Corporate Social Responsibility and Social Development in India: An Interface

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Corporate Social Responsibility (CSR) is a much-discussed subject understood contextually and largely debated between dichotomies of profitability and morality. India makes a case for amalgamation of both these dichotomies through compulsory CSR mandate. The cultural diversity of India offers a multitude of challenges in social development and has been approached through localization of both CSR and Sustainable Development Goals (SDG). The objectives of Indian CSR programme are further mapped to Agenda 2030 for achieving sustainable development goals. The influence of this approach is visible in shifting quantum of money, corporate initiatives as well as government schemes toward various development programmes. This paper studies the interface between CSR and social development, which makes a compact case for a public–private partnership to achieve Agenda 2030.

Keywords: *Corporate social responsibility (CSR), Social development, Companies' Act, Sustainable Development goals (SDG)*

Introduction

The term Corporate Social Responsibility (CSR) has a long history. It was first coined and discussed by Howard Bowen, an American economist and Grinnell College president, often cited as the father of CSR, in his book *Social Responsibilities of the Businessman* published in 1953. After almost seven decades of the evolution, the term has been both understood and used differently by various institutions across countries. In India, the term CSR is widely being used even though

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related concepts and terms, such as business responsibility, sustainable development, philanthropy, sustainability, corporate citizenship, responsible business, triple bottom line, shared value, value creation, business ethics, socioeconomic responsibility, bottom of pyramid, stakeholder management, corporate responsibility, and corporate social performance, are in vogue (Kumar, 2021). There have been attempts to root the genesis of the concept in philanthropy (Mohan, 2001; Sundar, 2000), as well as to describe it as "antithetical to sound business practice serving to dilute its focus on wealth creation" (Clement-Jones, 2005; Murray, 2005 as cited in Jamali & Mirshak, 2007, p. 244). There are others who "characterize CSR as essential for successful business operations" while focusing on looming social concerns at the same time (Jackson & Nelson, 2004; Rudolph, 2005). Nevertheless, today businesses along with the governments consider CSR as a necessary tool to thrive in the competitive global market. Countries like Sweden, Norway, the Netherlands, Australia, Denmark and France were among the first of many countries to make CSR reporting mandatory; however it was India which went a step further and made CSR "activities" mandatory for a specific set of companies in the year 2013 (Karnani, 2013). Subsequently, Indian companies under the purview of this mandate, since 2016, have spent a cumulative of INR 1,013,719 million on various activities cited in the schedule VII of the Companies' Act (Ministry of Electronics and Information Technology, 2022).

Interestingly, India has mapped its CSR activities to the Sustainable Development Goals (SDGs) agenda 2030, and ranks 121 on the SDG index out of 163 participating countries in the year 2022. It is in this context that this paper studies the Indian CSR vis a vis its significance regarding SDGs agenda 2030 and the impact it has thus created since its inception as a mandate in the year 2013.

Corporate Social Responsibility in the Present Context

CSR is a much-discussed subject in contemporary society. Different stakeholders understand it differently. While some business persons look at CSR as a new restrictive and compulsive act, others treat it as their responsibility in the real sense. Many nonprofit organizations look at CSR as a new source of funding; a few others find a new opportunity to consider a new way to realize their organizational vision and mission. It is argued that CSR is required because businesses are thriving to mark their branding for social acceptance against their hazardous, unethical practices, and/or it could be used as a good marketing strategy. It is also advocated that companies should be held accountable for their consumption of resources. The dominant section of stakeholders considers that CSR is needed because society could use that extra pillar for socioeconomic development.

The emergence of globalization and international trade, which has been reflected in greater company complexity and new demands for better transparency and corporate citizenship, has led to an increase in interest in CSR in recent years (Jamali & Mirshak, 2007). It is frequently at the forefront on agendas of governments, public sector organizations, private businesses, nongovernment institutions,

and even global institutions such as the United Nations (UN), the World Bank, the International Labor Organization (ILO), and many more. A lot of academic work has been carried out over the decades. There have been countless interdisciplinary studies which have tried to situate CSR as a much-needed collaboration between business and nonprofit through development of further frameworks to accommodate this view (Austin, 2000; Porter & Kramer, 2002; Seitanidi & Ryan, 2007). On the other hand, there are critiques of these claims who claim that "businesses are driven by their self-interests and pursuit of profits" (Banerjee, 2008; Blowfield, 2005; Jamali & Keshishian, 2009; Jenkins, 2005; Newell, 2005).

Although, on face value, the term CSR should be self-explanatory, due to complex connections of the intrinsic components of CSR, it is not at all easy to understand the concept. Various scholars have tried to explain CSR in a myriad way. Some have taken up the business case of CSR to explain it (Sethi, 1975; Wartick & Cochran, 1985); others have pointed out the moral compass that should guide the policies of CSR (Bowen, 2013; Davis, 1960; Jammulamadaka, 2015). The ILO Commission defines CSR as:

'a way in which enterprises give consideration to the impact of their operations on society and affirm their principles and values both in their own internal methods and processes and in their interaction with other actors. CSR is a voluntary, enterprise-driven initiative and refers to activities that are considered to exceed compliance with the law. (International Labor Organization, 2009)'

The fundamental idea of CSR is that business corporations have an obligation to work around the impact of their operations. The corporations thus "try to integrate social and environmental concerns in their business operations and interactions with their stakeholders" (United Nations Industrial Development Organization, n.d.). Based on the commonalities in all the arguments in favor and against it can be contended that "CSR, at its simplest, is treating its stakeholders in a socially responsible way," and since shareholders and environment along with other actors of the society are also stakeholders, "then CSR must address economic and environmental concerns as well as the social ones" (Hopkins, 2012).

Bhatt and Francis (2012) have aptly remarked that:

"In present time, the concept of corporate social responsibility embraces multiple stakeholders or partners (employees, customers, suppliers, the environment, local authorities, governments and others) in addition to shareholders and other investors. Corporates can no longer be isolated economic actors operating in detachment from society and working solely for shareholder. Rather, they are inextricably linked to the social, ecological, and human fabric and they are therefore responsible in the social, ecological and human fabric and they are therefore responsible in varying degrees to all stakeholder."

Keeping this changing paradigm in consideration, CSR also needs better planning and newer strategies to respond to the changing development needs. CSR organizations have already been transformed into a *glocal* enterprise; and development needs and priorities are also the concern of everyone. Kumar (2021) has charted seven pillars of CSR Businesses in India that have been sensitive toward the concerns of society and is committed to operating its core business in a socially responsible way by taking into consideration the wider interests of the community and the environment. The seven pillars of CSR strategy are: (1) Need of partnership in CSR, (2) Cross learning, (3) Supplementing and nurturing CSR, (4) Per beneficiary cost reduction and maximizing the impact while reaching more people, (5) Knowledge management and documentation, (6) Use and reuse of resources for better CSR, and (7) Capacity-building of the CSR workforce and re-skilling (2021).

Corporate Social Responsibility- Mandatory Provisions in the Companies' Act

In 2009, the National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities of Business were introduced by the Ministry of Corporate Affairs (MCA), Government of India, "in order to boost CSR activities in India" (Mitra & Schmidpeter, 2017). The voluntary guidelines evolved into an amendment to the Companies Bill, 2011, approved by the Lok Sabha in December 2012. This amendment was later approved by the Indian Parliament as Section 135, CSR Rules, and Schedule VII of the Companies Act, 2013, and it was published in the Gazette on August 30, 2013, in India. It mandated certain companies to make efforts to drive a positive change and contribute to national development at the same time, thus marking the beginning of a new phase. The rationale behind this move was to hold companies responsible toward the society and work around the impact of their business operations at the same time (Mitra & Schmidpeter, 2017). In the process, India became the first ever country in the world to introduce mandatory CSR laws. The rules in the act are equally applicable to the foreign companies that have operations in India. It was, at the time, seen as a game changer both in terms of its potential in India and the impact it may have on CSR outlook globally. Furthermore, it imposed significant challenges on the voluntary nature of the concept and further fueled the discourse in the global arena (Zile, 2011).

Section 135 of the Companies Act, 2013 makes it a legal obligation for certain companies to have a CSR Board which would look over the companies CSR efforts. Every Company having net worth of Rs. 500 crore or more, or turnover of Rs. 100 crore or more, or net profit of Rs. 5 crore or more during the immediately preceding financial year shall constitute CSR committee., under Schedule VII they must specify the reasons in their annual report. The mandate also extends to foreign companies that conduct business in India. Over the years, the mandate has affected more than 20,000 companies (see Table 3) by operationalizing multiple

stakeholders at both the organizational and community level. Some of the mandatory provisions in the Act[1] are mentioned below:

- Eligible companies to have a board (CSR Committee) to approve CSR policy for the company
- Rules are spelt out for transfer and use of the unspent amount
- Annual reports of such companies to add a comprehensive CSR report
- An elaborate CSR policy to be published on the company website
- Fine and punishment for noncompliance

Social Development and Sustainable Development Goals—India's Commitment

Development can be understood as a positive change in the political as well as socioeconomic growth of a society. According to Midgley (1995):

> For most people, it connotes a process of economic change brought about by industrialization. The term also implies a process of social change resulting in urbanization, the adoption of a modern lifestyle, and new attitudes. Further, it has a welfare connotation which suggests that development enhances people's incomes and improves their educational levels, housing conditions and health status.

The concept of development is widely associated with economic progress. Interestingly, the term social development has also been somewhat understood by attaching economic development with human welfare to it. Social development can be understood in terms of the overall well-being of a society in which every individual is able to achieve their full potential and are able to live an economically as well as socially stable life. This can be achieved through adopting policies that focus on planned intervention and a more inclusive development.

In light of the above argument, the United Nations General Assembly, in 2015, adopted the SDGs as part of the sustained development Agenda 2030. These goals have been dubbed as refined versions of their precursor Millennium Development Goals (MDGs) and essentially characterized as set goals that "aim to develop a global vision for sustainable development by focussing on both socio-economic as well as environmental development" (United Nations, 2015). The SDGs contain a total of 17 goals and 169 targets further divided into 248 indicators. Furthermore, the SDGs "fully acknowledge the complexity, trade-offs, and systemic nature of sustainable development issues" (ElAlfy, Palaschuk, El-Bassiouny, Wilson, & Weber, 2020). Therefore, by aligning national policies with SDGs, governments

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[1]https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf

across the world can redirect their resources to achieving social development in a more measurable and efficient manner.

For India to achieve inclusive economic growth, it is imperative to have a concrete development framework in place. The diversity of this country creates unique challenges with reference to implementing social development projects. One of the major challenges is that of localization of SDGs to achieve the 2030 agenda (NITI Aayog, 2021). Attempts have been made to optimally link SDGs with CSR programmes along with state sponsored schemes.

> In a strategic vision document presented in 2018, the Government of India articulated its development agenda. The agenda reflects India's own development goals built on the UN SDG Framework, aiming to achieve the UN SDGs by 2030, as well as ensure that India becomes a 4 trillion-dollar economy by 2022. (Seamless Team, 2020)

The task of regulating SDGs by developing a framework to enable implementation rests on NITI Aayog. NITI Aayog has created a robust framework (see Table 1) which focuses on adoption, implementation, and monitoring of the efforts at subnational levels. NITI Aayog framework is in tandem with the framework proposed by the 2019 publication by The Partnering Initiative and United Nations Department of Economic and Social Affairs, "Maximizing the impact of partnerships for the SDGs: A practical guide to partnership value creation." According to Stibbe, Reid, and Gilbert (2019), this report presents a framework to understand, analyze, and improve partnerships for the SDGs.

Despite all the efforts, India ranks 121 out of 163 countries on the SDGs index in 2022. SDG index ranks countries by their overall score. "The overall score measures the total progress towards achieving all 17 SDGs. The score can be interpreted as a percentage of SDG achievement. A score of 100 indicates that all SDGs have been achieved" (Sachs, Kroll, Lafortune, Fuller, & Woelm, 2022).

Table 1   NITI Aayog SDG agenda

Category		Example
Type I	Leverage/ Exchange	The collaboration between NITI Aayog and Japan International Cooperation Agency (JICA) in the Aspirational Districts Programme (ADP)
Type II	Combine/ Integrate	India's Voluntary National Review (VNR) 2020 preparation process in which the United Nations (UN) in India, and CSO umbrella organizations collaborated to bring out the challenges and expectations from the grassroots – of 14 population groups, including women, children, people with disability, migrants and urban poor etc.,
Type III	Transform	The SDG localization efforts steered by NITI Aayog in association with all the states and their respective districts

Source: SDG India Index & Dashboard 2020–21, NITI Aayog.
Note: SDG: Sustainable Development Goals

Table 2   SDG index ranking

Year	India's rank on SDG Index	Total countries ranked
2022	121	163
2021	120	163
2020	117	163
2019	115	162
2018	114	156
2017	143	188

Source: https://www.sdgindex.org/reports.
Note: SDG: Sustainable Development Goals

While Finland has scored 86.51 (on top), South Sudan has received lowest score (39.05). India is continuously losing its place in ranking every year, from 114 in 2018 to 121 in 2022. There can be many reasons to explain this slight fall in rank. While many reasons may be held accountable for the downfall in the ranking, the convoluted nature of the problem of rising population, changing demography, environmental conditions, and natural disasters, including pandemics, are the main reasons. There are some unique and some overlapping reasons in three E's – education, economy, and environment needs attention and correction; good governance and domestic political stability are also protuberant. However, the agenda of the SDGs requires favorable policy support and cooperation from the developed countries in the form of global tax structures, direct foreign investment, technology transfer and sharing, climate change action, capacity development, and more official development assistance (ODA).

Last 2 years' progress has been nullified to a great extent by the COVID pandemic. At the same time, India has progressed on many indicators. The percentage of people earning below $1.90 per day has dropped down from 14.53% in 2015 to 11.93% in 2021 and is further estimated to go down to 10.41% by the end of 2022 in the "SDG push scenario. Similarly, primary education's gross completion rate has improved from 87.67% in 2015 to 92.06% in 2022."[2]

Strategic Engagement of Corporate Social Responsibility Provisions for Achieving Sustainable Development Goals

The Indian CSR legislation and the SDGs were formulated in 2013 and 2015, respectively. Both have enormous potential to create a cohesive sustainable growth model. Kumar (2021) emphasized that "CSR has become an effective tool to work in the line of SDGs with a strong focus on social performance indicated in the CSR projects of the organizations. The SDGs, otherwise known as the Global Goals, are a universal call to action to end poverty, protect the planet and ensure that

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[2]https://data.undp.org/content/assessing-covid-impacts-on-the-sdgs/

all people enjoy peace and prosperity." The activities required to fulfill the SDGs and CSR thematic development areas overlap significantly, as seen in Table 3. The SDGs establish specific, measurable goals with regard to the success of initiatives, while the CSR rules establish an extensive framework that provides guidance for sustained social development.

The SDGs are an evolution of the MDGs and specifically encourage business to use innovation and creativity to address development concerns. The commercial sector has once in a lifetime opportunity to participate in the SDGs and prove its mettle. In order to pursue a shared vision of sustainable development and confront the socioeconomic and environmental issues, both CSR and SDGs are fundamentally motivated to bring together participants from all sectors.

It can be asserted that the CSR rules provide guidelines in the form of a partnership opportunity similar to the SDGs. The SDGs lay out a more detailed strategy and a broader range of objectives that must be met and have a wider spectrum of indicators to measure the impact on eradicating poverty, lowering inequality, and implementation/investigation agency partnership for overall growth. For instance, depending on the type of intervention, a company that chooses gender as a focus area (as listed in Schedule VII) may be able to connect it to several SDGs, as there are a total of 58 unique indicators of gender equality in the global indicator framework of SDGs which span across activities such as empowering women, eradicating poverty, promoting education, awareness on hygiene and sanitation, training to promote sports activities, etc.

Table 3   CSR activities in schedule VII of the company's act mapped with SDGs 2030

	CSR Activities	Mapped SDGs
Activity I	Eradicating hunger, poverty, and malnutrition	1,2,3,6
Activity II	Promoting education	1,2,4,8
Activity III	Promoting gender equality, empowering women	1,5,10
Activity IV	Ensuring environmental sustainability	6,7,9,11,13,14,15
Activity V	Protection of national heritage, art, and culture	9,11
Activity VI	Measures for the benefit of armed forces veterans, war widows, and their dependents	3,4,8
Activity VII	Training to promote rural sports, nationally recognized sports, para-olympic sports, and Olympic sports	8,10
Activity VIII	Contribution to the prime minister's national relief fund	1,2,3,4,6,9,15
Activity IX	Contribution to incubators or research and development projects in the field of science, technology, engineering, and medicine	9,13,12
Activity X	Rural development projects	1,2,3,4,9
Activity XI	Slum area development	1,2,3,4,6,7,9
Activity XII	Disaster management, including relief, rehabilitation, and reconstruction activities	—

Source: KPMG (2017).
Note: CSR: Corporate Social Responsibility; SDG: Sustainable Development Goals

Funding in the Last Five Years

In the last 5 years, at least 17,000 companies each year have had their dedicated CSR programmes. A cumulative of INR 1,013,719 million were spent by these companies in a dedicated way (see Table 4). As per data available on the national CSR portal of India, more than 36,000 CSR programmes were active in the year 2021 alone. During this year a total of INR 248,654 million were spent on these projects. A dissection of data on the nature of these companies in 2021 show that an overwhelming majority (80%) of this spending comes from non-PSU companies.

Further dissection shows that most companies have focused their attention on rural development programmes (7% spending), followed by contribution to the Prime Minister's National Relief Fund (PMNRF) (6.6% spending). While important issues like health care and education have attracted significant spending, other important issues like gender equality and women empowerment (0.89% spending), environment sustainability (3.94% spending), vocational skills (2.5% spending), and livelihood enhancement projects (3.20% spending) have been left out as focused areas (see Table 5). Least attention has been given to issues like slum development (0.29% spending), poverty alleviation, etc. Most companies (55%) have spent more than the originally prescribed budget for their respective projects, while a big-minority (17%) of companies have failed to spend their prescribed budgets at all.

Corporate Social Responsibility Impacting Social Development Policies and Programmes?

Over the years, since the inception of CSR rules, a lot of companies have concretized their CSR programmes. The CSR Activities have been modified, removed, or

Table 4   Overall spending on CSR projects in the last 5 years

S. No	Year	Number of companies	Total amount spent (INR million)	Total no. of CSR projects	India's rank on SDG Index	Total countries ranked
1	2020–21	17,007	248,654	36,865	120	163
2	2019–20	22,718	248,916	35,006	117	163
3	2018–19	25,103	201,720	31,989	115	162
4	2017–18	21,520	170,981	26,582	114	156
5	2016–17	19,553	143,448	22,968	143	188
	Total		1,013,719			

Source: csr.gov.in.
Note: CSR: Corporate Social Responsibility; SDG: Sustainable Development Goals

Table 5 Spending under five main issues of social development

Development sector	Amount spent FY 2014–15	Amount spent FY 2015–16	Amount spent FY 2016–17	Amount spent FY 2017–18	Amount spent FY 2018–19	Amount spent FY 2019–20	Amount spent FY 2020–21
Gender equality	552	738	726	240	518	829	352
Women empowerment	728	1,227	1,416	2,513	2,363	2,592	1,880
Health care	18,477	25,694	24,915	27,769	36,085	48,922	69,467
Environmental sustainability	7,740	7,966	10,764	13,019	13,642	14,682	9,817
Vocational skills	2,770	3,444	3,734	5,464	7,982	11,652	6,307
Livelihood enhancement projects	2,801	3,933	5,154	8,324	9,075	10,774	7,961
Education	25,894	40,574	45,050	57,630	60,936	71,644	63,918
Total	58,962	83,576	118,759	114,959	130,601	161,095	159,702

Source: csr.gov.in/.
Figures originally in crores are converted into millions and round off.
Note: FY: Financial Year

amended 12 times[3] since the insertion of the original list of activities in schedule VII of section 135. Efforts have been made to make robust frameworks for implementation, monitoring, and reporting of the projects. It is visible from reports published by various reporting agencies (such as the MCA, KPMG, Goldman Sachs, etc.) that CSR is slowly accelerating and making a firm place in business policies of Indian corporations.

However, the progress of India on various development indexes has been stagnant throughout these years. In the year 2016, India ranked 108 out of 144 companies on the World Economic Forum Global Gender Gap Index (GGGI) (World Economic Forum, 2016). In 2021, it had further worsened to 140 out of 156 countries (World Economic Forum, 2021). Similarly, India ranked 131 out of 191 countries on United Nation's Human Development Index (HDI) (United Nations Development Programme [UNDP], 2017) and stayed stagnant at 132nd rank in the year 2021 (UNDP, 2022). Other indexes have not fared better either. According to Global Multidimensional Poverty Index (GMPI) 2021, India ranks 66 out of 109 countries. It has stayed stagnant since India ranked 67 of the 107 countries on the list in 2016.

A close analysis of CSR activities in schedule VII reveals that standalone SDG 4 pertaining to education can be mapped to five activities, namely, promoting education, measures for benefits of armed forces veterans, contribution to Prime Minister National Relief Fund (PMNRF), and rural and slum development projects. In 2013, India spent 14.05% of its Gross Domestic Product (GDP) on education which has increased to 16.54% in 2020.[4] Furthermore, standalone SDG 1 pertaining to poverty alleviation is mapped to six CSR activities, namely, Activities I, II, III, VIII, X, and XI (see Table 3). As per data available on the UNDP website, percentage of people earning below $1.90 stood at 14.54 in 2015, at 13.31 in the "SDG push" scenario in the year 2020. This is estimated to come down to 10.41% by the end of year 2022.[5] There are many flagship programmes of the Government of India in the field of education, health, vocational skills, livelihood and employment, and sanitation that are being hugely supported by CSR funds. Dasa (2018) reported that:

One such scheme which directly impacts the goal of Zero Hunger is Mid-Day Meal Scheme. The Mid day Meal (MDM) scheme started by the Government of India under the umbrella of Sarva Shiksha Abhiyan has been developed to tackle classroom hunger, one of the major concerns plaguing our society; while providing and facilitating quality education, another global SDG.

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[3]https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/acts.html?act=NTk2MQ==#Schedule_VII_Activities_Which_May_be_Included_by_Companies_in_their_Corporate_Social_Responsibility_Policies

[4]*India Education Spending 1997–2022.* (n.d.). Retrieved September 20, 2022, from https://www.macrotrends.net/countries/IND/india/education-spending

[5]https://data.undp.org/content/assessing-covid-impacts-on-the-sdgs/

According to a report on top 20 CSR fund companies, most of them are contributing on flagship schemes of the Government of India. Their major CSR focus areas were health, education, women and children care, rural transformation, sports for development, sanitation, environment, disaster response, etc. (i2U Social Foundation, 2021). The Prime minister's two mega development projects – Swachh Bharat Abhiyan and Namami Gange – run through *Swachh Bharat Kosh* and *Clean Ganga fund* are included in schedule VII as CSR activities for contribution. This shows that more and more mega social development projects will seek collaboration with CSR in the near future. Although the changes on various development indicators are improving only gradually, it can be asserted that the quantum of money which has significantly increased, due to CSR programmes, in the development sector is bound to influence social policies and social development.

Conclusion

CSR is a much debated and contested concept and is rather peculiar because of the complex relations that have been imbibed in various components of its application. There are arguments both in favor and against the business and moral cases. However, the companies must understand the scale of impact around their operations. While the corporate's reason behind profit orientation is understandable, the moral case for CSR needs to be studied more closely. There is a significant gap in literature when it comes to the critique of current frameworks implemented, as most of these frameworks are profit oriented. A closer look at the mandatory nature of CSR can also be an area of further studies. Regarding the mandatory nature of CSR and its impact on overall social development, the requisite data collection mechanism has to be strengthened as there is no denial that Schedule VII provisions have definitely given a push to SDGs in India. Although the change in various development sectors is not a yet s desired, even India makes a solid case for the importance of mapping SDGs with local CSR efforts to attain the Agenda 2030 and its targets

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