FROM MOUTH TO HAND – FOR – FROM HAND TO MOUTH: A CONCEPTUAL RESEARCH PAPER ON THE MISSED MANAGERIAL ASPECT TO CSR ACTIVITIES

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Abstract:

The idea of Corporate Social Responsibility has created a lot of buzz internationally. In response to this more fuss has been created by the responsible economies, the ripple effect can be seen with many an organisations fluttering and the managers cluttering.

Glittering terms and fashionable ideas are appeasing. They presents a rosy picture much wished for specially for a country with over 1.21 billion people (2011 census) and 93 million slum population. With a lot of organisations looking at the welfare aspects, there is a need to focus on the managerial aspect of the activities related to CSR. The softer side of the issue is already being dealt by specific institutions and government agencies and yet the economic discrepancies are widely visible. With the government of India making CSR activities compulsory a lot of money and efforts are available. And a proper managerial stance is required to channelize this into a meaningful whole. The much felt gap needs a focused approach, a strategic outlook and consistent efforts.

 The research endeavours to draw attention to the vast difference between the picture wished for and the actual scenario .The research aims to highlight the actual state of affairs of the activities taken up or shown under the head of corporate social responsibility and the much needed strategic focus and managerial handling. One of the main questions which lead to the research was to identify the seepages in the CSR activities – effect circle. If most of the big Organisations are undertaking CSR activities either voluntarily or forcibly, why the result is not shown in the same proportion as the activities propagated.

Key words:

CSR, corporate responsibility, India, business

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1.   The Rosy Picture

With the passing of the Companies Act 2013 , the Indian Government replaced the 57 year old Indian company law . The inclusion of social welfare aspect in the Indian Legislation marked a serious effort by the government to strike balance in the inequitable economic growth, or so it looked. The era that we live in can be better be described as being more interlinked and interactive than ever before. With the dispersion of economical, political, financial and social boundaries this interlinking and interaction has created more awareness amongst every section of the society, be it the business organization, government or the consumer. Everyone and everything is moving beyond the narrow nation –state concept. (Ovais.D & Singh.A.P, November 2013). With the government making it compulsory though debatable as to whether or not voluntary activities should be made obligatory, raised a lot of hope in the public.

Bapat 2013 quoted in his research that according to Forbes India cover story - we expect Rs 63 billion to flow in from India's top 500 listed companies, going by the government's 2% norm. If we expand this list to the top 1,000 corporations, add MNCs, co-operative banks and SMEs, then we are talking about at least Rs 120 billion. Not a bad number for a country of 1.2 billion. If this is further extrapolate this calculation by geography- each of India's 660 districts could get over Rs 18 crore of this investment. (Bapat ,S. 2013)

According to the Indian Institute of Corporate Affairs, of the 1.3 million companies in India, about 6,000-7,000 companies are covered under the new CSR rule as it is applicable only to companies that have a minimum net worth of Rs. 500 crore, turnover of Rs. 1,000 crore or net profit of Rs. 5 crore . (Toms . Manu.P. 2013).

Mohanty 2013 in his research presented the statistics that the government expects the new CRS law to bring in 15000-18000 crores in the country. While another research by Shrivastava 2014 stated that The expected total average profit before tax (for fiscal 2012 to 2014) for 441 firms that meet the criteria comes out to Rs 5.027 lakh crore with just top 20 firms likely to contribute nearly half to total profit before tax.   (Shrivastava, 2014). The data provided for the top 10 companies showed that in 2012 (except Infosys data) 1274.54 crores were spent as CSR fund, while after the implementation of CSR law 3384.87 crores are expected to flow in as CSR fund in FY 2015.

Figure I
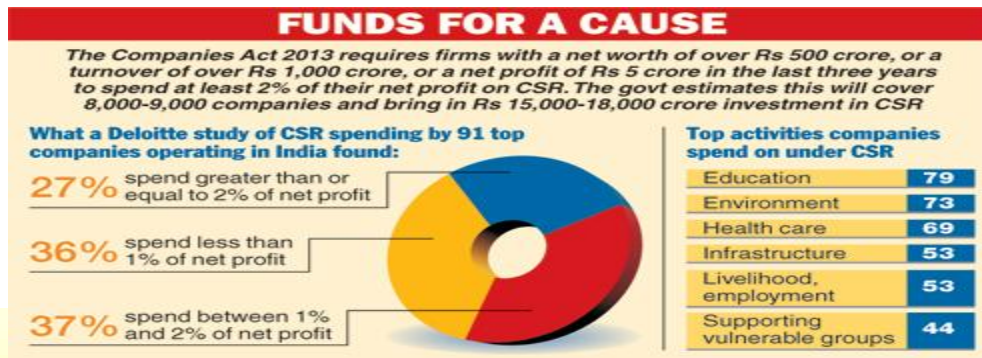
(Mohanty, 2013)

Figure II
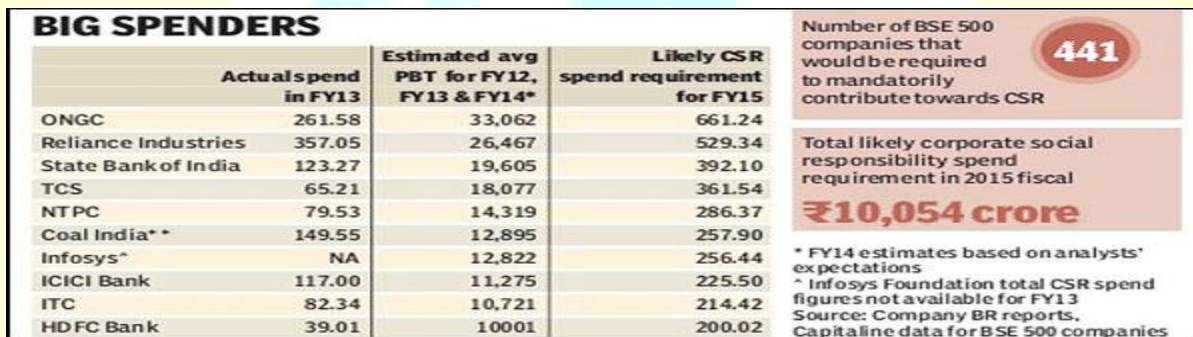
(Shrivastava, 2014)

It is expected that this flow of funds will somehow equalize the economic misbalance in the society which is home to some of the richest and most of the poorest people. The funds received by the companies earning more than 500 crore as net profit in the last three years will be utilized for the upliftment of the lesser privileged sector of the society. This way the benefits will be shared and growth equalized. The statistics presented by some of the research definitely provided a very rosy picture with the funds made to flow in with the CSR law, and being utilized for the upliftment of the poor.

2. The Voluntary Sector

In many ways, (the) metamorphosis from a modest, village-level, kurta-pyjama clad activist into a well-heeled, suited-booted, city slicker whose voice is heard in high places, mirrors the changing face of India's burgeoning voluntary sector. Once the preserve of the humble jholawallah, the 'third sector' of the Indian economy is now teeming with smart men and women, armed with management degrees, laptops and huge funds generated by a liberalised and

booming economy. As the state retreats in an era of privatisation, new-generation NGOs have moved in to fill the vacuum, often doing what the government used to do in rural areas and urban slums or conducting advocacy programmes for policy interventions, even holding skill-building workshops to update small voluntary groups. Their activities are vast and varied and bear little resemblance to the sweetly charitable work of the silent, selfless grassroots workers of the '70s and the '80s. (2nd look Sanghi, 2010)

An article in Times of India sated that, for a country which till recently had a weak civil society movement, India is now witnessing a boom in the NGO sector. With a population of 1.2 billion, the country could well be the land of opportunities for non-governmental organizations (NGOs) with the Central Bureau of Investigation conservatively estimating 20 lakh of them already operating in states and union territories. The mind-boggling figures boil down to one NGO per every 600 people. Compare this to the latest government data on police. According to the latest figures from the Union home ministry, India has just one policeman for every 943 people. (Mahapatra.D, 2014)

Figure III
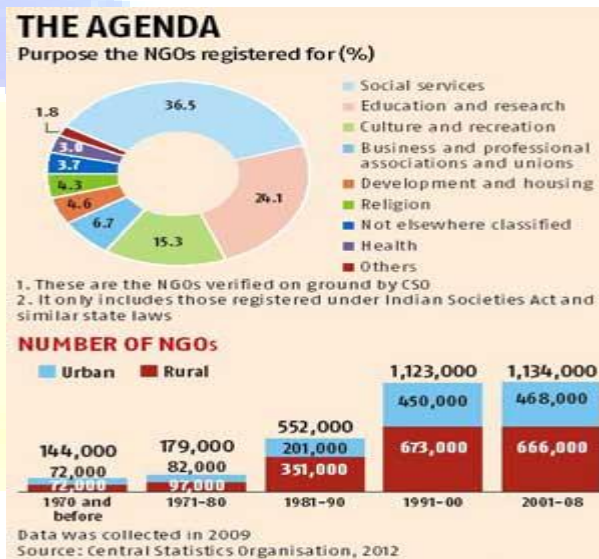
(Sethi, 2014)

The growth of the sector has been explosive in the past two decades, both in numbers and financial resources. First, the numbers. If the findings of a survey conducted by the Central Statistical Organisation of the ministry of statistics in 2008 are to be believed, there are as many as 3. 3 million NGOs registered in India. In other words, there is one NGO for every 400 Indians. No other country in the world boasts of such huge numbers in the third sector. However, this

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mind-boggling figure should be taken with a pinch of salt, as even the CSO report has acknowledged that many are probably defunct. But, as Sanjay Agarwal, a chartered accountant who works with several NGOs, said, "At least the CSO has tried to shine a light where there was darkness all these years. No one has ever tried to collate any kind of data on the voluntary sector. " (2nd look Sanghi, 2010)

The government has been the biggest donor — INR 180 billion (USD 3.75 billion) was set aside for the social sector in the XI Plan — followed by foreign contributors (according to the latest figures available, around USD 2 billion was raised in 2007-08). Individual donors are emerging as the biggest and most lucrative source of funds. According to an internal study by a leading foreign NGO headquartered in the UK, donations by individuals are expected to have grown from around INR 22 billion (USD 460 million) in 2005 to INR 81 billion (USD 1.7 billion) by a conservative estimate, and to around INR 210 billion (USD 4.4 billion) by more liberal estimates. (Shukla A. , 2010)

According to another study in 2006 the total giving in India was around 0.6% of GDP ("India Philanthropy Report 2011",) or close to USD 5 billion in monetary terms. In 2010, private charity contributions (individuals, corporations, foreign funds) stood at 0.3% to 0.4% of GDP — up from about 0.2% in 2006. The corporate giving is estimated at USD 1.5 billion in 2010, up more than 5 times since 2006. Only 26% of private charity contributions were from individual donors, which works out to somewhere between USD 1.3-1.6 billion in 2010.(Shukla, 2012)

3.   The Actual Scenario

Corporate social responsibility (CSR) isn't just about doing the right thing. It offers direct business benefits. Building a reputation as a responsible business sets you apart. Many consumers prefer to buy from ethical businesses. Companies often prefer suppliers who demonstrate responsible policies, to minimize the risk of any damage to their own reputations. Some customers don't just prefer to deal with responsible companies, but insist on it. For example, sales of "environmentally friendly" products continue to grow - and these products often sell at a premium price. Amul India became as famous for its approach to responsible business as for its products. The company has grown dramatically while continuing to focus on

CSR, Started in 1946 in small village of Khera District, Gujrat against British Polson Dairy Company.(Nancy R. Lockwood, 2004)

Given below is a table showing some of the statistics of top 10 cities of India. The data heads include the wealthy population of the top 10 cities in 2012 & 2013 respectively. Beside it in the second column is the list of percentage of the population living in slums in these cities. The third column indicates the GDP as on July 2013 in Billion USD of these cities. The fourth column points to the international ranking of these cities on the basis of development, and the fifth column shows the ranks according to most populated cities as per Indian ranking and the world raking. The seventh column lists the ranking of the top 10 cities on the parameter of corruption prevalent therein. The statistics shown provides enough material for the keen eye to see the discrepancies. While the organisation are working and contributing to CSR there is still enough to be done. Moreover proper and not paper steps should be taken to shrink this gap.

Table I

		Wealthy Population		Slums	GDP	World developed City	Most Developed City (India)	Most Polluted		Most Corrupt City
		2012	2013	%	Jul-13 Billion USD			India	World	
1	Mumbai	2015	2135	54.1	209	29	1	2nd	8th	8
2	Delhi	1945	1980	18.7	167	37	2	9th	53	7
3	Bangalore	720	750	25	83	84	3	-	-	10
4	Kolkata	640	635	32.5	150	42	4	3rd	11th	5
5	Hyderabad	535	540	66	74	84	5	-	-	6
6	Chennai	370	385	18.9	66	93	6	10th	55th	9
7	Ahmedabad	225	225	40	52	105	7	-	-	2
8	Pune	215	220	32.5	48	108	8	-	-	1
9	Gurgaon	210	200	28	-	-	-	7th	48th	-
10	Jaipur	175	165	22.4	24	135	11	5th	28th	-

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According to information received through RTI queries by Asian Centre for Human Rights, the Union and state governments between 2002-09 released Rs 6654 crore to various NGOs, averaging almost Rs 950 crore per year.For the financial year 2010-11, available data show that about 22,000 NGOs received a total of more than $2 billion from abroad, of which $650 million came from the US (Mahapatra.D, 2014)

The "leaked" Intelligence Bureau report talks of a few foreign-funded non-government organisations (NGOs) in India but it forgets the Indian society is one of the most "NGOised" in the world. And, successive governments take much of the credit for having done so since the 1990s and for keeping the sector unregulated, too. By the government's own assessment, there were about 3,200,000 registered NGOs in India in 2008. This is when the government only counted the ones registered under the Societies Registration Act of 1860, the Bombay (now Mumbai) Public Trusts Act of 1950 and its other state variants. But when the Central Statistics Office (CSO) sent people searching for these NGOs in the states it could not trace lakhs of them. Of roughly 2,200,000 NGOs it went to verify, it could only trace only 695,000.The antiquated society registration law is also truly blind when it comes to classifying these registered groups. It treats all registered societies the same way. These numbers include societies that run hugely profitable schools, colleges, hospitals and sports in the country. Remember the Board of Control for Cricket in India is also an NGO, registered under the Tamil Nadu Societies Registration Act. The Confederation of Indian Industries is an NGO, too, under the law.

The leaked IB report brought focus on a select set of advocacy groups or individuals, who are engaged with state or national level policy changes in the country but most of the NGOs are actually into delivery of services that once the government used to be involved in - social sector, education, health and religious/cultural activities. Statistics released by the home ministry regarding 'foreign funds to NGOs' show that India, which has a total of 33,937 registered associations, received Rs 12,289.63 crore in foreign contributions during 2006-07 as against Rs 7,877.57 crore in 2005-06, a substantial increase of nearly Rs 4,400 crore (56%) in just one year. (2nd look Sanghi, 2010)

4. Organizations in Action

Nearly all leading corporates in India are involved in corporate social responsibility (CSR) programmes in areas like education, health, livelihood creation, skill development, and empowerment of weaker sections of the society. Notable efforts have come from the Tata Group, Infosys, Bharti Enterprises, ITC Welcome group, Indian Oil Corporation among others. The 2010 list of Forbes Asia's Heroes of Philanthropy' contains four Indians. The 2009 list also featured four Indians. India has been named among the top ten Asian countries paying increasing importance towards corporate social responsibility (CSR) disclosure norms. India was ranked fourth in the list, according to social enterprise CSR Asia's Asian Sustainability Ranking (ASR), released in October 2009. (Dr. Mohammad Khalil Ahmed)

Benjamin Franklin observed "doing good is not a private act between a bountiful giver and a grateful receiver, it is a prudent social act". Of late, business has come to realize that enterprises are born out of the society and ust therefore serve it for their own enlightened sustenance. (Lockwood, 2004).

Reliance Industries and two Tata Group firms—Tata Motors and Tata Steel—are the country's most admired companies for their corporate social responsibility initiatives, according to a Nielsen survey released in May 2009. As part of its Corporate Service Corps (CSC) programme, IBM has joined hands with the Tribal Development Department of Gujarat for a development project aimed at tribal in the Sasan area of Gir forest. As part of CSR Wipro, for example, inculcates CSR values amongst its workforce right at the beginning during the induction process Corporate presentations, keeping employees updated through mails, regular newsletters are the instruments used to keep employees energized about the organization's socially responsible initiatives. The training of employees through ―CSR Living Our Values Learning Tool at Cadbury Schweppes (Young, 2006), the major global beverage and confectionary organization, has been a good example of partnership between HR and CSR. The company has also included social responsibility in the latest management development initiatives like the global ―Passion for People management skills programme. Best Buy, a fortune 100 company and the largest specialty retailer of consumer electronics in the United States and Canada, has initiated ethics training for its employees. Electronic Data Systems (EDS) has a global CSR strategy which is well supported by HR function and the employees (Redington, 2005). The HR department of the

company has also developed an e-learning course for its employees built around the Department of Trade and Industry, CSR Competency framework. State-owned Navratna company, Coal India Ltd (CIL) will invest US$ 67.5 million in 2010-11 on social and environmental causes. Companies like Wipro, Infosys, Dabur, and ICICI have even framed whistle blowing policy, providing protection to the employees who come to know about any unethical practice going on within the organization, covering a whole gamut of subjects and showing their positive approach towards unethical practices. Public sector aluminum company NALCO has contributed US$ 3.23 million for development work in Orissa's Koraput district as part of its Corporate Social Responsibility (CSR). (Dr. Mohammad Khalil Ahmed)

In India, the Azim Premji Foundation chose to focus on improving the quality of primary education, and has maintained this effort for over 12 years.In order to ensure organised and successful CSR initiatives, companies will have to identify and hire an appropriate team of professionals: Tech Mahindra hired Loveleen Kacker, a former senior IAS officer and a domain expert in children's education, to lead its foundation. The Azim Premji Foundation recruited Dilip Ranjekar and Anurag Behar, senior executives from Wipro, to lead efforts towards large-scale   impact   in   education.

 The Piramal Foundation operates its healthcare initiatives internally, but for its education-related activities, it backed two highly capable social entrepreneurs, Madhav Chavan of Pratham and Aditya Natraj of Kaivalya Education Foundation. For giving to be ingrained in a company's culture, employees must be involved with CSR. At Tech Mahindra, associates engage with communities through partner NGOs. Their CSR goal is to get 10% of company associates to volunteer 10% of their time by 2015.At HDFC Bank, over 5,000 employees contribute around Rs 1 crore a year through payroll giving. Successful businesses are all driven by measurable goals, strong monitoring processes and data-driven decision-making. Bill Gates has said, "From the fight against polio to fixing education, what's missing is often good measurement and a commitment to follow the data. We can do better. We have the tools at hand." Businesses need to extend these principles to their CSR work. (Dhawan, 2013)

Table II

Existing CSR Activities of some companies-

Company Name	Major CSR Initiatives
ITC Limited	e-Choupal, social & farm forestry, watershed development, women's empowerment, livestock development, primary education
Infosys	Employees take up social causes like education, rural rehabilitation and inclusive growth. energy conservation, water sustainability, afforestation, waste management, awareness on carbon footprint.
Jubiliant Work Sciences	Basic healthcare facilities, supporting government rural primary education system, developing resource pool through vocational training programmes.
Reliance Industries Limited	Health, education, infrastructure development (drinking water, improving village infrastructure, construction of schools etc.), environment (effluent treatment, tree plantation, treatment of hazardous waste), relief and assistance in the event of a natural disaster, and miscellaneous activities such as contribution to other social development organizations.

5.   Conclusion

Corporate social responsibility can be understood as the responsibility of organisations to evaluate, monitor and manage its impact on its surroundings. It can be simply defined as 'business taking greater account of its social, environmental and financial footprints' (Zadek 2001). The definitions of CSR may wary but they all indicate the growing need for organisations to take manage the impact of their activities. Though the debate over 'how much' will forever go on and the no responsibility zone will be a perpetually reality, the CSR activities can act as a catalyst of many good things in the society. But this is certain that, over the next five to 10 years, one of the primary tests of how society will judge companies will be based on where corporations place their facilities, how they source goods and services and what economic impact they have on poor and disadvantaged communities. (The Shell Report 2001).

There is a greater need felt at the national and international platform for organisations to demonstrate commitment to social responsibility. But delivery, not rhetoric, is the key in developing the trust of external stakeholders for any organisation and it cannot be done without beginning charity at home. To do that social responsibility needs to be embedded in an

organisation's culture to bring change in actions and attitudes in which Human Resource can play a significant role. Otherwise, CSR may run the risk of being categorised as shallow 'window-dressing'. (Sharma, Sharma, & Devi, January, 2009)

The mandatory CSR law in India can be capitalised by the organisations to create a favourable impact in the society. But it should be more than a PR activity. Though many organisations are talking about CSR, the words should be disseminated into action. There is a high probability that the said efforts are unable to bring in desired result due to the lack of managerial aspect. The country is still home to many people who live from hand to mouth conditions. The biggest cities are still the home to the biggest slums. Even the best weather blow away the roofs of many homes, and the worst weather creates havoc. Clearly there is a lacuna in the CSR efforts undertaken. This calls for a focused approach, a strategic outlook and consistent efforts.

6.   Recommendations for The Strategic Manager

- From mouth to hand: There is a large need for organizations to take up CSR activities seriously and realize that it's not PR activities. Nationally and internationally people are preferring companies which fulfill their social obligations, be it while choosing products, services, jobs or for investment purpose. In such a scenario where people are becoming more aware and can voice their concerns with the backing of social media any discrepancy in things said and done could possibly create negative situations for business.

- Linking CSR activities to the core business: A good strategy for any organization would be to link its CSR activities to its core business. This will provide focus and limit the resources to be wasted on peripheral activities. Moreover most of the organizations DO harm their environment one way or the other. Asking every organization for making an audit of its activities harming the environment and the society would be too much. In such a case focusing the mandatory CSR activities in its related business area would somehow pass the message to the stakeholders that the organizations do unofficial accounting of its impact of its activities.

- Selecting and Measurement: A challenge for a Strategic CSR manager could be accounting the organizations societal and environmental impact as well as measuring the impact of the CSR activities undertaken. Moreover the definitions vary across the various sectors, the

various industries and the various countries. As such care has to taken in choosing the area for which CSR activities would be taken up.

- Integration: The CSR department needs to be integrated within the core business activities. Rather than considering it as a mere add on activity and sheer regulatory compliance it should be given equal place with finance , marketing, human resource, and research and development.

- Care has to be taken as to internalize the CSR philosophy as well. The CSR agenda once effectively communicated to the employees, the working hands will themselves become mouth. If employees are not engaged, corporate social responsibility becomes an exercise in public relations. The credibility of an organization will become damaged when it becomes evident the company is not "walking the talk" - Adine Mees and Jamie Bonham, Canadian Business for social responsibility.

- The CSR manager can also utilize the force generated by the CSR activities to motivate employees and can tackle the persisting issues in most of the organizations like effective recruitment, increasing motivation, improving productivity and combating attrition rate.

- The positive image created by genuine efforts will further help in taking up new ventures.

- The goodwill created by complying with the regulatory requirements and by keeping the said and unsaid promises to the stake holder can increase the chances of doing business easily. Moreover at the international platform easy acceptability of the organization can be expected.

- If strategically used CSR activities can provide a cushion to unseen damages and combating competition. Though it cannot be looked upon as a core competency, effective use of the CSR weapon can give a serious blow to the competition while hitting the soft corners of the stakeholders. As such it needs to be used carefully for any mistakes or shortcuts could taint the image of the organization for years to come.

- Adopting an NGO: With statistics indicating ample NGOs within the country, organizations can merge a selected NGO within its CSR department. The NGOs will seemingly have the necessary skill and desire to work for the weaker section of the society while the funds and administrative help can be provided by the organization. The backing and managerial efficiency clubbed with genuine efforts have a high probability for 'real work'.

- Reducing regulatory loophole: While working for the society an organization will definitely ensure that the money's worth is received. The resources so put to use will be closely

monitored by every organization. And in the process the keen eye of a Strategic CSR manager can identify the regulatory loopholes much faced by the voluntary sector. The required pressure and tactics to resolve the regulatory issues faced by the NGOs can only be expected to be creased out by big organizations.

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