1 Corporate Social Responsibility in India: Philosophy, Policy and Practice

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1.1 Introduction

1.1.1 Philosophy

The world is changing, and by dimensions and at a pace never seen in the past. Consumers are evaluating products and services not only in terms of functionality and technology but also whether the producer is paying adequate attention to the environment and the community. Social media allows for quick person-to-person dissemination of data and 'experience', and for a positive or negative build-up, which far exceeds the power of mass-media-based inferences.

Despite these great improvements, the latent potential of a nation of more than a billion people continues to be stymied by developmental barriers. India's development goals are immense, and the challenges that lie ahead can only be overcome with the efforts of every stakeholder in the ecosystem. Every giver, no matter how large or small the contribution, plays a vital role in helping India move closer towards its development goals. It is only when every giver reaches his or her full potential that the billion people will achieve their goals.

India has witnessed high economic growth in the past two decades. India continues to be one of the fastest-growing economies in the world and has made progress on several development indicators. Despite progress, challenges persist. India continues to face several challenges in health, poverty, nutrition and sanitation, education, water, unemployment, environment and others. The passage of Companies' Act 2013, notification of corporate social responsibility (CSR) rules and further notifications (henceforth referred as the Act) can be seen as a move by the Government of India to strengthen the relation of the business with communities and also better transparency and governance around CSR (GoI, 2013). While the Act provides the overall guidance framework for the corporates to lead their CSR initiatives, it also provides ample autonomy and flexibility to design and implement programmes. Furthermore, India is one of the first few countries in the world which has mandated CSR spending as well as its reporting. Internationally, disclosures on CSR have been in place for quite a few years now. Sector-specific, mandatory CSR has also been in place. The mandatory CSR reporting has its unique advantages. Besides complying with regulatory requirements, it allows corporates to demonstrate their commitment towards organizational transparency. It can also be used as a communication tool to

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engage with different stakeholders including shareholders, regulators, communities, customers and the larger society. CSR reporting provides an opportunity for corporates to reflect on their internal processes as well as to compare their CSR performance with peers.

Corporate social responsibility should act as a bridge between 'haves and have-nots', given the wide disparity that exists in the society. In other words, it should not be seen as 'good to have' or as a 'requirement under law' instead, they have to think beyond their customers and shareholders, and focus on developing partnerships with other important stakeholders in the society. In addition to business which is the economic exchange with society, companies need to also focus upon CSR as their non-economic exchange.

Corporate social responsibility in India, as in many parts of the world, has for companies matured from a utopian concept to a must-do activity. Globalization of Indian business, localization of multinational companies in India, corporate reputation, risk management and business continuity/sustainability, and public policy on CSR are key drivers for the mainstreaming of CSR. Nevertheless, a substantial number of enterprises in India still need to move up the CSR curve. CSR is becoming an integral part of every business portfolio in India, and companies have made significant contributions to the development of the country through various initiatives in areas such as education, health care, water and sanitation, infrastructure, livelihoods, rural development and urban development (Warner, 2014; Sheth *et al.*, 2017).

Recently, CSR activities have been growing at a faster rate than expected. One of the reasons for this growth is the burgeoning corporate foundations. These foundations are usually nonprofit entities set up to conduct CSR activities. This structure enables them to partner with other organizations engaged in research and implementation activities. These entities also work with government departments to seek alignment with social, environment or economic development priorities. In recognizing the role of business in inclusive growth through sustainable development efforts, the government in recent years, (e.g. the Ministry of Corporate Affairs) has increased efforts to put in place a policy on CSR that will provide an enabling environment for business to conduct CSR activities.

A widely used definition of CSR in the business and social context has been given by the European Union (EU). It describes CSR as

> the concept that an enterprise is accountable for its impact on all relevant stakeholders. It is the continuing commitment by business to behave fairly and responsibly, and contribute to economic development while improving the quality of life of the work force and their families as well as of the local community and society at large (European Commission, 2011).

In other words, CSR refers to ensuring the success of the business by inclusion of socioeconomic and environmental considerations into a company's operations. It means satisfying the demands of shareholders and customers while also managing the expectation of other stakeholders such as employees, suppliers and the community at large. It also means contributing positively to society and managing the organization's environmental impact (European Commission, Directorate-General for Enterprise).

Over the years, the Indian philanthropy market has matured.[1] Funds contributed by individual philanthropists have been steadily rising, growing faster than funds from foreign sources and funds contributed through CSR. Philanthropists are also becoming more sophisticated in how they view giving and are proactively adopting new strategies for high-impact results.

Philanthropy has been on the upswing in India over the past five years. Although fundraising continues to be one of the primary concerns in the development sector, it has seen steady growth in the recent past, primarily due to private sources. Though the current trend is heartening, a greater push for more philanthropic funding and resources is needed, given that the required scale of development remains significantly large.

In terms of visible outcomes, India still has a long way to go on most fronts despite progressive government schemes such as Beti Bachao Beti Padhao, Jan Dhan Yojana and Swachh Bharat. The country ranked 130 on the Human Development Index in 2014 and 110 on the Sustainable Development Goals (SDGs) Index in 2016, lagging behind its peers on both readings (see Fig. 1.1). Conservative estimates indicate that India will face a financial shortfall of approximately ₹53.3 million crore (US$8.5 trillion) if it is to achieve the SDGs by 2030. It needs significant additional funds, along with systematic changes at the policy and service-delivery levels, to achieve these goals. Although the government remains the largest enabler of change, the role of private philanthropy is critical.

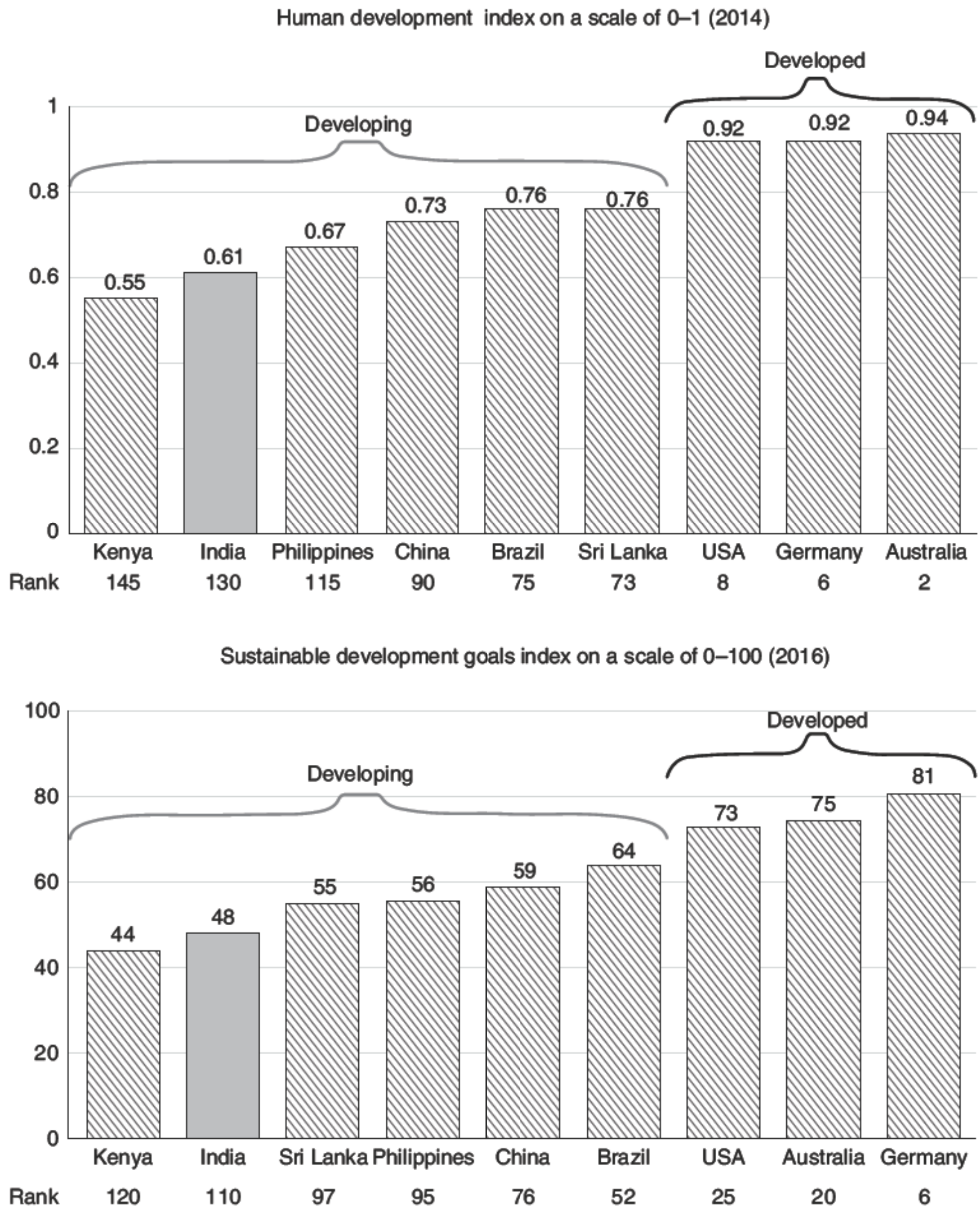


Fig. 1.1. India lags behind comparable peers on key social development indexes. From: CII, 2016; KPMG, 2017; Sheth *et al*., 2017.

1.1.2 Growing funds

The *India Philanthropy Report* (Sheth *et al.*, 2017) observed that total funds for the development sector have grown approximately 9% over the past five years. In absolute terms, the funds have increased from approximately ₹150,000 crore to ₹220,000 crore with the combined efforts of both public and private sectors. While the public sector remains the largest contributor (₹150,000 crore in 2016), its share of total funding has been declining steadily. On the other hand, private-sector contributions primarily accounted for the ₹70,000 crore five-year growth. Private donations made up 32% of total contributions to the development sector in 2016, increasing from a mere 15% in 2011 (see Fig. 1.2).

To deal with increasing climate risks, environment degradation, lack of livelihood opportunities and widespread out-migration, the Ministry of Corporate Affairs, Government of India has recently notified the section 135 of the Companies Act, 2013 along with Companies (Corporate Social Responsibility Policy) Rules, 2014 (GoI, 2013). In response to the requirements of the Companies' Act 2013, companies have to set aside an amount of equal to 2% of the average net profits of the Company for annual CSR activities. However, the share of private corporate philanthropy in funds raised for the development sector has declined from 30% in 2011 to 15% in 2016. To create conducive environment to invest on CSR activities, the government has proposed amendments to the Companies' Act 2013 that seek to provide greater clarity on CSR provisions. Although philanthropy from foreign sources has continued to increase over the years, the rapid growth of philanthropy from individuals within the country promised for the sustained growth of Indian philanthropy. One of the estimates revealed that the new CSR mandate of 2% net profit has brought approximately ₹5,850 crore to local charities from 90 companies since 2014.

1.1.3 Individual philanthropist

In India, philanthropic funding from private individuals recorded a sixfold increase from approximately ₹6,000 crore in 2011 to ₹36,000 crore in 2016 (see Fig. 1.3). A large portion of

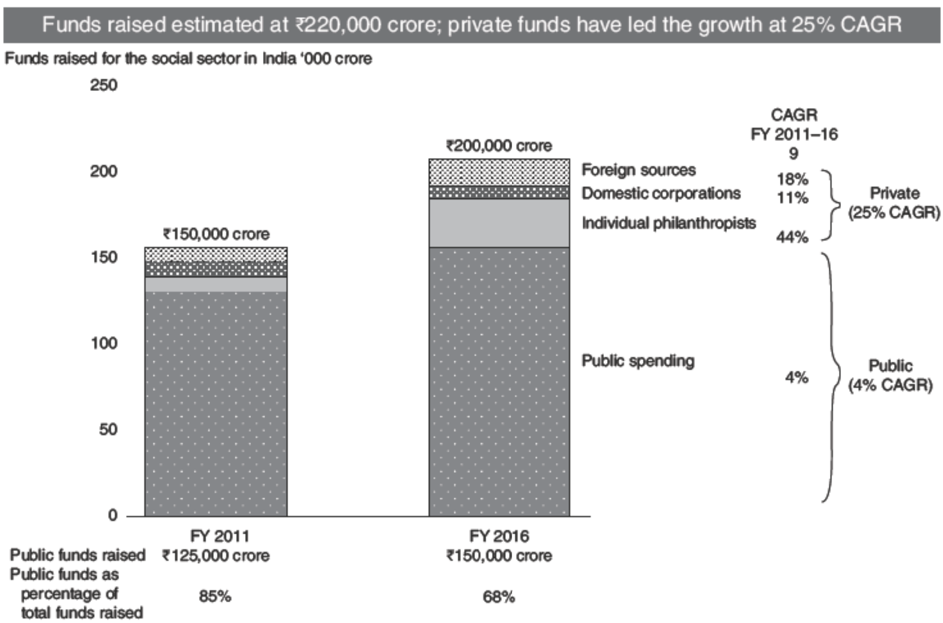


Fig. 1.2. Contribution from private sources caused a healthy growth rate in philanthropic funding. From: Sheth *et al.*, 2017.

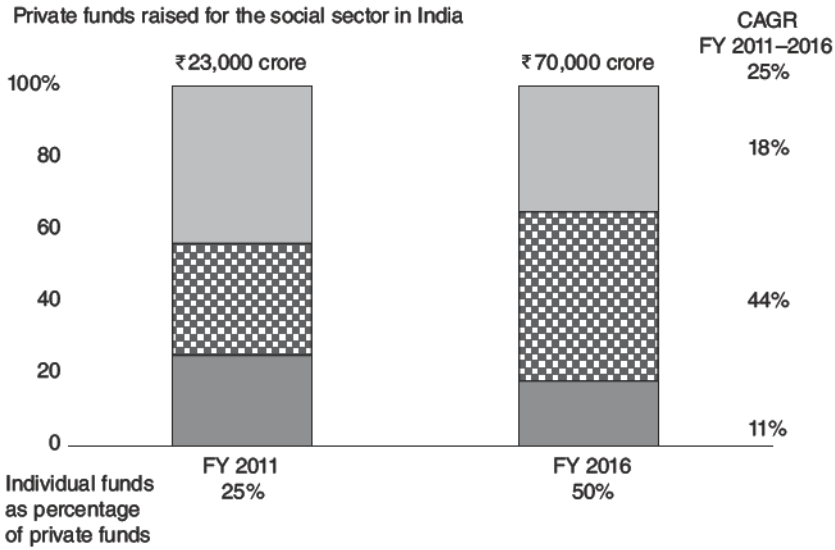


Fig. 1.3. The 44% growth in individual funds is the major reason for the 50% share increase in private funds. From: Sheth *et al*., 2017.

this amount has come from a few established individuals who have pledged large sums of their net worth to philanthropy. This increase in private philanthropy is only expected to grow in the future, with government facilitating through policy and legal framework an environment conducive to investment on social and environmental issues. According to the *India Philanthropy Report* (Sheth *et al*., 2017), the increased per capita gross domestic product has contributed to the increase in ultra-high net-worth individual (UHNWI) households, leading to more philanthropic activity. The number of UHNWI households has doubled since 2011, and their net worth has tripled during this period. The number of people who have volunteered their money and time between 2009 and 2015 has also increased 1.5 and 2 times respectively (see Fig. 1.4).

The growth of the Indian economy has contributed to the rise of individual philanthropists, which is an important phase in the growth of India's philanthropy sector. The growth-induced development is resulting in more Indians becoming wealthier, as reflected in the Forbes billionaires list, in which India ranks fourth among countries with the most billionaires. However, philanthropy is not a new concept in India, as the country has had a history and tradition of supporting and helping employee welfare activities and environmental sustainability through corporate houses. In today's environment, the philosophy of philanthropy is changing due to awareness of global issues and modernization has changed the attitude of new generations, and wealthy people are coming forward to address critical issues such as social and economic backwardness, environmental concerns and empowerment issues, thereby helping India to develop faster.

1.1.4 Contributing funds

Philanthropy is the way of helping to build stronger societies by protecting the environment, creating employment and providing basic amenities. In this process different philanthropists may opt for different methods, and this is the prerogative of each philanthropist, shaped in part by his or her unique giving philosophy, life experience, time availability, social interests and goals. Different philanthropists adopt different practices depending on time availability and interests, and some may invest their time and efforts into helping society in addition to monetary contributions. A philanthropic journey is

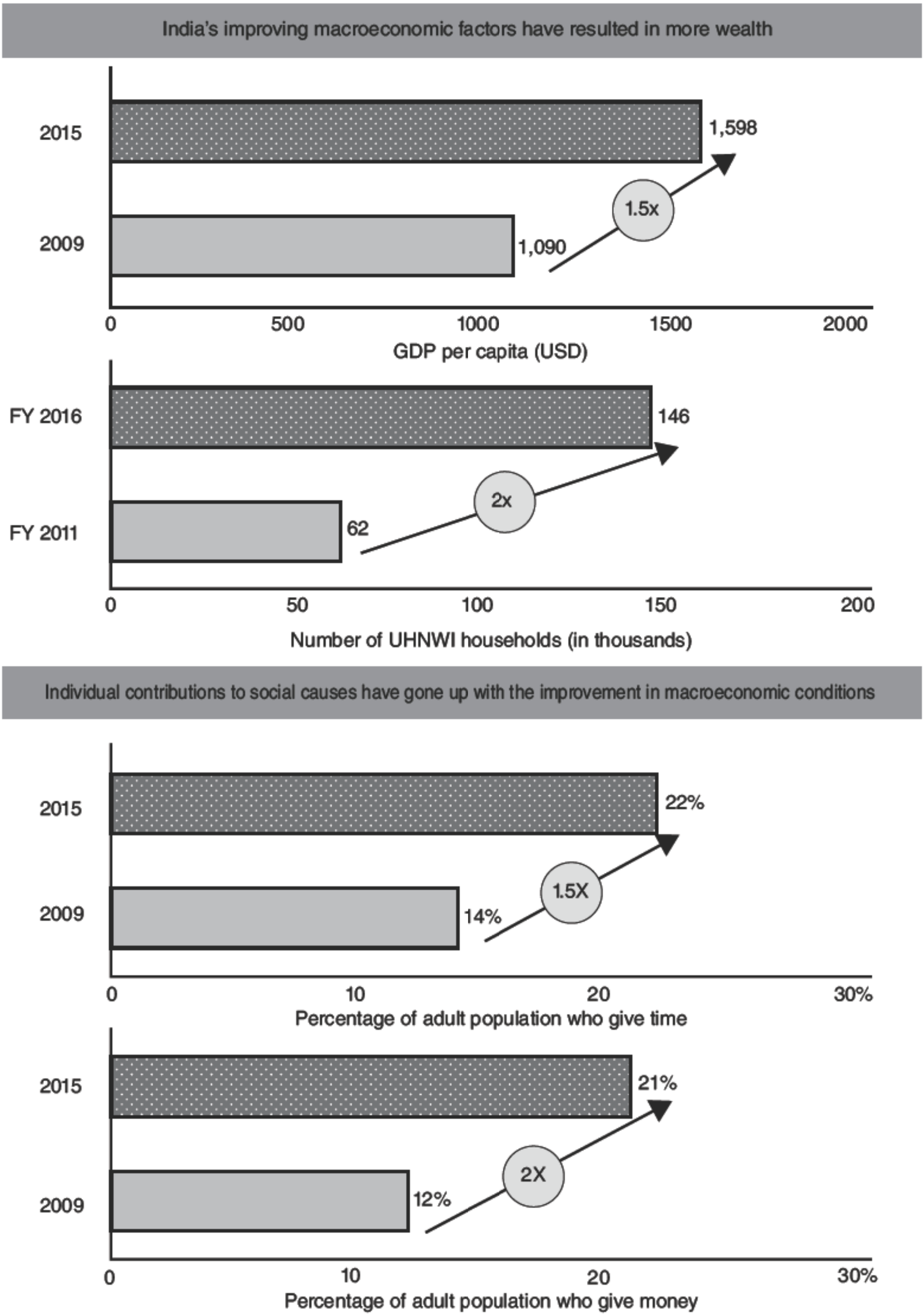


Fig. 1.4. Improving economic conditions and an increase in individual wealth have led to an increase in philanthropy. UHNWI = ultra-high net-worth individual; a UHNWI household is defined by Kotak Wealth Management as a household with a net worth >₹25 crore. From: Sheth *et al*., 2017.

complex, and there are varied approaches that philanthropists can adopt. The *India Philanthropy Report* (Sheth *et al.*, 2017) outlined the framework and identified the ways that philanthropists may choose to engage with the sector. The report also highlighted how and where philanthropists give and manner in which their funds are used (Fig. 1.5) and lay out the various ways philanthropists can contribute beyond their financial contributions (Fig. 1.6). The confluence of the two can broadly illustrate the giving approach adopted by philanthropists (Sheth *et al.*, 2017).

1.2 Evolution of CSR Governance and Policies

Since CSR is gaining importance throughout the world,[2] governments are aware of the national competitive advantages won from a responsible business sector. Large corporations have progressively realized the benefit of implementing CSR initiatives, where their business operations are located. The Organisation for Economic Cooperation and Development (OECD) established a set of guidelines for multinational enterprises in 1976, and was thus a pioneer in developing the concept of CSR. The purpose of these guidelines was to improve the investment climate and encourage the positive contribution multinational enterprises can make to economic and social progress. In addition to the OECD's 30 member countries, 11 observer countries have endorsed the guidelines.[3]

It is observed that transparency in reporting enhances the focus on economic, social and environmental factors. It motivates companies to intensify their efforts in becoming socially responsible. Several efforts have been taken by various governments to encourage CSR reporting, such as incentivizing companies who voluntarily report their CSR activities or by taking measures such as mandating CSR reporting. In 2007, the Malaysian government passed a regulation to mandate all publicly listed companies to publish their CSR initiatives in their annual reports on a 'comply or explain' basis. Accordingly, all publicly listed companies in Malaysia have to either publish CSR information or explain why they should be exempted (Hauser Institute, 2015). In another example, in 2009 Denmark mandated CSR reporting, asking all state-owned companies and companies with total assets of more than €19 million, revenues of more than €38 million, and over 250 employees to report their social initiatives in their annual financial reports.

To enable transparency from businesses on the environment, social and governance front, France passed a law called Grenelle II, which mandates integrated sustainability and financial reporting for all companies listed on the French stock exchanges, including subsidiaries of foreign companies located in France and unlisted companies with sales revenue of more than €400 million and more than 2000 employees.

Although some CSR standards are mandatory, there are others, which comprise both mandatory and voluntary standards. For instance, in 2006 the British Companies Act mandated all companies listed in UK to include information about their CSR activities in their annual reports; however, a full-length CSR report was made voluntary (Maguire, 2011).

A corporate responsibility index challenges and supports large organizations to integrate responsible business practices. Emerging markets such as Brazil, China and South Africa have become forerunners in CSR reporting in the developing world in terms of their involvement in CSR-related activities in order to promote the listed companies' credibility, transparency and endurance. The Johannesburg stock exchange was the first emerging market stock exchange to create a socially responsible investing index in 2004. China has also encouraged CSR reporting in guidelines released through the Shanghai and Shenzhen Stock Exchange.

1.2.1 Evolution in India

India has a long tradition of paternalistic philanthropy. The process, though acclaimed recently, has been followed since ancient times, albeit informally. Philosophers such as Kautilya from India, and pre-Christian era philosophers in the West, preached and promoted ethical principles while doing business. The concept of helping the poor and disadvantaged was cited in several works of ancient literature. In the pre-industrial period, philanthropy, religion and

States of giving journey	*Early/Nascent*	*Transition*	*Mature stages*	
Vision	**Gives in an unstructured manner across a broad range of sectors**	**Begins to reflect on and identify broad areas of interest to form a specific vision within the interest area**	**Develops and articulates a vision which could be based on geography, cause or theme**	**Solidifies vision, which becomes the source of all activity**
	Giving is reactive and limited to individuals/nonprofits that might have sought him/her out	Giving begins to be more proactive, though some parts remain reactive	Investments tend to be more thought out proactive, and aligned to the vision	The giving approach becomes outcome-led and all giving is aligned to the vision
States of giving journey	Early/Nascent	Transition	Mature stages	
Percentage of potential giving	**Low**	**Low to medium**	**Medium to high**	**High**
	Is uncertain of the extent of funds they can commit to philanthropy and is more cautious about how much they contribute			Is certain of the extent of funds they commit and channels all funds over and above their needs, wants and desires (accounting for the future) towards philanthropy
States of giving journey	Early/Nascent	Transition	Mature stages	
Scope of giving	**Giving is primarily limited to individuals**	**Gives to a few existing nonprofits or sets up own implementing foundation**	**Consolidates and engages deeper with a portfolio of programs/organizations**	**Giving is directed towards solving an issue at large**
			This could involve exploring partnerships with peers, local government, etc., with the aim of supporting on organization's work	Identifies gaps at various levels (policy, research, capacity, delivery) and engages with multiple stakeholders (government, academics, intermediaries, nonprofits) to move the whole ecosystem
States of giving journey	Early/Nascent	Transition	Mature stages	
Type of funding	**Only programmatic funding**	**Only programmatic funding**	**Largely provides programmatic funding and some institutional funding**	**Gives either programmatic or institutional funding**
			(e.g. monitoring and evaluation, leadership development, systems, human resources), based mostly on one's own preference	Or a blend of both, based on the need
States of giving journey	Early/Nascent	Transition	Mature stages	
Time period of engagement	**Short term**	**Short-medium term**	**Medium-long term**	**Long term**
	Time horizon of 1 to 3 years	Time horizon of 3 to 5 years, with a focus on achievable outcomes and milestones	Time horizon of 3 to 5 years, with a focus on achievable outcomes and milestones	Time horizon of 5 years or more, with efforts made to catalyse the ecosystem to achieve outcomes

Fig. 1.5. The philanthropic pathways' framework: nature of giving. From: Sheth *et al.*, 2017.

States of giving journey	*Early/Nascent*	*Transition*	*Mature stages*	
Time spent on philanthropic activities	**<5%**	**5–10%**	**10–30%**	**>30%**
	Often allocated in an ad hoc manner	Allocated in a conscious and regular manner	Allocated in a conscious and regular manner	Keeps increasing the amount of time allocated to philanthropy
States of giving journey	Early/Nascent	Transition	Mature stages	
Monitoring, learning and evaluation (MLE)	**Is unable to spend time participating in MLE activities**	**Participates in MLE activities in an ad hoc manner**	**Regularly participates in MLE activities**	**Actively participates and encourages organizations to spend time on MLE activities**
	Does not track utilization of funds, is unable to find time to learn about the sector	Tracks utilization of funds and work done in sector when provided; participates in ad hoc learning opportunities by talking to peers and attending events	Proactively tracks utilization of funds and outputs; actively spends time learning about the sector by engaging with actors in the ecosystem	Proactively urges organizations to measure not just outputs, but outcomes; works with actors in the ecosystem to learn how best to make an impact in the sector
States of giving journey	Early/Nascent	Transition	Mature stages	
Skills	**Volunteers with organizations based on their requirement**	**Consciously allocates mindspace and begins to align skills**	**Aligns skills and capabilities with how best to use allocated time**	**Constantly reviews and realigns the skills and capabilities**
	Does not attempt to align activities with one's capabilities and skills	Begins to reflect on how to best align his or her skills/capabilities with allocated time		That could be applied a cause/sector level
States of giving journey	Early/Nascent	Transition	Mature stages	
Networks	**Discusses own philanthropy or the intent of philanthropy to inner circle of friends/family** In an unstructured environment (e.g. at dinners) and on an ad hoc basis	**Mobilizes network in a more structured, proactive manner** But limits this primarily to one's inner circle of friends and relatives	**Mobilizes One's larger peer group or professional network** (employees, own company resources, etc.) to support the development sector	**Proactively influences a much larger network** (e.g. friends of friends, industry) to participate in philanthropy
States of giving journey	Early/Nascent	Transition	Mature stages	
Public outreach	Philanthropy is a **personal engagement** restricted to one's private networks	**Occasionally engages in the public domain** Speaks at smaller public events/forums, typically potential philanthropists when invited	**Proactively seeks opportunities to engage about philanthropy in the public domain** Speaks at larger public events/forums; proactively promotes philanthropic engagement in the public domain in interviews with media	**Proactively and regularly seeks to influence a much larger or higher level of audience** On sector-level trends and issues, thereby championing a specific cause;this could include doing television interviews, writing articles/editorials in newspapers or influencing the state/central government

Fig. 1.6. The philanthropic pathways' framework: engagement with the sector. From: Sheth *et al*., 2017.

charity were the key drivers of CSR. The industrial families of the 19th century had a strong inclination towards charity and other social considerations. However, the donations, either monetary or otherwise, were sporadic activities of charity or philanthropy that were taken out of personal savings, which neither belonged to the shareholders nor constituted an integral part of business. During this period, the industrial families also established temples, schools, higher education institutions and other infrastructure of public use.

The term CSR itself came into common use in the early 1970s. The last decade of the 20th century witnessed a shift in focus from charity and traditional philanthropy toward more direct engagement of business in mainstream development and concern for disadvantaged groups in society. In India, there is a growing realization that business cannot succeed in isolation and social progress is necessary for sustainable growth. An ideal CSR practice has both ethical and philosophical dimensions, particularly in India where there exists a wide gap between sections of people in terms of income and standards as well as socioeconomic status (Bajpai, 2001).

Currently, there is an increased focus and a changing policy environment to enable sustainable practices and increased participation in the socially inclusive practices. Some of these enabling measures have been illustrated in the next section of this chapter.

Governance frameworks that focus on the social, environmental and ethical responsibilities of businesses help in ensuring long-term success, competitiveness and sustainability. This further helps to endorse the view that business is an integral part of the society and is essential for the development and sustenance of the society at large. There has been an influx of funding by the corporates in India to aid and uplift the Indian society for many decades. The 57th standing committee on finance highlighted the need for companies to contribute to the society as they depend on the society for obtaining the capital for their businesses. As a result, The Ministry of Corporate Affairs of the Government of India enforced the Act and the CSR Rules from 1 April 2014. The provision of Section 135 for CSR in the Act was introduced in order to enable companies to build social capital through a regulatory structure. By doing so, India became one of the first countries to have a regulatory requirement to spend on CSR and also one of the first to empower businesses to make an impact on the social front in a structured manner.

1.2.2 What qualifies as CSR?

With effect from 1 April, 2014, every private limited or public limited company, which either has a net worth of ₹500 crore or a turnover of ₹1000 crore or a net profit of ₹5 crore, is required to spend on CSR at least 2% of its average net profit for the immediately preceding three financial years' activities. The net worth, turnover and net profits are to be computed under Section 198 of Companies' Act 2013 as per the profit-and-loss statement prepared by the company in terms of Section 381 (1) (a) and Section 198 of the Companies' Act 2013.

The CSR activities should not be undertaken in the normal course of business and should be done according to Schedule VII of the 2013 Act. The Act mentions the following activities as part of CSR:

- Eradicating extreme hunger and poverty.
- Promotion of education.
- Promoting gender equality and empowering women.
- Reducing child mortality and improving maternal health.
- Combating HIV, AIDS, malaria and other diseases.
- Ensuring environmental sustainability.
- Employment enhancing vocational skills.
- Social business projects.
- Contribution to the Prime Minister's (PM's) national relief fund or any other fund set up by the central or state governments for socioeconomic development or relief, and funds for the welfare of Scheduled Caste, Scheduled Tribe, other backward classes, minorities and women.

To formulate and monitor the CSR policy of a company, Section 135 of the 2013 Act requires a CSR committee of the board to be constituted. The CSR Committee is to consist of at least three directors, including an independent director. However, CSR rules exempt unlisted public companies, and private companies that are not required to appoint an independent director, from having an independent director as a part of their CSR Committee, and stipulates that the committee for a private company and a foreign company need to have a minimum of only two members. The modalities require that the finance for spending on CSR activities shall be through a registered trust or society or by a holding/subsidiary or associate company, or through an outside entity having a track record of three years; if through an outside entity, then the company should specify the programme to be undertaken, modalities for utilization of funds and monitoring and reporting mechanism; it can give a donation to a corpus fund, if the entity is created exclusively to carry out CSR activities.

Incubators approved by the central government are considered as a CSR contribution. Examples of incubators are Villgro, a Department of Science and Technology-certified incubator with focus on social enterprises, and Centre for Innovation Incubation and Entrepreneurship (CIIE), the technology incubator at Indian Institute of Management, Ahmedabad. The 7th edition of Bain's *India Philanthropy Report* (Sheth *et al.*, 2017), focused on the growing importance of the individual philanthropist in the overall landscape of funding for the development sector. It goes beyond analysing how much philanthropists are giving and instead focuses on the evolving approaches that givers are adopting to maximize their philanthropic impact. Two examples (Infosys Foundation and Tata Group) are shown in Box 1.1 and Box 1.2.

1.3 Practice

It is a few years since the Companies' Act 2013 and notification of Section 135 was introduced in India. Since India was one of the first countries across the world to mandate CSR, there is a growing interest among various stakeholders to see how the scenario is progressing. What was earlier a voluntary pursuit for corporates has now become a regulatory requirement. The Act is quite comprehensive in nature and provides adequate framework and guidance for CSR project implementation. The Act focuses on implementing CSR in project mode and also requires a detailed disclosure as part of the annual report. The Act also brings in a higher level of governance requirements and hence accountability on CSR.

1.3.1 Estimated CSR expenditure

Estimates of the likely annual expenditure on activities defined in Schedule VII of the CSR Act and falling under the area of social development vary, ranging from ₹15,000 crore to ₹28,000 crore. It is anticipated that of 250 public-sector units (PSUs) in India, 70–80 may qualify for the CSR expenditure. Among nearly 20,000 private companies in India, 10,000–16,000 may qualify for CSR. Since 2010, PSUs have been required to spend a part of their profits, in a percentage slab based on the guidelines being issued by the

Box 1.1. Infosys Foundation.

Infosys' commitment to communities has led to the creation of the Infosys Foundation to support the underprivileged sections of society. A not-for-profit initiative aimed at fulfilling the social responsibility of Infosys Ltd, the Infosys Foundation creates opportunities and strives towards a more equitable society.

Established in 1996, the Foundation supports programmes in the areas of education, rural development, health care, arts and culture, and destitute care. Its mission is to work in remote regions of several states in India. The Foundation takes pride in working with all sections of society, selecting projects with infinite care and working in areas that were traditionally overlooked by society at large. Infosys has been an early adopter of a strong CSR agenda. Along with sustained economic performance and robust sustainability management, social stewardship is important to create a positive impact in the communities in which the project activities are undertaken. The key programmes are driven by the valuable CSR platforms built over the years.

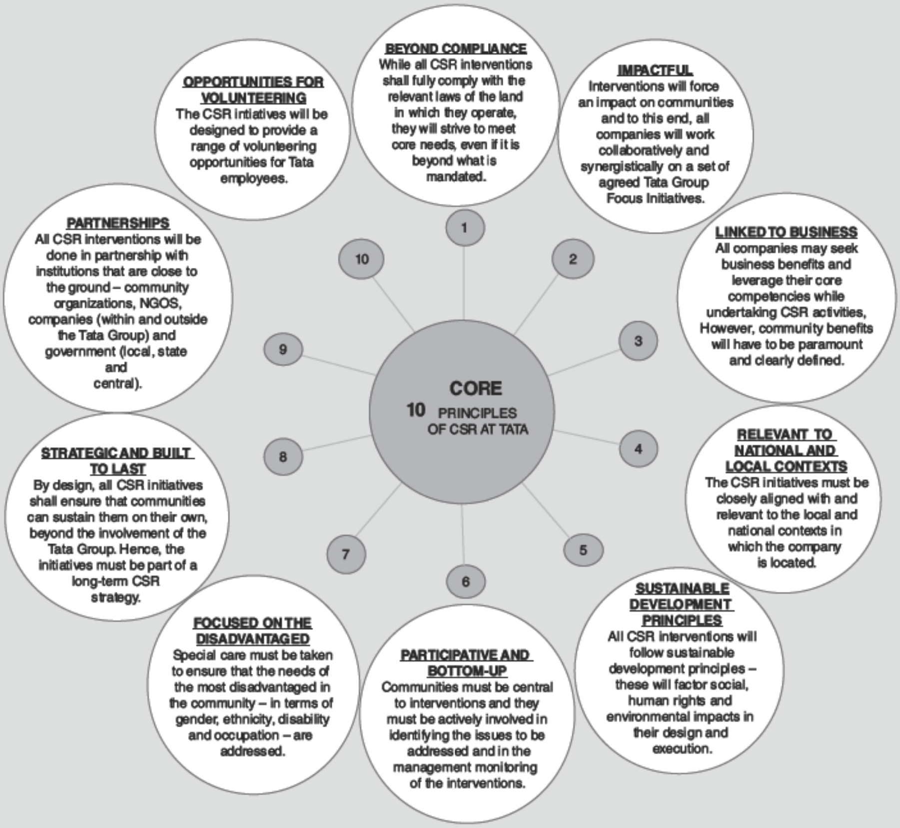
To begin with, the Infosys Foundation implemented programmes in Karnataka, and subsequently extended its coverage to Andhra Pradesh, Arunachal Pradesh, Bihar, Delhi, Gujarat, Jammu and Kashmir, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamil Nadu, Uttarakhand and West Bengal.

Box 1.2. Tata philosophy for CSR.

The Tata Group's corporate social responsibility (CSR) activities are rooted in the knowledge that businesses have a duty to enable all living beings to get a fair share of the planet's resources. The Tata culture of giving back flows from the tradition of nation- and community-building developed more than a century ago by Jamsetji Tata, the Founder of the group. Tata companies are involved in a wide variety of community development and environment preservation projects. The group believes CSR is a critical mission that is at the heart of everything that it does, how it thinks and what it is. The Tata Group is committed to integrating environmental, social and ethical principles into the core business, thereby enhancing long-term stakeholder value and touching the lives of over a quarter of the world's population. The group's CSR programmes aim to be relevant to local, national and global contexts, keep disadvantaged communities as the focus, be based on globally agreed sustainable development principles and be implemented in partnership with governments, NGOs and other relevant stakeholders.

The CSR approach adopted envisages that the group evolves and executes strategies to support communities in partnership with governments, civil society and relevant stakeholders. Key to this approach is that Tata employees generously give their time, experience and talent to serve communities; group companies encourage and facilitate them to do so. At the group level, the Tata Engage programme builds on this tradition. It is among the top 10 corporate volunteering programmes in the world. Tata companies work towards empowering people by helping them develop the skills they need to succeed in a global economy, which is now consolidated into a group CSR programme called Tata STRIVE. The group equips communities with information, technology and the capacity to achieve improved health, education and livelihood. It also works towards enabling other living things on the planet get their fair share of the resources. The core principles of CSR at Tata are diagrammatically represented below.

(Based on: http://www.tata.com/sustainability/articlesinside/corporate-social-responsibility)



Department of Public Enterprises. The CSR expenditure ranged from 3% to 5% of the net profit of the previous year for PSUs, making a profit of less than ₹100 crore, and 2–3% (subject to minimum of ₹3 crore) in case of profit of ₹100–500 crore.

1.3.2 How are Indian companies doing on the CSR front?

The survey carried out in 2016, analyses and brings together findings from CSR reporting of the top 100 (N100) listed companies as per market capital as on 31 March 2016. All these companies are required to comply with the requirements of the Act. The CSR policy, CSR Committee, disclosure on CSR in the Annual Report, CSR expenditure and others were reviewed based on their availability in the public domain as on 30 September 2016. Key focus areas, compliance levels of companies and beyond compliance are summarized in Table 1.1.

1.3.3 Participation in Swachh Bharat campaign

As part of the Swachh Bharat campaign announced by the Prime Minister Shri Narendra Modi in October 2014, the government has set up a Swachh Bharat Kosh to collect contributions from individuals and organizations towards linking water supply to the constructed toilets, training and skill development to facilitate the maintenance of the toilets and to ensure its interlinkages with education on hygiene, and liquid waste management. Scientist R. Mashelkar chairs the 19-member expert committee to examine best technologies on sanitation and water, with affordability, sustainability, scalability and quality as the main criteria.

Corporate India has committed to construct 100,000 toilets, led by announcements from NTPC (24,000 units) and L&T (5000 toilets). Commitments have also been made by TCS, Toyota Kirloskar, Bharti Foundation, Ambuja Cements and other companies. As per statistics, over 114,000 government schools are without a girls' toilet, and 152,000 are without a boys' toilet. The average cost of construction of a toilet block is about ₹130,000, while the maintenance cost stands at ₹ 20,000 per year.

1.3.4 Participation in other activities

Corporates in India are finding a range of CSR activities to participate in – they cover CSR being used for market development, to increase product penetration and tap first-time customers, to develop relationships and partnerships with local communities, to extend the supply chain to bring poor communities into the fold, and to enhance skills and capabilities of future customers. The benefits of CSR are given in Box 1.3.

1.3.5 CSR by type and nature of industry

The average prescribed 2% amount per company has gone up by 12% in case of PSU companies and 15% in case of non-PSU companies, according to KPMG (2017). The average expenditure against the prescribed 2% amount per company has gone up by 64% in case of PSU companies as compared to 15% in case of non-PSU companies. The average prescribed 2% amount per company has gone up by 7% in case of Indian origin companies and has reduced to above 20% in case of non-Indian origin companies. The average expenditure against the prescribed 2% amount per company has gone up by 18% in case of Indian origin companies and 30% in case of non-Indian origin companies. Interestingly, chemicals, construction, services, mining, automobile, media, cement and energy and power sector companies have spent more than the prescribed 2% CSR budget in the range of 101% to 119%. The telecom sector has increased spends from 18% to 31%, however, it still continues to lag behind other sectors.

1.3.6 How is the government supplementing CSR efforts?

According to data from the National Skill Development Agency (NSDA), 21 departments and ministries were supposed to train 10.5 million people in 2014–15, but it is estimated that only

Table 1.1. Focus and complaince of CSR. Source: summary based on KPMG (2017).

Focus	Details	Compliance	Beyond compliance
CSR Policy	The Act mandates companies to formulate CSR policies. The policy needs to list out projects/programmes it is planning to implement, execution mechanisms, monitoring and evaluation framework and others. The policy should be made available on the company's website	Three companies do not have their CSR policy available on their respective websites. Two companies have failed to make their CSR policy available in the public domain for the second year in a row. Eight per cent of these companies have failed to disclose details regarding the monitoring framework of their CSR policy	About 98% of companies have disclosed their vision/mission philosophy guiding their CSR programmes. Ninety per cent of companies have disclosed details regarding CSR governance
CSR Committee	The Act mandates that eligible companies must formulate a Corporate Social Responsibility (CSR) Committee. The CSR Committee needs to formulate and recommend the CSR policy to the board, list out and recommend CSR activities and their expenditure and periodically monitor the CSR policy	Ninety-eight companies have disclosed details regarding CSR committee in Directors' Annual Report, however, two Companies have failed to disclose CSR Committee details for the second year in a row. All companies have an independent director on the CSR Committee	Sixty-four per cent of companies have more than the prescribed number (three) of CSR Committee members; 47% of companies have more than the prescribed number (more than one) of independent CSR Committee members on board which is clearly a good indication from the governance front; 55% had women members in their CSR committee; 82% had held two or more CSR Committee meetings during the year
Disclosure on CSR in the Directors' Report	As per the Act, eligible companies must disclose CSR related details in their Directors' Report such as the composition of the CSR Committee, details about the policy developed and implemented by the company on CSR initiatives taken during the year as Annual Report on CSR containing particulars as specified by the Act, and in case of a failure to spend 2% towards CSR shall specify the reasons for same. Mandatory requirement as part of Act reflects the priority given to CSR at board level	During the current year, 98 companies have made disclosures on CSR in the Directors' Report. Four companies have failed to provide CSR details in the prescribed format. Forty-two companies have failed to disclose details regarding CSR Committee in the Directors' Report. Fifty-two% companies have failed to disclose details regarding CSR spend in the Directors' Report; 21% companies do not refer to the CSR policy in the Directors' Report	Forty-nine per cent of companies have presented their CSR vision/mission in the Directors' Report; 40% of the companies have disclosed details on the focus areas of CSR intervention in the Directors' Report. During the current year, 25% of the companies have reported details regarding the outreach/people impacted

Box 1.3. Benefits of CSR.

CSR is relevant because of not only a changing policy environment but also its ability to meet business objectives. Its key benefits are as follows:

- Strengthening relationships with stakeholders.
- Enabling continuous improvement and encouraging innovation.
- Attracting the best industry talent as a socially responsible company.
- Additional motivation to employees.
- Risk mitigation because of an effective corporate governance framework.
- Enhanced ability to manage stakeholder expectations.

a little more than 5 million people were actually trained. This includes nearly 1.5 million students passing out of ITIs every year. The government has moved the training and apprentice divisions of the labour ministry to the Skill Development and Entrepreneurship ministry formed in November 2014. The move brings over 11,000 ITIs and numerous other institutions, and the apprentice and training divisions, under the Skills ministry. The Skills ministry will implement the amended Apprentices Act, which allows students to get trained in shop floors and obtain financial assistance. The government has drawn up a target for skill-training 250 million people by 2022, including that for the National Skill Development Corporation (NSDC) under the Skills ministry, which will not only oversee the skill development activities of all ministries and departments but also actually implement the schemes. The findings of KPMG (2017) are fairly encouraging. According to KPMG research:

- Compliance to the requirements of the Act has improved.
- A positive trend in the availability of information can be seen as compared to previous year.
- Strengthening of governance mechanisms for CSR projects is visible.
- Overall CSR expenditure has increased and thematic areas of health, education and sanitation witnessed higher budget allocation from corporates.
- A few corporates have gone beyond the 2% mandate and spent more.
- Overall, this opportunity needs to be seized to demonstrate to the world that Indian businesses are contributing constructively to address India's development challenges and are doing it in an impactful way.

1.3.7 CII plays a pivotal role

Confederation of Indian Industry (CII) members need to go a step forwards to support establishing and executing social organizations and NGOs and all required tie-ups. CII also eminently influences the government to execute the legal frame in this regard. If companies see CSR as a legal requirement, and not as a strategic opportunity to enhance value to the society and to shareholders, then it will be an opportunity lost. The Companies' Act 2013 has opened a window to develop a new model by which businesses can make a real contribution towards finding lasting solutions to critical societal issues, and enhance their standing in the society. There should be a collaborative step towards propagating a CSR revolution in India. Even the subcommittee chairs[4] of CII, across the country, have clearly believed that CSR cannot be a law, it has to come from the heart. There is a lot of scope for social-sector development which would work only through public–private partnerships and joint community/corporate participation for social development (CII, 2014).

1.3.8 ICRISAT enabling CSR through win-win proposition

The International Crops Research Institute for the Semi-Arid Tropics (ICRISAT), Patancheru undertakes research for development in the area of agriculture in the semi-arid tropics for achieving food and nutrition security, reducing poverty and minimizing environment degradation in the dryland tropics. ICRISAT undertakes 'Science with a Human Face' by addressing the challenges of 'Science of Discovery' to 'Science of Delivery' by adopting a holistic approach in the water-scarce regions of semi-arid tropics, which is a hot spot of poverty, malnutrition and food insecurity. In this regard, ICRISAT is working with a number of corporates and private-sector companies to undertake CSR initiatives for improving water availability through rainwater harvesting, improving water quality through integrated watershed management, enhancing productivity through increased water and other inputs use efficiency, minimizing land degradation and increasing carbon (C) sequestration for mitigating the impacts of climate change while improving the social capital through cooperation and collective action. ICRISAT adopts science-led holistic development approach through sustainable management of natural resources for improving rural livelihoods. ICRISAT started working with corporates in 2002 long before the Companies' Act 2013 was passed for CSR by the Government of India. By integrating natural resources conservation, sustainability of livelihood as well as business, this approach helped in building good social capital and good relation with the surrounding communities as they were seeing the industries as supporting their livelihoods through sustainable development. Since 2013, after the Companies' Act on CSR, more companies are coming forward to help in rural development; more than 60% of the population reside in rural areas and their livelihoods are vulnerable to the impacts of climate change.

ICRISAT brings in the convergence of scientific approach with social engineering, government programmes, institutions, policies and enabling environment for achieving good impacts. In addition to the impacts on ground, ICRISAT helps in scientific data collection, systematic documentation and dissemination. This win-win approach for corporates and communities benefits not only the communities and corporates but also development researchers, policy makers and development agencies through learnings, feedback and evidences. There is a need to strengthen this approach by scaling-up such science-led development approach for CSR in other parts of the world.

1.4 Focus of this Book

The objective of this book is to present various efforts across India, made by different corporates in collaboration with ICRISAT. It describes how in each location, cutting across the sectors, both the corporate and a research organization have meticulously designed and executed location-specific projects in the interest of enhancing livelihoods and improving natural resource use efficiency. The first chapter sets the stage to understand the CSR path of development, course corrections, policy support from the Government of India, refinements made over the years, key findings of the recent assessments made by leading agencies and critical role played by national-level corporate associations.

Chapter 2 presents why holistic solutions are needed to effectively address the issues of increasing land degradation, water scarcity and threat of climate change to bring in sustainable system intensification and diversification to high-yielding, climate-smart and high-value crops. Enhancing system productivity through crops and livestock and services in a holistic manner needs to be the focus rather than crops alone. The need to strengthen the 'Science of Delivery' of holistic solutions to farmers is emphasized. Capacity building of farmers involving traditional and modern tools like information and communication technology, collectivization as producer organization, on-farm mechanization and infrastructure for handling, storage and transport is the key to develop/promote significant control measures in production and effective linkages with the markets.

Chapter 3 deals with unabated soil degradation due to low soil organic C levels, multiple nutrient deficiencies including micro and secondary nutrients, rising salinity and soil loss due to erosion which jeopardize food security of swiftly rising global population projected to be 9.7 billion by 2050. Soils also play a major role in global C-cycling and huge C-sequestration potential offers opportunities for mitigating carbon dioxide and other greenhouse gas emissions. The lessons learnt from the CSR pilot and scaling-up initiatives indicated significant productivity benefits with soil health mapping-based management. The linkages of soil health and food quality are documented. Soil health mapping-based management increased C-sequestration with higher proportion of biomass-C and enhanced uptake and use efficiency of nitrogen fertilizers, and thereby reducing losses through runoff and gaseous emissions. Management at watershed level is proved as one of the most trusted approaches to manage natural resources and reduce runoff, soil loss and C and nutrients therein.

Chapter 4 describes the semi-arid tropical region as primarily agrarian with the dominance of rainfed traditional agricultural production systems. Jawhar, a tribal block in Maharashtra state is characterized by high rainfall, water scarcity, degraded soils and low crop productivity. ICRISAT in collaboration with JSW has initiated agricultural interventions with watershed approach, in both Jawhar in Maharashtra and Ballari in Karnataka. During the two-year period, the project has demonstrated various activities to build resilience against climate change to cope with varying climatic risks and to improve livelihoods. The interventions carried out are on conservation of available resources through various measures with active community participation. Agriculture is the main source of livelihood of the community. Soil health management, promotion of improved varieties introduction of new crops and promotion of agronomic practices are the major interventions carried out in the project villages. These have taken farmers towards the path of building resilience to cope with climatic risks.

Chapter 5 explains how water plays an important role in semi-arid tropical regions to address water scarcity, land degradation, and crop and livestock productivity which improve the rural livelihood system. The Charminar Breweries in Sangareddy district (formerly SABMiller; recently merged with AB InBev) has adopted an integrated approach to address the above issues in nearby villages of the plant under CSR initiative during 2009 to 2017 in a phased manner. The major interventions implemented in the project areas focused on rainwater harvesting, productivity enhancement through soil test-based fertilizer application, improved crop cultivars, enriching soil organic C and improved agronomic practices. Various *ex-situ* interventions have harvested nearly 150,000 m^3 water every year and facilitated groundwater recharge resulting in increasing the water table by 0.5–1 ft across the geographical extent of nearly 7000 ha. Further, productivity interventions have enhanced crop yield and cropping intensity by 30–50% compared to baseline situation. The livestock interventions enhanced milk yield by 1–2 l/day/animal. The watershed programme also introduced various income-generating activities for women and the landless, such as distribution of spent malt as animal feed, kitchen garden, vermicomposting and nursery raising. The programme has benefited nearly 5000 households directly or indirectly and increased household income by ₹10,000 to 25,000 per annum.

Chapter 6 shows the initiative by Asian Paints Limited to improve rural livelihood through integrated watershed development programme in six villages in Patancheru mandal of Medak district, Telangana, covering an area of 7143 ha. The prime mitigation strategy for addressing water scarcity was initiated in the project by rainwater harvesting, efficient use of available water resources and recycling of grey water. Science-led interventions including soil test-based nutrient management, and improved crop cultivar and management practices were introduced for improving crop productivity. Rainwater harvesting structures of total water storage capacity 34,000 m^3 were utilized for groundwater recharge. Based on the observation, estimated groundwater recharge due to check-dams with total storage capacity of 12,700 m^3 during 2016 was 91,000 m^3. The improved agronomic practices demonstrated in farmers' fields have shown 30–50% increase in grain yield.

Chapter 7 emphasizes the development of the Bundelkhand region of Central India, which is the hot spot of water scarcity, land degradation and poor socioeconomic status. The Parasai-Sindh watershed, comprising three villages and covering nearly 1250 ha, was selected for developing a benchmark site in Jhansi district, Uttar Pradesh. ICRISAT and Central Agroforestry Research Institute with CSR funding from Coca-Cola India Foundation enabled science-led interventions. A series of check-dams on the main river stream were constructed which all together developed 125,000 m^3 of storage capacity; this enabled groundwater recharge by 2.5 m and in turn, supported increased cropping intensity by 30–50% in post-monsoon season. Fodder availability has drastically increased and therefore milch animal population has also increased by 30% within three years since the project started. Improved varieties of seeds of chickpea and wheat were introduced and this has improved the crop yield by 30–50%. It is estimated that watershed interventions in pilot villages enhanced average annual family income from ₹50,000 to ₹140,000 in a short span of 3–4 years.

Chapter 8 provides soil health mapping for enhancing water use efficiency in watersheds for sustainable improved livelihoods in Sir Dorabji Tata Trust-supported initiative across 16 districts of Madhya Pradesh and Rajasthan states of India. It showed widespread deficiencies of sulfur, boron, zinc and phosphorus. Soil test-based balanced nutrient management showed yield benefit of 10–40%, while the integrated nutrient approach showed still higher yield up to 20–50% along with 25–50% saving in chemical fertilizers. Promoting landform management enabled farmers to cultivate rainy season fallows and harvest 1270–1700 kg/ha soybean. Women mainstreaming was targeted through livelihood options like nutri-kitchen gardens, fodder promotion for livestock, seed banks, composting and dal-processing. The initiative built capacities of about 30,000 farmers through direct interventions and of around 4–5 times more farmers through information dissemination.

Chapter 9 describes a scaling-up approach in developing soil test-based fertilizer recommendations at block level, supported by the Sir Ratan Tata Trust in Jharkhand and Madhya Pradesh. The crop yield benefit with balanced nutrition was 27–44% in paddy, groundnut and maize with the benefit–cost (BC) ratio varying from 7.36 to 12.0. Balanced nutrition increased crop productivity by 11–57% in crops like soybean, paddy, green gram, black gram and groundnut with BC ratio of 1.97 to 9.35. Water harvesting through creation of farm ponds (~500) helped in supplemental irrigation during critical crop stages besides serving as reservoir for fish cultivation. The efforts towards off-season cultivation of vegetables, crop intensification, vermicompost units (~200) and seed bank was promoted in pilot villages and capacity development was carried out for ~15,000 farmers through direct demonstrations and around 2–3 times more through field days.

Chapter 10 explains innovative model of farmer-centric watershed management in Kurnool district, Andhra Pradesh and Vijayapura district, Karnataka for improving rural livelihoods and reducing degradation of natural resources. This model, supported by Power Grid Corporation of India Limited, uses holistic approach with science-led development in participatory mode with farmers. The watershed interventions have increased water availability by 25–30%, increased irrigated area by 15–25%, improved cropping intensity by 20–30%, increased crop yields by 15–35%, increased area under high-value crops by 10–15%, increased income, improved livelihoods and reduced runoff, soil loss and environment degradation. Innovative low-cost village-based wastewater treatment units were established at benchmark watersheds to increase the water availability for irrigation and improve the surface and groundwater quality.

Chapter 11 presents the success story the community and farm-based rainwater conservation (supported by RECL) have created a net storage capacity of about 18,000 m^3 with total conservation of about 50,000 m^3/year of surface runoff water in Anantapur watershed of Andhra Pradesh and 27,000 m^3 storage capacity with conservation of about 54,000 m^3/year of surface runoff water in Mahabubnagar watershed of Telangana. Soil health improvement with soil test-based addition of macro- and micronutrients and C-building, and varietal replacement are focused. The science-led management has resulted in increasing and sustaining crop and livestock productivity and diversification leading to increased incomes to farmers.

Chapter 12 demonstrates how improved sanitation and hygiene through proper wastewater management is critical to sustainable growth of rural communities. Traditional wastewater treatment technologies experience low penetration in these resource-poor semi-arid tropical villages with limited or no access to good-quality electricity and skilled supervision. The substandard performance of wastewater treatment efficiencies of traditional effluent treatment plants in the urban centres are testimony of their unviability in rural India. Constructed wetland (CW) is an age-old low-cost decentralized wastewater treatment technology. The absence of heavy metal and other xenobiotics in rural grey water highlights their reuse potential for growing jute, teak, etc. Lack of field-scale study with real wastewater thus far has made policy makers and professionals working in the sanitation sector sceptical about the long-term reliability of CWs with respect to wastewater treatment efficiencies. An attempt has been made to present the potential and challenges of CW implementation.

Chapter 13 summarizes, based on different case studies shown in earlier chapters, livelihood benefits and improved water use efficiency across various CSR sites. In Northern and Central Indian states (Madhya Pradesh, Rajasthan, Jharkhand and Odisha) the support of Sir Ratan Tata Trust and Sir Dorabji Tata Trust have benefited more than 50,000 farming families directly and indirectly in terms of enhancing crop productivity, water use efficiency and enhanced farmers' capacity about improved method of cultivation. A net storage capacity of nearly 400,000 m^3 was developed through low-cost rainwater harvesting structures which is harvesting on an average 1 million m^3 surface runoff annually or more and facilitated groundwater recharge. With enhanced green and blue water availability, increased cropping intensity was observed from 75–100% to 120–150% depending on rainfall variability. A large amount of green water which was unutilized before interventions (largely monocropping system) has been utilized through various water management interventions and resulted in higher cropping intensity and reduced water footprint by 35% and additional household income (by 30–100%). In addition to productivity and income gains, the natural resource management interventions also have helped in terms of strengthening various regulatory and supportive ecosystem services such as C sequestration, reducing soil erosion and stabilizing groundwater depletion, increasing water flow and green cover, and reducing land degradation. This clearly indicates a paradigm shift from low productive and susceptible system to productive, resilient and sustainable agroecosystem after watershed implementation. These case studies have also suggested that institutional issues are very important as they are catalysts for mobilizing collective participation of the community in managing natural resources and the key drivers of rural livelihood improvement.

Overall, this book provides an excellent insight into the early phase of CSR work undertaken by ICRISAT-led consortium for achieving the impacts and has gathered number of learnings by working in partnership. This can benefit development research as well as the corporates to have a win-win proposition for improving the livelihoods, protecting the environment and building the skills in rural areas by undertaking science of delivery which also serves as a feedback loop for the scientists to undertake the discovery phase of research – demand-driven research which will benefit the farmers.

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Notes

[1] The recent report on Indian philanthropy by Sheth *et al.* (2017) published by Bain & Company, based on 33 individual surveys and Dasra's in-depth interviews of 23 individuals, provides an overview of recent trends. Some of the relevant figures presented in this chapter were sourced from this report.

[2] For this section on across the world, some material is sourced from Ernst & Young and PHD Chamber (2013).

[3] The 11 observer countries are: Argentina, Brazil, Chile, Egypt, Estonia, Israel, Latvia, Lithuania, Peru, Romania and Slovenia.

[4] For example, Piruz Khambatta, Chair, Sub-committee on CSR & Affirmative Action, CII Western Region, India & Chairman & Managing Director, Rasna Pvt. Ltd, and Meher Pudumjee, Co-chair, Sub-committee on CSR & Affirmative Action, CII Western Region, India & Chairperson, Thermax Global.

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