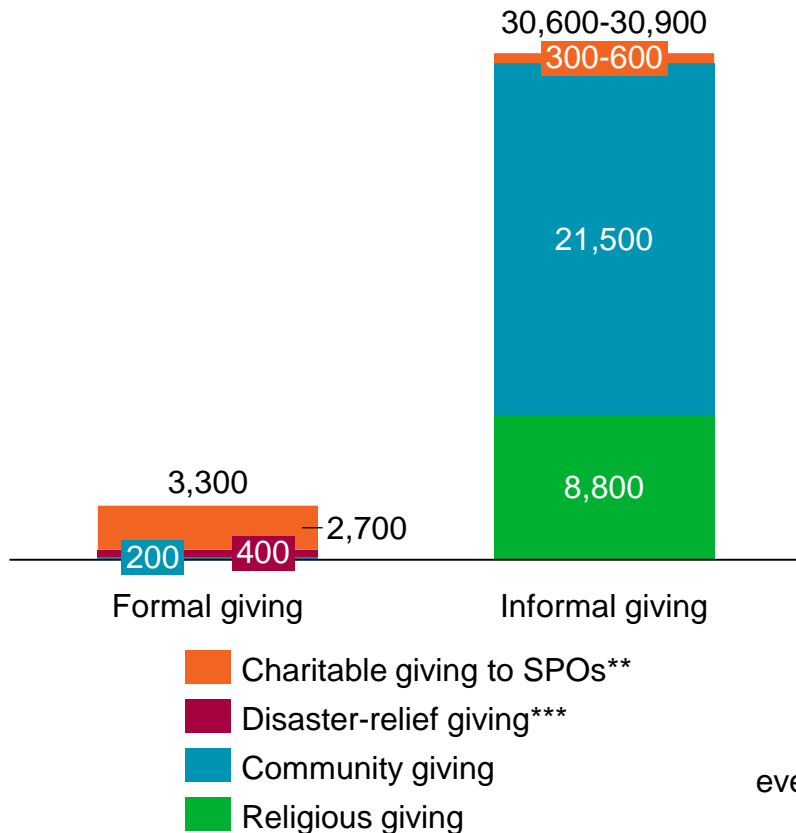
Est. distribution of CSR funding FY20-21 (INR Cr)



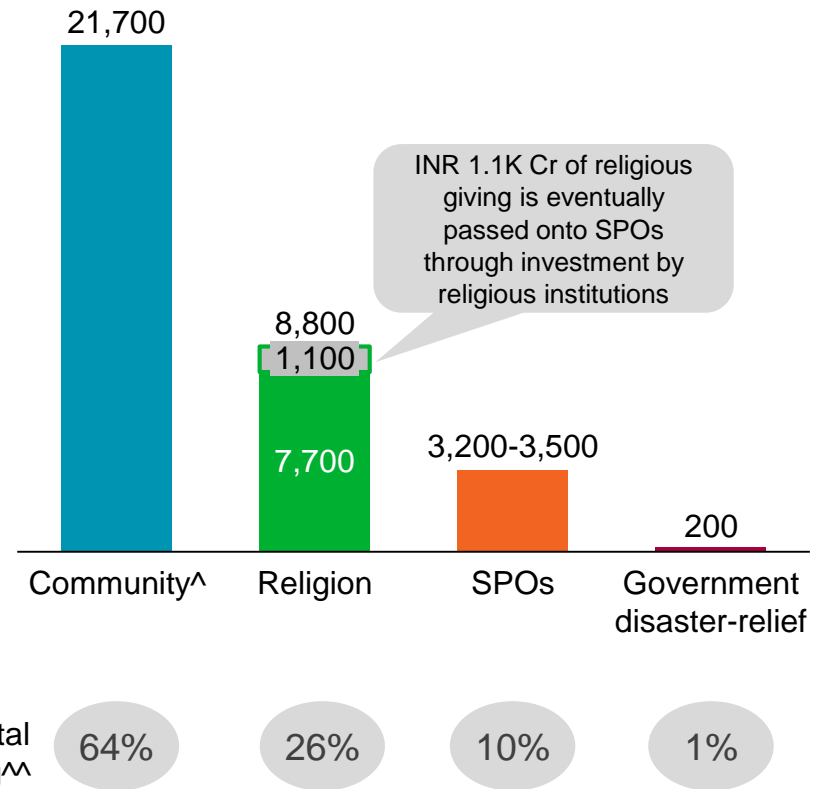
In comparison, 4.6% of the INR 13,327Cr in CSR funding went to Govt in FY17-18 (specifically to Swachh Bharat Kosh, Clean Ganga Fund, Prime Minister's National Relief Fund, other central Govt Funds). See previous slide for details.

Individual donations / everyday giving

Breakdown of formal and informal giving by end-use, 2017 (INR Cr)



Total flow of everyday giving by end-use, 2017 (INR Cr)



Note: * Everyday Giving - giving for social development in India by individuals with an income over INR 2.5L per year and a net worth below INR 7 Cr; **SPOs – Social Purpose Organisations; ***50% of disaster-relief giving goes to SPOs and 50% goes to Govt; ^Community giving defined as “Giving directly to individuals in need within the everyday giver’s community. e.g. family/friends, domestic help/driver, homeless people, strangers in need, neighborhood associations or groups”; ^^ Figures may not add up to 100% due to rounding

Source: [Everyday Giving in India: Harnessing the potential of a billion givers for social impact, Sattva Consulting \(2019\)](#)

Appendix - Comments on research and Screenshots of articles/web-pages cited

Comments on data on Government funding

Source	Comments
India Philanthropy Report 2019, Bain (written in partnership with Dasra)	<p>List of 10 schemes used in calculations</p> <ul style="list-style-type: none"> - Sarva Shiksha Abhiyan (SSA) - National Health Scheme (NHM) - National Rural Employment Guarantee Scheme (NREGA) - Mid-Day Meal (MDM) - Pradhan Mantri Gram Sadak Yojana (PMGSY) - Integrated Child Development Scheme (ICDS) - Indira Awas Yojana (IAY) Now Known as Pradhan Mantri Awas Yojana (Grameen) - Swachh Bharat Mission (Nirmal Bharat Abhiyaan) - National Rural Drinking Water Programme (NRDWP) - National Social Assistance Programme (NSAP)
Strengthening Philanthropic Giving And Impact Investing For Development In India, Intellectap Sponsored by MacArthur Foundation (2016)	<p>Data in the report aligns with the data published by the Govt under Centrally Sponsored Schemes. Please note that the data in the Intellectap report tracks the budget for key social programs (2015-16), while the link shows actual spending for that same year.</p> <ul style="list-style-type: none"> - MNREGA (USD 5.8Bn INR 38,280Cr (report) vs. INR 37,340Cr (link) - Sarva Shiksha Abhiyan (USD 3.7Bn INR 24,400Cr (report) vs. INR 21,661Cr (link) - National Health Mission (USD 3Bn INR 19,800Cr (report) vs. INR 20,213Cr (link) <p>Other schemes mentioned in report</p> <ul style="list-style-type: none"> - Food Security (USD 11.6Bn INR 76,560Cr) - Indra Awas Yojana (USD 1.6Bn INR 10,560 Cr) - Mid-Day Meal Scheme (MDM) (USD 1.4Bn INR 9,240Cr) - Swachh Bharat Abhiyan (SBA) (USD 0.9Bn INR 5,940Cr) - Sardar Patel Urban Housing Mission (SPUHM) (USD 0.8Bn INR 5,280Cr) - Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (USD 0.6Bn INR 3,960Cr) - Skilled Birth Attendant Scheme (SBAS) (USD 0.6Bn INR 3,960Cr) - Integrated Child Development Services Scheme (ICDS) (USD 0.5Bn INR 3,300Cr) - National Rural Livelihoods Mission (NRLM) (USD 0.4Bn INR 2,640Cr)
Annual report 2017-18, NITI Aayog	<p>Data on page 97 of the report.</p> <p><i>“NGO Darpan Portal has been successfully integrated with the PFMS. As per PFMS window a total amount of Rs. 1895 crore has been released to 1029 NGOs under 221 Schemes of 34 ministries / departments during 2017-18 up to 07.12.2017”</i></p> <p>Calculations: $2,843 = 1,895 * 12 / 8$ [8 months from April to end-November]</p>

Comments on data on U/HNWIs funding

Source	Comments
India Philanthropy Report 2019, Bain (written in partnership with Dasra)	<p>Breakdown of funding between U/HNWIs and other individuals:</p> <ul style="list-style-type: none">- Data in the report is INR 43,000Cr (total of individual donations) of which 55% (~INR 23,650Cr) is for donations above INR 10Cr (in U/HNWIs section), and 45% (~INR 19,350Cr) is for donations less than INR 10Cr (in other individual donations section).
Everyday Giving in India: Harnessing the potential of a billion givers for social impact, Sattva Consulting (2019)	<p>Data on donations from U/HNWIs, is given in the <i>Everyday Giving</i> report's research methodology appendix on page 18.</p> <p>Raw data from Hurun Philanthropy Report</p> <ul style="list-style-type: none">- 2013: INR 15,250Cr, out of which INR 8,000Cr by Azim Premji (link)- 2014: INR 19,583Cr, out of which INR 12,586Cr by Azim Premji (link – article)- 2015: INR 35,000Cr, out fo which INR 27,316Cr by Azim Premji (link – article)- 2016: INR 2,566Cr, out of which INR 34Cr by Azim Premji (link) <p>Average: INR 18,100Cr (total) and INR 11,984Cr for Azim Premji (66% of total)</p> <p>On Azim Premji – the total spend across both APPI and Azim Premji Foundation (along with some other minor funding) seems to be around INR 1,100Cr a year. The amounts pledged between 2014-2018 were for the endowment (and in total that seems to be about USD 16.5 billion – so the annual spend is not really coming out of the endowment)</p>

Legal Structures commonly used by NGOs in India, Anubhav Pandey, iPleaders, 2017 (accessed on 18/05/2020)

Legal Structures commonly used by NGOs in India

By Anubhav Pandey - September 11, 2017

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In this article, Uday Agnihotri pursuing Diploma in Entrepreneurship Administration and Business Laws from NUIS, Kolkata, discusses legal Structures commonly used by NGOs in India.

Non-Governmental Organization

Non-Governmental Organizations (NGOs) are organizations engaged in a plethora of activities aimed at protecting and promoting the varied interests of the people. As the name suggests, NGOs are state independent voluntary groups working towards various social causes - 'charitable purposes'. Section 2(15) of the Income Tax Act, 1961 explains charitable purpose as those activities aimed at the relief of the poor, education, yoga, medical relief, preservation of environment (including watersheds, forests and wildlife) and preservation of monuments or places or objects of artistic or historic interest, and the advancement of any other object of general public utility[1]. These 'Not-for-profit' organizations differ from other businesses as the aim of such ventures is charity, not generating profits. Thus, NGOs are prohibited from distributing the income generated from their workings among its members.

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There are some people
who are not happy with what is
because they dream of what can be

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Exempted Institutions, Income Tax Department website (accessed on 26/05/2020)

incometaxindia.gov.in/Pages/utilities/exempted-institutions.aspx

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Income Tax Department > Tax Utilities > Tax Exempted Institutions

Exempted Institutions

219766 Record(s) | Page [1 of 10989]

INDIA INCLUSION FOUNDATION	AABTI3598J
INDIAN WILDLIFE CONSERVATION TRUST	AABTI2355M
SHREE HARI GAUSHALA SANSTHA	AAIAS9968C
VATSALYA URBAN AND RURAL DEVELOPMENT TRUST	AABTV7605B
PREMA EDUCATIONAL TRUST	AACTP2206K
KDP Charitable Trust	AACTK2877K
BHARATIA INFRA CHARITABLE TRUST	AACTB 5468P
NANDA REKHA ACADEMY	AAABN1371R
SHYAM SUNDAR CHARITABLE TRUST	AAOTS4518F
SRI JAYA GURU RAGHAVENDRA SWAMY SEVA TRUST	AASTS6744D

Name of the Agency

PAN of the Agency

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Order dated 10/01/2017 in Writ Petition 172/2011, Manohar Lal Sharma, Supreme Court of India, Record of Proceedings

main.sci.gov.in/jonew/ropor/rop/all/876517.pdf

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ITEM NO.6 COURT NO.1 SECTION PIL(W)

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Writ Petition (Crl.) No(s).172/2011

MANOHAR LAL SHARMA ADVOCATE Petitioner(s)

VERSUS

STATE OF MAHARASHTRA AND ORS. Respondent(s)
(With appln.(s) for extension of time and office report)

Date : 10/01/2017 This petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE N.V. RAMANA
HON'BLE DR. JUSTICE D.Y. CHANDRACHUD

Mr. Rakesh Dwivedi Sr. Adv.(A.C.)
Ms. Sansriti Pathak,Adv.

For Petitioner(s) In-person
Ms. Suman,Adv.

For Respondent(s) Mr. Tushar Mehta,ASG
CBI Mr. P.K. Dey,Adv.
Ms. Rashmi Malhotra,Adv.

main.sci.gov.in/jonew/ropor/rop/all/876517.pdf

ceedings_SUPREME COURT 2 / 11

States had not provided information)
(Emphasis is ours)

2. In addition to the above, it is necessary to refer to an affidavit of compliance, filed by the Central Bureau of Investigation (CBI), in furtherance of the motion bench order dated 2nd September, 2013, wherein, Annexure-A depicts the number of NGOs and also indicates the State-wise annual income/expenditure statement to the concerned authority, before which they are registered. The same affirms, that there are 32,97,044 existing NGO's, out of which merely 3,07,072 NGO's are filing their balance sheets. The above data is stated to have been obtained by the learned amicus curiae, from a report

2

Darpan Portal (accessed on 18/05/2020)

The screenshot shows the website ngodarpan.gov.in. At the top, there is a navigation bar with the text "IITI Aayog with NGOs/CSOS ***** Kind Attention: ***** All concerned may kindly note that NITI Aayog does not is:". Below this, a paragraph explains that the NGO DARPAN was previously maintained by the erstwhile Planning Commission and is now under the NITI Aayog since January 1, 2015. It invites Voluntary Organizations (VOs) and Non-Governmental Organizations (NGOs) to sign up on the portal, highlighting its role in facilitating grant applications.

Category	Count
NGOs Enrolled	92134
Participating Departments	53
Online Departments	24

Expenditure Profile 2017-2018, Centrally Sponsored Schemes, Statement 4A, [India Budget website](#), Ministry of Finance, Government of India (accessed on 05/06/2020)(1/2)

Expenditure Profile 2017-2018												25	
Centrally Sponsored Schemes												STATEMENT 4A	
												(in Crores)	
Sl. No.	Name of the Centrally Sponsored Scheme (Name of the Ministry)	Actuals 2015-2016			Budget 2016-2017			Revised 2016-2017			Budget 2017-2018		
		Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(A) Core of the Core Schemes													
1.	National Social Assistance Programme (Department of Rural Development)	8616.40	---	8616.40	9500.00	---	9500.00	9500.00	---	9500.00	9500.00	---	9500.00
2.	Mahatma Gandhi National Rural Employment Guarantee Programme (Department of Rural Development)	37340.71	---	37340.71	38500.00	---	38500.00	47499.00	---	47499.00	48000.00	---	48000.00
3.	Umbrella Scheme for Development of Schedule Castes (Department of Social Justice and Empowerment)	4051.19	150.02	4201.21	4628.99	239.00	4867.99	4655.18	228.01	4883.19	4895.69	218.22	5113.91
	a Special Central Assistance	800.00	---	800.00	800.00	---	800.00	800.00	---	800.00	800.00	---	800.00
	b Civil Rights, Educational Empowerment, Infrastructure Development, Livelihoods	3251.19	150.02	3401.21	3828.99	239.00	4067.99	3855.18	228.01	4083.19	4095.69	218.22	4313.91
4.	Umbrella Programme for Development of Scheduled Tribes (Ministry of Tribal Affairs)	2934.39	---	2934.39	3209.00	---	3209.00	3332.24	---	3332.24	3490.13	---	3490.13
	a Special Central Assistance	1132.17	---	1132.17	1250.00	---	1250.00	1200.00	---	1200.00	1350.00	---	1350.00
	b Tribal Education	1173.33	---	1173.33	1454.22	---	1454.22	1659.84	---	1659.84	1635.07	---	1635.07
	c Varbandhu Kalyan Yojana	628.89	---	628.89	504.78	---	504.78	472.40	---	472.40	505.06	---	505.06
5.	Umbrella Programme for Development of Minorities	3689.92	120.00	3809.92	3654.00	140.00	3794.00	3650.80	140.00	3790.80	3902.49	170.00	4072.49
	a Education Scheme for Madrasas and Minorities (Department of School Education and Literacy)	295.96	---	295.96	120.00	---	120.00	120.00	---	120.00	120.00	---	120.00
	b Multi Sectoral Development Programme for Minorities (Ministry of Minority Affairs)	1120.73	---	1120.73	1125.00	---	1125.00	1059.00	---	1059.00	1200.00	---	1200.00
	c Education Empowerment, Skill Development and Livelihoods and Special Programmes of Minorities (Ministry of Minority Affairs)	2273.23	120.00	2393.23	2409.00	140.00	2549.00	2471.80	140.00	2611.80	2582.49	170.00	2752.49
6.	Umbrella Programme for Development of Other Vulnerable Groups	1128.40	112.00	1240.40	1437.94	100.00	1537.94	1436.07	100.00	1536.07	1479.99	100.00	1579.99
	a Schemes for Backward Classes (Department of Social Justice and Empowerment)	1003.35	112.00	1115.35	1086.00	100.00	1186.00	1095.62	100.00	1195.62	1063.00	100.00	1163.00
	b Schemes for Other Vulnerable Groups (Department of Social Justice and Empowerment)	108.99	---	108.99	158.94	---	158.94	147.45	---	147.45	179.99	---	179.99

Expenditure Profile 2017-2018, Centrally Sponsored Schemes, Statement 4A, [India Budget website](http://india.budget.gov.in), Ministry of Finance, Government of India (accessed on 05/06/2020)(2/2)

Expenditure Profile 2017-2018

26

STATEMENT 4A (in ₹ crore)

Sl. No.	Name of the Centrally Sponsored Scheme (Name of the Ministry)	Actuals 2015-2016			Budget 2016-2017			Revised 2016-2017			Budget 2017-2018		
		Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
c	Schemes for Differently Abled Persons (Department of Empowerment of Persons with Disabilities)	16.06	---	16.06	193.00	---	193.00	193.00	---	193.00	207.00	---	207.00
	Total of Core of the Core Schemes	57761.01	382.02	58143.03	60929.93	479.00	61408.93	70073.29	468.01	70541.30	71268.30	488.22	71756.52
	(B) Core Schemes												
7	Green Revolution (Department of Agriculture, Cooperation and Farmers' Welfare)	9756.14	20.38	9776.52	12529.60	30.30	12559.90	10324.35	35.65	10360.00	13687.00	54.00	13741.00
8	White Revolution (Department of Animal Husbandry, Dairying and Fisheries)	937.14	---	937.14	1138.00	---	1138.00	1311.77	---	1311.77	1633.97	---	1633.97
9	Blue Revolution (Department of Animal Husbandry, Dairying and Fisheries)	199.96	---	199.96	246.78	---	246.78	392.34	---	392.34	400.73	---	400.73
10	Pradhan Mantri Krishi Sinchal Yojana (PMKSY)	7780.42	0.62	7781.04	5765.59	1.54	5767.13	5187.01	1.54	5188.55	7375.92	1.55	7377.47
a	PMKSY: Har Khet Ko Pani (Ministry of Water Resources, River Development and Ganga Rejuvenation)	1498.86	---	1498.86	500.00	---	500.00	420.89	---	420.89	1450.00	---	1450.00
b	PMKSY: Per Drop More Crop (Department of Agriculture, Cooperation and Farmers' Welfare)	1555.94	---	1555.94	2340.00	---	2340.00	1990.00	---	1990.00	3400.00	---	3400.00
c	PMKSY: Integrated Watershed Development Programme (Department of Land Resources)	1527.40	---	1527.40	1550.00	---	1550.00	1550.00	---	1550.00	2150.47	---	2150.47
d	PMKSY: Accelerated Irrigation Benefit Programme and other schemes (Ministry of Water Resources, River Development and Ganga Rejuvenation)	3198.22	0.62	3198.84	1375.59	1.54	1377.13	1226.12	1.54	1227.66	375.45	1.55	377.00
11	Pradhan Mantri Gram Sadak Yojna (Department of Rural Development)	18289.87	---	18289.87	19000.00	---	19000.00	19000.00	---	19000.00	19000.00	---	19000.00
12	Pradhan Mantri Awas Yojna (PMAY)	11603.45	---	11603.45	20075.00	---	20075.00	20936.10	---	20936.10	29042.81	---	29042.81
a	PMAY: Rural (Department of Rural Development)	10116.20	---	10116.20	15000.00	---	15000.00	16000.00	---	16000.00	23000.00	---	23000.00
b	PMAY: Urban (Ministry of Housing and Urban Poverty Alleviation)	1487.25	---	1487.25	5075.00	---	5075.00	4936.10	---	4936.10	6042.81	---	6042.81

Datasets and sources available on the Centre for Social Impact and Philanthropy's website (accessed on 05/06/2020)

Government Philanthropy dataset

▼ Download the dataset

Corporate Philanthropy dataset

▼ Download the dataset

Foreign Philanthropy dataset

▼ Download the dataset

Individual Philanthropy dataset

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Income Tax dataset

▼ Download the dataset

Documentation

Data Source:

Publicly available data were extracted for each of these categories. In-depth data on Corporate, Foreign, and Government philanthropic contributions are available on Government websites. Data on individual donations (both by ordinary and high net-worth individuals) is available only at an aggregate level, for all individuals who claim for tax exemptions under Section 80G of the Income Tax Act.

- Corporate Philanthropy (CSR)- [Corporate Philanthropy from Ministry of Corporate Affairs Website](#)
- Foreign Philanthropy (FCRA)- [Foreign Philanthropy from Ministry of Home Affairs Website](#)
- Government Philanthropy- [Government Philanthropy from NGO Darpan website maintained by NITI Aayog](#)
- Individual Philanthropy- [Statement of Revenue Foregone from the Annual Indian budget website](#)

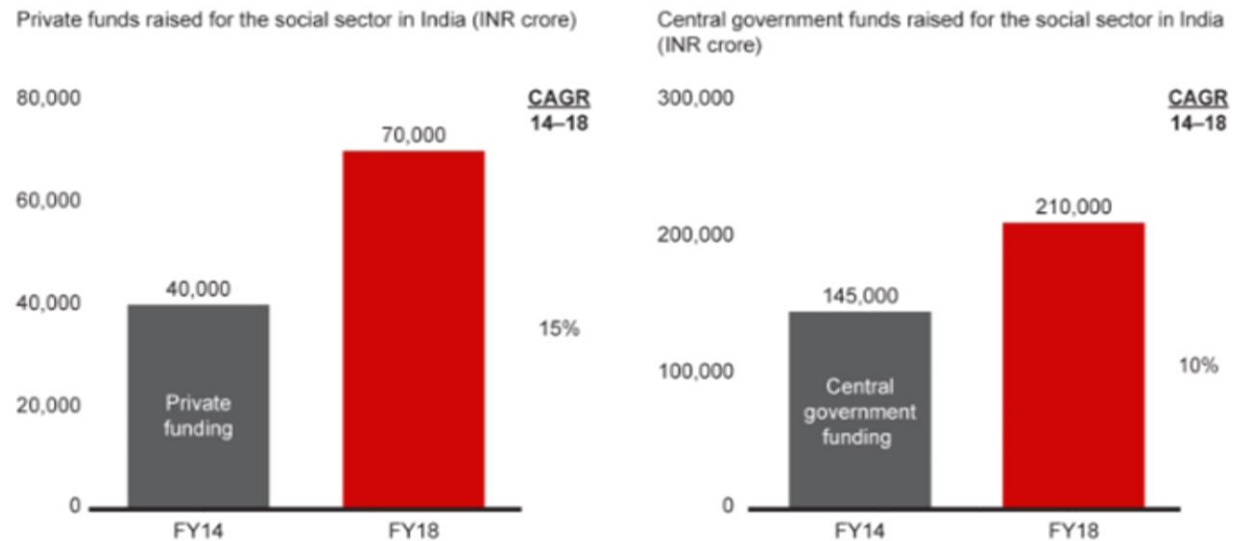
Data Period:

- The data on corporate philanthropy is available for three financial years- 2014-15 to 2016-17.
- The data on foreign philanthropy is available for eight financial years from 2009-10 to 2016-17.
- The data on Government philanthropy is available for six financial years from 2012-13 to 2017-18.
- The aggregate level data on Individual philanthropy is available for ten financial years from 2007-08 to 2016-17.

India Philanthropy Report 2019, Bain (accessed on 18/05/2020) (1/3)

Figure 2

Private funding grew at a 15% annual rate between FY2014 and FY2018, outstripping public funding's growth of 10% per year



Notes: Public funding here refers to the central government's spending on the top 10 social programmes, which have typically accounted for the vast majority of overall central funding for the social sector; state funds for the social sector have historically been about 4 times that of central, suggesting total public spending on the social sector of approximately INR 10 lakh crore as of FY18E (or about 6% of GDP)
Sources: FCRA filings; Hurun donor databases; PRIME Database; annual budget and expenditure for the Government of India; proceedings of the Parliament of India; Charities Aid Foundation; *The Hindu*; *Times of India*; *Economic Times*; *Livemint*; *Business Standard*; Tata Trusts annual reports; Economic Survey 2017/2018; Bain analysis

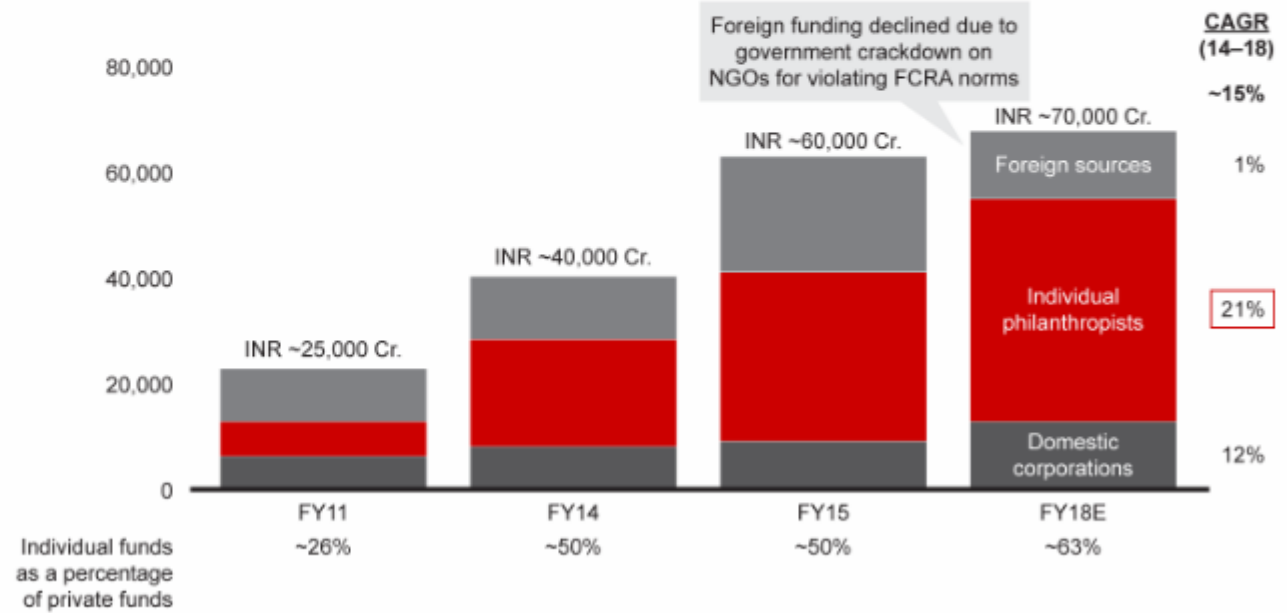
India Philanthropy Report 2019, Bain (accessed on 18/05/2020) (2/3)

Figure 3



Despite a slowdown in foreign funding in recent years, the role of private funding continues to grow, led by individual philanthropists

Private funds raised for the social sector in India (INR '000 crore)



Sources: FCRA filings; HURUN donor databases; PRIME Database; proceedings of the Parliament of India; Charities Aid Foundation report; TATA Trusts annual reports; Bain analysis

India Philanthropy Report 2019, Bain (accessed on 18/05/2020) (3/3)

REPORT India Philanthropy Report 2019

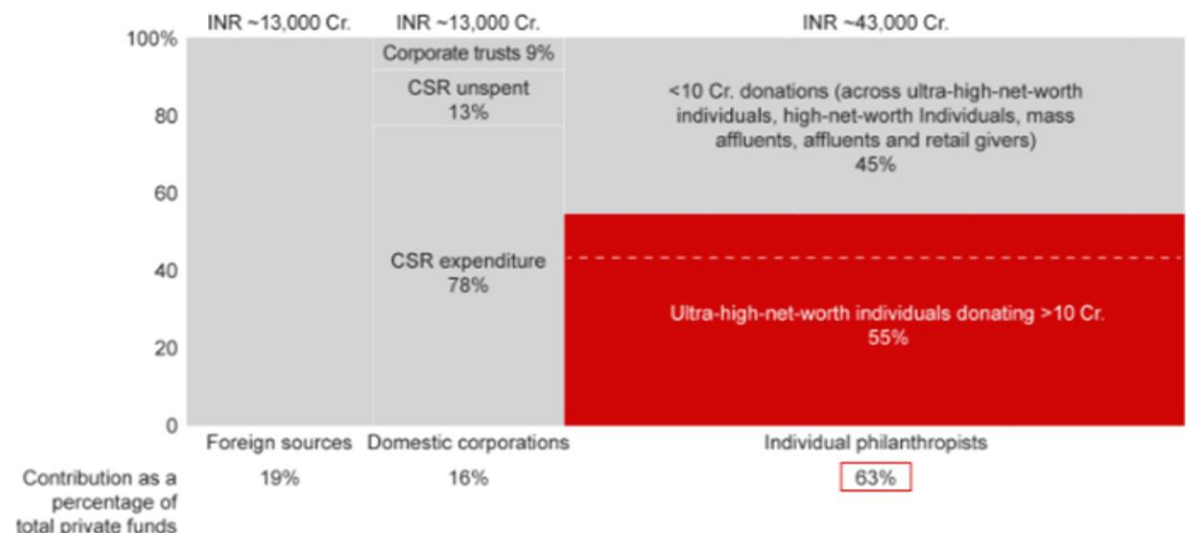
Figure 4



Individual contributions currently account for about 60% of private funds—or an estimated INR 43,000 crore annually

Private funding breakdown by segment in FY18E (INR crore)

Total=INR ~70,000 Cr.



Note: More than 80% of the funding from the UHNIs' 55% red segment is from Azim Premji
Sources: FCRA filings; HURUN donor databases; PRIME Database; proceedings of the Parliament of India; Charities Aid Foundation report; TATA Trusts annual reports; Bain analysis

Lok Sabha Proceedings, Starred Question No. †*287 on utilisation of Foreign Contributions, Government of India Ministry of Home Affairs (accessed on 05/06/2020)

mha.gov.in/MHA1/Par2017/pdfs/par2018-pdfs/ls-07082018-English/287.pdf

ANNEXURE-I

L.S.S.O.NO. *287 FOR 07.08.2018

DETAILS OF FOREIGN CONTRIBUTION RECEIVED FOR EDUCATIONAL AND SOCIAL PURPOSES

Year	Social Purpose		Educational Purpose	
	No of NGOs	Total FC received	No of NGOs	Total FC received
2015-16	8201	8,920.66 Cr.	5021	4,360.97 Cr.
2016-17	7878	8,658.24 Cr.	4881	4,160.81 Cr.
2017-18	Final data not yet available.			

TOTAL FOREIGN CONTRIBUTION RECEIVED AND UTILIZED DURING THE LAST 3 YEARS:

Year	No. of FCRA registered NGOs as on 01-08-2018	Total Foreign Contribution received (excluding interest and sum brought forward from last year) as on 01-08-2018	Total Foreign Contribution utilized (including interest and sum brought forward from last year) as on 01-08-2018
2015-16	24197	17798.79 Cr.	17117.7 Cr.
2016-17	23176	15329.16 Cr.	18108.5 Cr.
2017-18	2421	588.83 Cr.	590.05 Cr.

Note :- The above data is as per available Annual Returns filed by the associations / NGOs as on 01.08.2018. However last date for filing the Annual Returns for FY 2017-18 is 31st December 2018. Most of the NGOs are likely to file their ARs in the last few weeks of this deadline.

Hurun Philanthropy List 2018, Hurun (accessed on 28/05/2020)

hurunindia.net/hurun-india-philanthropy-list-2019

胡潤百富
HURUN REPORT



Intro

Mumbai: The Hurun Research Institute today released the "Hurun Indian Philanthropy List 2018", a ranking of the most generous individuals from India, who have donated INR 10 Crores or more, from 1st Oct 2017 to 30th Sep 2018

Shiv Nadar crowned as 'Most Generous Indian Philanthropist' with the donation of INR 770 Crores

38 Indians have donated INR 10 Crores or more between 1st Oct 2017 to 30th Sep 2018

Mukesh Ambani of Reliance is in second place with INR 437 Crores donation

Manju D Gupta & family is the only woman philanthropist on the list

CSR accounts for 49% of total Philanthropic donations in *Hurun India Philanthropy List 2018*

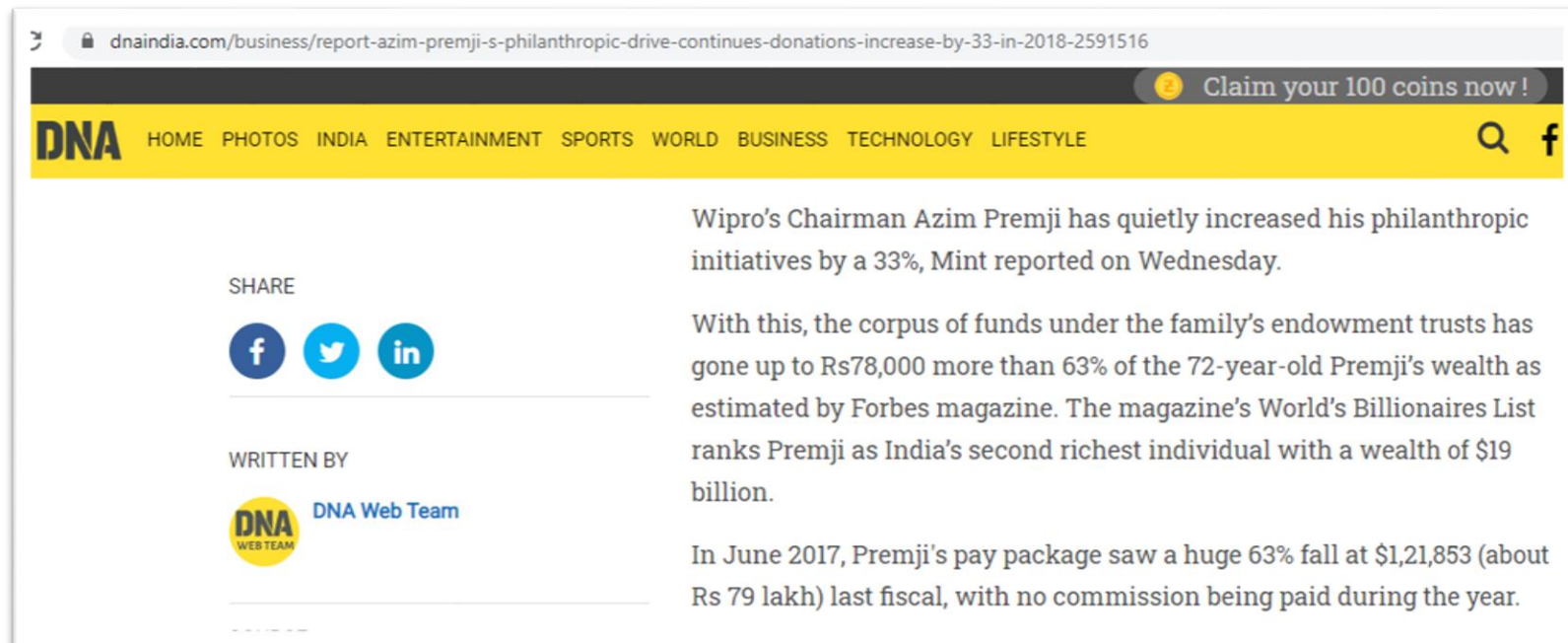
Education is preferred cause

All the individuals on the list are also featured in *Hurun India Rich List 2018*

Hurun Report launches the fifth edition of *Hurun India Philanthropy List*

- With INR 770 Crores donation towards education and art, **Shiv Nadar**, HCL Chairman **tops the *Hurun India Philanthropy list***
- **Mukesh Ambani** of Reliance bags the **second** rank with a donation of INR 437 Crores towards causes such as education and rural development
- **Ajay Piramal** of Piramal Enterprise follows with a donation of INR 200 Crores towards causes such as Education and Healthcare
- Only **woman** entrepreneur on the list is **Manju D Gupta & family**, Chairman of Lupin, with a donation INR 10 Crores to socio-economic development, poverty, and healthcare
- Contributing nearly 42% of the donations, **Education** remains the **most popular philanthropic cause**, followed by **Healthcare** with 9%
- **Average age** is **64 years**, three years older than the **average age** of the *Hurun India Rich List 2018*
- With a donation of INR 11 Crores, **Sameer Gehlaut (44)** of Indiabulls Group is the **youngest** philanthropist on the list; **eldest** being **Benu Gopal Bangur (84)** of Shree Cement who contributed INR 18 Crores
- Indian philanthropy is at INR 2,310 Crores this year, with an **average donation** per philanthropist being INR 61 Crores.

Azim Premji's philanthropic drive continues; donations increase by 33% in 2018, DNA Web Team (accessed on 28/05/2020)



The screenshot shows a web browser displaying a news article on the dnaindia.com website. The URL in the address bar is "dnaindia.com/business/report-azim-premji-s-philanthropic-drive-continues-donations-increase-by-33-in-2018-2591516". The page features a yellow navigation bar with the "DNA" logo and menu items: HOME, PHOTOS, INDIA, ENTERTAINMENT, SPORTS, WORLD, BUSINESS, TECHNOLOGY, and LIFESTYLE. A search icon and a Facebook icon are also present. A dark banner at the top right says "Claim your 100 coins now!".

On the left side, there is a "SHARE" section with icons for Facebook, Twitter, and LinkedIn. Below that, the "WRITTEN BY" section identifies the author as "DNA Web Team" with a circular logo.

The main text of the article reads: "Wipro's Chairman Azim Premji has quietly increased his philanthropic initiatives by a 33%, Mint reported on Wednesday. With this, the corpus of funds under the family's endowment trusts has gone up to Rs78,000 more than 63% of the 72-year-old Premji's wealth as estimated by Forbes magazine. The magazine's World's Billionaires List ranks Premji as India's second richest individual with a wealth of \$19 billion. In June 2017, Premji's pay package saw a huge 63% fall at \$1,21,853 (about Rs 79 lakh) last fiscal, with no commission being paid during the year."

Is Philanthropy in India Growing, Smarinita Shetty, Published on the Wire (accessed on 28/05/2020)


thewire.in/economy/philanthropy-india-growing

Flat 50% for First 3 Months
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ANALYSIS **ECONOMY**

Is Philanthropy in India Growing?

Here's a look at what the numbers reveal.




Mukesh Ambani and Anil Singh, both one and two on the list. Credit: Reuters

 **Smarinita Shetty**
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ECONOMY 25/04/2018

India has no shortage of billionaires. We added 17 new ones in 2017 alone, taking the count up to 101. During the same year, the wealth of this elite group increased by Rs 20,91,300 crore – an amount equal to total budget of central government in 2017-18.

There is another list that tracks how the rich have fared in India year after year – the *Forbes India Rich List* which looks at people with a wealth of over Rs 1,000 crore. In 2018, 831 individuals made it to this list – a 35% increase from last year and a jump of 100% since 2016. The average wealth on the 2018 list was around Rs 5,900 crores.



thewire.in/economy/philanthropy-india-growing




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A snapshot of Indian giving | 2013 - 2018

Year	Number of Indians giving > INR 10 crore	Total amount of giving (in crores)	Average donation size (in crores)
2013	31	15,250	492
2014	50	15,000	300
2015	36	32,400	900
2016	27	2,334	86
2018	39	1,560	40

Source: Hurun India Philanthropy Lists, 2013-2018
*In 2018, Hurun changed the measurement period to Oct-September in 2017. It is from the earlier period of measurement which was Jan-Dec 2016, hence there is no 2017 list.



Southern Indian tycoons are 800% more generous than northern ones, Scroll, article on Hurun Philanthropy List 2014 (accessed on 28/05/2020)

scroll.in/article/699991/Southern-Indian-tycoons-are-800-more-generous-than-northern-ones

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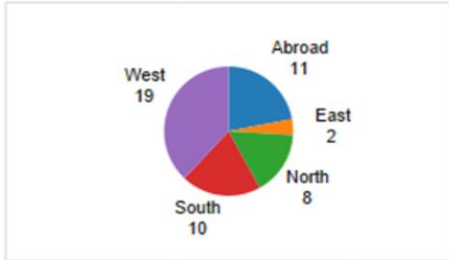
Print

LOOKS at how much Indian businesspeople have donated to various causes over the past year (specifically, from November 2013 to October 2014).

Prepared by the Shanghai, China-based **Hurun Research Institute**, the second edition of the yearly list considers anyone who has contributed more than Rs 10 crore. Icons from the IT (information technology) industry dominate the top 10, with Azim Premji of Wipro alone having donated Rs 12,316 crore to stay on top for the second year in a row.

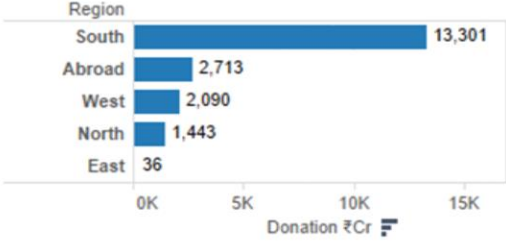
While many of the industrialists are based in Western India (19, in cities such as Mumbai and Pune), those based in Southern India donated the most, with around Rs 13,300 crore.

Where the Top 50 philanthropists are based



Region	Count
West	19
Abroad	11
East	2
North	8
South	10

How each region has donated (in Rs crore)



Region	Donation (Rs crore)
South	13,301
Abroad	2,713
West	2,090
North	1,443
East	36

Azim Premji tops India philanthropy listing: Hurun, Livemint, article on Hurun Philanthropy List 2015 (accessed on 28/05/2020)


livemint.com/Companies/sUNNJ6S1vB6mPOW7aDbTtL/Azim-Premji-tops-India-philanthropy-listing-Hurun.html

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Azim Premji's donation helped improve the average size of donation to `900 crore from `300 crore in last year's list. But the number of philanthropists itself fell to 36 from 50 in 2014, said the Hurun report. Photo: Bloomberg


Azim Premji tops India philanthropy listing: Hurun

4 min read . Updated: 09 Jan 2016, 12:10 AM IST
[Arundhati Ramanathan](#)

Premji contributed about 80% of the total donations made by 36 Indian philanthropists who together gave away nearly `35,000 crore

Hurun Philanthropy List 2016, Hurun (accessed on 28/05/2020)

hurun.net/EN/Article/Details?num=D89B90847253

 **HURUN** Home Info

HomeInformation CentreExt

Hurun India Philanthropy List 2016

Hurun Research Institute
Source: 胡润百富 Release: 2017-04-01

Intro

The Hurun Research Institute today released the Hurun India Philanthropy List 2016, a ranking of the most generous individuals from India.

SHIV NADAR CROWNED 'MOST GENEROUS INDIAN' FOR THE FIRST TIME

KRIS GOPALAKRISHNAN OF INFOSYS SHOOTS INTO SECOND PLACE WITH INR 313 CR DONATION

KIRAN MAZUMDAR SHAW – THE ONLY SELF MADE WOMAN PHILANTHROPIST IN THE HURUN INDIA PHILANTHROPY LIST 2016

ALL, BUT ONE OF THE PHILANTHROPISTS ARE ALSO LISTED IN THE HURUN INDIA RICH LIST 2016

With 9 dropouts from the list, Indian philanthropy is at **INR 2,566 Crores**, with an **average donation** per philanthropist being **INR 95 Crores**.

Hurun Philanthropy List 2013, Hurun (accessed on 28/05/2020)

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Hurun India Philanthropy List 2013: Press Release

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HURUN REPORT

INDIA'S MOST GENEROUS 2013

NEWS RELEASE

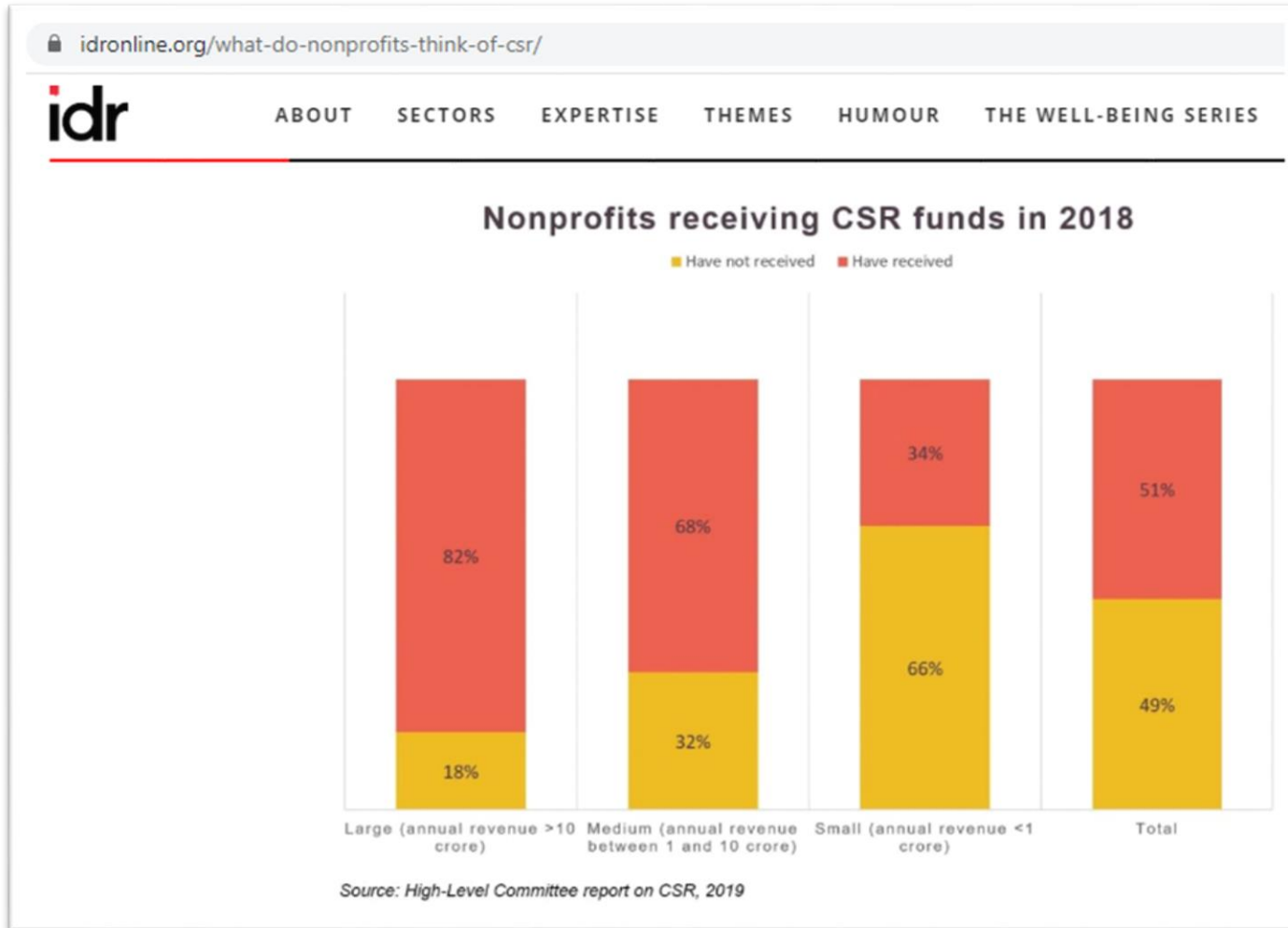
In search of India's Carnegie

Hurun Report launches inaugural Hurun India Philanthropy List 2013

- IT tycoon Premji most generous Indian with a donation of Rs 8,000 cr
- Shiv Nadar second-most generous Indian with a contribution of Rs 3,000 cr
- Education most favoured philanthropic cause; receives 80% of cumulative contributions

As a group, the millionaires donated Rs 15,250 crore to charity and various causes. Out of this contribution, nearly 80% was for furthering the cause of education, and more than half the contribution came from Mr Premji.

What do nonprofits think of CSR? Anushree Parekh, et al., Samhita Social Ventures (accessed on 18/05/2020)




Ensure complete CSR compliances, Noshir Dadrawala, Centre for Advancement of Philanthropy (2019) (accessed on 18/05/2020)

capindia.in/ensure-complete-csr-compliance/

Ensure complete CSR compliance

July 18, 2019 | admin | CSR News, News

The Union cabinet has approved changes to the Indian Companies Act of 2013 making it mandatory for companies covered under section 135 of the Act to create a ring-fenced escrow account for Corporate Social Responsibility (CSR) expenditure and transfer unutilised funds to the National CSR Fund.



Spend – for thou shalt not be spared

Five years since the law has come into effect (from 1st April 2014), the Ministry of Corporate Affairs is now keen to ensure that every company which is required to comply under the provisions of section 135 of Indian Companies Act 2013 does so without any compromise.

From the earlier policy of “show or shame” (show what and how much your company did or ‘spent’ in terms of corporate social responsibility, or stand shamed in your company’s Annual Report and website as to how little you contributed by way of your corporate social responsibility) the GOI is shifting its policy to “Spend, or you shall not be spared”!

Ideally, CSR should be a voluntary initiative. However, India is probably the first and only country in the world to mandate it under law and now also enforce strict compliance on companies spending CSR funds fully on CSR related activities.

What is proposed?

The proposed change to the Indian Companies Act will require companies to deposit funds for mandatory corporate social responsibility expenditure for a given fiscal year in the escrow account for up to three years, if the amount is part of an ongoing project that requires funding in stages. Any expenditure due for a fiscal year that is not spent within three years will need to be transferred to the National CSR Fund, as per the changes.

Further, if a company does not have an ongoing project that requires funding in stages, then it will be required to transfer unused CSR funds to the National CSR Fund at the end of financial year.

What does this mean?

In simple terms, what the Government of India wants is:

1. Ensure that two per cent of the pre-tax profit of the company is fully utilised or spent by the company in pursuance of its CSR policy during the relevant fiscal year. If this is ensured, nothing further needs to be done.
2. Un-utilised or under-utilised CSR funds of the relevant fiscal year should be transferred by the company within thirty days from the end of the fiscal year to a special escrow account (“Unspent Corporate Social Responsibility Account”) and such amount should be spent by the company in pursuance of its CSR policy within a period of three years from the date of such



REIMAGINING SOCIAL CHANGE