

Will CSR Projects Be a Game Changer for Rural Development? Evidence from India

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Abstract

According to the world statistics, even today 1.3 billion people are without electricity while 3 billion people use unsafe and ineffective stoves for cooking. These people are generally from rural areas. Until they access these facilities, world cannot progress. Over the last 20 years, India has been experiencing noteworthy economic growth. However, India has 101 billionaires, 160 million rich and middle class people. But still India is struggling to earn a decent living for 600 million rural population who are below or just above the poverty line. It indicates that whatever wealth generated by India is imbalanced. Unless the standard of living of this people improves, India cannot be a global superpower. This rural population has been engaged in agriculture. Therefore, the main stress of livelihood activities is mostly around the agriculture. Therefore, there is a need of sufficient steps to achieve sustainable development of rural areas. The government's initiatives and mandatory CSR spends have made positive impact and mitigated rural economic challenges to some extent. But these efforts are not sufficient for overall development of rural areas. Companies can return something back to the society through CSR activities. Though the government has made mandatory to spend 2% of profit towards CSR, the companies have long been ignored rural livelihoods in India. Therefore, it is necessary to study the CSR initiatives taken by companies for rural development and to assess whether these CSR initiatives will be the game changer for rural development in India. The government has been taking continuous efforts for rural development. The government's initiatives as well as the role of CSR activities for the development of rural areas have been considered in the study. The article addresses CSR activities and the issues related to rural development in the light of implementation of mandatory CSR. The study concluded with the need of the efforts from different levels to improve the overall development of all the stakeholders and the entire rural community.

Keywords: Corporate Social Responsibility, Rural Development, Commitment

Introduction

India is a country of villages where about 65% of the population is living in rural areas. These villages are underdeveloped. There are poverty, unemployment, hunger, illiteracy, ill health, inadequate infrastructure and high mortality in rural areas. Though rural areas have enough resources, planning process and investment pattern kept these villages underdeveloped. No doubt, India has that capability to meet the challenges in rural areas. Therefore, it is important to provide adequate and quality social services and minimum basic needs for economic growth and social justice. However, the efforts taken by the government are inadequate to provide basic things to rural communities. Of course, the people in rural areas should get the same quality of life as is available in urban areas. However, this is not the sole responsibility of the government. There is a need of more participants to be involved in the process of rural development.

CSR is the commitment of companies to contribute to sustainable development and improve the lives of the society. Caring the community is a vital component of CSR. The companies have to make an attempt to contribute to the underprivileged section of the society by supporting socio-economic initiatives. CSR encourages the companies to shoulder the responsibility for the impact of initiatives on different stakeholders and environment. It was expected that companies undertake further steps voluntarily to improve the quality of life of employees and their families, local communities and society at large. However, there was a lot of debate and criticism on the practice of CSR.

The Government of India has brought out the Companies (Corporate Social Responsibility) Rules 2014, which has come into force on 1st April, 2014. The rules elucidate the CSR requirements of Section 135 of India's Companies Act 2013. According to this Act, CSR spending is applicable to public limited, private limited, subsidiary and foreign companies if they meet the following criteria:

1. Net profit is Rs. 5 crore or more in any financial year
2. Annual turnover is Rs. 1,000 crore or more in any financial year
3. Net worth is Rs. 500 crore or more in any financial year

It is mandatory under Section 135 of the Companies Act 2013 and Companies (CSR Policy) Rules 2014 to these companies to spend at least 2% of their three-year average annual net profit on one or more of the following CSR areas:

i. Eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation;

ii. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently unable and livelihood enhancement projects;

iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

iv.Reducing child mortality and improving maternal health by providing good hospital facilities and low cost medicines;

v.Providing with hospital and dispensary facilities with more focus on clean and good sanitation so as to combat human immunodeficiency virus, acquired immune deficiency syndrome, malaria and other diseases;

vi.Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga;

vii.Employment enhancing vocational skills

viii.Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;

ix.Measures for the benefit of armed forces veterans, war widows and their dependents;

x.Training to promote rural sports, nationally recognized sports, sports and Olympic sports;

xi.Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;

xii.Contributions or funds provided to technology incubators located within academic institutions, which are approved by the Central Government;

xiii.Rural development projects, etc

xiv.Slum area development.

As a business is essential part of the society has to play a significant role in the above mentioned activities. However, most of the businesses have spent their CSR funds on just some of the popular activities such as education, healthcare, sanitation and women empowerment.

Basically, India is an agricultural based economy. The agricultural sector contributes 20% of the GDP in India. Hence, the government has decided different programmes for rural development to increase the growth of agriculture. CSR is one of the programmes for development. The corporate world has to play an important role in development of rural areas in India. In this globalised era, the companies are realizing that they are the part of the society. As a part of the society, they have considered to act in a social responsible way and realized that there is a necessity to undertake social activities to improve the environment where they operate. As a result of this, many companies are endorsing the term CSR.

Significance of the Study

No doubt, CSR is emerging as a prominent feature of business philosophy in India. It reflects the impact of business on society in the context of sustainable development. It focuses on responsibility towards all

stakeholders- employees, shareholders, suppliers, creditors, government and community. The Section 135 of the Companies Act 2013 implemented from 1st April, 2014 has increased awareness about the environment and communities. The last three years have been very interesting for CSR in India. The Act has made mandatory to Indian companies to contribute to socio-economic activities and for rural development. Today, rural India is suffering from several issues like agriculture, infrastructural development, unemployment, health and other socio-economic issues. It is necessary to address these issues where rural India revolves around. CSR involves providing innovative solutions to societal and environmental challenges. But companies have to identify CSR priorities and the areas of interventions for rural development. This study tries to understand how companies are using CSR projects and to assess whether these projects will be the game changer for rural development in India.

Review of Literature

There are limited studies on CSR activities undertaken by Indian companies. However, some studies emphasized the CSR activities of companies in India. Pradhan S and Ranjan A. (2010) evaluated the impact of CSR actions on the socio-economic development of rural people. The study also examines the companies approach to work and their mode of action for implementation of CSR initiatives. It is based on fourteen public and private companies in India. The impact of CSR initiatives were classified into livelihood, education, health, environment and infrastructure. The conclusion of the study is that without socio-economic development of the local communities, there can be no stability and sustainability to do the business for Indian companies. The study also suggests social audit of CSR performance through external agencies. Dipti Mal and Kavita Chauhan (2014) studied the CSR practices followed by corporate houses and their impact on rural development of India. This study evaluates the impact of CSR initiatives on the socio-economic development of rural people by considering ten public and private companies. It concludes that CSR is an important part of business houses in India and will act motivators for rural development in India. Migual Arato et al. (2016) explored both theoretically and empirically involvement of the firms in CSR provides development opportunities to rural communities. The empirical study analyses 100 different firms from different countries. The result indicates that though rural development is not relevant for all types of companies, a significant number of companies have engaged in CSR activities. There is a need to encourage more participation of firms in rural development. Patel J R (2014) discussed rural demography and rural development issues in the light of CSR. The study concludes that in rural area many factors hinder the development. Therefore, proper planning and policies need to be made in response to social investment. Sazzad P. (2014) studies the CSR practices in the context of rural development. It highlights that CSR actions have positive impacts both on development of rural community and business. Namita Vastradmath (2015) studies CSR practices in rural India and revealed that many companies implement these practices through direct, foundation or NGO. But there is a lack of full-fledged CSR department. CSR has a positive impact on rural development.

The above studies show that though they are related to rural development, the sample size or the data were not providing the clear picture of CSR activities related to rural development. Further, very little attention has been paid on the activities engaged by Indian companies in rural areas. Hence, to bridge the research gap, this study is undertaken to focus whether CSR projects of Indian companies will be the game changer for rural development of India.

Objectives

The main object of the study was to study whether the CSR projects will be the game changer for rural development in India. The other objectives were:

1. To take a brief review of current status of rural development in India.
2. To examine the CSR projects being carried out by Indian companies for rural development.

3. To assess whether the CSR projects will be the game changer for rural development of India

Methodology

This study is exploratory in nature and was based on the secondary data. The data were collected by using secondary source, more specifically, document data in the form of studies and surveys. These studies and surveys were conducted by various agencies and their CSR reports were available in public domain. These agencies include KPMG International Cooperative (KPMG); CII-ITC Centre of Excellence for Sustainable Development (CESD); Credit Rating Information Services of India Ltd. (CRISIL) and Renalysis Consultants Private Ltd. (NGOBOX). No primary data were collected directly from rural community or stakeholders. For the purpose of reviewing rural development in India, the data published by Ministry of Rural development were taken into consideration. The findings were based on the analysis of the available data.

Rural Development: Government Initiatives

Rural development in India is important because India is the nation of the villages. According to 2011 census 68.84% of population lives in rural parts of India. Rural development requires providing urban facilities like health, education and employment opportunities in rural areas. The rural economy is needed to be made more effectively by deploying human resources in constructive job. However, the change is taking place slowly. The share of agriculture in rural employment is 67.9% while the contribution is less than 18%. The issues like employment, infrastructure, low farm income, health are plaguing rural development. Rural India has been facing the problem of poor roads, poor educational facilities and poor health facilities. Though there is a good planning and implementation, a gap exists between rural and urban areas. There is a need of greater investment to boost better social infrastructure facilities in rural areas.

Table I: Rural and Urban Population in India

Sr.	Year	Rural (%)			Urban (%)		
		Male	Female	Total	Male	Female	Total
1	1981	76	77.3	76.6	24	22.7	23.4
2	1991	73.7	74.9	74.3	26.3	25.1	25.7
3	2001	71.8	72.8	72.2	28.2	27.2	27.8
4	2011	68.61	69.09	68.84	31.39	30.91	31.16

(Source: Compiled from Rural Development Statistics 2016-17, National Institute of Rural Development & Panchayati Raj)

It was observed from the table that, urbanization is steadily increasing in India. The urban population was increased from 23.4% in 1981 to 31.16% in 2011. On the other hand, the percentage of rural population was decreased from 76.6% in 1981 to 69.09% in 2011. The table indicates that according to 2011 census, 31.16% of India's population was inhabited in urban areas. There was also an increase in number of towns during 2011 census. The phenomenal increase in census towns from 1362 in 2001 to 894 in 2011 (increase by 2532 census towns) was also responsible for urbanization.

Table 2: Number of States, Districts, Towns and Villages in India

Sr.	Particulars	2001	2011	Increase
1	States / UTs	35	35	--
2	Districts	593	640	47
3	Sub-Districts	5463	5924	461
4	Towns	5161	7935	2774

5	Statutory Towns	3799	4041	242
6	Census Towns	1362	3894	2532
7	Villages	638588	640867	2279

(Source: Rural Development Statistics 2016-17, National Institute of Rural Development & Panchayati Raj)

The government has created new districts in various states which has been a growing tendency in India. During the 10 years from 2001 to 2011, new 47 districts were created. The urbanization process is also very steady in major states like Maharashtra, Tamil Nadu, Karnataka and Gujarat. The rapid migration from rural to urban is also responsible for this tendency.

Table 3: Total Outlay for Ministry of Rural Development

Sr	Year	Budget Estimate	Revised Estimate
1	2012-13	76376	55000
2	2013-14	80194	61810
3	2014-15	83793	70656
4	2015-16	73269	79220
5	2016-17	87700	97690.64
6	2017-18	107758	--

(Source: Ministry of Rural Development, Government of India, New Delhi p.v)

The Government of India has been providing the allocation for the development of rural areas. The table shows that there is a continuous increase in the total outlay for rural development. However, there are inequalities in basic amenities between rural and urban areas. Census 2011 data shows that 93% of urban households have electricity; the figure is only 55% for rural households. 81% urban households have latrines while only 31% rural households have access to toilets. Similarly, 71% urban households have access to piped water connections while only 35% rural households have the same.

Because of the inequalities, people are migrating from villages with great speed. They expect good education, electricity, healthcare, internet, entertainment and such quality of life. It is difficult to settle these people in the city. Hence, the government has decided to develop semi urban and rural areas by launching rural and smart village missions.

Before these missions, the government of India launched smart cities mission in 2015 to transform 100 cities look and function. The purpose was to provide urban residents with an efficient and reliable infrastructure, enhanced quality of life and economic opportunities. The strategic components of area-based development of smart cities mission are city improvement (retrofitting), city renewal (redevelopment) and city extension (greenfield development) plus pan-city initiative in which smart solutions are applied. After the smart cities mission, the central government launched Shyama Prasad Mukherjee Rural Mission (SPMRM) to make villages smart and growth centres of the nation. Smart village is an initiative focused on holistic rural development derived from Mahatma Gandhi's vision of *Adarsh Gram* (Ideal Village) and *Swaraj* (Self Reliance). Sansad Adarsh Gram Yojana was also launched by the government in which each member of parliament and minister has to adopt a rural village and develop it into a model by 2019.

National Rural Livelihoods Mission, renamed as Deendayal Antyodaya Yojana-National Rural Livelihoods Mission (DAY-NRLM) was launched on 3rd June, 2011. It has a mandate to reach out to 8-10 crore rural poor households spread across 2.5 lakh grampanchayats in the country. The purpose of mobilization of women from poor households was to help them to come together, discuss their issues of poverty and deprivation and improve sustainability livelihood.

In order to improve the quality of life of the rural community, the government has decided to undertake different activities for rural development. CSR is one of the important activities for rural development in India.

CSR and Rural Development

The companies are formed to earn the profits. However, while earning the profits the companies have to contribute socio-economic and environment activities. Most of the companies spend CSR funds on various activities mentioned in Schedule 135 of the Companies Act, 2013. Under this Act, there are strict provisions for companies with more than a specified net profit or net turnover or net worth to mandatorily spend 2% of the profit on CSR activities. The provisions related to CSR came into effect from 1st April, 2014. It was observed from the table that, many companies have scaled up operations in CSR and are looking at it as a priority. As per the government data, 460 companies spent Rs. 6338 crore on CSR activities in 2014-15. The total projects undertaken were 1790. According to MCA, Maharashtra was leading with 202 projects followed by Gujarat (111), Tamil Nadu (79) and Karnataka (95). Rajasthan (89), Uttar Pradesh (80), Andhra Pradesh (79), West Bengal (79), Madhya Pradesh (71) and Delhi (65) were the other states in the top ten. The amount Rs. 1463 crore was spent on promoting education and vocational skills. Eradicating hunger, poverty and healthcare was the next favourite with spending of Rs.1422 crore. Rs. 1189 crore were spent on environment, Rs. 724 crore spent on rural development. The amount spent by companies on major four activities according to survey conducted by different agencies is shown in Table 1.

Table 4: Amount of CSR Spent On Main Activities

Sr.	Year	Education		Healthcare		Rural Development		Environment	
		Spend	%	Spend	%	Spend	%	Spend	%
1	CRISIL	2250	33%	1875	27%	892	13%	623	9%
	2014-15	2250	33%	1875	27%	892	13%	623	9%
	2015-16	2686	32%	2614	31%	1123	14%	564	7%
2	EKAL								
	2014-15	783	21%	1120	30%	585	15%	442	12%
	2015-16	1737	39%	889	20%	625	14%	321	7%
3	KPMG								
	2014-15	1249	27%	1344	30%	443	10%	559	23%
	2015-16								
4	NGOBOX								
	2014-15	NA	29%	NA	32%	NA	12%	NA	13%
	2015-16	165	50%	353	23%	6	1%	51	7%

(Source: Compiled from Survey Reports of the concerned Agencies)

The companies have to spend CSR funds on the activities listed in Schedule VII of the Companies Act 2013. However, it was found from all the surveys that healthcare, education, rural development and environment these four areas received higher CSR funds in 2014-15 and 2015-16. According to the break-up of the CSR amount spent on these four activities healthcare and education received a significantly higher proportion of spending for both the years. So far as the rural development is concerned, rural development activity stood third in ranking of CSR spend. The amount spent on rural development by Indian companies according to surveys, ranges from 10% to 15% of the total CSR spend. The analysis revealed that still healthcare and education activities are the leading activities of all eligible companies and account more than half of the CSR spending. The statistics pointed out that most of the companies have concentrated on healthcare and education. These two activities always remained the priority sectors for Indian companies followed by rural development and environment. No doubt,

healthcare and education are the leading activities in corporate world which ultimately help to develop rural areas.

A survey conducted by CESD, demonstrated that Indian companies spent Rs. 1700 crore for healthcare and sanitation in 2014-15. This activity was included with initiatives such as building toilets, health camps, providing safe drinking water, creating medical facilities and similar. Toilets were built in public schools of rural areas as a part of *Swachh Bharat Swachh Vidyalaya*. It was found that 19% companies were engaged in rural development activities by investing CSR spends. A survey of NGOBOX disclosed that companies had spent 36% of CSR spend on education and 17% had spent on rural development in 2016-17 while share of healthcare was 16%. The study reveals that there was geographical bias under CSR activities and spending of 2% profit. It was found that more industrialised states were getting more share of CSR while remote regions acutely require development aid. The states of Maharashtra and Gujarat were received 50% of the investment while states from north-east region like Arunachal Pradesh, Nagaland, Sikkim, Meghalaya, Mizoram, Tripura were at the bottom and received only 3% of the CSR spending.

CSR Activities Undertaken for Rural Development

India's roots are villages and still the country depends on the villages even for basic needs. It is also the fact that rural people are struggling for proper infrastructure, clean water, healthcare facilities and such types of basic necessities. Many companies have been engaged in providing these facilities in rural areas for betterment of rural people through CSR initiatives. India is the only country in the world that has made CSR spending compulsory by law. All the eligible companies spend money on different CSR activities. However, as mentioned above health, education, rural development and rural development were the preferred ones. Most companies have been taking efforts for development of rural areas by creating infrastructure. The following table highlights some of the CSR activities undertaken by companies for rural development.

Table 5: CSR Activities Undertaken for Rural Development

Health	Education
• Pulse polio programme • Free Medical camps • Mobile medical vans/clinics • Blood and organ donation camps • General & multispecialty medical camps • HIV/AIDS, cancer, TB awareness camps • Health awareness • Child health care • Nutrition supplements • Health care centres and hospitals • Safe drinking water, • Sanitation, household toilets, drainage • Community hospitals • Veterinary medical support • Assistance for establishment of hospitals,	• Formal and non-formal education • Adult education • Girl child education • Distance education • Digital education • Adoption of schools • Scholarships • Donating sports equipments • Construction of school buildings • Construction of boundary walls, toilets • Provision of uniforms, books, stationery • Computer & laboratory equipments • Business skill capability programme • Provision of drinking water • Reducing the drop out & absenteeism

- medical colleges - Promoting healthy lifestyles - Reducing child mortality - Improving maternal health	- Promoting technology assisted learning - Promoting higher education - Industrial training - Sponsoring sports events - Support to underprivileged students - Mid day meal
Environment - Plantation drives - Water conservation programmes - Water conservation project - Organic farming programmes - Converting wasteland to plantations - Protection of flora and fauna - Better waste management system - Lake rejuvenation project - Multi stakeholder project on water - Mitigating water stress - Promoting water sustainability - Ground water replenishment - Environmental awareness & waste management - Construction of check dam	Livelihood - Microfinance for women and farmers - Integrated livestock development - Promoting water shed development - Microenterprise development - Integrated agriculture development - Skill development - Vocational/ technical/professional training - Promoting enterprise development - Promoting self-help groups - Community improvement - Poverty alleviation programmes - Multi stakeholder programme on Livelihood enhancement - Community kitchen
Infrastructure - Construction of roads, bridges - Development of transport facilities - Construction of schools - Construction of community centres - Construction of homes for the homeless - Rural electrification - Irrigation and water storage structures - Promoting use of non-conventional energy	Social Causes - Dowry-less mass marriages - Social security - Food camps - Culture and sports - Women empowerment through SHGs - Disaster relief programmes - Connecting farmers through internet - Donations for feeding underprivileged children & senior citizens - Subscribing to general social advance - Promoting social business projects

The companies in India are engaged variety of CSR activities for rural development as mentioned above. These activities were classified into six areas such as health, education, environment, livelihoods, infrastructure and social Causes. Stability of any business depends upon the social, economical and environmental development of local people. This rural development has also helped in overall development of the society. Of course, there is a need to create jobs for rural community which will help

for their economic development. The governments and other authorities have been involved in development of rural areas. However, for well development and empowerment of rural community CSR activities would help in greater ways.

Conclusion

It is the fact that CSR activities have been taken by Indian companies since long back. However, the government has made mandatory to all companies fulfilling certain criteria should spend 2% of profits on CSR. It was found that most of the companies spend CSR on healthcare and education followed by rural development and environment. It was found that there were some companies who had undertaken activities related to livelihoods and social causes which include dowry-less mass marriages, social security, women empowerment, disaster relief programmes, food camps, microfinance for women and farmers, livestock development, agriculture development, promoting water shed development, skill development, etc. This means that CSR has become progressively more spirited field in Indian corporate world. However, there are quite debates on efforts taken for rural development. Therefore, companies should understand that upliftment of the society is not the responsibility of the government.

CSR is not a new concept in India but has gained importance from all avenues. Therefore, to maintain the identity of agricultural India, companies through CSR should provide research and training facilities related to advanced technology to the farmers to improve agricultural production and productivity. It is the responsibility of the government to provide social security to the rural people and farmers in India. There is a lack of proper support, guidance and counseling to farmers. Hence, farmers' suicides have been noticed continuously in India due to crop failure. CSR can play a major role in providing support and professional counseling to the farmers. Rural community is totally relied upon the income from agriculture. Hence, it is necessary to train the rural youth to develop secondary source of income. Corporate sector through CSR activities should take initiative for putting together the projects under Digital India and Skill India to reach villages. The rural youth needs to be empowered through training under Skill India to start their small business in villages.

The government should make available loan with lower rate of interest to the rural entrepreneurs that would help in development of rural areas. The government has launched smart cities, smart villages missions. But, the top priority should be given to the development of smart villages. So that sustainability of villages will be preserved and that will make positive impact on cities in future. Infrastructural facilities such as roads, water, transportation as well as good education, better healthcare, clean water, enhanced security should be made available in rural areas. There is a need to take initiatives to improve the standard of living of rural community. Of course, government has been taking lot of efforts for rural development. However, corporate sector through CSR activities can play significant role in the rural development of India. The companies can build their brands by taking CSR initiatives in rural areas. The issue of rural livelihoods which is multifaceted has always been neglected in India. To get real succeed, rural villagers should be made available all required things. At last, it is concluded that further necessary efforts at all the levels are expected to strengthen socio-economic growth all the stakeholders- men, women, youth, girls, boys, students, farmers, labours, disabled persons, senior citizens, patients, children, pregnant women, underprivileged people, rural entrepreneurs, rural businessmen, homeless people, orphans, sportspersons and the entire rural as well as the downtrodden of community.

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