BUSINESS PLAN · INDIA

CSR Implementation Agency

Corporate CSR project delivery

NONPROFIT

AISEVAK.IN · BY ABL DIGITAL TECHNOLOGIES

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This document is confidential and prepared for planning purposes. All financial figures are illustrative model assumptions for an Indian MSME context and must be validated against live quotes, local rates and professional advice before any investment or borrowing decision.

1. Executive Summary

This plan sets out a **CSR Implementation Agency** in India — a mission-aligned organisation (typically a Section-8 company / registered NGO) that **designs, delivers & reports corporates' Corporate Social Responsibility (CSR) projects** on the ground, for a management/implementation fee or as a grant-funded partner. It bridges corporates' **mandatory 2% CSR spend** & the communities that need it — earning **implementation fees/grants** while delivering & evidencing impact. This is a hybrid: it *earns fees* (a viable operating model) but is **mission-aligned & non-profit-structured**, with impact & compliance (Schedule VII, CSR-1, impact assessment) at its core.

India's Companies Act mandates eligible corporates to spend **2% of net profit on CSR** — a large, growing pool — but most corporates lack on-ground delivery capability & need credible implementing partners who can execute, comply (Schedule VII activities, registered agency via Form CSR-1) & report/assess impact. A CSR implementation agency is a **project-delivery & impact-reporting organisation**: it wins corporate CSR mandates, delivers programmes (education/health/skilling/environment/community), & provides transparent monitoring, impact assessment & compliance. Revenue is **implementation/management fees & project grants**; success rests on corporate relationships, delivery capability, impact/reporting, compliance (CSR-1/Schedule VII) & efficiency — it is corporate-CSR-funded, delivery-, impact- & compliance-driven (fee-earning but mission-aligned).

This is a mission-aligned, fee/grant-funded organisation — funded by CSR project funds & management fees (Section-8/NGO structure). This plan models a CSR implementation agency handling project funds & earning fees, with an operating scale from **₹2 crore** (Year 1 project throughput) to **₹8 crore** (Year 3), sustaining operations from implementation fees. *(CSR implementation agency; implementation-fee/grant-funded, delivery/impact/compliance-driven, mission-aligned — figures illustrative; funds are CSR-mission-deployed.)*

2. Organisation Description, Mission & Legal Form

Concept: A CSR implementation agency delivering corporates' CSR projects on-ground (education/health/skilling/environment/community) with impact reporting & compliance, funded by implementation fees/project grants.

Vision: To turn corporate CSR into real, measurable community impact.

Mission: Deliver CSR projects effectively, transparently & compliantly - maximising community impact per rupee.

Legal form options

- **Section-8 company / registered NGO (Trust/Society)** — required to be a registered implementing agency (Form CSR-1) for CSR funds.
- **Mission-aligned** — earns fees to sustain, but structured non-profit & CSR-compliant.

> **Regulatory/governance anchor:** a CSR implementing agency must be a registered entity with **Form CSR-1** (mandatory to receive CSR funds), deliver only **Schedule VII** permitted activities, comply with CSR Rules (utilisation, impact assessment for large projects, reporting), & hold 12A/80G/(FCRA if foreign) & governance/audit. Corporate relationships, delivery capability, impact/reporting, compliance & efficiency determine success; it is CSR-funded, delivery-, impact- & compliance-driven — fee-earning but mission-aligned.

3. Founders, Board & Governance

Led by founders with development, CSR, project-management or corporate-partnership expertise. Governed by a board (Section-8/NGO governance), with programme/project-delivery teams, corporate-partnerships/BD, M&E/impact-assessment & finance/compliance. Corporate relationships, delivery, impact/reporting & compliance are the differentiators. Governance & board are editable inputs; registered-agency (CSR-1) & mission-alignment apply.

4. Need & Opportunity Analysis — India

India's mandatory CSR (2% of net profit) creates a large, growing, regulated funding pool, while corporates need credible implementing partners for on-ground delivery, compliance & impact — a clear opportunity for professional CSR implementation agencies. Demand is CSR-mandate-/corporate-need-/compliance-driven. The opportunity rewards corporate relationships, delivery capability, impact/reporting, compliance & efficiency; it is CSR-pool-, corporate-, delivery- & compliance-sensitive, met with delivery, impact, compliance & relationships.

Opportunity drivers

- **Mandatory 2% CSR** (large, growing pool).
- **Corporates need delivery/compliance** partners.
- **Schedule VII** activity areas (broad).
- **Impact assessment & reporting** requirements.
- **Community need** (the ultimate purpose).

Scope (illustrative)

Layer	Definition	Indicative
CSR pool	Corporate CSR spend	Very large
Addressable	Corporates/projects served	Substantial
Reach (Yr 1–3)	Projects/beneficiaries	Scaling

Target partners & beneficiaries

- Corporates (CSR-obligated — funders/clients).
- Communities/beneficiaries (impact).
- Government/co-implementation (partnerships).

5. Positioning & Differentiation

Landscape: other CSR implementing agencies/NGOs, large development organisations, corporate foundations & in-house CSR teams. The agency differentiates on delivery capability/track record, impact/reporting quality, compliance, sector expertise, geographic reach & corporate trust.

The agency's edge

- **Delivery capability & track record.**
- **Impact assessment & transparent reporting.**
- **CSR compliance (CSR-1/Schedule VII/rules).**

- **Sector expertise & geographic reach.**
- **Corporate trust & relationships.**

6. Programmes & Revenue (Fee/Grant) Model

Stream	Model	Basis
CSR project implementation	Project grant + management fee	Core
Programme management / PMU	Management fee (% of project)	Fee (sustains ops)
Impact assessment & M&E	Service fee	Value-added
Multi-corporate / multi-year	Recurring projects	Stability
Co-funding / government	Grants	Scale

> "Revenue" is **CSR project grants + management/implementation fees** (the fee sustains operations; the bulk flows to programmes/communities) plus impact-assessment services & multi-year/multi-corporate stability. The agency earns a fee (viable operating model) but is mission-aligned — most funds reach the community; efficiency & a healthy **programme-to-fee ratio** matter. Delivery, impact/reporting, compliance, relationships & efficiency drive it — the decisive CSR-agency levers.

7. Corporate Partnerships & Growth Strategy

- **Corporate CSR BD** (proposals, relationships, sectors).
- **Delivery track record & impact** (win & retain corporates).
- **Compliance & reporting** (CSR-1/Schedule VII/impact).
- **Multi-year/multi-corporate** (stability).
- **Sector/geographic expansion.**

Approach

Win corporate CSR mandates (delivery capability, impact, compliance) → deliver programmes on-ground → report & assess impact transparently → retain & grow (multi-year/multi-corporate) → expand sectors/geographies. Delivery, impact, compliance & corporate trust build the agency; the mandatory CSR pool provides steady demand, sustained by fees.

8. Delivery & Operations Plan

- **Project delivery:** programme design (Schedule VII), field teams/partners, community engagement, execution.
- **Impact & reporting:** M&E, impact assessment (mandatory for large projects), transparent corporate reporting.
- **Compliance:** CSR-1, Schedule VII, CSR Rules, utilisation, audit, governance.
- **Corporate management:** PMU, relationships, proposals, multi-project coordination.
- **Finance:** project-fund management, fee (operations), utilisation — mission-deployed.

Project workflow

Stage	Activity	Metric

Win	Corporate CSR mandate	Projects/funds
Design	Schedule VII programme	Relevance/compliance
Deliver	Field/execution	Reach/beneficiaries
Measure	M&E/impact assessment	Impact/outcomes
Report	Corporate/compliance	Trust/retention

9. Regulatory, Registration & Compliance (India)

- **Entity:** Section-8 company / registered NGO; Form CSR-1 (mandatory implementing agency).
- **CSR rules:** Schedule VII activities; utilisation; impact assessment (large projects); reporting.
- **Tax/governance:** 12A/80G; (FCRA if foreign); audit; governance.
- **General:** GST (on fees, as applicable); transparency.

10. Organisation & Team Plan

Role	Yr 1	Yr 2	Yr 3
Board / leadership	2	3	4
Project delivery / field teams	12	26	45
M&E / impact assessment	3	6	10
Corporate partnerships/BD & PMU	3	6	10
Finance, compliance & admin	2	4	7
Total	**22**	**45**	**76**

11. Programme Roadmap & Milestones

Phase	Timeline	Milestone
Setup	Month 0–3	Section-8/NGO, CSR-1, board, first corporate mandates
Deliver	Month 3–12	Project delivery, impact/reporting, ₹2cr throughput
Grow	Year 2	Multi-corporate/multi-year, sectors, ₹5cr
Scale	Year 3	₹8cr throughput; impact, retention & reach

12. Financial Plan (Illustrative — project funds, fees & sustainability)

All figures are illustrative model assumptions for an Indian context, shown so the organisation can replace them with live figures. They are not projections of guaranteed results. This is mission-aligned: most CSR funds flow to programmes/communities; the agency earns a management/implementation FEE to sustain operations — a healthy programme-to-fee ratio & transparency matter; not profit-maximising.

12.1 Project funds & fee (means)

Funding & fee (Year 1)	₹
CSR project funds managed (throughput)	2,00,00,000
of which: programme/community deployment	1,70,00,000
of which: management/implementation fee (ops)	30,00,000
Impact-assessment/M&E service fees	5,00,000

12.2 Operating budget & sustainability (3 years)

Particulars	Year 1	Year 2	Year 3
CSR project throughput (managed)	2,00,00,000	5,00,00,000	8,00,00,000
Management/implementation fee income (~13-15%)	30,00,000	72,00,000	1,15,00,000
Impact-assessment/service fees	5,00,000	12,00,000	18,00,000
Total operating income (fees)	**35,00,000**	**84,00,000**	**1,33,00,000**
Delivery staff & field cost (ops share)	20,00,000	48,00,000	75,00,000
M&E, BD & overheads	12,00,000	30,00,000	48,00,000
Operating surplus/(deficit) → reserves	**3,00,000**	**6,00,000**	**10,00,000**
Programme-to-fee ratio (funds to community)	~85%	~85%	~85%

Note: the bulk of CSR funds (~85%) reach programmes/communities; the agency's fee (~13–15%) sustains delivery operations, running a modest surplus to reserves — mission-aligned, not profit-maximising.

12.3 Sustainability & key ratios

- **Fee income vs. operating cost:** management/implementation fees must cover delivery operations sustainably; efficiency & multi-year/multi-corporate throughput drive it; a modest surplus builds reserves.
- **Programme-to-fee ratio & impact:** a high share of funds reaching the community + strong impact/reporting build corporate trust & retention — the "bankability" is corporate confidence, not profit.
- **Compliance & trust:** CSR-1/Schedule VII/impact-assessment compliance & transparency are non-negotiable — a compliance/impact failure loses corporates.

12.4 Fund-flow — Year 1 (quarterly, illustrative)

Particulars (₹)	Q1	Q2	Q3	Q4
Opening balance	5,00,000	5,50,000	5,80,000	6,20,000
CSR funds + fees received	50,00,000	55,00,000	55,00,000	45,00,000
Programme + operating deployment	49,50,000	54,70,000	54,60,000	44,20,000
Closing balance (reserves)	**5,50,000**	**5,80,000**	**6,20,000**	**7,00,000**

> CSR funds arrive tranche/milestone-linked while programmes run continuously — fund-flow & utilisation timing is the cash discipline; the fee sustains ops. The key risks are corporate-CSR concentration/cycles, delivery/impact shortfall, compliance (CSR-1/Schedule VII) lapses & fee-vs-cost squeeze — met with multi-corporate diversification, delivery/impact, compliance & efficiency. Mission-aligned: impact & sustainability, not profit.

12.5 Key metrics to Monitor

- **Impact:** beneficiaries; outcomes; impact-per-rupee; assessment results.
- **Delivery:** projects; utilisation; on-time; quality.
- **Corporate:** corporates served; retention; multi-year; concentration.
- **Sustainability:** fee vs. cost; programme-to-fee ratio; reserves; compliance.

13. Funding Requirement & Sustainability

This agency is **CSR-project-fund & management-fee funded** — no owner profit; setup (Section-8/NGO, CSR-1, team) is met from founder contribution & early fees (~₹20–30 lakh seed). It sustains operations from **implementation fees** (~13–15% of throughput) while most funds reach communities. Its "bankability" is **corporate trust** — delivery, impact, compliance & transparency. Sustainability comes from multi-corporate/multi-year throughput, efficiency & reserves. Delivery, impact, compliance & corporate relationships underpin the organisation. *(Mission-aligned; fee-earning but not profit-maximising; funds are CSR-mission-deployed.)*

13.1 Fund utilisation (Year 1 throughput ₹2 crore)

Use of funds	₹	% of throughput
Programme / community deployment	1,70,00,000	85%
Delivery operations (staff/field — via fee)	20,00,000	10%
M&E, BD, compliance & overheads (via fee)	10,00,000	5%
Total	**2,00,00,000**	**100%**

14. Risk Analysis & Mitigation

Risk	Mitigation
Corporate-CSR concentration / cycles	Multi-corporate/multi-year, sector/geographic diversity, reserves
Delivery / impact shortfall	Delivery capability, M&E, quality, field partners
Compliance (CSR-1/Schedule VII/impact)	Registered agency, compliance systems, audit, reporting
Fee vs. operating-cost squeeze	Efficiency, throughput scale, service fees, reserves
Trust / transparency	Impact reporting, governance, transparency, corporate relationships

15. SWOT Analysis

Strengths Mandatory-CSR pool (steady/growing); delivery + impact + compliance; corporate trust; fee-sustained ops; mission-aligned.	**Weaknesses** Corporate-concentration/cycles; fee-vs-cost squeeze; delivery/impact-dependent; compliance burden.
Opportunities Growing CSR spend; impact-assessment services; multi-corporate/multi-year; sectors/geographies; government co-funding.	**Threats** CSR-cycle/policy changes; corporate shifts; competition (agencies/foundations); impact/compliance scrutiny.

16. Recommended AiSevak Tools for This Organisation

This CSR implementation agency would use AiSevak's Nonprofit vertical tools in delivery:

- **Delivery & impact:** project-management/PMU & M&E/impact-assessment, beneficiary-tracking & corporate-reporting tools.
- **Compliance & partnerships:** CSR-1/Schedule-VII/CSR-rules & corporate-CRM/proposals, audit/transparency tools (with Legal & Finance verticals).
- **Practice:** Organisation Plan, throughput/fee-sustainability and programme-to-fee-ratio tools to plan & steward the agency.

17. Key Assumptions & Notes

- CSR implementation agency: Section-8/NGO delivering corporates' CSR projects (Schedule VII) for management/implementation fees + project grants; mission-aligned & fee-earning (viable ops), NOT profit-maximising.
- "Revenue" = CSR project funds + management fees (~13–15%, sustains ops; ~85% to community) + impact-assessment services; success = delivery + impact + compliance + corporate trust.
- Section-8/NGO + Form CSR-1 (mandatory), Schedule VII, CSR Rules/impact-assessment, 12A/80G/(FCRA), governance/audit.
- Delivery, impact, compliance, corporate relationships & efficiency drive sustainability; figures illustrative; funds are CSR-mission-deployed.

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