

# **ORIGINAL RESEARCH PAPER**

## Management

# THE ROLE OF CSR IN DETERMINING SUSTAINABLE DEVELOPMENT GOALS.

**KEY WORDS:** SDG, CSR, SDG target, Baseline Research, Schedule

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**ABSTRACT** 

The core area of concentration for Corporate Social Responsibilities is sustainable development in various sectors. The roadmap for the activities and its results through CSR reports provide a baseline to plan the area of necessity and the current position of economic requirements. The study is pertained to SDG India and CSR as per The Companies Act 2013section 135. The objective of the study is to demonstrate the relation between achieving CSR and SDG by their activities. The Government funds and implementation, with participation from private sector and overall support from the civic altogether comprise the execution of SDG. The baseline reporting in the initial stage of SDG does the maximum job in ascertaining the current strand of goal and the future relative activities measures the growth in each target segment and therefore the final goal.

#### Introduction:

Sustainable Development Goals (SDG) was built on the success of Millennium Development Goals (MDG). The significance of SDG India Index combines the mandates, aligning with the Prime Minister's clarion call of 'Sabka Saath, Sabka Vikas', which embodies the five "Ps" of the global SDG movement – People, Planet, Prosperity, Partnership and Peace. This has a sturdy relationship with the success phrase of CSR for the Corporate towards achieving (PPP) People, Planet, and Profit. A healthy collaboration between the government, private sector (by way of CSR) and the public sector; which are the mandatory requirements for the attainment of SDGs.

#### Statement of the problem:

The study prioritizes in answering the question;

- Do development sectors of Corporate Social Responsibility have any link with targets set for Sustainable Development Goals of India?
- What is the role of CSR in determining SDG Scores of India?"

## Objective of the study:

The objective of this study is to ascertain;

- A sturdy relation between spending pattern of CSR activities and targets of SDG; Link to pave a way for each other's success.
- To illustrate and use performance indicators of SDG towards development sectors of CSR to evaluate its contribution in determining final SDG scores of India.

# Methodology:

The researcher used a combination of systemic and structuralfunctional perspective for study in a qualitative approach. The line of reasoning is through analyses of theories with global concept, statistical approach, graphs and tabular breakdown methods. The information were collected and perceived with empirical basis of study; as the main source of data are from the government websites such as Ministry of Corporate Affairs, National CSR Portal, NITI Aayog (SDG) etc., and they pertain to the legislative acts of the Indian Government. Supporting information were collected from the Corporate and industries containing data on regional development concepts and programs, data statistics bodies, Companies Annual reports, research articles, journals, dashboard, and results of intermediate researches. There are 62 SDG targets of SDG were matched with the core development sectors as in Schedule VII of CSR policy, to evaluate their relationship.

#### Sampling:

As per the study conducted on Compliance and spending pattern of CSR Affairs for FY 2014-15, 2015-16 and 2016-17, a sample of 110 listed companies were chosen as per the Pareto principle from Ministry of Corporate Affairs site. SDG Index of year 2016, 2017

and 2018 of India was used for the study. The sample size was entirely different with CSR data with companies and SDG figures for the entire country; hence the values were not compared by the researcher. Only the goals, targets and sectors for spending have been coordinated with proper knowledge and literary reviews.

Period of the study: FY 2014-15 until FY 2016-17 of CSR and calendar year 2016, 2017 and latest dashboard Index by NITI Aayog for year 2018.

## Methodology of Scores:

As per SDG India Index 2018 Methodology of "*NITI Aayog"*, The three stages of product chain were, framing up of SDG and they have constructed a list of 62 priority indicators for targets, creation of National Priority Indicators by adopting profound criteria pertaining to National Indicators. Finally, by computing the SDG India Index Scores by ranking States/UTs by their progress on the 62 Priority Indicators, a list has been created as scores.

#### Scoring mechanism:

The computing SDG Index transformed the raw data of 62 Priority Indicators state wise, missing data were marked as "Null". A quantifiable national target value for 2030 has been set as specified by the Government of India, or UN SDG target, or the average of top 3 performing states / UTs. State-wise data values of each of the Priority National Indicators were rescaled and score x' was computed into 4 categories as parameters under each of the SDGs (except Goals 12, 13, 14 and 17):

- Achiever when SDG India Index score is equal to 100 and colored green
- 2. Front Runner when SDG India Index score is less than 100 but greater than or equal to 65 as yellow colors.
- 3. Performer when SDG India Index score is less than 65 but greater than or equal to 50 and colored orange.
- Aspirant when SDG India Index score is less than 50 marked in Red.

Composite SDG India Index score was finally computed to quantify the overall progress of the States and UTs towards the SDGs, and their arithmetic mean was rounded off to the nearest whole number.

$$\begin{split} I_i(\ N_i,N_{ij}\ ,\ I_{ijk}) = &\ \sum_{N_j=1}^{N_i} I_{ij}(N_{ij}\ ,\ I_{jjk}) \\ \text{Where, } I_i = \text{Composite SDG index score of State i} \\ \text{N}_i = \text{Number of Goal scores for which State i has non-null data} \\ \text{I}_i = \text{Goal score for State i under SDG j} \end{split}$$

Source of data: SDG India Index 2018 Methodology

#### Sustainable Development Goals (SDG):

SDG was built on the success of Millennium Development Goals (MDG) the goals of MDGs which were conceptualized in 2000. The

UN General Assembly proposed 17 sustainable development goals and associated targets, and laid the SDG 2030 agreement consisting of 193 countries on the 25<sup>th</sup> September 2015. The Division for Sustainable Development Goals (DSDG) in the United Nations Department of Economic and Social Affairs (UNDESA) plays a vital role in capacity building for the SDG and the related thematic issues based on various countries climatic, social, economic and environmental background to frame the breakup of goals with substantial science and technology.

Chart: 1-The UN's Sustainable Development Goals, 2030



Source: CSIRO-Commonwealth Scientific and Industrial Research Organization, 2015-2017

These 17 SDG were broken down to 169 targets by the UN, which is imperative among all countries that had a scale of population containing poor, middle-income and rich people in shared peace and prosperity towards people and planet worldwide. In India, these set of sustainable development goals were broken into 62 targets and formulated values as performance indicators by NITI Aayog, which were distinctive and elaborate, and helps in measuring capacity of its achievement and to travel towards success easily. Ministry of Statistics and Program Implementation (MoSPI) has drafted the National Indicator Framework (NIF), with leading discussions at the global level on the indicator framework for the SDGs, had undertaken long term (visioning), Medium term (strategy development) and short term (action plan) exercises.

# Corporate Social Responsibility (CSR):

CSR is a stardom approach to simultaneously improvise the PPP goal of the corporate and economic, social and environmental wellbeing of the society. India is one of the few countries which has mandated and brought a strategic way of implementing through the governmental procedure. As per the CSR policysection 135 of the Companies Act, 2013; Companies with net worth of Rs. 500 Cr or more, or Companies with turnover of Rs. 1000 Cr or more, or Companies with net profit of Rs. 5 Cr or more are mandated to contribute to CSR. 2% of the Company's previous year Net Profit amount has to be spent as CSR under any of the development sectors specified under Schedule VII of the CSR policy. The new rule, which were applicable from the fiscal year 2014-15 onwards, also require companies to constitute and set-up a CSR committee consisting of their board members, including one independent director. The CSR report with all necessary details is to be presented in the specified format by the law, in the Company's Annual Report.

Table: 2- Schedule VII of section 135, The Companies Act 2013

SI. No:	Development Sector
(i)	Health/ Eradicating Hunger/ Poverty and
	malnutrition/Sage drinking water / Sanitation
	Education/ Differently Able / Livelihood
	Gender equality / Women empowerment / old age homes / reducing inequalities
38	

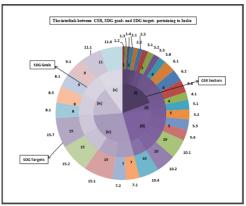
(iv)	Environment/ Animal Welfare/ Conservation of
	resources
(v)	Heritage Art and Culture
(vi)	Contribution to Corpus, Armed Forces, Veterans, War Widows/ Dependants
(vii)	Encouraging Sports / Vocational skills
(viii)	Prime Minister's National Relief Fund
(ix)	Other Sectors ( Technology Incubator and benefits to armed forces and admin overheads and others* )
(x)	Rural development
(xi)	Slum area development

Source of information: Ministry of Corporate Affairs

#### SDG and CSR

The developmental sectors for CSR are treated as variables to measure the area of sustainability. The sectors in which maximum aid has been bought by the corporate, location where rural developments are high, slum development needed area, were inferred through analysis. The below sunburst chart shows the inter-link between CSR spending type developmental sector wise as per Schedule VII - section 135 of The Companies Act 2013, towards SDG (leaving out 12, 13, 14 and 17) and SDG targets pertaining to India.

Chart: 2- Sunburst chart showing the inter-link between CSR goals towards SDG (leaving out 12, 13, 14 and 17) and SDG targets.



Source of data: CSR sector codes from Schedule VII of The Companies Act 2013, SDG and targets from NITI Aayog, Government of India website.

The nature of industries and the location has a huge impact over the type of spending among CSR. Though there is no preset year and set goals of accomplishment for CSR as in SDG, their achievements helps in scoring towards improved SDG ranking for India. As SDG and CSR are implemented during the parallel time frame, the base work of both could be utilized by each other through proper forecast and implementation to achieve tremendous result.

#### Analysis and inference:

The reports of CSR in FY 2014-15, 2015-16, 2016-17 prove an increase in fiscal commitment by CSR team, showing reduction in number of projects and increase in area of activity implemented from earlier. The vast success is due to the result of combined effort by SDG and CSR members by collaterally implementing the activities by investing huge sum of money to provide quality and wholesome response in doing the activities, covering a large area benefiting huge population. To determine suitable metrics for inclusion in the SDG Index, technically sound, quantitative indicators have been used by the system to meet the criteria quided by the National Indicator Framework (NIF).

The below chart gives a detailed explanation and link between the development sectors stated in the Schedule VII of CSR and the SDG broken into targets as per the study, and discussion about the

same henceforth. Priority Indicators were set for each target with National target values with justification in the explanatory notes of the site.

# Chart::3 – Linkage between development sectors of CSR with SDG and SDG targets.

	Code	Development Sectors CSR	SDG	SDG Expansion	Targets of SDG	SDG Target Expansion
1	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	1		1.2	By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
2	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	1	SDG 1 - End poverty in all its forms everywhere	1.3	Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable
3	(1)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	1		1.4	By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over
4	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	2		2.1	By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, includin infants, to safe, nutritious and sufficient food all year round
5	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	2	SDG 2 - End hunger, achieve food security and improved nutrition	2.2	By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting children under 5 years of age, and address the nutritional need of adolescent girls, pregnant and lactating women and older
6	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	2	and promote sustinable agriculture	2.3	persons By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastonaists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets a opportunities for value addition and one-farm employment
7	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	3		3.1	By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
8	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	3	SDG 3: Ensure	3.2	By 2030, end preventable deaths of newborns and children un 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and unde
9	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	3	Healthy Lives and Well-Being for all at all ages	3.3	mortality to at least as low as 25 per 1,000 live births By 2030, end the epidemics of AIDS, tuberculosis, malaria an neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases.
10	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	3		3.8	Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential
11	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	6	SDG 6: Ensure	6.1	medicines and vaccines for all.  By 2030, achieve universal and equitable access to safe and affordable drinking water for all.
12	(i)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation	6	availability and sustainable management of water	6.2	By 2030, achieve access to adequate and equitable sanitation in hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable
13	(1)	Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water	6	and sanitation for all	6.6	By 2020, protect and restore water-related ecosystems, include mountains, forests, wetlands, rivers, aquifers and lakes.
14	(ii)	Education/ Differently Abled/ Livelihood	4	SDG 4: Ensure inclusive and equitable	4.1	By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to releva and effective learning outcomes.
15	(ii)	Education/ Differently Abled/ Livelihood	4	quality education and promote lifelong learning opportunities for all	4.c	By 2030, substantially increase the supply of qualified teacher including through international cooperation for teacher training developing countries, especially least developed countries and small island developing States.
SLNo	Code	Development Sectors CSR	SDG	SDG Expansion	Targets of SDG	SDG Target Expansion
16	(iii)	Gender equality / Women	5			End all forms of discrimination against all women and girls
17	GIID	empowerment / old age homes / reducing inequalities			5.1	everywhere
17	(iii)	reducing inequalities  Gender equality / Women  empowerment / old age homes / reducing inequalities	5	SDG 5: Achieve	5.2	everywhere  Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual an other types of exploitation
17	(iii)	reducing inequalities Gender equalities empowerment / old age homes / reducing inequalities Gender equalities empowerment / old age homes / reducing inequalities reducing inequalities Gender equalities Gender equalities	5	SDG 5: Achieve gender equality and empower all women and girls		everywhere  Elimiate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual an other types of exploitation  Ensure women's fill and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
18	(iii)	reducing inequalities Gender equality / Women empowerment / old age homes / reducing inequalities Gender equality / Women empowerment / old age homes / reducing inequalities Gender equality / Women empowerment / old age homes / reducing inequalities gender equality / Women empowerment / old age homes / reducing inequalities	5	gender equality and empower all women	5.2	everywhere Eliminate all forms of violence against all women and girls in the public and provine spheres, including trafficking and second an other types of explositation Ensure women's till and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life Ensure universal access to sessual and exproductive landth and expressive the explosion of the proposition of proposition of the proposition of the proposition proposition of the proposition of the Development and the Ibejing Parliforms for Action and outcome documents of their review conferences.
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Source of data: Schedule VII of The companies Act 2013 and NITI Aayog

SDG 1 - End poverty in all its forms everywhere, which shows a
growth in the development, SDG 2 - End hunger, achieve food
security and improved nutrition and promote sustainable
agriculture and SDG 3: Ensure Healthy Lives and Well-Being for
all at all ages shows decline and SDG 6: Ensure availability and
sustainable management of water and sanitation for all,
shows no change in development. These goals are combined

- under sector (i) Health/ Eradicating Hunger/ Poverty and malnutrition/Sage drinking water / Sanitation; maximum funds are contributed under CSR.
- SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all is linked with sector, SDG 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt both show no much developmental changes (ii) Education/ Differently Able / Livelihood are the next sector where huge funds have been contributed for CSR activities.
- SDG 5: Achieve gender equality and empower all women and girls, show a decline in growth and SDG 10: Reduce inequality within and among countries show neither growth nor decline. These goals are connected towards sector (iii) Gender equality / Women empowerment / old age homes / reducing inequalities which has used a moderate level of funds for development through CSR.
- SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all shows a decline in growth as per the review, and are linked to sector (iv) Environment/ Animal Welfare/ Conservation of resources of CSR had a moderate amount spent towards its development.
- SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all shows a decline and SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation shows a moderately growing phase. These goals are linked to the sector (ix) Other Sectors (Technology Incubator and benefits to armed forces and admin overheads and others\*) of CSR had a moderate amount spent towards its development.
- SDG 11: Make cities and human settlements inclusive, safe, resilient and sustainable has a declining phase and the goals are linked to sector (x) rural development which had been benefitted with a relatively higher amount through CSR.

#### Findings of the study:

- SDG signed by the UN and the baseline index gives a clear understanding about the stage of development and lacking area of focus for our country.
- Companies can identify the SDGs that have the biggest impact in terms of risk and opportunity over the long term and where the company has the biggest ability to contribute to the progress toward the goals, and determine the levers available to scale impact through changes to business models, procurement strategies, products and services along with CSR.
- The various targets and indicators for SDG help CSR with base data for setting up projects location wise and funding arrangements as required.
- India's score of SDG in year 2016 was 58.1 and ranked 110/149 countries, year 2017 was 58.1 and the rank being 116/156 countries. Whereas in year 2018 from the recent reports, the score has improved to 59.1 and the rank to 112/157 countries. This improvement clearly shows the contribution of private institutions like CSR.
- Recently, few Corporate have started mentioning SDG in their CSR repot and Annexure of Annual Reports.

### **Conclusion:**

Henceforth, the corporate could use the profound targets set for SDG as their pointer and work hand in hand in planning and performing the activities and therefore share both their financial outlay and impact. The discreet set of SDG indicators altered to match our Country's economic conditions is the main act of support towards growth. The development sectors as per Schedule VII of The Companies Act 2013 are the main variables for CSR, which is closely related to the former MDG, can be achieved through properly channelized SDG and targets, which are the wide performance indicators to plan and achieve a collective benefit both financially and economically.

#### **REFERENCES:**

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# PARIPEX - INDIAN JOURNAL OF RESEARCH

The Role Of CSR In Achieving Sustainable Development – Theoretical Approach Karoly Behringer, PhD student 'Enterprise Theory and Practice' Doctoral School, University of Miskolc, Hungary Krisztina Szegedi, PhD, Associate Professor Department of Business Enterprises, University of Miskolc, Hungary. KPMG Report- Bridging the gap from CSR to SDGs December 2018, Sustainable Development Goals: leveraging CSR to achieve SDGs 2017 KPMG Commonwealth Scientific and Industrial Research Organization, 2015-2017

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