



Review Article

## The Potential of CSR towards creation of Rural Livelihoods in India

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Abstract	Manuscript Information
<p>Corporate social responsibility as a tool for international development explicitly aims to solve problems like hunger and poverty and eliminate financial and organizational influence. In India, developmental problems endured in the preliminary years of independence, and the government has realized CSR as an effective tool for growth and alleviation of poverty. Therefore, mandated CSR activities for Indian companies came with the enactment of Section 135 of the Companies Act 2013 (MCA, 2013). As the data analyzed here shows, investment in livelihood investment projects is a smaller amount as compared to other themes from the organizations and multi-national companies (MNCs), which affects a greater shade on rural skills. A few livelihood enhancement projects (LEPs) like Asha by the Airport Authority of India and Shakti by Hindustan Unilever affect the ecosystem.</p>	<ul style="list-style-type: none"> <li>▪ <b>ISSN No:</b> 2583-7397</li> <li>▪ <b>Received:</b> 12-09-2023</li> <li>▪ <b>Accepted:</b> 05-11-2023</li> <li>▪ <b>Published:</b> 14-11-2023</li> <li>▪ <b>IJCRM:</b>2(6);2023:07-15</li> <li>▪ <b>©2023, All rights reserved</b></li> <li>▪ <b>Plagiarism Checked:</b> Yes</li> <li>▪ <b>Peer Review Process:</b> Yes</li> </ul>
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**Keyword:** Corporate Social Responsibility; Sustainable development; Livelihood; Companies Act 2013.

### 1. Introduction:

"Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the work force and their families as well as of the local community and society at large" (World Business Council for Sustainable Development (WBCSD), 1999).

Corporate social responsibility (CSR) may be understood as a comprehensive development tool adopted by the

corporation, working towards the economic, social, and environmental welfare of all its stakeholders.

As the CSR is not as equivalent in all the themes, the number of public-sector companies invested in the livelihood theme is far less than that of non-public-sector companies (Table 2). The investment in the livelihood theme may change the daily life of rural India if it is done in an appropriate way according to the habits of the area. The investment in the livelihood sector is so

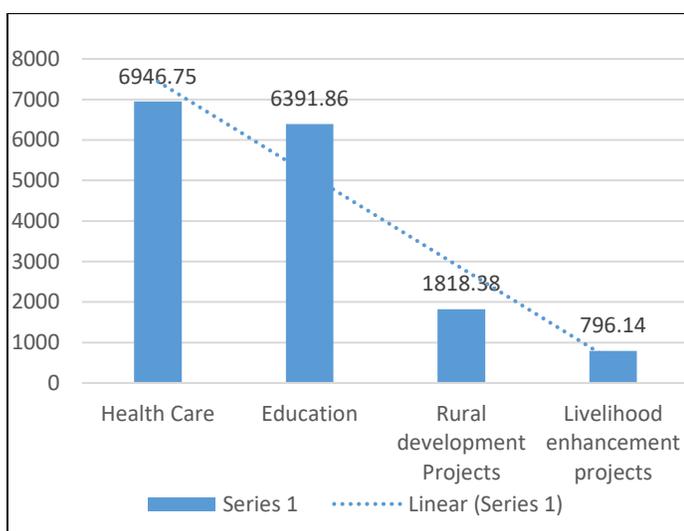
low with respect to education, health, and rural developments (Table 1).

**Table 1:** Showing the expenditure in Health care, education, rural development, and Livelihood projects.

S. No	Sub-sectors	Amount Spent (INR Cr.)	Financial Year (FY)
1.	Health Care	6946.75	2020-21
2.	Education	6391.86	2020-21
3.	Rural Development Projects	1818.38	2020-21
4.	Livelihood Enhancement Projects	796.14	2020-21

Source: [www.csr.gov.in](http://www.csr.gov.in)

**Chart 1:** showing the expenditure in health care, education, rural development, and livelihood projects. How the line down from 7000 to below 1000



Source: Calculated by author from the data [csr.gov.in](http://www.csr.gov.in)

Assessing the present scenario of corporate social responsibility from a corporate perspective The role of the hospitality sector in India towards the skilling agenda India will have a workforce of nearly a billion people (a population in the 15–59 age group) by 2030. In the meantime, over 60 percent of the present workforce reported difficulty finding an occupation. Although aptitude building through a professional-training effort by institutes and associations, as well as the long list of government bodies, has a part to play, corporations in the hospitality space have a clear role. They are the beneficiaries of growth in skilled, employable talent, and corporate entities need to do more than just absorb skilled, post-training labor (NDTV, 2018). In spite of different current activities and government schemes such as Skill India and Make in India, there is still a tremendous supply-side mismatch in terms of quality as well as quantity. More than 20 distinctive government bodies in India run skill-improvement and development programs, often with little beneficial interaction. Subsequently, there is a broad duplication of work. Specifically, there is a sizeable gap with respect to the training that youngsters receive and what the industry is really looking for. Schemes such as PMKVY and DDU-GKY have been pivotal

in building momentum and interest. However, though the schemes are making some headway, better coordination is needed. Further, it is argued that these courses should not simply conclude with certificates, but that the training must convert into work opportunities (Role of the Private Sector, 2017). Is this creating a better impact over a period as the schemes run? The skill-related schemes below spend on skilling but do not succeed. CSR can come forward and be enhanced with the help of institutions like IIMs, IITs, and other top B schools.

As they have done a remarkable job regarding this, the unemployment rate is still high. We have to create jobs, whatever medium we choose, whether by training them or making the skill ecosystem more convenient for all categories of society. The current study intends to explore how CSR helps create sustainable livelihood opportunities in rural India. It also endeavors to understand the CSR potential to create livelihoods for marginalized people in rural areas.

As per the data collected, the expenditure on livelihood enhancement projects is very low, which is not up to par for the upliftment of rural livelihoods. As the total CSR expenditure from public sector companies is Rs. 403394.20 crores, only Rs. 3799.06 crores are livelihood enhancement programs (FY 2020–21), and non-public sector companies’ total investment is Rs. 16303.19 crores and livelihood investment is only Rs. 279.33 crores (FY 2020–21). Therefore, we identified the need to work on this and touch the CSR wings for better investment in this sector as well as for a better livelihood future, and we can generate livelihoods with the help of trainings, entrepreneurship, and innovation hubs. An ignited mind can do better if it gets proper guidance. As many entrepreneurship institutes like the Indian Institute of Entrepreneurship (IIE) and the Entrepreneurship Development Institute of India (EDII) work on it and train many minds for it, they have a successful entrepreneurship center now. As of now, the Incubation and Innovation Center at the Indian Institute of Management Visakhapatnam makes women entrepreneurs able and allied in start-up hubs for independent earning.

## 2. Review of literature

Renu Hooda and Kuldeep Singh Chhikara (2019) identified the total CSR expenditure of Maharatna companies for the period 2014–15 to 2017–18, the percentage of expenditure spent in relation to the prescribed amount to be spent, and their impact. They found profit before depreciation, interest, and taxes (PBDITA) had a significant positive relationship with CSR expenditure; however, return on assets (ROA) has a negative correlation. The major spending of companies was on education, livelihood generation, and health activities.

The study revealed that companies belonging to the energy, oil, and gas industries showed the highest growth in CSR expenditure during the study period. The companies GAIL (22.01%), BPCL (24.62%), and IOCL (30.29%) showed the highest growth in their respective CSR expenditures.

Dr. Jitender Loura (2014) studied and understood the CSR initiatives being taken by selected public sector undertakings (PSUs) for rural development and to assess the impacts of CSR actions on the socio-economic development of rural populations.

In that, he showed all surveyed PSUs had CSR policies and practices. All surveyed PSUs reflect their CSR philosophy or social, environmental, and ethical objectives in their mission statements. From the interpretation of the data, it is concluded that education takes the top priority of the PSUs surveyed, followed by health and livelihood.

Tribals constituted around 28% of the total population of the state of Jharkhand and 8% of the total tribal population of India. The primitive tribal group (PTG) constituted 3.9% of the total scheduled tribe population of India, and it was found that nine tribes have been identified as PTG in Jharkhand. Tata Steel has undertaken several initiatives for 2 of the 9 PTGs as part of CSR initiatives under the departments of the Tribal Cultural Society (TCS). The main aim of TCS is to create employability. The main objective of Ranjana Agarwal, Manish Pruthi, Pawan Lodhi, and Pallavi Kumar (2013) was to understand CSR activities undertaken by Tata Steel for PTG in Jharkhand, based on primary data collected from 5 villages in Patamda and Jamshedpur blocks in Jharkhand. They found that the CSR initiative of TATA Steel through the Tribal Cultural Society (TCS) for primitive tribal groups (PTGs) has yielded considerable results. The shy and uncommunicative youth of PTG, who previously wandered aimlessly, have started working shoulder to shoulder with the mainstream population. Social transformation is taking place because of the CSR initiatives of Tata Steel. Livelihood options are being generated in the form of handicrafts and ethnic goods.

To understand the social return on investment (SROI) of the Prabhat program as well as to get an understanding of any rub-off impact of these social benefits on Hindustan Unilever's (HUL) CSR initiative on livelihoods *Varinder K. Gambhir, Niraj Majmudar, Shubham Sodhani, and Neema Gupta (2017)* identified and used the indicators responsible for creating the most and least social value. These are personal development, career development, societal benefits, and monetary improvement. The study was successful to the extent of identifying all social and brand benefits as well as tangible and intangible outcomes of the intervention and assigning appropriate financial values to each in consultation with stakeholders. It highlighted that the benefits accrued from the program outweigh the inputs made into it and thus have achieved sustainability. Further, the indicators responsible for creating the most and least social value were identified, and suitable insights were developed. The findings have proved to be quite useful for CSR in devising a tangible strategy for CSR.

The category also denotes different aspects of people, such as skills, knowledge, and ability to labor, and good health, that together allow individuals to pursue various livelihood strategies, enhancing their livelihood objectives (DFID, 2000). Meikle et al. (2001) further described human capital as the attributes that men and women need to undertake productive and reproductive tasks, principally skills deriving from formal and informal education and health.

*Ian Scoones (2009)*: Livelihood's perspectives offer an important lens for looking at complex rural development questions. For continued relevance and application, livelihood perspectives must address the questions across the four themes:

knowledge, politics, scale, and dynamics. Innovative thinking and practical experimentation are necessary for livelihood perspectives to meet these challenges, and there is an urgent need to rethink, retool, and reengage. Historical background of the idea of livelihood perspectives, conceptual roots, and the influential factors behind livelihood and rural development.

Victoria Mensah Nyamadi and Jones Opoku-Ware (2015), in their study, find that A Corporate Social Responsibility (CSR) Approach: The Hope for Lost Livelihood in the Mining Community of Obuasi Municipality in Ghana How does AngloGold Ashanti Company implement its corporate social responsibility policy in the Obuasi municipality, and what is the role of the local community in the design and implementation of the CSR policy of AngloGold Ashanti? The empirical findings gathered from the field are presented in accordance with the research questions asked. The results and discussions center on the questions of how AngloGold Ashanti Company implements its corporate social responsibility policy in the Obuasi municipality, as well as the role of the local community in the design and implementation of the CSR policy of AngloGold Ashanti.

Global decision-making on natural resource extraction is raising tensions at the local level, as poor and local communities often feel that they are not being adequately compensated for their loss of livelihood options (Surborg, 2012).

47%, or 42 out of 90 companies, reported supporting entrepreneurs as part of their CSR programs. This was encouraging, as entrepreneurship offers a viable alternative to a saturated job market and also creates more 'employers. However, creating entrepreneurs requires much more than a relevant vocational skill. The study suggested that the biggest challenges for prospective entrepreneurs were the lack of adequate and timely information, handholding support, and confidence in setting up and running their own enterprises.

### **CSR in India and the Companies Act 2013**

Though CSR was considered to be a developed country phenomenon, there is growing pressure on the businesses, the government and stakeholders in general for a greater role of CSR in developing countries. India's cultural diversity, complex and dynamic social system require a broadening perspective of CSR and its operational aspects in modern India.

The United Nations (UN) has advocated CSR as a tool for international development (UN Millennium Development Goals, 2006). Linking CSR explicitly with international development is to solve the problems like hunger, poverty, which the governments of different countries failed to eliminate and financial and organizational influence, the businesses have. In India, developmental problems persisted. In the initial years of independence, the Government tried solving the problem of poverty by distribution of wealth, with Land reforms of 1951. With time and growth of capitalist structure in India, Government has realized CSR as an effective tool for growth and alleviation of poverty.

The most aspiring attempt at mandated CSR activities for Indian companies came with the enactment of Section 135 of the Companies Act 2013 (MCA, 2013).

Section 135 mandates companies with a net worth of rupees five hundred crores or more, or turnover of rupees one thousand crores or more or a net profit of rupees five crores or more to spend, at least two percent of the average net profits in every financial year. The average net profit is arrived based on the company's immediate three preceding fiscal years. As per the company act "Activities covered in Schedule VII of the Act and Amendments made thereunder" are Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;

#### **Livelihood enhancement projects under big MNCs under CSR infrastructure:**

AAI started a six months skill development program "AASHA" in 2012 for unemployed women living in 'Sanganer' area near Jaipur Airport. The program trains 180 women in 16 batches on cutting and tailoring, soft toy making, and tie and dye.

SAIL is constantly working to identify various areas where training and help to the communities can be imparted to make them self-sustaining units that can generate incomes for themselves. During the last three years, SAIL has provided vocational training to around 44,000 people in and around SAIL Plants/units.

Project "Shakti" is an initiative of Hindustan Unilever that helps empower rural women and create livelihood opportunities for them. It trains women in basic accounting, selling skills, health and hygiene and relevant IT skills. This helps them to start micro-enterprises that undertake direct-to-home distribution of consumer products in rural markets. The Unilever Sustainable Living Plan. Visser (2018) as the most Integrated Value example available selects the Unilever Sustainability Living Plan (USLP). It is scalable, integrated, global, and ongoing. To achieve this Unilever has three key goals:

1. Improve health and well-being for more than 1 billion by 2020.
2. Reduce environmental impact by half by 2030.
3. Enhance livelihoods for millions by 2020.

The Total CSR Expenditure and its share of Livelihood by NTPC takes up Vocational Training programs like Web page designing, Computer training, motor rewinding, Motor Driving, General Electrical/ Mobile Repairing, Cutting, Tailoring, Stitching, Dress Designing, Beautician, Embroidery, Food Preservation/ Processing etc. Skill up gradation programs for women, to promote self-employment, include tailoring and providing sewing machines. All these activities have benefitted around 3,000 individuals during 2011-12.

#### **Livelihood creation with the help of District Skill Committee (DSC) – Government Administration**

On the ground level, the District Skill Committee (DSC) has a major role to support livelihood enhancement projects with the help of the administration. In the district, there is a hierarchy to implement for a better outcome. Ensure convergence from various Central, State, and District level schemes, Corporate Social Responsibility (CSR) Funds, District Mineral Funds,

Social Welfare Funds, Tribal Funds and Minority Department Funds etc to improve the skill infrastructure and other skill centres in the district. DSC being an important part deals with Planning, Implementation of policies & guidelines, and human resources for the mission. Addresses of Grievance, management of legal matters, and mass media are also part of DSC. It enhances awareness and usage of portals like National Career Service (NCS) Portal, Skills Exchange (Labour Market Information System Portal), Model Career Centres (MCC) for improving placements, usage of MOOC portals like Swayam, NPTEL, NDL, e-Patshala, Satellite based distance learning (SDLP). The DSC would be organized into sub-committees, which can take up specific set of activities and projects. Some have been given as Mobilisation, Counselling, Training Quality, Industry Interface, Self-Employment, and Sub-committee on Gram Panchayat Coordination, Capacity Building, Convergence, MIS and Monitoring. (Source: self-experience based on rules & hierarchy of administration).

#### **Vulnerability Reduction & Livelihoods Enhancement**

NRLM encourages the delivery of services/entitlements (such as MGNREGS, PDS) through the SHGs and their federations. The institutions of the poor set aside funds towards vulnerability reduction - food security, health security, etc. Vulnerability Reduction Fund is also used for meeting the emergency needs of the poor and meeting the needs of the ultra-poor and vulnerable households on a differential footing. NRLM promotes and supports Collectives towards Sustainable Livelihoods of the Poor (CSLP) around key livelihoods of the poor. These collectives offer their members access to livelihoods knowledge, skills, technology, market intelligence, risk management products and credit support through their SHGs and Federations to individual members/households. (aajeevika, 2022).

### **3. Research Methodology**

In view of understanding the utilization of corporate social responsibilities fund towards the livelihoods skills and their opportunities to create or get jobs and become financially strong, the research study on 'The potential of CSR towards the creation of livelihood in Rural India' is taken up.

This article is based on secondary data related to corporate social responsibility, livelihood, rural, corporate affairs, the economy of CSR, the funding structure of CSR, CSR policies etc. As the [csr.gov.in](http://csr.gov.in) is the main source for the major data, I used her under ministry of corporate affairs for better authenticity. I focused on top investors in public and non-public sector companies from corporate affairs ministry data. I choose the top invested companies and marked their investment in livelihood enhancements projects as compared to other themes.

The secondary data was collected with respect to corporate social responsibility, livelihood, rural, corporate affairs, economy of CSR, funding structure of CSR, CSR policies from the financial year 2016-20, starting from the year 2016, to facilitate assessing the trends and progress of financial assistance and other like health care, Education rural development. The data throw light on the investment on livelihood enhancement projects directly or indirectly. The major sources of secondary data were reports and

research studies by individual researchers, national and international agencies, annual reports of companies, corporate affairs, skilling ecosystem and case studies. The data in the public domain, similar to Census since 2001 provided by RBI, Census India, data from NSS, CMIE, MFIs, ministry of corporate affairs, ministry of Skill development and

entrepreneurship, labor development and others. In addition, wherever possible the impact of CSR, I complied to make the study more relevant and particular focused on livelihoods, in understanding the investment procedures and criteria for themes and other diverse requirements.

**Table 2:** The total CSR expenditure and what is the share of the livelihood

**Public Sector Companies – Livelihood Programmes**

	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Total CSR investment		360813.12	415611.90	522669.33	403394.20
	<b>326280.99</b>				
Livelihood Projects	<b>2150.41</b>	5529.21	9278.29	7130.58	3799.06

Source: Calculated by author, [www.csr.gov.in](http://www.csr.gov.in)

**Non-Public Sector Companies – Livelihood Programmes**

	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
Total CSR investment (A)	11047.97	13444.24	15935.13	19590.51	16303.19
Livelihood Projects (B)	86.21	103.03	113.54	145.43	279.33
<b>Total Difference (A-B)</b>	<b>10961.76</b>	<b>13341.21</b>	<b>15821.59</b>	<b>19445.08</b>	<b>16023.86</b>

Source: Calculated by author, [www.csr.gov.in](http://www.csr.gov.in)

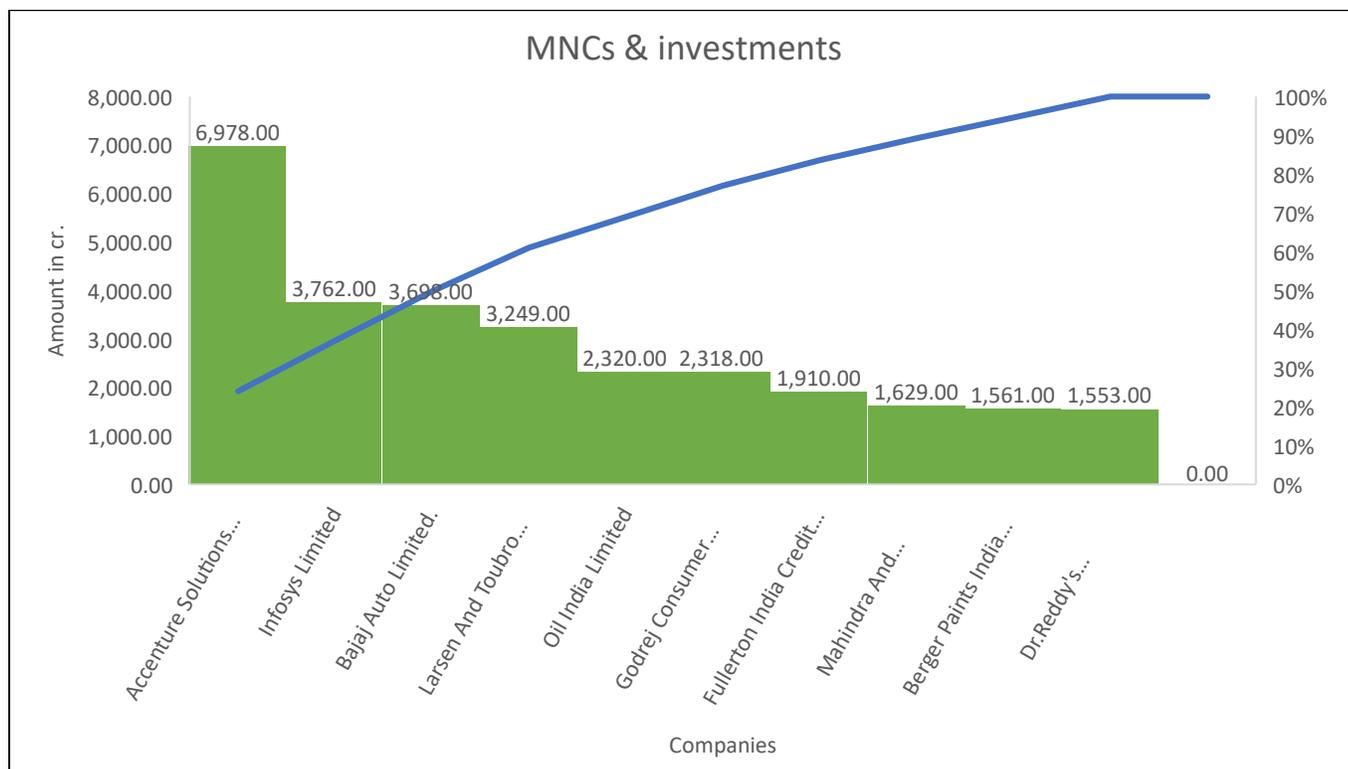
As per the above tables, the livelihood projects investment is so less compared to the total investment in Public and Non-Public Sector Companies of Livelihood Programmes. With the expecting a better enhancement in livelihood is negligible, we are expecting a better livelihood outcome but it is not possible at

ground level as the investment in livelihood projects is very less. As per the current data from [csr.gov.in](http://csr.gov.in), the total number of companies that spent on CSR is 753 and the amount is 655 crores whereas 31 states where projects/programs are undertaken. Amount spent on livelihood projects by top listed companies.

**Table 3:** Companies investment on livelihood enhancements projects in Financial Year 2020-21

<b>Sl. No.</b>	<b>Company Name (s)</b>	<b>Amount Spent (in Cr.)</b>
1	Accenture Solutions Private Limited	6,978.00
2	Infosys Limited	3,762.00
3	Bajaj Auto Limited	3,698.00
4	Larsen And Toubro Limited	3,249.00
5	Oil India Limited	2,320.00
6	Godrej Consumer Products Limited	2,318.00
7	Fullerton India Credit Company Limited	1,910.00
8	Mahindra And Mahindra Limited	1,629.00
9	Berger Paints India Limited	1,561.00
10	Dr. Reddy's Laboratories Ltd	1,553.00

**Chart 2: Companies and their investment in FY 2020-21**

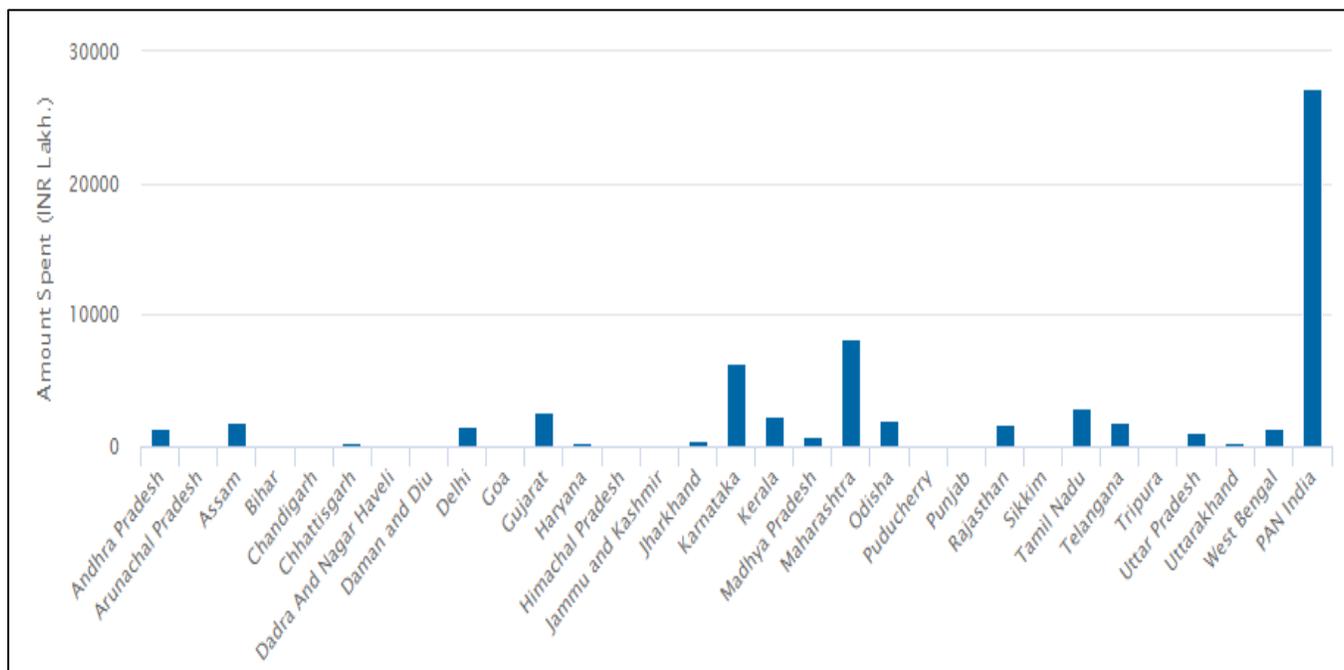


Data Sources: csr.gov.in

**Table 4: Amount Spent in States**

States	Amount Spent (in Cr.)	States	Amount Spent (in Cr.)
Andhra Pradesh	1326	Maharashtra	8187
Arunachal Pradesh	155	Odisha	1952
Assam	1829	Puducherry	55
Bihar	213	Punjab	43
Chandigarh	16	Rajasthan	1634
Chhattisgarh	248	Sikkim	10
Dadra And Nagar Haveli	3	Tamil Nadu	2946
Daman and Diu	1	Telangana	1803
Delhi	1562	Tripura	112
Goa	68	Uttar Pradesh	1067
Gujarat	2668	Uttarakhand	309
Haryana	307	West Bengal	1393
Himachal Pradesh	169	Karnataka	6329
Jammu and Kashmir	192	Kerala	2258
Jharkhand	532	Madhya Pradesh	808
PAN India	27264		
<b>Grand Total (all states)</b>	<b>65,460.00</b>		

**Chart 3:** Amount spent in states in livelihood enhancement projects in FY 2020-21.



**Table 5:** Amount spent in financial years (2014-2021)

Years wise	Amount Spent FY 2014-15 (INR Cr.)	Amount Spent FY 2015-16 (INR Cr.)	Amount Spent FY 2016-17 (INR Cr.)	Amount Spent FY 2017-18 (INR Cr.)	Amount Spent FY 2018-19 (INR Cr.)	Amount Spent FY 2019-20 (INR Cr.)	Amount Spent FY 2020-21 (INR Cr.)
Livelihood Enhancement Projects	280.17	393.38	515.47	832.40	906.77	1,077.10	654.60

**Chart 4:** Amount spent in financial years (2014-2021)



Calculated by author: Amount spent Financial Years (2014-2021) on livelihood enhancement projects

#### 4. Conclusion

As the above data shows the expenditures on livelihood enhancement projects and very less as compared the CSR expenditure among other sectors. It shows the area of interest in livelihood sector is very low and government also have very less project to enhance the livelihood projects. As ministry of Skill Development and Entrepreneurship also try to set up a start hub to train the youth minds for better livelihood as the schemes already running is not impacts, as it requires. Still many 81 % people work in informal sector, so, skills are required very impact fully otherwise no one can do anything by itself. As India is known for his Jugaad technology, this initiates with the help of not sufficient tools, money, resources, and work force. As I start that, the Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the work force and their families as well as of the local community and society.

#### 5. Limitations and Future Research

The main limitation of this paper is that firstly it focused on small investment on livelihood programmes sample of Public Sector Undertakings (PSUs) and Non-Public sector Undertakings. Secondly, information collected mainly from secondary sources i.e print literature, websites of these companies and [csr.gov.in](http://csr.gov.in) websites. No primary data was collected directly from the stakeholders. Indians have proven to be pioneers in a variety of fields, including science, art, sports, and technology. With the advancement of the twenty-first century, this list has expanded to cover the corporate world as well. Sundar Pichai (CEO, Google), Shantanu Narayen (President and Chief Operating Officer, Adobe Inc), Satya Narayana Nadella (CEO, Microsoft), Parag Agrawal (CEO, Twitter), Leena Nair (CEO, Chanel), Arvind Krishna (CEO, IBM) for example, have carved out a name for themselves as some of the world's most formidable changemakers. If they will take an action in their companies and work on the CSR investment in livelihood theme will be a great asset for livelihood enhancement programs and it impacts positively in a better way. We can research next if they all will do the same and change some angles towards livelihood programs to make India self-sustainable.

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