Is CSR aligned to SDGs? – A Study of CSR Programs in Education

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Abstract

In 2013, Corporate Social Responsibility (CSR) was made mandatory to encourage public-private participation in sustainable development aimed at reducing income inequalities. Corporates invest CSR in education, healthcare, and rural development, thus supporting public welfare. CSR spend has steadily increased over the years.

The study was conducted to understand the trends in CSR spend and how CSR is mapped or linked to Sustainable Development Goals (SDGs). The study examines the qualitative and quantitative aspects of CSR and examines how corporates map CSR to SDGs. The study examined the financial reports of ten corporates to analyze the nature of CSR spend. To determine whether CSR is aligned to SDGs, the CSR interventions in Education were examined and analyzed against the country specific SGD - 4 targets set by the United Nations. The study reveals that Education is the biggest benefactor of CSR spend. CSR interventions in Education are aligned with the SDG targets. However, due to challenges in interpreting data an exact measurement is not possible. Gaps exist in implementation of CSR. A collaboration approach adopted by Government will help corporates to efficiently invest CSR in the SDG targets.

Keywords: Corporate Social Responsibility (CSR), Education, Sustainable Development Goals (SDGs)

I. Introduction

The United Nations (UN) defines Corporate Social Responsibility (CSR) as a dialogue between the company and its stakeholders. [23] Referred to as corporate citizenship or business responsibility or business social responsibility, CSR is concerned with the relationships that the company maintains with its stakeholders, clients, suppliers, creditors and employees as well as with communities in which it operates [1] The Policy paper [34] highlights the need for funding education and the need for corporate investment.

In 2013, the Ministry of Corporate Affairs (MCA) made it mandatory for corporates having a net worth of rupees five hundred crore or more OR a turnover of rupees one thousand or more OR net profit of rupees five crore or more, to spend two per cent of the average profits of the last three years in CSR. CSR was implemented to encourage industry participation in achieving sustainable development goals (SDGs). The CSR activities enlisted in Schedule VII of the Act are aligned to the SDGs (referred to as Millennium Development Goals (MDGs) before 2015). The 17 SDGs aim to reduce income inequalities by promoting inclusive economic development especially in the developing countries like India.

Education or SDG 4 ensures inclusive and equitable quality education for all. The United Nations (UN) believes that Education is a basic human right which can help reduce economic disparity by developing employable skills. These skills help improve the social and economic status of the marginalized. Education, special education, and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects are enlisted as permissible CSR activities under the Act.

II. Literature Review and Evolution of CSR

Corporate responsibility evolved as a business response to social problems. To understand the evolution of Business Responsibility, we need to understand its historical context. Goods and services are produced to satisfy human wants. Till the early 18th century, human wants were satisfied through local community exchanges. The industrial revolution brought about a paradigm shift in production by introducing mass

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produced factory goods that replaced artisanal goods. As production expanded, working conditions were comprised. This began to affect worker health. The beginnings of Business Responsibility can be observed in the legislature enacted by the government as a response to these labor problems. For instance, the English Health and Morals Apprentices Act of 1802 was passed to improve ventilation and basic cleanliness facilities at factories.

By 1950s, rapid industrialization had led to massive environmental degradation. Air and water pollution problems caused by industrial waste discharge had led to serious health problems. Bowen's '*Social Responsibility of Business'* explores the evolution of business and its impact on society. Bowen, an economist, believed profit maximization by exploiting the worker, ignored his well-being and hence he questioned the very basis of laissez faire markets and its use of the factors of production. [7] [8]

Further, the excessive use of chemicals like DDT to increase agricultural production in 1960s had, in fact, caused environmental damage [12]. Despite growing concerns about business operations, Milton Friedman, believed that '*There is one and only one responsibility of business – to use its resources and engage in activities designed to increase profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.'* [16]. CSR, for Friedman, was separate from individual social responsibility. Corporates, he believed, had only one primary responsibility that of producing quality goods and selling these at fair prices, while ensuring economic and environment sustainability. Society, he believed, would collectively exercise control over the engagement of resources. Thus, the political mechanism will determine the allocation of the scarce resources to ensure social welfare.

The consumer activism of the 1960s-1970s brought to focus the safety and integrity of products and widened business responsibility beyond the stockholders to stakeholders that is "any group or individual who can affect or is affected by the achievement of the organization's objective" [29]. According to Carroll, Business Responsibility can be classified into economic, legal, ethical, and discretionary [9] [11]. Carroll's pyramid however over emphasied the economic responsibilites of business; he stated that without profits, it would be less likely for corpotates to engage in philanthrophic responsibilities which he

later revisted [10]. Baden unlike Carroll believes that Business Responsibility is determined by contemporary societial context [5]. Hence, ethical responsibility takes precedence over economic resposnibility in the current global context.

In India, Public Sector Units (PSUs) were founded on the principle of trusteeship to accelerate economic development by promoting social welfare [17]. This was followed by an era of privatization, liberalization, and globalization in 1991 which led to rapid industrialization of the Indian economy. Urbanization and migration were the biproducts of industrialization. Urbanization attracted rural youth to cities, where better opportunities existed, resulting in population pressure causing problems of housing, water, sanitation, and waste management [31]. Although studies by the United Nations suggest that poverty reduced in the 1990s, the income inequality widened during this period and by 2012, the income share of the top 1 per cent was 22 per cent. [1]

CSR was a business response to combat social problems like poverty and inequality and ensure sustainable economic development. Since CSR is a multidisciplinary study based on social science and management involving many stakeholders, every approach has a different definition. While corporates focus on its advantages to business, the social sector focuses on the concept of utilitarianism and the benefits of CSR to the society.

The European Commission defines CSR as the responsibility of enterprises for their impacts on society [14]. Thus, by integrating social, environmental, ethical human rights and consumer concerns into their business operations they help transform SDGs into local business and partnership solutions. Since in most European countries the Government provides education and healthcare, the focus of this definition is to adopt SDGs through local partnerships. The World Business Council for Sustainable Development (WBCSD) defines CSR as "the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large. The United Nations Industrial Development Organization (UNIDO) defines CSR as a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their shareholders [1].

Despite the differences in definition, following aspects emerge i) its importance of addressing stakeholder concerns ii) Integration of Social and environmental concerns in business and iii) role of business in sustainable development iv) collaborative approach between business and government to solve a social problem

III. Problem Statement

In India, CSR spend by corporates has increased over the years. Research often focuses on financial aspects of corporate Governance ignoring the social impact of CSR. Non-Financial reporting provides little information about the nature of projects, and whether CSR is aligned to SDGs.

The report titled 'Bridging the Gap: CSR to SDGs' [21] forms the basis of the current study and has prompted the researcher to question of CSR is linked to SDGs and the need for better coordination between CSR and SDGs. To ensure consistency in reporting, to help businesses identify areas of CSR investment and can help investors in future decisions, CSR reporting needs to be aligned to SDGs.

CSR can be studied from Social, Economic and Governance angle. Research in reporting practices focus on how CSR helps improve financial performance and build a brand image. However, research on the interaction between social sector and management is limited as this is a less explored topic. What is the objective of CSR? Is it only business or society focused? Is CSR achieving its social objective of sustainable development? The current study aims to fill this research gap.

The research question is based on the hypothesis that CSR is not aligned to SDGs.

IV. Objectives of the study

Following are the objectives of the study
a)	To examine trends and nature of CSR
b)	Examine CSR in education
c)	To determine whether CSR is aligned SDG

V. Research Methodology and Scope

The study is based on annual reports available on company websites. Along with this, the data available on the website maintained by the Ministry of Corporate Affairs (MCA) (www.csr.gov.in) was used to study the overall trends in CSR spend.

Journals and periodicals were also studied to examine the nature of CSR spend.

CSR practices of top ten NSE listed companies, based on the net profits, were examined [15]. These include PSUs and private companies.

TABLE 1: COMPANIES SELECTED FOR THE STUDY

NAME OF COMAPNY	Net Profit in ₹ Crores
TCS	33,260.00
RELIANCE	30,903.00
HDFC BANK	17,769.65
INFOSYS	15,543.00
ITC	15,136.05
ONGC	13,444.54
COAL INDIA	11,280.88
POWER GRID CORPORATION	10,811.18
NTPC	10,112.81
HCL TECH	8969.00

The scope of this study is limited to the above mentioned ten companies and their CSR programs in Education. Other focus areas like healthcare, rural development have not been examined in detail.

VI. Overview of CSR

- The CSR policy guides the CSR spend and is used to monitoring and evaluation CSR programs. CSR policy is published in public domain. For example, ONGC CSR policy states education, healthcare, and environment will each receive 20% of the CSR budget.

- CSR spend can broadly be classified based on the cause supported by the corporate. Usually these include education, environment, rural development, empowerment, heritage art and culture and support to government for and during calamities through the PM National Relief Fund. These areas are aligned to SDGs. Reliance through its foundation supports the Jio University (SDG 4), ONGC has supported environment friendly initiatives like solar street lighting (SDG 7) and water conservation projects in Gujarat, TCS supports education (SGD 4) and sports and Indian Oil Corporation has set up hospitals in Assam (SGD 3).

- Both Financial Reporting and Non-Financial reporting of CSR is mandatory. The Annual

Reports provide the Financial reporting details while the Sustainability report focus on the non-financial aspects like nature of projects, location, and the beneficiaries.

- CSR interventions are implemented in a phased manner spanning three to five years in association with implementation partners, usually Non-Governmental Organizations (NGOs), whose focus areas are aligned with the corporate focus areas. For example, Infosys donates funds to Akshaya Patra, an NGO, which provides midday meals to children in public schools. Infosys has been supporting this program for more than the last five years.

- CSR in Education or SDG 4 supports improving quality of education and building infrastructure to provide access to education especially in rural area.
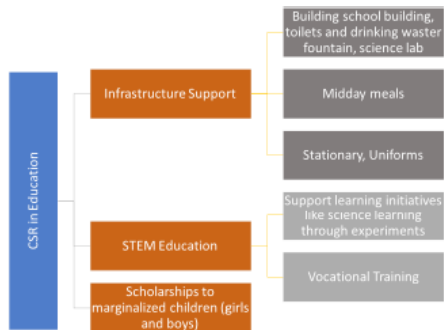

Figure 1: Areas of CSR in Education (Compiled from Annual Reports)

- CSR in Healthcare or SDG 3 typically includes programs to strengthen healthcare system and ensure access to healthcare. For example, Oil and Natural Gas corporation limited [28] has invested 630 million for constructing a multi-specialty hospital in Assam in FY18-FY19. The hospital has helped residents of this hilly region have access to affordable healthcare.

- Environment conservation projects include tree plantation, solar energy and cleanliness projects. These projects receive little CSR funds. PSUs like ONGC have invested in solar streetlights in Odisha and the Sabarmati River cleaning project in Gujarat.

- Rural development projects are a mix of education, healthcare and environment interventions undertaken in a particular rural locality to build a sustainable ecosystem. PSUs often, adopt villages from the aspirational districts identified by the NITI Aayog and support all round development of the village. For example, ONGC, after identifying 20 aspirational districts has invested in villages in Arunachal Pradesh. Some of the social interventions undertaken here include setting up of a college for girls, setting up community healthcare centers and installing solar lights which address SDG 3 and SDG 4.

- PSUs and Private sector invest in CSR. PSUs invest CSR in aspirational districts as suggested by NITI Aayog while private sector investments are defined by Board of Directors in the CSR policy.

- Regional inequality in CSR spend. While some states like Maharashtra and Karnataka receive a major share of CSR funds Assam, Bihar and Uttar Pradesh continue to be neglected, receiving little CSR funding. Maharashtra which contributes 14.11 per cent to the national GDP receives almost 50 per cent of the share of CSR. Since the last decade, IT and automobile industry clusters like Pune, Kolhapur, Solapur and Bengaluru located in these two states have witnessed exponential growth. This economic growth has led to more and more corporates falling under the purview of mandatory CSR which they prefer spending in local communities.

- Companies often prefer to implement CSR programs that are well suited to their business strengths. ONGC has set up ONGC academy, Institute of Drilling Technology, Geo-data Processing & Interpretation Centre, Institute of Reservoir Studies, Institute of Safety Health & Environment Management, Institute of Oil & Gas Production Technology, Institute of Engineering & Ocean Technology, School of Maintenance Practices to provide vocational training to youth related to its business of oil exploration and drilling.

- Companies prefer outsourcing CSR to implementation partners. For example, Akshaya Patra is a Non-Governmental Organization (NGO) with a pan India presence which provides mid-day meals to school children and receives donations from MNC like Infosys, LTI, Blue Dart [26].

VII. Education and SDGs

India is the fifth largest economy in the world with 1.3 billion people. Although illiteracy in India has

reduced, poverty persists and continues to widen the income inequality. The Asian Development Bank estimated that 21.9 per cent of the population lives below poverty line (data as of 2011). As per UN State of the World Population report 2007, 40.73 per cent of the country's population is expected to live in urban areas. The World Bank estimates that urban poverty in developing countries like India and China will be on the rise in the coming years. One of the primary reasons cited for this persistent poverty is the lack of access to education and healthcare leading to unemployment.

In India, the state provides education through the public education system. According to the Times of India article dated 20th February 2020, around 1.5 crore study in these schools. A major section of the marginalized population send their children to public schools which are free of cost.

To encourage learning, especially among the vulnerable, various legislative measures have been enacted based on the UN SDGs. Some of these include the Rashtriya Madhyamik Shiksha Abhiyan (RMSA) which aims to provide access to secondary education and improve the quality of education to ensure overall development of the child, the Right to Education (RTE) introduced in 2009, ensures free and compulsory elementary education for all children between 6-14 years and the mid- day meal program which aims to increase enrolment ratio in primary and secondary schools have been successful in improving enrollment ratio. Thanks to the efforts by the Government, India has achieved its SDG -4 target of 100% enrollment in primary schools.

The NITI Aayog report [2] and the ASER report [29] state that despite this success, the system faces major challenges which include

i. Lack of quality education: Despite an increase in enrollment ratio, the quality of education is still far from satisfactory. While only 50% students in 5th std can read a second standard book only 1 in 5 can perform basic mathematical operations like division.

ii. Shortage of teachers: The NITI Aayog report [2] states there is a shortage of teachers. Thus, despite an increase in the number of schools, the student to teacher ratio is 35.22 which means every one teacher attends to 35 students as against the global average of 23. This problem is compounded by a shortage of teachers in rural areas.

iii. High drop rate: Drop-out rate for secondary education is 24.68% [22]. Only 30% complete basic higher secondary education and a majority do not even possess skills necessary for employment.

iv. Gender disparity in education: Drop-out rate of girls increases with level of education. Girls tend to drop out of schools for a variety of social and economic reasons. Early marriage has been cited as the reason why girls stop their education.

v. Public education does not address the needs of the differently abled.

To address these concerns, the UN has revised its SDG - 4 targets to be achieved by 2030. Some of the new targets include

a) ensuring all children complete primary and secondary education leading to relevant and effective learning outcomes

b) ensure that all children have access to quality early childhood development care and pre-primary education so that they are ready for primary education

c) ensuring equal access to education for all women and men to affordable and quality technical, vocational, and tertiary education, including university.

d) eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples, and children in vulnerable situations.

e) Increase supply of qualified teachers

The detailed list of the SDG - 4 targets can be found on UN website www.sustainabledevelopment.un.org

VIII. Education and CSR

Education is the biggest benefactor of CSR. Over the past five years, CSR spend in education has increased.
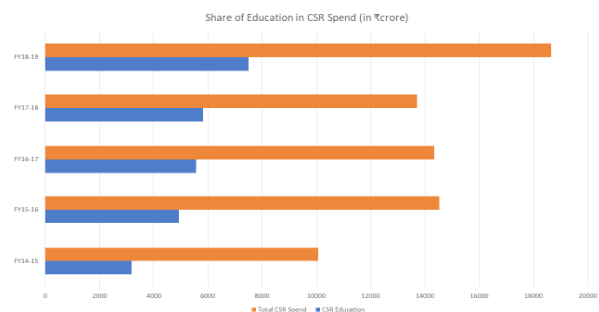

Figure 2: Total CSR Spend and share of CSR in Education

To understand the utilization of CSR in education, a pilot study of ten corporates was undertaken. *TABLE 2* was compiled using the data available in the Annual report.

TABLE 2: CSR IN EDUCATION BY SELECT COMPANIES * [32][30][18][19][20][25][13][27][24][33]

Company name	CSR Budget (in crores)	CSR budget in Education (in crores)	CSR Programs in Education	Whether CSR is implemented through self-financed foundation
TCS	542	36	○ Training and educating children, women, elderly, differently abled ○ Scholarships ○ Special education ○ Vocational training to increase employability	TCS foundation
RELIANCE	904	527.34	○ Setting up institutions of higher education access to quality education ○ Support Vocational skills	Jio Foundation (2010)
HDFC	443.8	7.71	○ Promotion of education ○ Skill development and livelihood enhancement	T H Parekh Foundation
INFOSYS	342.04	92.96	○ Science learning ○ Support to educational institutes	Infosys Foundation (1996)
ITC	306.95	43.51	○ Support education of the weaker section ○ Vocational training for women and weaker section of the community	ITC Rural Development Trust
ONGC	614	17.9	○ School construction ○ Promotion of Sanskrit language ○ Setting up e-classes	ONGC Foundation
COAL INDIA	41.14	7.51	○ Construction of college ○ Vocational training	
POWER GRID CORPORATION	195.51	(Data not available)	○ Skill development programs for youth ○ Support school education to create conducive environment for learning	
NTPC	285.46	(Data not available)	○ Support education in rural areas ○ Special focus on girl child education ○ Improve quality of learning ○ Scholarships to needy students ○ Support midday meal	
HCL TECH	134.33	18.06	○ Support improving quality of education ○ Digital literacy ○ Education for visually impaired	HCL Foundation

*(Note: Since all Companies do not have the same standard format and classification for reporting, the author derived the data by parsing through Annual Reports. Hence there might be difference in exact amount of CSR spend in Education)

IX. Challenges in Data Interpretation

Following are some of the challenges faced during data analysis and interpretation

A. Data Interpretation

   a. What constitutes education expenditure differs from company to company. Education and Rural development are separate categories. However, an education project can be classified as part of the rural development project

   b. Lack of Government guidelines on classification of CSR expenditure for reporting in Annual Reports. Companies CSR policy decides the classification of CSR. Since this differs from company to company, it is difficult to determine the exact CSR amount invested in Education

   c. Difficulty in determining the nature of CSR spend. Despite reporting CSR, it is difficult to determine how the funds have been used. For instance, CSR under health and sanitation could also have been used building water fountain in schools

B. Absence of guidelines

   a. Government has not provided clear guidelines on the nature of project and classification, making it difficult to classify the expense.

For instance, it has been observed that Gender equality and Women Empowerment projects have been clubbed with old age projects when they support education and skill development.

   b. Health, eradicating hunger, poverty and malnutrition, Safe drinking water and sanitation is a separate category. Some of these programs like providing clean drinking water and toilets directly have an impact on the enrollment ratio. It is observed that girls continue high school education when they have access to these facilities at school.

   c. Although Technology incubators are established in collaboration with educational institutions they have been classified as a separate category.

C. Reporting Standards

   a. The Annual Report, Business Responsibility Report, Integrated report, and Sustainability Report are used for CSR reporting. However, each one of these has different parameters making it difficult to collate and compare data. While the Annual Report provides details of project location, its outlay and implementation agency, the Sustainability Report focuses on the National Voluntary Guidelines Principles (NVGP)

   b. Sustainability / Business Responsibility Report map the CSR interventions to the SDGs. However, details of the nature of CSR interventions are not provided in this report.

D. CSR implemented by foundations

   a. Most big corporates outsource CSR implementation to Foundation. These foundations implement the CSR interventions and report CSR progress to the company. CSR reporting for these corporates is based on the reports provided by these foundations.

   b. Corporations outsource CSR implementation to implementation agencies often Non-Governmental Organizations. Corporates support NGOs in project implement by financing the project without getting involved in ground realities.

X. Findings

- CSR Focus areas

o Education is the most preferred sector for CSR spend and receives around 40% of CSR spend. Education projects in CSR support primary and secondary education for children and skill development programs for youth and women which are aligned to SDG-4 targets. The NASSCOM report titled 'Catalyzing through Change' observes that IT companies invest 70 per cent of CSR in education and employable skill interventions. According to Ganesh Natarajan, Chairman, NASSCOM Foundation *'Education and employable skills are the key to most of India's social problems. An industry which has grown solely by investing into knowledge and key skills, realizes the difference a skilled knowledge society can make and therefore, a major chunk of the CSR funds has been dedicated to education and employable skills,'*
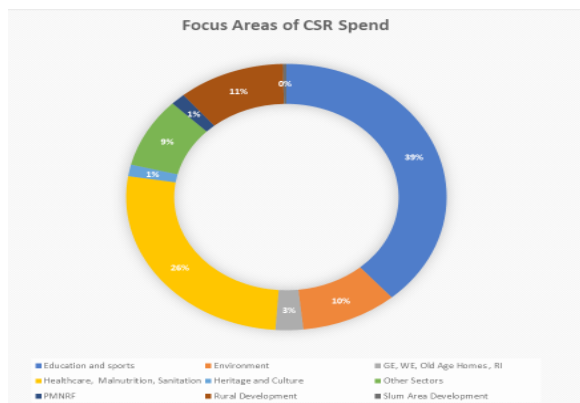

Figure 3: CSR spend based on focus area (compiled from [4])

o Healthcare also receives support from Corporate funding. During the current pandemic, many corporates donated to the PM-CARE fund. The fund helps address shortages in healthcare by building hospitals, providing PPE kits and provides other necessary support to fight the pandemic.

o Rural development projects encompass education and healthcare projects for holistic development

o Most often, CSR project implementation undertaken in association with self-financed foundations or implementing agencies.

• CSR Reporting

o Corporates report on the Financial and non-financial parameters of CSR as mandated by the law. However, lack of guidelines regarding classification of CSR makes it difficult to interpret data.

o Many reports with differing parameters make it difficult to interpret the financial and non-financial impact of CSR. Information parameters in the Annual report are different from that in BRR and Sustainability report (SR) making CSR reporting a complex exercise. A comprehensive uniform CSR report covering both financial and non-financial aspects is lacking. Thus, despite adopting reporting standards, it is impossible to comprehend the social impact of CSR.

o Lack of uniform measurement parameters makes it to assess the impact of CSR projects. While all companies provide the necessary project data, some report in quantitative terms while others emphasize on the qualitative aspects of the intervention. Social impact of the project is difficult to gauge as it is subjective by nature making objective evaluation difficult. For example, for an education project, companies often state the number of school children as beneficiaries. But this does not reflect on the efficiency of the CSR intervention that is how does this program affect their academic and mental development?

• CSR is aligned to SDGs

In the area of Education, CSR interventions are aligned to SDGs.

TABLE 3: CSR PROGRAMS AND SDG TARGETS

Company name	CSR Programs in Education	SDG-4 targets
TCS	o Training and educating children, women, elderly, differently abled o Scholarships o Special education o Vocational training to increase employability	4.1, 4.3, 4.4
RELIANCE	o Setting up institutions of higher education access to quality education o Support Vocational skills	4.3
HDFC	o Promotion of education o Skill development and livelihood enhancement	4.1, 4.3
INFOSYS	o Science learning o Support to educational institutes	4.1
ITC	o Support education of the weaker sections o Vocational training for women and weaker sections of the community	4.1, 4.3, 4.5
ONGC	o School construction o Promotion of Sanskrit language o Setting up e-classes	4.1
COAL INDIA	o Construction of college o Vocational training	4.3
POWER GRID CORPORATION	o Skill development programs for youth o Support school education to create conducive environment for learning	4.1, 4.3
NTPC	o Support education in rural areas o Special focus on girl child education o Improve quality of learning o Scholarships to needy students o Support midday meal	4.1, 4.5
HCL TECH	o Support improving quality of education o Digital literacy o Education for visually impaired	4.1, 4.5

Corporates have incorporated SDGs in their reporting however due to the nature of the CSR programs it is difficult to map CSR to SDGs. Sometimes a single CSR intervention like education can influence many social parameters. For example, providing clean water

(SDG 6) to school children, affects education (SDG 3) and health and sanitation (SDG 4) while at the same time promoting gender equality (SDG 6). Identifying how CSR affects society and mapping it to the SDGs is a challenge.

- Inequalities in CSR spend. CSR spend in concentrated in the industrially developed regions as observed in the case of Maharashtra and Karnataka which enjoy a major share of CSR. Initially, CSR provisions mandated that CSR be spend with a radius of thirty kms of the office location. The result of this mandate was that few projects located close to industrial hubs, received much of the funding as seen in the case of Hinjewadi, Mann and Marunje gram panchayats. Since these were located near the Hinjewadi IT park, the gram panchayat schools witnessed a surge in funding. Schools located in states like Odisha and Bihar have received less CSR funds.

CSR can help bridge gaps in SDGs as identified by NITI aayog [3] which will help better utilization of funds and create the needed social impact.

- Passive role of Government in CSR monitoring and review. Government has provided guidelines for CSR investment but a collaborative approach to build capacities is missing. Corporates lack the expertise in social sector to implement CSR projects. Without Government support, corporates are finding it increasingly difficult to invest in social good.

XI. Conclusion

Investment in Education is a priority for a developing country like India. In a country where almost half of the population can be actively engaged as it is employable, education can be a determining factor in creating an industry ready workforce.

An exploratory study was conducted to determine whether CSR is aligned to SDGs. A review of CSR spends of ten companies revealed that education is the biggest benefactor of CSR receiving almost 40% of the total spend. CSR interventions in education can only be broadly be mapped to the SDGs. However, a more detailed analysis of CSR projects would be required to establish a clear linkage of CSR to SDGs. Challenges in interpreting data due to absence of guidelines, different reporting practices makes mapping of CSR to SDG difficult. Social impact assessment is

difficult when CSR interventions are outsourced to implementation partners.

Hence, Government needs to actively engage with corporates to fruitfully employ CSR in sustainable development. The expanding corpus of CSR can become an instrument of social change if CSR interventions are aligned to SDGs. In education, CSR can help marginalized communities acquire employable skills and thereby reduce income inequalities. Thus, CSR as a management tool can help address social problems and achieve SDG targets to promote inclusive growth in a developing country [6].

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