

Corporate Social Responsibility in India- The Emerging Discourse & Concerns

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The discourse and agenda of Corporate Social Responsibility in India are being set by the state and the corporate. Various mechanisms are being employed to provide legitimacy and acceptance to CSR in India. This article takes a critical look at the CSR discourse in India by locating CSR within the political economy of the country, the legitimisation process, main actors in CSR and the problems within this CSR discourse.

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CSR Discourse: An International Perspective

Definitions of CSR internationally range from simple to exhaustive, from reference to a number of necessary activities to demonstrate responsibility, to a general call for a comprehensive, integrated and committed pursuit of social and environmental sustainability (Aras & Crowther, 2009). CSR is also considered as the commitment of business to contribute to sustainable economic development by working with employees, their families, the local community and society at large to improve their lives in ways which are beneficial for both business and development (World Business Council, 2002). It is also seen as a process of managing the cost and benefits of business activity to both internal (workers, shareholders, investors) and external (institutions of public governance, community members, civil society groups, other enterprises) stakeholders (World Bank, 2002). A conscientious business should embrace economic, legal, ethical and philanthropic responsibilities (Carroll, 1994). At the international level, CSR is being aggressively projected as a model of development which provides an alter-

native to state intervention. It is seen to encompass individuals, groups and communities who are also the stakeholders in the process. It is also considered to have the potential to address issues of governance. Both these roles still some time back were identified with the governments in majority of developing countries including India.

CSR in India

The Indian state is taking lead in defining the meaning, extent and scope of CSR.

The beginning of Twenty First Century in India has seen the term Corporate Social Responsibility coming to the forefront of development discourse. Interestingly, the Indian state is taking lead in defining the meaning, extent and scope of CSR and creating a context within which the on-going CSR discourse is emerging. In the process, it is also providing legitimacy to the role of CSR in development. This discourse has its roots in the neo liberal philosophy of the West with CSR emerging as panacea for many of the existing problems.

The attempt to delineate a role for CSR in the context of development in India is a challenging task. The problems and social issues that face India are linked to the social structure of the society. Big challenges in the form of caste, inter religious strife, poverty, unemployment, malnutrition, illiteracy, poor health and gender issues affect more than half the population. Distorted development

and corrupt bureaucracy add to the woes. In such a scenario, carving out a development role for CSR is a very daunting task.

The Government of India in 1976 had inserted the term socialist in the preamble of country's constitution thereby committing itself to ensuring a development process which would be guided and spearheaded by the state. But the ground situation is now fast changing in India. Post 1991, there is increasingly a receding role of the state in the economic and social sphere. An increasing acceptance of CSR by large number of corporate post liberalisation can thus be seen in the context of the larger role being consciously carved for the private sector in an economy which was earlier largely controlled and managed by the state. The corporate world is keen to exploit the opportunities that are being provided by the new economic outlook of the state. There is a tremendous race amongst the business houses to expand their economic horizons either single handed or in partnerships. This has created a context within which conflicts and contestations with regard to social justice and human rights are taking the centre stage. An analysis of the term CSR or an attempt to build boundaries around this concept in India reveals that both the interpretation of the term and its expected outcomes have an inherent logic of convenience. The state, the corporate and the civil society look at CSR from their respective vantage points. Thus, the definitions of CSR by each of them reflect their respective positions.

Political & Economic Context

Origin of the term corporate social responsibility as understood by the business and the prevailing definitions of CSR that are in use can be traced to the West. The debates on the role of CSR in the West have taken place largely within three specific socio-economic contexts. The first major debate on the role of a socially responsible corporate originated during the Great Depression (Berle, 1931; Dodd, 1932; Donham, 1929) when in 1929, the corporate realised that if they did not serve the communities they would face revolution or feudal system based on business ownership (Donham, 1929). The second debate emerged during the cold war period (Abrams, 1951; Spector, 2006; 2008). The context of this debate was the threat from Soviet Communism. Consequent upon that, corporate social responsibility was seen as part of the ideological war that was fought against communism and so the businesses were exhorted to expand their role in the society and take on public responsibilities (Davis, 1973). By spreading free market values, opening trade with backward regions, businesses proclaimed themselves to be the agents of worldwide benefit and in a way which would also benefit them (Spector, 2008).

The third debate which continues till date started with the onset of globalisation (Palazzo & Scherer, 2008). Globalisation has had its own consequences for theorizing of CSR. In fact, arguments are being built for providing a strong rationale for the larger role of corporate in the social domain and in gover-

nance. Business houses are being propagated as solutions to the problem of global regulation and public good where the state agencies may be unwilling or overburdened to administer citizenship rights and contribute to public good. Business firms are also expected to fulfill additional political responsibility of contributing to development and global governance (Scherer et al, 2008). It is in this context that the social responsibility of the firms is gaining ground.

Interestingly, the argument that is being put forth to provide legitimacy to CSR in the post globalised world centres around the fact that in the prevailing globalised scenario, new forms of political regulation are required which are over and above the nation state so that the political order can be re-established and economic rationality circumscribed by new means of democratic institutions and procedures (Scherer & Palazzo, 2008). This global governance and definition and implementation of standards of behaviour with global reach (Habermas, 2001) required national governments, international organisations, NGOs, civil society groups and business firms to play a role in this (Scherer, Palazzo & Baumann, 2006).

Brand West CSR in India

Globalisation has had its own impact on CSR and consequent to globalisation is the receding role of state both as a regulator of business and as a major player in the development process. The repercussions are that in both the areas, vacant space is taken up by business and civil society organisations more specifi-

cally NGOs. We find that the state is taking lead in carving out space for the corporate to participate in social development goals of the country in collaboration with NGOs. There is also a conscious attempt by the state and business community to justify the presence of CSR and provide legitimacy to it.

Both the corporate and the state are using different arguments to provide legitimacy and acceptance of the brand West CSR in India. The state has undertaken this challenge by providing appropriate arguments to further the cause of CSR, be it by projecting it as a concept that has been part of Indian culture or by showcasing it as an instrument of wealth redistribution.

Even before the Department of Public Enterprises (DPE) guidelines for CSR were released by the Government of India in 2009, Prime Minister Dr. Manmohan Singh in his address at the general meeting of Confederation of Indian Industries (CII) in 2007 elaborated on a ten point social charter for the corporate of which CSR was a part (<http://pmindia.gov.in/all-speeches.php>). He clarified that “corporate social responsibility must not be defined by tax planning strategies alone. Rather, it should be defined within the framework of a corporate philosophy which factors the needs of the community and the regions in which a corporate entity functions.” Refuting the notion that CSR is an imported Western management concept, he called it a part of India’s cultural heritage which, Mahatma Gandhi called trusteeship. He appealed to industry through

CII to come forward in a much more substantial manner and engage extensively in activities which benefit society at large. While many proponents of CSR including the Prime Minister Dr. Manmohan Singh, uphold that CSR is not a Western concept and trace it to the trusteeship model of Mahatma Gandhi, there is a difference between the two concepts, in terms of the ideological positioning and expected outcomes from both. While Gandhiji’s trusteeship model has been there for decades without getting translated into action, the CSR as a concept has gained very fast though grudging acceptance among the corporate on account of not only its clear linkage with the business goals but also because of the political economy within which it operates. Gandhiji (Harijan, 16-12-1939: 376) was very categorical in his statement “I am not ashamed to own that many capitalists are friendly towards me and do not fear me. They know that I desire to end capitalism, almost, if not quite, as much as the most advanced Socialist or even Communist. But our methods differ, our languages differ. My theory of trusteeship is no make-shift, certainly no camouflage. I am confident that it will survive all other theories. It has the sanction of philosophy and religion behind it. . .”

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For Gandhiji, trusteeship was a means of transforming the present capitalist or-

der of society into an egalitarian one. It did not support capitalism and gave the present owning class a chance of reforming itself. His trusteeship model did not recognize any right of private ownership of property except what was permitted by society for its own welfare and this did not exclude legislative regulation of the ownership and use of wealth (Harijan, 1952). Giving CSR the facade of trusteeship model of Gandhiji is only a mechanism to provide legitimacy to a Western concept. Gandhiji, in fact, went further to say that the rich could keep a percentage of the profit say five, ten or even twenty five per cent but they could not keep eighty five per cent of the profit for themselves. These must pour back into the society (Harijan, 1-6-1935: 121-22). One does not need to delve further to highlight the differences between the two. Yet, the prevailing CSR discourse in India continues to draw parallel between CSR and the trusteeship model so as to ensure its larger acceptance. Packaging it in brand Gandhi is a way to ensure that it is perceived as being humane and pro vulnerable concept. A Gandhian model is more likely to get unquestioned legitimacy in India than any other model.

The Indian Government has also been projecting CSR as a way to enhance economic equality in India and thereby carving out a definite and unchallenged role for the corporate and their CSR initiatives. This is expected to further the acceptance of brand West CSR amongst different sections of Indian society. In 2009, the then Corporate Affairs Minister Mr. Salman Khurshid, while releasing the CSR guidelines observed that in

spite of increasing growth of the business sector, there was a huge problem of poverty, unemployment, illiteracy and malnutrition. He underscored the fact that the gap between rich and poor continued to increase and while the Government was undertaking a number of developmental initiatives, he looked up to the business sector to take the responsibility of ensuring distribution of wealth and well-being of the communities through its socially responsible behaviour. In a similar manner, Prime Minister Dr. Manmohan Singh had also in his 2007 social charter appealed to the good conscience of the corporate houses to resist excessive remuneration of the CEOs. In a country with extreme poverty, he felt that industry needed to be moderate in the emoluments levels it adopted as rising income and wealth inequalities, if not matched by a corresponding rise of incomes across the nation, could lead to social unrest. The state, on one hand makes an emotional appeal to the corporate to use their growing influence and political power in society for the benefit of all. On the other hand it dilutes the very legislations that can bring this change. In fact, under the Companies Act, 1956, the remuneration of full-time directors cannot exceed 10 per cent of the company's net profit as computed under Section 349 and 350 of the Act. (www.mca.gov.in/Ministry/pdf/Companies_Act_1956_13jun2011.pdf). One per cent of the net profit can be given away as commission to directors. The proposed Companies Bill, 2011 (www.mca.gov.in/Ministry/pdf/The_Companies_Bill_2011.pdf) tabled in the Lok Sabha, however, seeks to do away

with these caps on pay and allows even loss-making companies to pay remuneration as approved by shareholders. This would practically end the need for government approvals on director salaries. Thus, the prevailing CSR discourse being pushed by the state is providing legitimacy to brand West CSR by highlighting the potential and capabilities of this model in development and showcasing it as a concept which was endorsed by Gandhiji.

Government shows that it explicitly understands CSR as a business strategy to gain competitive advantage.

The government through its CSR guidelines is directing the CSR initiatives of Public Sector Undertakings. An analysis of the definition of CSR as given by the Government shows that it explicitly understands CSR as a business strategy to gain competitive advantage. "Corporate Social Responsibility extends beyond philanthropic activities and reaches out to the integration of social and business goals. These activities need to be seen as those which would, in the long term, help secure a sustainable competitive advantage."....."This commitment is beyond statutory requirements." (DPE Guidelines, 2009). The sustainable development within the prevailing consumerist values of the capitalist economy is itself a misnomer, especially when there is increasing competition to gain market control.

The 2009 CSR guidelines from the Department of Public Enterprises (DPE),

Government of India expects the planning for CSR to preferably start with activities to be undertaken in the periphery of the company's commercial activities. The CSR strategy should facilitate an action plan with shift from casual to project based accountability approach. The guidelines direct CSR interventions to be natural corollary of business. Some crucial aspects of the DPE guidelines are (www.dpemou.nic.in/MOUFiles/CSRguidelines.pdf) mentioned herein. The guidelines require investment in CSR to be project-based. Donations to philanthropic/ charity or other organizations are not considered part of CSR. For every project, the time frame and periodic milestones are required to be finalised at the outset. CSR activities should generate community goodwill, create social impact and visibility. CSR activities should help in building a positive image of the company in the public perception. Every Central Public Sector Enterprise (CPSE) is expected to shoulder responsibility for restoring /compensating for any ecological damage that is taking place as a result of its operations. CPSEs are required to work towards fulfilment of the national plan goals and objectives, as well as the Millennium Development Goals adopted by India, ensure gender sensitivity, skill enhancement, entrepreneurship development and employment generation by co-creating value with local institutions/people. CSR activities are expected to be related to United Nations Global Compact Programme on Environment. Project activities identified under CSR are to be implemented by specialized agencies and generally not by staff of the CPSE concerned. Specialized

agencies could be made to work singly or in tandem with other agencies.

Thus, the state is guiding corporate to use CSR as a vehicle for goodwill, create positive image of the company and restore and compensate for the environmental damages caused in course or due to business activities. The focus is on promoting individualist model of development as is reflected through the directives to corporate for skill enhancement, entrepreneurship development and employment generation by co-creating value with local institutions/people. The corporate is also being provided space to align with international CSR goals. It is clear that the state is promoting the neo liberal economic agenda through CSR and is also projecting it as one of the many marketing and business development tools. The emphasis is on project based approach, implementation of projects and the business case out of this engagement. The CSR guidelines are silent on the rights of the communities. The onus of spearheading the initiative is on corporate whereas no one can deny that the employees and the communities are major stakeholders in this process. At the same time, the accountability issues loom large on such initiatives.

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The possible areas of activities in accordance with DPE Guidelines are drinking water facility, education, elec-

tricity facility, environment friendly technologies, non-conventional energy sources, solar lighting system, health and family welfare, irrigation facilities, sanitation and public health, pollution control, animal care, promotion of sports and games, promotion of art and culture, relief to victims of natural calamities like earthquake, cyclone, drought and flood, supplementing development programmes of the government, construction of community centres, night shelters, old age homes, adoption or construction of hostels (especially those for Scheduled Caste, Scheduled Tribes and girls), building of roads, pathways and bridges, development and placement assistance programmes for youth, setting up of skill development centres, imparting vocational training, promotion of livelihood for economically weaker sections through forward and backward linkages, entrepreneurship development programme (EDP), adoption of villages, taking action on points suggested by ministry of forest and environment pertaining to charter on corporate responsibility for environment protection for 17 categories of industries(www.moef.nic.in/downloads/public.../Citizen-charter-form1.pdf), scholarships to meritorious students belonging to Scheduled Castes, Scheduled Tribes, Other Backward Classes and disabled categories, and activities related to sustainable development.

These activities under CSR can broadly be divided into activities related to infrastructure support, those addressing issues of social welfare, activities for empowerment of communities and those

addressing environment concerns. These are the areas for which state must take ownership and responsibility. Listing of these activities under CSR gives an impression of collapse of governance on the part of the government, while the government is seen as soliciting support of corporate to intervene in these matters (Sharma, 2011). The government has also specified how CSR has to be implemented and measured. The desire to measure CSR initiatives has made the corporate obsessed with quantifiable outcomes rather than qualitative aspects of outcomes. Social development requires long term efforts which take time to mature and hence do not translate into quantifiable outcomes at the end of each financial year. At the same time this brand of CSR is extrinsic in nature.

While Government of India till date has not made CSR mandatory for the corporate sector on account of resistance by the business houses, a move towards this is seen in the proposed Companies Bill, 2011 lying with the parliament. Every company with a net worth of Rs 500 crore or more or turnover of Rs 1000 crore or more or net profit of Rs 5 crore or more during the financial year is required to have a CSR committee of the board having three or more directors out of which one will be the independent director. The board has to make efforts to ensure that during a financial year; at least 2% of the average net profit made during three immediately preceding financial years is spent on CSR. This move is indicative of the larger role of the corporate in the social arena of our society. While the corporate may eventually gain

from this role which has a potential to tilt the power equation further in their favour, however they are not ready for a mandate by the government on this aspect. The Federation of Indian Chambers of Commerce and Industry (FICCI) has suggested tax breaks or creation of market for CSR credits for those who meet the voluntary targets instead of making CSR mandatory. The Confederation of Indian Industries (CII) had also initially expressed its displeasure with making CSR mandatory as it would encourage wrong practices.

Corporate & CSR Agenda

The CSR agenda is not being set by the state alone. The corporate houses in India are also in their own way contributing towards it. Like state, the corporate confederations such as the Federation of Indian Chamber of Commerce and Industries (FICCI), Associated Chambers of Commerce and Industry of India (ASSOCHEM), Confederation of Indian Industries (CII), and National Association of Software and Services Companies (NASSCOM) are engaged in defining CSR and limit its boundaries.

FICCI includes value-based and ethical business practices as part of CSR.

The FICCI website mentions that the “concept of CSR advocates moving away from a ‘shareholder alone’ focus to a ‘multi-stakeholder’ focus.” Thus investors, employees, business partners, customers, regulators, local communities, the

environment and society at large become stakeholders of CSR. FICCI includes value-based and ethical business practices as part of CSR. It emphasizes on good CSR practices relating to workplace and labour relations, which further facilitate recruitment and retention of employees. FICCI also states that the direct interaction with the community and assessment of issues and risks faced by those living in the company surrounding areas is crucial. This helps in delivering a community focused CSR strategy making positive changes to the lives of the people and improving the brand image of the company. FICCI positions CSR as an integral part of the business policy of the organisation and to engage in such a way that goes beyond mandatory requirements and delivers environmental benefits. It would include, but not be limited to, finding sustainable solutions for natural resources, reducing adverse impacts on environment, reducing environment-risky pollutants and emissions as well as producing environment friendly goods. According to the FICCI's guidelines the CSR policy would cover employee care, community, climate and environment, non-discrimination, transparency, anti-corruption and human rights. The companies are expected to earmark specified resources such as a proportion of their post-tax profit for activities related to corporate social responsibility initiatives. The emphasis is on having an explicit strategy to focus on CSR issues of immediate concern in the areas the company operates in.

ASSOCHEM(www.assochem.org/ & www.assochem.org/agriculture/docs/

.../Recomenda-CSR.pdf) believes that the term CSR accords businesses a social identity, in addition to the traditional economic identity. It describes CSR as a corporate strategy that aims to promote and enhance the positive impacts and mitigate the negative impacts of doing business. The growing impact of accelerated growth, uneven penetration, continued environmental degradation, increased human rights concerns and growing social anxiety are some areas that are expected to be tackled through CSR on a sustained basis while ensuring fairness, equity and ethics for all stakeholders.

To CII, for prosperity of the country it is essential for corporate houses to contribute their bit for the betterment of society. It therefore sees CSR as a duty (www.cii.in/). CSR is a core part of business strategy. It is the ethical behavior of a company towards the society in the form of a global program. Its aim, according to CII, is sustainable development for social harmony, reduction of poverty, improvement in education, creation of employment, social justice, access to healthcare, and removal of systemic evils like corruption.

NASSCOM (www.nasscomfoundation.org/ and www.nasscomfoundation.org/nsih/) treats business responsibility as a "multi-faceted concept covering four realms in which business functions namely market place, work place, environment and community. NASSCOM Foundation is a charity registered under the Indian Trusts Act, 1882 and under Section 12A of Income Tax Act. It is the social development arm of NASSCOM.

It works towards fostering corporate social responsibility (CSR) in the IT-BPO industry in India and endeavors to further structure CSR of its member companies. Amongst other efforts, it has initiated CSR forum across the country. The website of NASSCOM Foundation mentions that the foundation was established to transform the lives of the underserved through application of Information and Communication Technology. The aims of foundation as mentioned on the website are to channelize the potential of the IT-BPO industry towards inclusive development of India by actively facilitating through advocacy, advisory, research and programs. While no guidelines are mentioned on the website, however, the foundation aims to promote and use ICT “to spread knowledge, increase employability, eradicate poverty, bridge gender divide and dispel isolation.” Thus, it aims to promote CSR amongst its members and technology access programs to reduce digital divide in the country.

The business community thus facilitates CSR business model through NGOs or volunteers. Each initiative is like an independent business project with clearly measurable goals and continuous monitoring and evaluation. However, the CSR discourse as is being propagated by the corporate world has a touch of benevolence, which comes from their treatment of the communities and people they engage with. The difference between rhetoric and reality notwithstanding, like the state, the corporate has also carved out a prominent role for itself wherein it takes the centre stage in directing and facilitating the development goals of communities and na-

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tion. For both, the government and the corporate world, CSR is a business strategy. Both treat CSR as a project that has to be monitored and evaluated against tangible targets. Thus, the development discourse and the debate are restricted to tackling development concerns through project based interventions with tangible results which can be measured and which show a continuous improvement every year. However the development issues in India are too complex to be treated as business projects.

Serious Problem

There is a serious problem with the prevailing brand West CSR discourse in India. The problem with CSR in India would not be so much had it not been projected as a development tool. The corporate in India if they follow the prevailing laws pertaining to governance, employees and environment which are part of implicit CSR in India would be considered very responsible as the laws in India are quite comprehensive and pertain to many of the areas in which CSR claims to venture. Yet, taking cue from the West, the corporate world claims that CSR is beyond these laws and presumably much more than these laws. At the same time, barring some exceptions, the corporate are known to flout labor legislations, use underhand tactics, unfair and unethical practices in business with

utter disregard for the prevailing laws. Yet, they undertake CSR activities as part of socially responsible organizations. While the state pleads to the conscience of corporate houses to be responsible, at the same time, it is engaged in diluting the very laws which aim to reduce their maneuvering and taking advantage of the situations. An interesting example of this is the proposed removal of ceiling on CEOs salary in the new Company's Bill, 2011.

CSR as a concept and as a practice cannot tackle development issues of India.

Crux of the problem thus lies in the fact that larger than life role is consciously and deliberately being carved out for the CSR initiatives especially in the development domain. CSR as a concept and as a practice cannot tackle development issues of India. It can, at most make contributions through their interventions in the communities or can align its goals with the development goals of the state. At worst, it has the potential to create dependence of the communities on the funds and services that the corporate pours into these communities. The huge amount of money being poured into social sector via CSR route is also a way to soften the negative impact of new economic policies on the communities. Unleashing of these huge funds into communities can spell disaster for issues of governance.

It is interesting to note that in India, it is not so much the resource crunch faced by the government for funding of

development sector initiatives which is making the Government give push to the corporate to undertake certain initiatives under CSR. It is about the prevailing political economy of the country. While there is nothing wrong in creating and building brand image through CSR as it promotes business CSR in India should not be overhyped or over rated in its ability to bring about social development.

The vehicle for CSR is again NGOs. The problems in our society have increased and so have the NGOs (Chandoke, 2009). Yet the problems persist. This clearly indicates that issues such as social development are better handled by the state. Employee volunteering in CSR also has a limited role in development debate. One time or a piece meal initiative can take off with volunteers but sustained efforts over a long period of time as are required for development, demand a strong, knowledgeable, dedicated team in continuous engagement with people, issues and a knowledge of grass root realities. Similarly, employee volunteering in CSR, at best can take employees for development tourism with an aim to make them sensitive to issues and environment around them and get a sense of accomplishment and gratification their contribution to social causes.

Different stakeholders expect different outcomes from CSR though they all claim development as their main goals. The corporate looks at it as another business strategy. It wants encouragement from government by way of tax rebate or other such incentives while wanting minimum interference by the government

in their affairs. They would like to implement CSR in their own way as a business strategy and yet, they would like to showcase these efforts as development initiatives. People and communities that are recipient of these initiatives and benefits are presently not clear on what to expect out of them. They understand CSR as much and mostly through what is explained to them by the NGO- corporate tie ups which enter their communities. The academicians and intellectuals are positioning themselves in favor of or against CSR depending on their ideology, academic training and also what would enhance their career. The government finds it most comforting to have corporate fill the void in development sector as they under the new political economy would tend to reduce their efforts in welfare sector. In fact, the economic model being followed by the state does not leave much option for it but to leave the social concerns in the hands of corporate through CSR. Thus, CSR in India gets to be treated and interpreted according to the constituency that handles it. This is one of the many concerns that emerge while trying to understand and deal with this contested concept and the emerging discourse on CSR.

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