India’s Private Giving:

Unpacking Domestic Philanthropy and Corporate Social Responsibility

OECD CENTRE ON PHILANTHROPY
Data and analysis for development

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The OECD Centre on Philanthropy contributes to the global demand for data and analysis, helping foundations co-ordinate their operations through publicly available information. In 2016, the OECD Development Centre's Network of Foundations Working for Development (netFWD) and the OECD Development Co-operation Directorate undertook an unprecedented survey of global philanthropy to complement existing data on financing for development. By applying OECD statistical standards to international philanthropic flows, comparisons with other channels of financing for development – such as Official Development Assistance (ODA) and foreign direct investment (FDI) – became possible, helping place the philanthropic sector in a broader context.

This effort is now being complemented through the OECD Centre on Philanthropy to bring useful information to all development actors on philanthropy for development, ultimately helping foundations to co-ordinate better through shared knowledge that is available as a public good. The Centre will also explore the evidence of the impact of philanthropy to determine which sectors and interventions offer the most promise in the philanthropic sector.

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ABBREVIATIONS AND ACRONYMS

BMGF	Bill & Melinda Gates Foundation
BSE	Bombay Stock Exchange
CSR	Corporate Social Responsibility
CRS	Creditor Reporting System (OECD)
DAC	Development Assistance Committee (OECD)
DCD	Development Co-operation Directorate (OECD)
FCRA	Foreign Contribution Act of 2010
FDI	Foreign Direct Investment
GNI	Gross National Income
GDP	Gross Domestic Product
HNWI	High Net Worth Individuals
IRS	Internal Revenue Service (United States)
MCA	Ministry of Corporate Affairs (Government of India)
ODA	Official development assistance
OECD	Organisation for Economic Co-operation and Development
PPP	Purchasing power parity
SIGI	Social Institutions and Gender Index (OECD)
SWIID	Standardised World Income Inequality Database
WHO	World Health Organisation (United Nations)

EXCHANGE RATES AND DEFLATORS

Throughout this report, unless otherwise stated, nominal end-of-year exchange rates are used to convert Indian rupees (INR) to United States dollars (USD), Consumer Price Index annual change in India and the deflator for constant 2016 USD:

Year	INR - USD Nominal end-of-period exchange rate	Consumer Price Index in India (annual % change)	USD deflator (2016=100)
2013	61.9	9.4%	96.09
2014	63.3	5.8%	97.91
2015	66.3	4.9%	98.95
2016	68.0	4.5%	100.00
2017	63.9	3.6%	101.94

NOMENCLATURE

Indian numbering system units:

Indian terms	Equivalent unit in metric system
1 Lakh	100 000
1 Crore	10 000 000

EXECUTIVE SUMMARY

Economic growth, domestic regulation on Corporate Social Responsibility and global interest in India's development are transforming the role of domestic philanthropic giving. First, the rapid expansion of the economy over three decades of strong economic growth, with a concurrent increase in domestic wealth, bodes well for the potential for philanthropic giving. Second, the Indian Companies Act of 2013 regulates Corporate Social Responsibility (CSR) and mandates higher corporate spending towards specific sectors. Third, global interest in India's social and economic development is high – reflected in important levels of external funding – and it has become the largest recipient of international philanthropic flows, while external financing from foreign direct investment (FDI) and personal remittances have increased as a percentage of GDP. Meanwhile, official development assistance (ODA) as a percentage of Gross National Income (GNI), has decreased.

The OECD invited 178 of the largest CSR and philanthropic organisations in India to be part of a survey to map India's domestic giving sector and compare it to other sources of funding, such as ODA, international philanthropic flows and public social expenditures. Family foundations and corporate foundations, however, were reluctant to share financial data, so domestic funding has been partially identified for only 50 large organisations by type of funder, target sector and the Indian States and Territories in which it is carried out.

Domestic philanthropic funding has at least matched international philanthropic funding in recent years, with close to USD 1.8 billion in domestic spending between 2013 and 2017. Education, health and rural development attracted the largest funding. Some other areas, like gender equality, receive very limited funding. Domestic philanthropic giving is highly concentrated in the States of Maharashtra, Karnataka and Andhra Pradesh. Comparing funding from private giving with poverty rates reveals that domestic philanthropic giving in India focuses rather on populated areas than those with high poverty incidence.

An analysis based on comparable data covering three sources of funding for development in India – namely, domestic philanthropy, international philanthropy and ODA – shows some overlaps and opportunities for collaboration. Health and education clearly stand out as two main priority areas for philanthropy and CSR in India. There is scope for more coalitions and to explore how to achieve impact at scale when it comes to these areas. For water supply and basic sanitation, there are important overlaps in funding amongst ODA, international and domestic philanthropy, as well as CSR and public spending. This suggests potential for more large scale partnerships between ODA donors, private donors and the public sector.

Increasing domestic philanthropic flows also pose a new challenge for the non-profit sector. Additional resources from mandatory CSR and larger voluntary donations from individuals and foundations are becoming available, so it is urgent to strengthen the ability of the non-profit sector to further absorb those resources and transform them into positive development outcomes.

1. INTRODUCTION

1.1. Rationale and objective

While there have been several efforts to map international philanthropy in India, including by the OECD (OECD, 2018[1]), the quantification of domestic philanthropy has remained challenging. Data disclosure is for the most part voluntary: apart from CSR, which is reported to the Ministry of Corporate Affairs (MCA), and foreign contributions under the Foreign Contribution Act of 2010 (FCRA), private philanthropic funding is not regularly identified and no data is being collected by States or the federal government. Some organisations – such as the Tata Trusts –voluntarily publish yearly reports with the allocation of their grants, but this practice is not followed by the majority of grant-making organisations. Nevertheless, estimates place philanthropic funding as high as USD 10 billion a year as of 2018[1], predominantly from donations made by High Net Worth Individuals (HNWI) and family foundations (Bain & Company, 2019, p. 8[2]). In the case of CSR, according to the data collected by MCA in 2015, which is the latest year currently available[2], approximately USD 1.4 billion was disclosed as CSR expenditure from 5 097 companies that fit the definition introduced by the Companies Act of 2013 (Ministry of Corporate Affairs, 2019[3]).

The purpose of this study is to shed light on how private domestic organisations provide financing to development in India, to examine how these private resources are allocated and to identify the issues and geographical areas that are being targeted. The survey, which was shared with some of the largest Indian philanthropic organisations and companies providing funding on CSR, was carried out by the OECD Centre on Philanthropy and is designed to identify the scope and scale of domestic philanthropy in order to assess how to unleash the potential of further partnerships in support of the Sustainable Development Goals (SDGs) detailed in the United Nations' *Agenda 2030*.

Ultimately, the lessons and suggestions made in this report should be looked at with the understanding that sources of information available in India are still dispersed and partial.

1.2. Scope and methodology

The data collection conducted for this study was based on a comprehensive tool designed by the OECD Development Co-operation Directorate to aggregate information on private grant-making organisations (OECD, 2018, p. 29[1]). The survey covers an organisation's mandate, funding sources, nature and type of funding and detailed philanthropic expenditure. By focusing on projects or grants from the largest organisations[3], it is possible to estimate how resources are allocated in different periods and locations, the organisations' objectives and financial instruments, among other variables at an aggregate level, and to compare the data with that for other financing for development, such as ODA, by using the OECD´s Development Assistance Committee (DAC) Creditor Reporting System (CRS) functional classification of allocations (OECD, 2019[4]). Moreover, the survey allows for optional confidentiality with respect to the information disclosed: organisations invited to participate could choose either to make all information gathered through the survey publicly available, or to keep detailed information undisclosed and only publish

[1] Equivalent to INR 70 000 crores, at a nominal exchange rate of INR 69.8 per USD
[2] As of July 2019
[3] The largest organisations tend to have the largest and most diverse portfolio of grant making and the distribution of funding likely follows a power law, as does the distribution of wealth among individuals and firm size. See Gabaix (2009[21])

aggregate metadata at the organisation or sector level. Given that the survey focuses on donor spending and that the largest organisations often provide the largest funding, those funders are the main targets for sampling.

The survey targeted an initial sample of 178 philanthropic organisations in India, identified through secondary research. From that initial sample, 68 were CSR companies identified as the top companies listed on the Bombay Stock Exchange (BSE) by market capitalisation and the MCA information on CSR. A non-random stratified sample was used to invite the largest organisations to participate in the survey, replacing those who declined to do so from the original list iteratively, in order to sample all types of organisations: CSR, corporate foundations, family foundations and other grant-making organisations. Responsiveness for the survey was low, as most family and corporate foundations invited declined to participate by stating privacy policies within the foundation, concerns over data confidentiality, or a lack of time to complete the questionnaire.

This led to 50 organisations' being part of the sample: 43 CSR, 2 corporate foundations, 4 family foundations and 1 additional grant-making foundation[4]. The data covers the period between 2013 and 2017, and includes 1 757 activities, projects or grants (Figure 1.1). In the case of CSR, the 43 companies selected represent 38% of CSR expenditure registered by MCA for 2014, and 44% of all CSR registered in 2015.

Figure 1.1 Survey sampling of organisations

Type	Invited to participate (1)	Accepted to participate (2)	Response rate (3)
Corporate Social Responsibility	68	43	63%
Corporate Foundations	64	2	3%
Family Foundations	37	4	11%
Other grant-making foundations	9	1	11%
Sample	**178**	**50**	**28%**

Source: OECD

1.3. Context

1.3.1 Domestic philanthropic giving in India has been fuelled by positive economic trends and regulatory changes but its quantification remains challenging

Over the past three decades India has experienced strong economic growth, with a concurrent increase in personal wealth. These economic trends may well increase the potential volume of money available for philanthropic giving in India. In addition, the introduction of the Indian Companies Act of 2013, mandating

[4] See Annex B

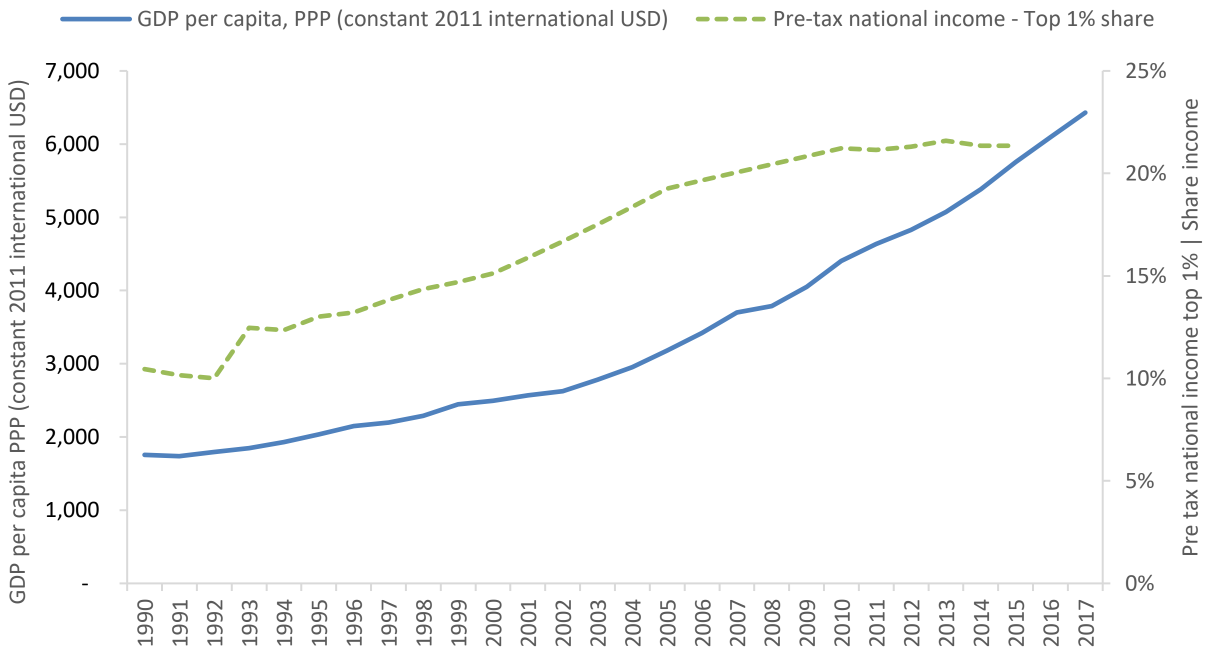
higher corporate spending towards specific areas, has led to the expansion of philanthropic giving from Indian corporations. However, the precise quantification of domestic philanthropic giving in India is still incomplete, and remains challenging.

Rapid economic growth and the concentration of personal wealth increase the potential volume of money available for philanthropic giving in India

India has experienced rapid economic transformation since the end of the 1980s. Real Gross Domestic Product (GDP) growth averaged 6.6% between 1990 and 2017 (World Bank, 2019[5]), making India the fastest growing economy in the G20 (OECD, 2017[6]). During this period, poverty rates dropped and GDP per capita, as well as other key social indicators, steadily improved. According to the World Bank's *World Development Indicators* (2019), the poverty rate, measured as the proportion of the population below the national poverty line, fell to 21.9% in 2011 from 45.3% in 1993, while GDP per capita grew from USD 1 845 in 1993 to USD 6 430 in 2017 (constant 2011 PPP dollars).

For three decades, income inequality has increased, as measured by data from the *Standardised World Income Inequality Database* (SWIID).[5] Indeed, the share of pre-tax national income held by the top 1% of the distribution rose steadily, from 12% in 1993 to 21% in 2011 (World Inequality Database, 2019[7]) (Figure 1.2).

Figure 1.2 GDP per capita and share of income at the top 1% of the distribution in India, 1990-2017



Source: World Development Indicators (2019) and World Inequality Database (2019)

[5] It is important to note that this trend is not easily observable through standard metrics of income inequality. For instance, the Gini coefficient of income remained for the most part stable in India during this period, gradually rising from 31.7 in 1993, to 34.4 in 2004 and to 35.7 in 2011, the year for which the latest data is available (Milanovic, 2019[15])

The expansion of giving from Indian corporates has been boosted by the regulations on Corporate Social Responsibility (CSR)

The introduction of CSR legislation in 2013 significantly changed the scope and scale of domestic corporate philanthropy. The Companies Act of 2013 mandated all registered entities under the MCA to engage in specific activities through the regulation of CSR. Section 135 of the Act states that every company with net worth of approximately USD 160 million, or net profit of approximately USD 780 million, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on certain activities[6]. The mandate gave CSR a project-based approach, created oversight through CSR committees and standardised reporting formats so that spending may be accounted for every year. More importantly, this legislation provided a functional definition of CSR by identifying those activities that fall under its designation.

Despite disagreement over what should constitute CSR in its definitions and scope[7], and its being distinct from corporate philanthropy, in that companies do not necessarily obtain tax benefits from CSR expenditures, the Companies Act of 2013 describes in Schedule VII the activities that can be financed through this mechanism and, notably, which activities cannot. Given that activities that exclusively benefit the employees of a company and their families or those that are part of the normal course of business are not considered as CSR in the new regulations, the scope of CSR and what is normally understood as voluntary corporate philanthropy have tended to converge – in spite of the mandatory nature of CSR and the voluntary nature of corporate philanthropy. Still, the areas of CSR listed in Section VII are broad, leaving ample room for companies to establish their CSR strategies (Figure 1.3).

Figure 1.3 Corporate Social Responsibility (CSR) activities according to the Companies Act of 2013

i. Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water.

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

iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.

iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water.

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

vi. Measures for the benefit of armed forces veterans, war widows and their dependents.

vii. Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic Sports.

[6] See Annex A

[7] See European Commission (2011[24]), Dahlsrud (2008[16]), Matten and Moon (2008[17]), Kitzmueller and Shimshack, (2012[18]), Bénabou and Tirole (2010[19]) and Hart and Zingales (2017[23])

viii. Contribution to the Prime Minister's National Relief Fund or any other funds set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.

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

x. Rural development projects.

Source: Amended Schedule VII, Section 135 Companies Act of 2013, Ministry of Corporate Affairs of India

Quantifying domestic philanthropy in India remains challenging

India has a complex philanthropic and non-profit environment, with multiple organisations providing funding and implementing activities in areas such as education, primary health care and rural development. Some organisations are exclusively funders, others focus on implementing programmes and some perform a hybrid role providing funding to other organisations while carrying out programmes themselves. Private funding of this nature can come from corporate foundations, CSR from private companies, annual spending from public trusts and spending by family foundations and other organisations that receive donations with the goal of distributing them for a specific purpose (Figure 1.4).

Figure 1.4 Types of private funders in India

By type	
Corporate Social Responsibility (CSR)	Indian corporate contributing to domestic giving under Section 135 of the Indian Companies Act of 2013.
Corporate foundation	A registered non-profit trust or society established by a corporation, through which grants are made or programmes are run.
Family foundation	Wealth management advisory or establishment for High Net Worth Individuals (HNWI), which makes grants or runs programmes.
Public charitable trust	A registered trust created for the benefit of the public at large.
Other domestic foundation	Independent philanthropic foundation which is not associated with a single individual, family or corporate organisation.
By nature of grant-making	
Grant-making foundation	A corporate, family foundation, or charitable public trust that provides grants. Grant making foundations can range in function, from grant-holding structures to funders of investments in social programmes.
Operating foundation	A corporate or family foundation, or charitable public trust, that runs its own programmes.
Hybrid foundation	A corporate or family foundation, or charitable public trust, that provides grants to other organisations and runs its own programmes.

Source: OECD

The philanthropic sector in India is not regulated by a single government agency and there is no private or public organisation that consolidates information for all philanthropic organisations, nor an association of these organisations that performs this role. This is made even more complex by the fact that any non-profit legal entity involved in education, health care, religion or community development can be referred to as a ''foundation'' and can be legally registered under the same legal structures that regulate charitable institutions in India. While CSR is regulated by the MCA, non-profit organisations are registered under various Registration Acts – both at the central and State levels. Public trusts are regulated by the States through Trusts Acts; however, in the absence of a Trust Act in a particular State, the principles of the Indian Trusts Act 1882 apply.

Moreover, the Indian philanthropic ecosystem has no reporting standards. While the United States, for example, has the Internal Revenue Service (IRS) 990 forms that compel all foundations to report their activities annually, there is no equivalent standard in India, resulting in the absence of data about private philanthropy in terms of allocation, sectors targeted, geographical distribution, or the ultimate impacts of these expenditures.

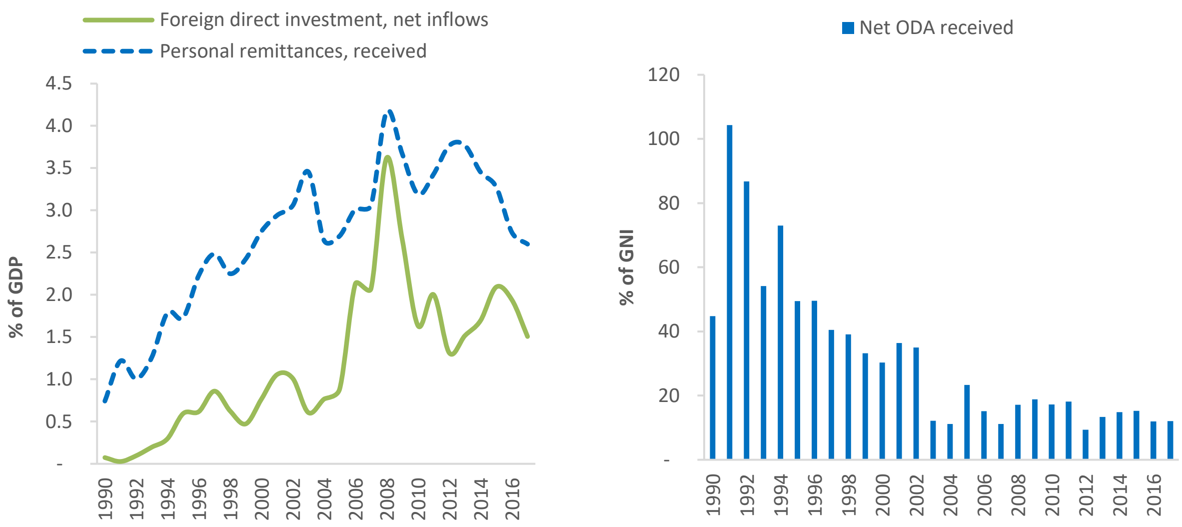
The consolidation and publication of CSR information from the MCA represents a strong commitment to transparency and a first step towards assessing the effectiveness of this mechanism to fund social spending directly through private expenditure. It will also help in understanding the impacts on company profitability and could influence the overall level of CSR spending. Preliminary results, using difference-in-difference estimations[8], show that company profitability had been negatively impacted by the CSR mandate and, in some cases, reduced resources spent through this channel (Mukherjee, Bird and Duppati, 2018[8]). Other estimates show that corporations spending less than 2% of their profits on CSR increased such expenditure after the introduction of the Companies Act of 2013, but others spending more than 2% reduced their spending (Dharmapala and Khanna, 2018[9]). For these reasons, continuous monitoring of the evolution of CSR is crucial to establish the ultimate effects of this regulation.

1.3.2 Relative importance of external sources of funding in India has evolved

External financing from FDI and personal remittances has increased while the scope of ODA has narrowed

The rapid economic expansion changed the scope of external financing because private and public financing, both external and domestic, have fuelled investment and economic growth. The past three decades have seen some external sources of financing gain in significance, such as Foreign Direct Investment (FDI) inflows and personal remittances towards India. Both increased as a percentage of GDP – 1.5% in the case of FDI and 2.5% for remittances as of 2017 – while ODA has decreased in scope due to the strong performance of the economy, from 30% of Gross National Income (GNI) in 2000 to 12% in 2017 (Figure 1.5).

Figure 1.5 Three external sources of financing in India, 1990-2017



Source: World Development Indicators (2019)

[8] Difference-in-difference is a method used in observational studies that tries to approximate causal effects between groups (treatment and control) by comparing average outcomes between those groups in two different periods (pre and post treatment). See Angrist and Pischke (2008, pp. 169-174[29])

India is the largest recipient of international philanthropic funding

International philanthropic funding in India has also gained in importance due to greater global interest in supporting the country's development. According to recent OECD research on global private philanthropy for development (OECD, 2018[1]), from the resources allocated to specific countries, India received the largest flows, with an estimated USD 1.2 billion from international foundations between 2013 and 2015 (OECD, 2018[1]). Other previous estimates from foundations based in the United States also place India as the principal recipient of philanthropic funding, providing funding for approximately USD 1.4 billion between 2011 and 2015 (Foundation Center and Council on Foundations, 2018, p. 19[10]). The high level of international philanthropic funding for India can mostly be explained by donations made by the Bill and Melinda Gates Foundation (BMGF), which has increased its funding commitments in India steadily from USD 169 million in 2009 to USD 335 million in 2017 (USD constant 2016) (OECD, 2019[11]).

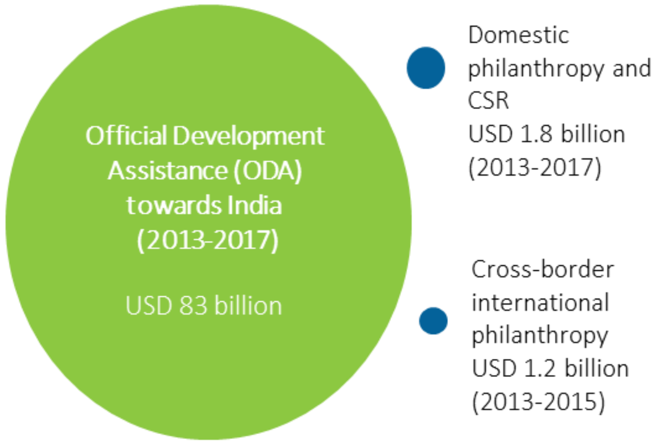
2. EMERGING PRIORITIES IN DOMESTIC PHILANTHROPIC GIVING

2.1. Overall amounts

Domestic philanthropic giving is as important in volume as international philanthropy to India but still modest, compared to ODA

Between 2013 and 2017, expenditures of approximately USD 1.8 billion (constant 2016 USD) were provided through domestic CSR and philanthropy in India. Due to the implementation of the Indian Companies Act of 2013, domestic giving from both CSR and philanthropy between 2013 and 2015, for which comparable data is available for international philanthropy, reached USD 1.2 billion – which matches the philanthropic funding from abroad. Given that this is a conservative estimate of domestic giving, it is likely that total domestic giving is much larger than international philanthropic giving. However, those amounts are still relatively modest, representing 2% of total ODA.

Figure 2.1 ODA, cross-border international philanthropy and domestic philanthropy and CSR in India, 2013-2017



Note: Domestic philanthropy includes 50 domestic foundations and CSR for the period 2013-2017, while and cross-border philanthropy corresponds to 138 international foundations for the period 2013-2015

Source: OECD

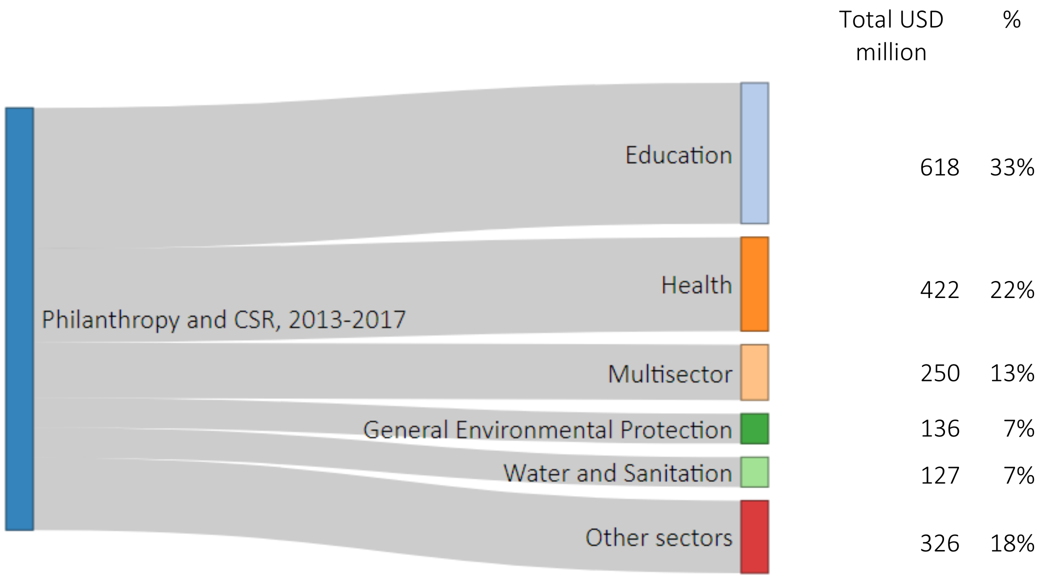
2.2. Sectoral allocation

Education and health were the main sectors targeted by domestic philanthropy in India

Domestic philanthropy in India remains highly concentrated in the sectors of education and health, which account for over half of all philanthropic expenditure (Figure 2.2).

Activities classified under "multisector" category (13% of total funding), refer to projects covering several areas at once and, thus, not readily classifiable within a single sector. Due to the scope defined for CSR in the Companies Act of 2013, a large proportion of the activities undertaken by companies under their CSR fall under this broader classification. For example, most rural development projects are included in "multisector" category because they are not limited exclusively to agricultural development, training or housing. This multisector nature of the definition of CSR (Figure 2.2) makes it difficult to disentangle which specific sub sector these programmes were primarily designed to target. In addition, general environment protection and water and sanitation both accounted for 7 % of total funding from domestic philanthropy in India.

Figure 2.2 Domestic philanthropy and CSR in India, total by sector, 2013-2017



Source: OECD

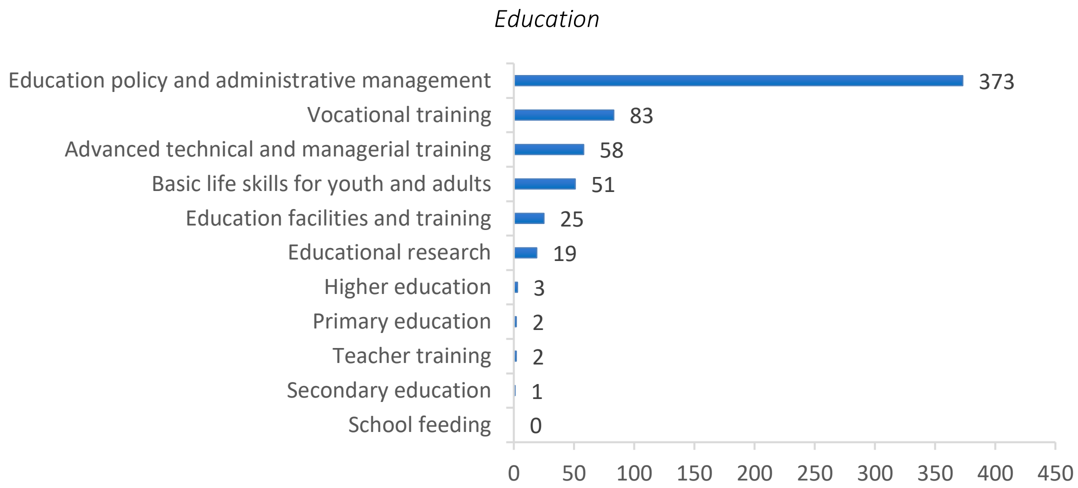
Finally, some sectors are relatively deprived of CSR and foundation funding. For example, only USD 22 million (1% of total funding) was allocated to programmes to reduce gender inequality, of which only USD 9 million was specifically for financing institutions and organisations working for gender equality and women's empowerment. Given the significant challenges the country faces in terms of gender equality[9], this level is markedly lower than ODA funding for gender equality that was worth USD 21.5 million in 2017 (OECD, 2019[11]).

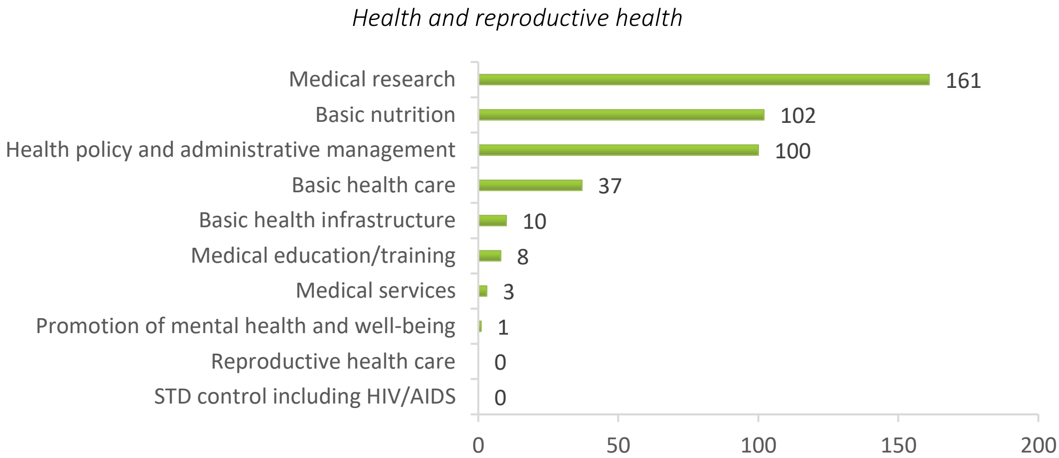
Sub-sectoral allocations in education and health reveal clear priority areas for domestic philanthropic giving

Within the education sector, education policy and administration, vocational training and advanced technical training are favoured by CSR and domestic foundations. Most of the funding for health and reproductive health is concentrated in medical research and basic nutrition (Figure 2.3), 39% and 24%, respectively, of the total. Within environmental-oriented philanthropic support from domestic sources, the protection and conservation of natural resources received significant funding, on average USD 20 million per year, which is similar to the sums for basic sanitation and access to water, where the annual average from 2013-2017 was USD 19 million.

[9] See OECD (2019[28]) and the Social Institutions and Gender Index (SIGI) in 2019 for India https://www.genderindex.org/country/india/

Figure 2.3 Financing for education and health total 2013-2017, USD constant 2016 million





Source: OECD

The health, education and water supply and sanitation sectors draw the most opportunities for partnerships and collaboration between domestic and international philanthropy

Sectoral allocations of three sources of funding for development in India, for which comparable data is available[10] (i.e. domestic philanthropy, international philanthropy and ODA), show some overlaps. This could mean entry points for developing coalitions seeking to achieve impact at scale. Health and reproductive health and education clearly stand out as two main priority areas in India, with overlaps between domestic and international philanthropy. Indeed, between 2013-2015, international philanthropic funding towards India was highly concentrated in those two sectors (OECD, 2018[1]), with health and reproductive health received the largest levels of funding with an average of USD 209 million annually between 2013 and 2015, followed by funding for education with USD 55 million (Figure 2.4).

[10] See Annex A

Figure 2.4 ODA, international and domestic philanthropy in India, USD constant 2016 million, 2013-2017

Sector/Subsector	Domestic Philanthropy and CSR (Allocations, 2013-2017) (1)	Cross-border International Philanthropy (Allocations, 2013-2015) (2)	Sector-Allocable Official Development Assistance (Commitments, 2013-2017) (3)
Health and reproductive health	417.1	627.2	926.6
Basic nutrition	*100.6*	*58.6*	*50.1*
Education	613.1	165.4	1,199.6
Vocational training	*82.5*	*31.2*	*27.2*
Water supply and Sanitation	126.9	81.0	1,081.5
Basic sanitation	*55.3*	*56.4*	*74.4*
Agriculture	25.4	116.1	1,174.0
Government and civil society	23.7	79.5	179.4
Women's equality organisations and institutions	*9.1*	*5.9*	*24.7*
Multi-sector	247.2	5.9	-
Rural development	*221.0*	*1.7*	*73.1*
Transportation & Storage	2.0	1.9	11,211.9
Energy	13.8	18.9	3,327.7
Other sector-allocable	394.1	138.3	3,770.8
Total	**1,863.3**	**1,574.7**	**22,144.1**

Note: Rural development includes most projects on rural development that focus on activities beyond agricultural development. Domestic philanthropy includes 50 domestic foundations and CSR for the period 2013-2017, while and Cross-border philanthropy corresponds to 138 international foundations for the period 2013-2015.

Source: OECD

In the case of health and reproductive health, international philanthropic funding came mainly from the BMGF, who provided the largest proportion of financing with USD 465 million between 2013-2015 (74% of total international philanthropic flows for this purpose to India). These resources targeted improving the control of infectious diseases, maternal health, family planning and basic nutrition. Domestic philanthropy and CSR, on the other hand, mainly focused on providing financing for medical research, but also substantive funding for basic nutrition with USD 102 million between 2013 and 2017, an area with more opportunities for collaboration between funders.

In the education sector, funding from domestic foundations is almost four times higher than that provided by international foundations. Within the education sector, vocational training is a clear priority area for both international and domestic philanthropy: the former gave USD 31 million between 2013 and 2015 (3% of total funding), while the latter provided USD 82 million between 2013 and 2017 (5 % of total funding).

For water supply and sanitation, the overlap of funding from ODA[11], international and domestic philanthropy, and CSR is large. This suggests that infrastructure sectors offer opportunities for collaboration between private funders and ODA donors. In basic sanitation, for instance, international philanthropy provided USD 56 million between 2013 and 2015, while domestic philanthropy and CSR contributed USD 55 million between 2013 and 2017 and ODA provided USD 74 million also between 2013 and 2017. As this area is a key priority for the government of India through the Swachh Bharat Mission, which aims to end open defecation, with multiple sources of funding towards basic sanitation there is potential for further collaboration through specific public-private partnerships.

Other sectors seem to show less overlap. For example, the various aspects of rural development score high on the domestic philanthropy agenda as the third most targeted sector with total funding of USD 221 million between 2013 and 2017, ODA and international philanthropy are less supportive (0.5% and 12% of total flows, respectively).

The transportation and energy sectors, in contrast to rural development sub-sectors, attracted a lot of ODA funding but virtually no attention from domestic and international philanthropy. Indeed, the transportation and energy sectors represented over two thirds of all ODA funding between 2013 and 2017. Sectors such as education and health have absorbed around 8% and 6% of ODA financing per year over the same period, averaging USD 240 million for education and USD 114 million for health between 2013 and 2017.

2.3. Geographical allocation

Domestic philanthropic giving in India is highly concentrated in the States of Maharashtra, Karnataka and Andhra Pradesh

Between 2013 and 2017 estimated domestic philanthropic allocations were highly concentrated in the State of Maharashtra, with approximately USD 298 million (USD constant 2016), followed by Karnataka with USD 120 million and Andhra Pradesh with USD 111 million (Figure 2.5). These States, thus, received 60% of all estimated domestic philanthropy for the period, reflecting, on an Indian scale, the tendency towards the regional concentration of funding.

Estimating philanthropic and CSR allocations by State is critical for a more granular map of private financing in India. A large proportion of the projects and grants identified through the survey has a geographical focus: 70% of funding is allocated to a specific State, or group of States, while the remaining 30% is distributed throughout the country, making it impossible from the data alone to determine where the financing was allocated with precision. Besides the 957 activities identified as occurring in a single State, for those funded in more than one State the exact allocation of resources to each is not known: that is, for 100 identified activities that operate in 2 to 17 States, the exact distribution of how many resources go to each of the States was not specified by the funder and therefore was estimated by the OECD.

[11] The largest donors in Water supply in sanitation between 2013 and 2017 were Japan, France and Germany. See OECD (2019[28])

Figure 2.5 Estimated allocations of philanthropy and CSR in India, by State
USD constant 2016 million, total 2013-2017

State/Territory	Estimates activities in one state N = 957 (1)	Estimates activities in one or multiple states N = 1.057 (2)	% based on (2) (3)
Allocation by State	**740.37**	**889.45**	**100%**
Maharashtra	283.34	297.99	34%
Karnataka	107.09	120.44	14%
Andhra Pradesh	100.71	111.39	13%
Rajasthan	40.70	48.68	5%
Odisha	32.44	43.83	5%
Gujarat	22.22	29.90	3%
Uttar Pradesh	21.25	29.26	3%
Tamil Nadu	16.88	28.79	3%
Haryana	28.09	28.31	3%
Madhya Pradesh	18.17	26.90	3%
Telangana	15.16	23.70	3%
Delhi	15.43	19.15	2%
Chhattisgarh	13.01	18.49	2%
Assam	7.46	11.95	1%
Uttarakhand	3.10	10.89	1%
West Bengal	2.04	10.62	1%
Punjab	3.31	10.30	1%
Bihar	2.40	8.91	1%
Kerala	2.58	3.08	0%
Chandigarh	1.62	2.82	0%
Other	3.37	4.05	0%

Note: No philanthropic or CSR activities were identified in Andaman and Nicobar Islands, Dadra and Nagar Haveli, Daman and Diu, Lakshadweep Islands, Manipur or Mizoram.

Source: OECD

Domestic philanthropic giving in India focuses on populated areas but not on the areas with high poverty incidence

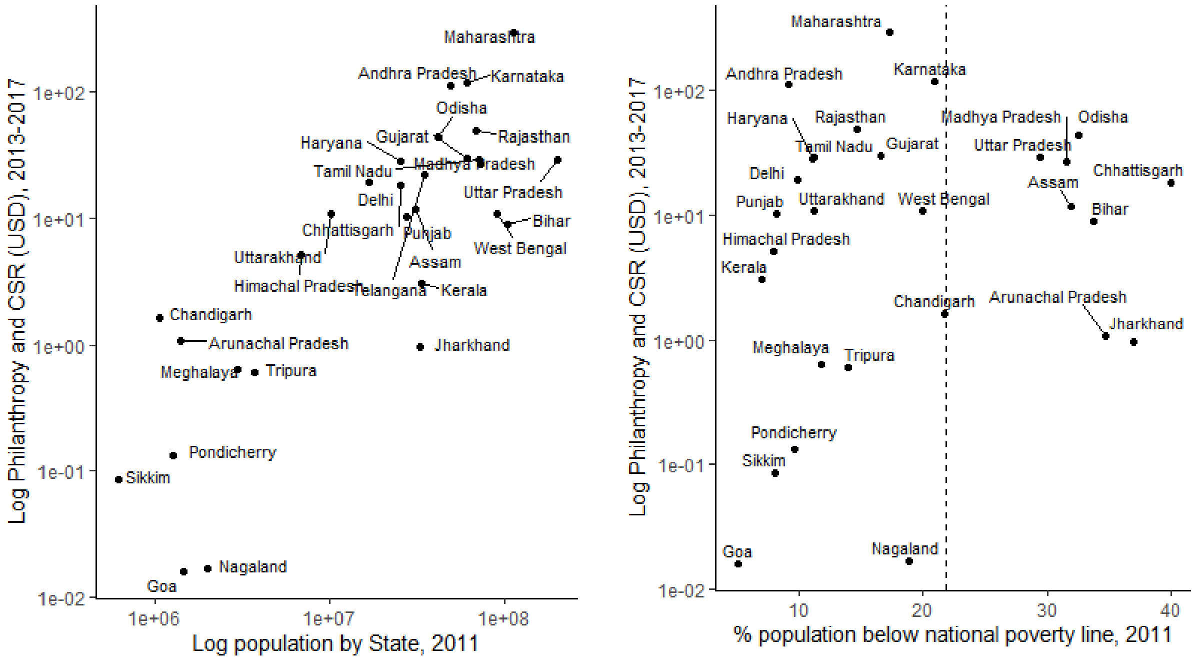
There is a link between the scale of philanthropic and CSR expenditure and the size of the population in each State: information made available by the Reserve Bank of India (Reserve Bank of India, 2019[12]), indicates that States with the largest populations absorb the most domestic funding.

No clear relationship can be established between domestic philanthropic giving and poverty incidence by State, measured by the proportion of the population living below the national poverty line, at this aggregate level. This indicates that, in the same way as international philanthropy generally directs resources towards middle-income countries (OECD, 2018, p. 16[1]), the bulk of aggregate Indian domestic philanthropic funding targets States where most of the population is above the national poverty line. For example, Maharashtra is the second largest state by population, with 112 million people as of 2011 and an estimated poverty rate of 18.6%; it receives the most funding from philanthropy and CSR. Jharkhand State's population of 32 million and poverty rate of 37% receives a much smaller proportion of such funding (Figure 2.5 and Figure 2.6).

Figure 2.6 Population, poverty, philanthropy and CSR in India, by State

Philanthropic and CSR allocations by State are mostly proportional to the State population as of 2011

Philanthropic and CSR allocations by State is not concentrated in the States with high poverty incidence



Note: Vertical line represents poverty level in all India in 2011 at 21.92%. No philanthropic or CSR activities were identified in Andaman and Nicobar Islands, Dadra and Nagar Haveli, Daman and Diu, Lakshadweep Islands, Manipur or Mizoram, so these States are excluded.

Source: OECD calculations based on Reserve Bank of India (2019)

Domestic philanthropy targets States that receive high public social expenditure, but not States with high per capita public social expenditure

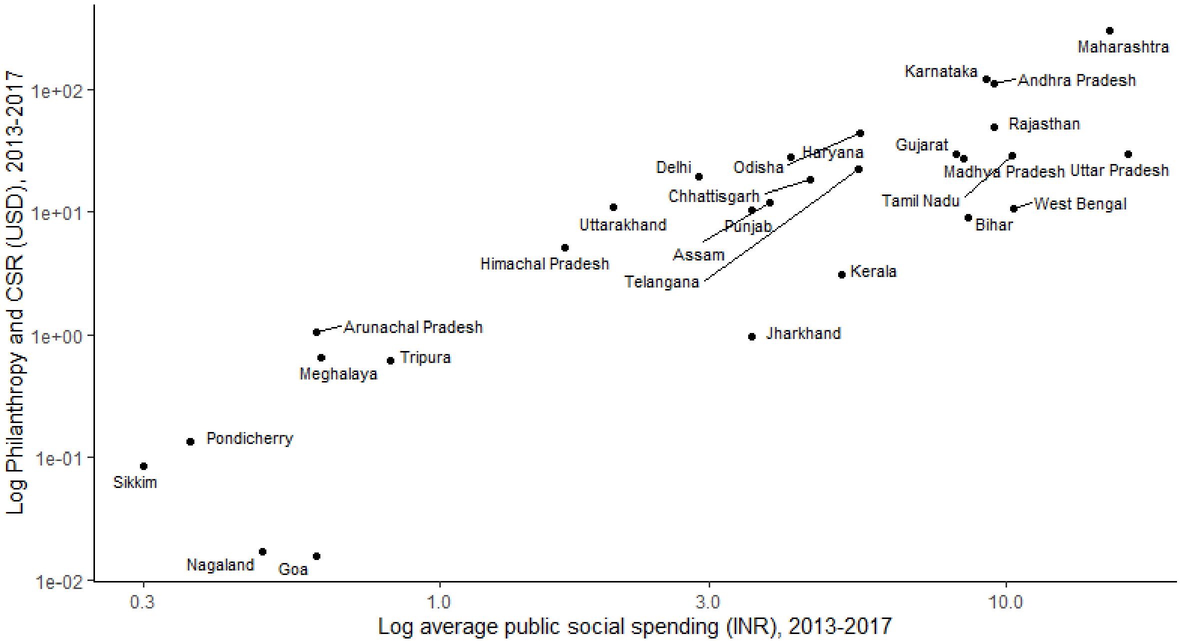
Domestic philanthropic and CSR spending and State public social spending in India[12] for the most part target the same sectors: education, health care, rural development and nutrition, among others. Public social spending reached approximately USD 208 billion in 2017[13] and its the distribution among States mirrored that of philanthropy and CSR, although not at an average per capita level, where the two types of spending diverge (Figure 2.7). From these estimates it is clear that the volume of private funding is narrower than that of public social expenditure, but also that the geographical concentration is markedly different when spending at the per capita level is considered.

[12] See Annex A

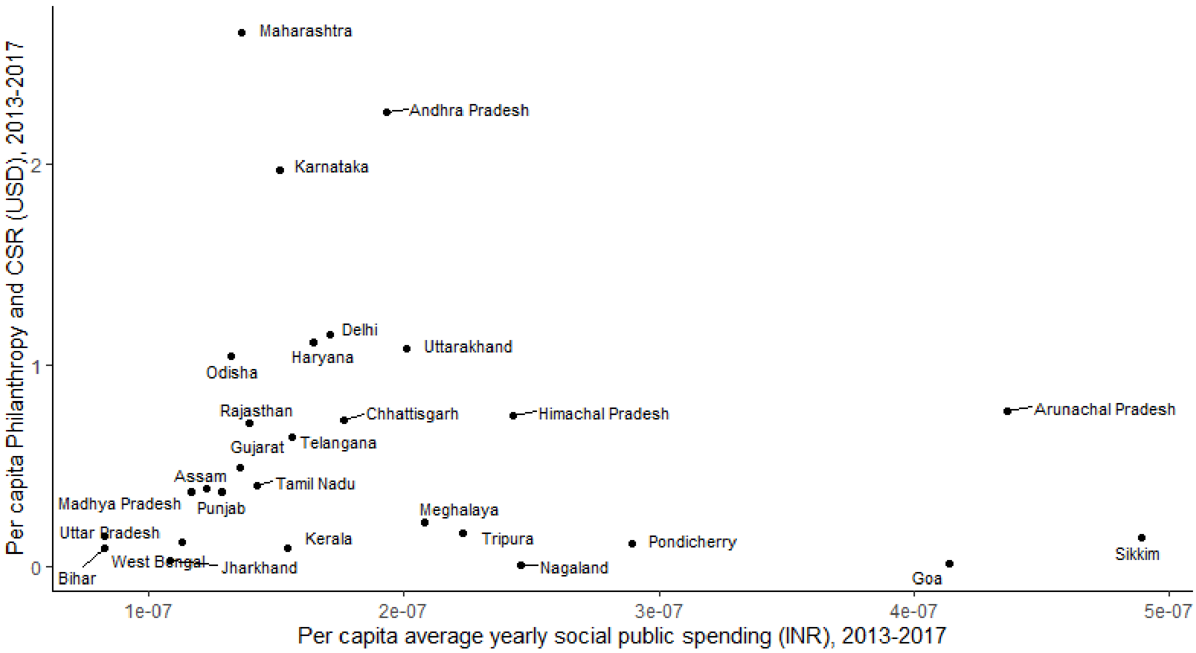
[13] INR 13.335 billion at a nominal exchange rate of INR 63.9 per USD

Figure 2.7 State public social expenditure, philanthropy and CSR in India, 2013-2017

States receiving higher social public spending tend to receive a higher proportion of philanthropic and CSR



Philanthropy and CSR per capita tends to be lower in states where per capita public social expenditure is higher



Note: The social sector is calculated as public expenditure under the budgetary heads of Social services and Rural Development. See Annex A. No philanthropic or CSR activities were identified in Andaman and Nicobar Islands, Dadra and Nagar Haveli, Daman and Diu, Lakshadweep Islands, Manipur or Mizoram, so these states are excluded.

Source: OECD calculations based on Reserve Bank of India (2019)

3. KEY LESSONS

Improve co-ordinated and simultaneous measuring of all sources of private financing for development in India. Quantifying domestic philanthropy in India remains challenging. Apart from CSR, corporate and family foundations' giving in India is not regularly identified and no data on it is being collected by States or the federal government. Increasing the availability of information on all types of domestic philanthropic funding in India is necessary to estimate its importance and role more accurately, compared to other sources of funding for India's development. In addition, the net amount of yearly giving from CSR, voluntary corporate philanthropy and individual giving must be measured holistically for a fuller understanding of the state of private financing for development in India. While each of these sources provides financing to Indian non-profits, their costs for doing so differ. Charitable donations have tax deductions related to income tax filings according to Section 80G of the India Income Tax Act. However, CSR spending that is not directed towards charitable organisations does not receive tax credits. These trade-offs might trigger shifts from one source of funding to another. Thus, measuring totals is essential because individual subtotals might reflect these shifts related to corporate taxation and accounting strategies.

Improve comparability of data on different types of domestic philanthropic giving in India. No standard taxonomy currently exists to classify different types of philanthropic spending (CSR, corporate and family foundations). The existing classification of CSR spending, which closely follows the Companies Act of 2013, is suited for this role if the categories could be separated further. For instance, CSR projects classified as "*Health, Eradicating Hunger, Poverty and malnutrition, Safe drinking water and Sanitation*" could be better grouped into separate areas of Health, Nutrition, Water and Sanitation, and others. This would help compare CSR projects in specific areas with other sources of financing such as international philanthropy, ODA and social public spending. Without accurate and comparable data on domestic philanthropy in India, Indian foundations, as well as external funding providers, may miss opportunities to target their resources in areas where investment is lacking and most needed, such as gender equality. They also may miss opportunities to identify actors working in similar areas who could act as partners, as in the case of overlaps between domestic and international philanthropy identified in the health and education sectors.

Overlapping funding from multiple sources suggests further opportunities for collaboration. Areas such as health, education and water and sanitation are all funded by international and domestic philanthropists as well as ODA donors and corporates under their CSR. Since these are all priority areas which attract government spending as well, there is room to further explore public-private partnerships.

Improve research to understand how increased domestic funding translates into development outcomes. With additional resources flowing into the non-profit sector from mandatory CSR and larger voluntary donations from individuals, the sector's ability to transform those resources into development outcomes is being put to the test. As India receives the largest philanthropic funds from abroad, compared to other developing countries, and has a rapidly growing domestic philanthropic and CSR sector, improvements in social indicators, including measures of poverty and inequality, should ultimately reflect the development impact of these additional resources.

ANNEX A

Definitions

Philanthropy for development – OECD definition

"*Private philanthropic flows for development*" refers to transactions from the private sector having the promotion of the economic development and welfare of developing countries as their main objective and which originate from foundations' own sources, notably endowment, donations from companies and individuals (including high net worth individuals and crowdfunding), legacies as well as income from royalties, investments (including government securities), dividends, lotteries and similar. Philanthropic activities funded by other philanthropic foundations or governments were out of scope. Furthermore, charitable giving from religious institutions was only included if aimed at supporting development and improving welfare.

Corporate Social Responsibility (Section 135, Companies Act of 2013)

For the purpose of this report, the definition of Corporate Social Responsibility (CSR) follows from the Companies Act of 2013, and all subsequent amendments. CSR is defined, as per Section 135, as follows:

(1) Every company having net worth of INR five hundred crore or more, or turnover of INR one thousand crore or more or a net profit of INR five crore or more during any financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent director.

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

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

(4) The Board of every company referred to in sub-section (1) shall,—(a) after taking into account the recommendations made by the Corporate Social Responsibility Committee, approve the Corporate Social Responsibility Policy for the company and disclose contents of such Policy in its report and also place it on the company's website, if any, in such manner as may be prescribed; and (b) ensure that the activities as are included in Corporate Social Responsibility Policy of the company are undertaken by the company.

(5) The Board of every company referred to in sub-section (1), shall ensure that the company spends, in every financial year, at least two per cent. of the average net profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy: Provided that the company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities: Provided further that if the company fails to spend such amount, the Board shall, in its report made under clause (o) of sub-section (3) of section 134, specify the reasons for not spending the amount.

Public social spending in India

The social sector is calculated as public expenditure under the budgetary heads of Social services and Rural Development. It includes the following budget lines: General Education, Technical Education, Sports and Youth Services, Arts and Culture, Medical and Public Health, Family Welfare, Water Supply and Sanitation, Housing, Urban Development, Information & Publicity, Broadcasting, Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities, Labour and Employment, Social Security & Welfare, Nutrition, Natural Calamities, Other Social Services, Secretariat Social Services & North Eastern Areas. See Reserve Bank of India (2018, p. 72[13])

Official Development Assistance (ODA)

The DAC defines ODA as those flows to countries and territories on the DAC List of ODA Recipients (http://www.oecd.org/development/financing-sustainable-development/development-finance-standards/daclist.htm) and to multilateral institutions (http://www.oecd.org/development/financing-sustainable-development/development-finance-standards/annex2-procedure.htm) which are:

- provided by official agencies, including state and local governments, or by their executive agencies; and
- each transaction of which:
  - a) is administered with the promotion of the economic development and welfare of developing countries as its main objective; and
  - b) is concessional in character and conveys a grant element of at least 25% (calculated at a rate of discount of 10%).

For more information, see http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/officialdevelopmentassistancedefinitionandcoverage.htm.

The DAC gender equality policy marker

The OECD tracks aid in support of gender equality and women's rights using the Development Assistance Committee (DAC) gender equality policy marker – a qualitative statistical tool to record aid activities that target gender equality as a policy objective. The gender equality policy marker is used by DAC members as part of the annual reporting of their aid activities to the DAC to indicate for each aid activity whether it targets gender equality as a policy objective. The gender equality policy marker is based on a three-point scoring system:

- *Principal* (marked 2) means that gender equality is the main objective of the project/programme and is fundamental is its design an expected results. The project/programme would not have been undertaken without this objective.

- *Significant* (marked 1) means that gender equality is an important and deliberate objective, but not the principal reason for undertaking the project/programme.

- *Not targeted* (marked 0) means that the project/programme has been screened against the gender marker but has not been found to target gender equality.

See https://www.oecd.org/dac/gender-development/Handbook-OECD-DAC-Gender-Equality-Policy-Marker.pdf

ANNEX B

Organisations that were part of the data collection and classification in alphabetical order

No	Organisation name	Organisation Type	Type of data collection
1	Associated Cement Companies (ACC) Limited	CSR	Primary
2	Adani Port & SEZ	CSR	Secondary
3	Ambuja Cements Limited	CSR	Primary
4	Arghyam	Family Foundation	Primary
5	Asian Paints Limited	CSR	Secondary
6	Axis bank Limited	CSR	Secondary
7	Bajaj Auto Limited	CSR	Secondary
8	Bharti Infatel Limite	CSR	Secondary
9	Cairn India ltd	CSR	Secondary
10	Castrol India Limited	CSR	Secondary
11	Deutsche Bank	CSR	Primary
12	Dr Reddys Foundation	Corporate Foundation	Primary
13	Hindustan Computer Limited (HCL) Technologies Limited	CSR	Primary
14	Housing Development Finance Corporation (HDFC) bank Limited	CSR	Secondary
15	Hero Motocorp Limited	CSR	Secondary
16	Hindustan Zinc Limited	CSR	Secondary
17	International Business Machines (IBM) India Pvt. Limited	CSR	Secondary
18	Industrial Credit & Investment Corporation of India (ICICI) Bank Limited	CSR	Secondary
19	Infrastructure Development Finance Corporation (IDFC) Limited	CSR	Secondary
20	Indiabulls Housing Finance Limited	CSR	Secondary
21	IndusInd Bank Limited	CSR	Secondary
22	Infosys Limited	CSR	Secondary
23	Independent & Public-Spirited Media Foundation (IPSMF)	Other	Primary
24	Imperial Tobacco Company (ITC) Limited	CSR	Primary
25	Jindal Stainless Steel	CSR	Primary
26	Jindal Steels & Power Limited	CSR	Secondary
27	JP Morgan	CSR	Primary
28	Jubilant Bhartia Foundation	Corporate Foundation	Primary
29	Larsen & Toubro Financial Services (LTFS)	CSR	Primary
30	Larsen & Toubro Public Charitable Trust (LTPCT)	Corporate Foundation	Primary
31	Larsen and Toubro Limited	CSR	Secondary
32	Mahindra & Mahindra Limited	CSR	Primary
33	Maruti Suzuki India Limited	CSR	Secondary
34	Mphasis Limited	CSR	Primary
35	National Thermal Power Corporation (NTPC) Limited	CSR	Secondary
36	Oil & Natural Gas Corporation (ONGC) Limited	CSR	Secondary
37	Piramal Enterprises Limited	CSR	Secondary
38	Piramal Foundation	Family Foundation	Primary
39	Reliance India Limited	CSR	Secondary
40	Reliance Infrastructure Limited	CSR	Secondary

No	Organisation name	Organisation Type	Type of data collection
41	Rohini Nilekani Philanthropies	Family Foundation	Primary
42	Samsung India Electronics Private Limited	CSR	Secondary
43	Tata Power Company Limited	CSR	Secondary
44	Tata Steel Limited	CSR	Secondary
45	Tata Consultancy Services (TCS) Limited	CSR	Secondary
46	Tech Mahindra Limited	CSR	Secondary
47	Titan Limited	CSR	Primary
48	Ultratech cement Limited	CSR	Secondary
49	Wipro Limited	CSR	Secondary
50	Zee entertainment enterprises Limited	CSR	Secondary

Note: *Primary* refers to data submitted directly from the organisation, and *Secondary* refers to data compiled from the Ministry of Corporate Affairs of India (Ministry of Corporate Affairs, 2019[3])

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