The Changing Role of Corporate Social Responsibility in NonGovernmental Organizations

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Abstract

Corporate Social Responsibility (CSR) has traditionally been associated with businesses providing charitable funding to Non-Governmental Organizations (NGOs) to address social issues. However, the role of CSR in relation to NGOs has evolved considerably over the past few decades. NGOs have shifted from being passive recipients of CSR funding to active, strategic partners in designing and executing CSR initiatives. This paper explores the transformation of the role of CSR in NGOs, investigating the changing dynamics, key drivers, and benefits of this evolution. It further discusses how NGOs are contributing to more impactful, sustainable, and strategically aligned CSR programs that create shared value for both businesses and communities. CSR refers to the ethical practice where businesses integrate social, environmental, and economic concerns into their operations and interaction with stakeholders. It involves companies taking responsibility for the impact of their activities on society, beyond just making profits. The research is case study based on secondary sources of data.

INTRODUCTION

While the term "Corporate Social Responsibility" (CSR) might be a modern concept in India, the underlying principles have deep historical roots. Philosophers like Kautilya, during the Mauryan era, advocated for ethical business practices. Ancient India informally embraced CSR through acts of charity towards the poor and marginalized. Indian scriptures repeatedly emphasize the importance of sharing one's wealth with those less fortunate. This reflects a deeply ingrained cultural value of sharing and compassion. Religion also played a major role in promoting the concept of CSR. Hindu merchants demonstrated a strong commitment to social responsibility. They practiced philanthropy by donating to charitable causes, building temples and shelters for the poor.

This practice was often intertwined with their religious beliefs, particularly the concept of Dharmada. Dharmada involved charging a small fee from customers, which was then dedicated to charitable purposes. Similarly, Sikhs followed a similar principle known as Daashaant, emphasizing the importance of giving back to the community.

The history of Corporate Social Responsibility (CSR) in India mirrors the nation's historical development. It has progressed through distinct stages, including community engagement, ethical production practices, and fostering positive employee relations. Consequently, the history of CSR in India can be broadly categorized into four distinct phases. The initial phase of Corporate Social Responsibility (CSR) was motivated by the altruistic actions of philanthropists and charitable endeavors. This was shaped by family principles, traditions, cultural influences, and religious beliefs, particularly alongside the rise of industrialization. Up until 1850, affluent business owners contributed to society by establishing temples and other religious establishments. During

periods of famine, they made their granaries available to feed the poor and starving. The perspective on CSR shifted with the onset of colonial rule around 1850. In the period leading up to independence, the early advocates of industrialization also endorsed the idea of CSR. In the 1900s, prominent industrial families such as the Tatas, Birlas, Modis, Godrej, Bajajs, and Singhanias advanced this concept by creating charitable foundations, educational institutions, healthcare facilities, and trusts aimed at community enhancement. It is noteworthy that their initiatives for societal good were often influenced by political considerations.

The second phase marked the era of the independence movement when industrialists faced pressure to demonstrate their commitment to societal benefits. These trusts also focused on promoting social reforms such as rural development, empowerment of women, and education. During the third phase from 1960 to 1980, CSR was shaped by the rise of public sector undertakings, aiming to facilitate equitable wealth distribution. The policies surrounding industrial licensing, high taxation, and restrictions on the private sector led to several corporate malpractices. This situation prompted the implementation of laws concerning corporate governance, labor rights, and environmental matters. Nonetheless, the public sector undertakings did not achieve significant success. Consequently, there was a growing expectation for the private sector to play a more active role in socio-economic development. In 1965, a national workshop on CSR was established by scholars, politicians, and business leaders, emphasizing the importance of social accountability and transparency.

Beginning in 1980, Indian businesses began to incorporate CSR into a sustainable business model. The globalization and economic liberalization of the 1990s, along with the gradual easing of controls and licensing regulations, led to a surge in the nation's economic growth. This, in turn, created increased opportunities for companies to contribute to social responsibility. What was initially viewed as charity is now recognized and embraced as an obligation. In the current scenario in India, with effect from April 1, 2014, CSR is a mandatory requirement for certain companies under section 135 of the Companies Act 2013, which allows them to engage in activities that contribute to the social, environmental, and economic development of the country.

CSR regulations pertain to businesses that satisfy at least one of the following conditions from the previous financial year:
- Net worth: Exceeding INR 5 billion.
- Turnover: Exceeding INR 10 billion.
- Net profit: Exceeding INR 50 million.

These companies are required to allocate at least 2 percent of their net profit from the last three years towards CSR initiatives. For new companies (less than 3 years old), CSR spending is based on the average net profit of their operational years. For instance, a company incorporated in FY201819 must spend at least 2% of its average net profit from FY 2018-19 and FY 2019-20 in FY 2020-21.

Net profit is calculated as per Section 198 of the Companies Act, excluding specific items. Excess CSR spending can be carried forward for up to 3 years, provided certain conditions are met. Surplus generated from CSR activities must be reinvested in CSR projects. The CSR process is monitored by the company's Board and CSR Committee, with mandatory disclosures in the MCA21 registry and financial statements ensuring transparency and accountability. CSR in India transcends legal compliance, serving as a strategic business tool. By integrating CSR, companies can enhance their brand image, strengthen community ties, and attract socially conscious stakeholders. This approach fosters employee engagement, mitigates risks, and ultimately drives long-term sustainable value for the organization.
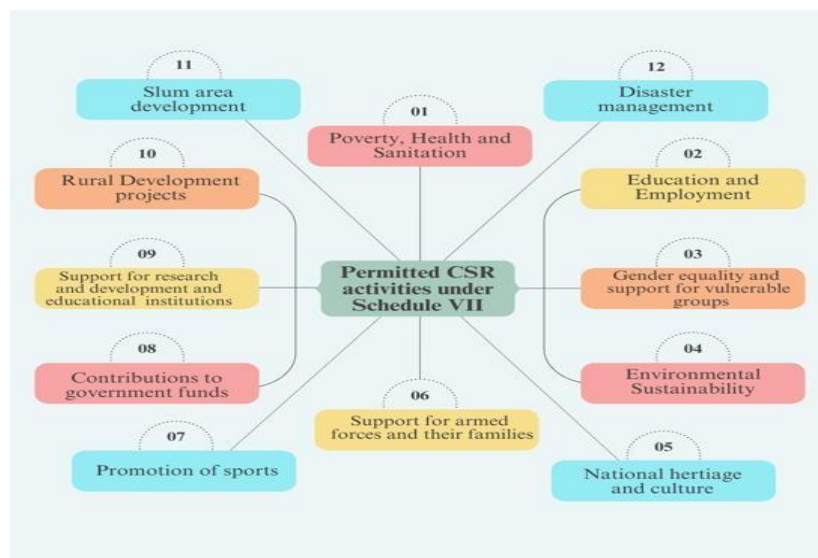
The phrase "Corporate Social Responsibility" was first introduced in 1953 by American economist Howard Bowen in his book, 'Social Responsibilities of the Businessman'. In this publication, Bowen
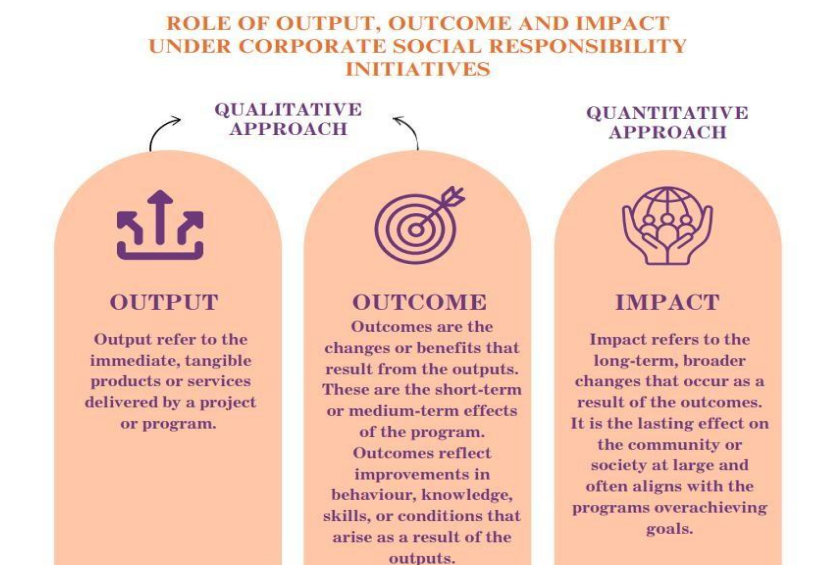
acknowledged the significant influence corporations possess and noted that their activities can directly affect society. Thus, he contended that business leaders have a duty to adopt practices that are advantageous for the greater good.

Currently, businesses are at a disadvantage if they aren't engaging in CSR. It has become a crucial component of business operations and increasingly influences consumer decisions. For example, nearly 90% of consumers are inclined to buy a product from a company that supports a cause they care about, while 75% would avoid purchasing from a company with an opposing viewpoint. CSR also plays a significant role in attracting skilled employees, as individuals prefer to work for organizations that uphold strong ethical standards. Moreover, a well-rounded CSR initiative can offer advantages such as "enhanced brand reputation and trustworthiness, better risk and supply chain management, cost reductions from improved efficiencies, and increased sales." Consequently, businesses are realizing that CSR is not only beneficial for society but often advantageous for their bottom line as well. The breadth of CSR initiatives has also never been greater. Corporate Social Responsibility (CSR) is a permanent fixture in the business landscape. With advancements in technology enabling greater corporate transparency and oversight, the motivation to engage in socially responsible practices is expected to rise.

Additionally, the growing impact of climate change and the looming challenges of resource scarcity will benefit organizations that prioritize sustainability and maintain a minimal carbon footprint. In summary, CSR is anticipated to progress in the future and will increasingly gain significance as we face an unpredictable world.

A company should concentrate on evaluating three types of metrics associated with its CSR efforts: Outputs, Outcomes, and Impacts.How NGOs and Corporations can collaborate for Positive Social Impact?

In a time when social responsibility is paramount, the partnership between non-governmental organizations (NGOs) and businesses acts as a catalyst for significant change. This cooperative relationship, defined by shared ideals and objectives, has transformed into a powerful force with deep implications for society. Beyond strengthening social connections, this alliance has the potential to enhance corporate image and promote sustainable development. In this enlightening blog post, we take a journey to explore the complex dynamics of these partnerships. By examining the mutual advantages and highlighting key lessons from successful collaborations, we aim to shed light on a future where the combination of corporate capabilities and social responsibility fosters positive, enduring change.

ROLE OF OUTPUT, OUTCOME AND IMPACT UNDER CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

QUALITATIVE APPROACH

QUANTITATIVE APPROACH

OUTPUT
Output refer to the immediate, tangible products or services delivered by a project or program.

OUTCOME
Outcomes are the changes or benefits that result from the outputs. These are the short-term or medium-term effects of the program. Outcomes reflect improvements in behaviour, knowledge, skills, or conditions that arise as a result of the outputs.

IMPACT
Impact refers to the long-term, broader changes that occur as a result of the outcomes. It is the lasting effect on the community or society at large and often aligns with the programs overachieving goals.

1) Common Goals and Principles
Effective partnerships often rely on a shared set of principles and a unified vision for social impact. Corporations and NGOs should synchronize their objectives to ensure a unified approach to tackling social issues. When interests align, the partnership transforms into a powerful agent for change.

2) Diverse Partnership Frameworks
Numerous partnership frameworks exist, ranging from financial support to skill-sharing and employee involvement. Corporations can consider creative

methods that utilize their strengths to create a significant impact. Collaborations may extend beyond monetary assistance, incorporating knowledge transfer and technology sharing.

3) Involving Employees and Volunteer Opportunities
Getting employees engaged in social initiatives not only nurtures a sense of purpose but also bolsters the collaborative efforts. Businesses can motivate their workforce to volunteer with NGOs, sharing not just finances but also their expertise and time. This engaged approach amplifies the effectiveness of social projects and cultivates a culture of social responsibility within the corporate environment.

4) Assessable Outcomes and Openness
To foster trust and responsibility, partnerships should emphasize assessable outcomes and openness. Setting clear performance metrics enables both parties to evaluate the success of their initiatives. Sharing success stories and impact summaries not only highlights accomplishments but also promotes ongoing support. Openness is essential for maintaining credibility and ensuring the collaboration remains dedicated to its intended social objectives.

5) Creative Fundraising Initiatives
Joint fundraising initiatives can be a powerful means of gathering resources. Corporations can use their marketing and outreach capabilities, while NGOs contribute their knowledge in addressing social issues. The collaboration between corporate resources and NGO expertise can result in impactful campaigns that tackle urgent societal challenges.

6) Cultivating Lasting Partnerships
Sustainable change necessitates a long-term commitment. Rather than pursuing one-time projects, corporations and NGOs should concentrate on developing lasting relationships. Ongoing support facilitates the formulation and execution of comprehensive programs that produce enduring results. Long-term collaborations also allow for a deeper understanding of the social challenges involved, leading to more effective and sustainable solutions.

7) Corporate Social Responsibility (CSR) as a Catalyst
CSR initiatives offer a structured framework for businesses to involve themselves with social causes. By integrating social responsibility into their central business strategies, companies can foster meaningful change while meeting their ethical responsibilities. CSR initiatives should transcend mere compliance and represent a sincere dedication to positively impacting society.

Challenges in CSR – NGOs partnership:
1. Alignment of Goals
Corporations are primarily driven by profit maximization and shareholder value. Their primary goal is to increase revenue, expand market share, and enhance their financial performance. On the other hand, NGOs are driven by social missions, aiming to address societal issues, improve communities, and create positive social change. This fundamental difference in priorities can create challenges in finding common ground and aligning objectives for a successful partnership.

2. Measurable Impact Expectations
Corporations are accustomed to quantifiable results and financial returns. They often expect clear metrics and measurable outcomes from their investments, including a return on investment (ROI). This can be challenging for NGOs, especially those working on long-term social development projects or addressing complex issues with qualitative impacts. Measuring the impact of social change initiatives can be difficult and may not always translate into easily quantifiable financial returns.

3. Competition for Funding
Corporate social responsibility (CSR) budgets are often limited, leading to intense competition among NGOs for corporate funding. To secure partnerships, NGOs need to differentiate themselves and demonstrate their unique selling proposition (USP). This involves clearly articulating their mission, impact, and the value they bring to potential

4. Corporate Reputation Concerns
Corporations are highly aware of their public image and brand reputation. They are cautious about partnering with NGOs that may be involved in controversial activities or lack transparency in their operations. Negative publicity associated with an NGO partner can damage the corporation's reputation and negatively impact its brand image.

5. Capacity and Professionalism
Corporations are accustomed to working with professional organizations that have well-defined structures, processes, and systems. They expect NGOs to demonstrate professionalism in their operations, including the ability to develop detailed proposals, manage projects effectively, and maintain transparent financial records. Smaller NGOs may lack the resources or expertise to meet these expectations, which can hinder their ability to secure corporate partnerships.

6. Lack of Understanding
There can be a lack of understanding between corporations and NGOs regarding the social issues being addressed and the potential impact of the partnership. This can lead to misaligned expectations and a lack of appreciation for the scope of work involved.

7. Time Constraints
Corporate decision-making processes can be lengthy and bureaucratic, involving multiple levels of approval and internal reviews. This can create delays that may not align with the urgent needs of NGOs, particularly those addressing time-sensitive issues such as disaster relief or emergency response.

Benefits of CSR – NGO partnership:
1. Corporate Social Responsibility (CSR) Mandates
In many countries, governments have implemented legislation or policies that require corporations to engage in Corporate Social Responsibility (CSR) activities. These mandates often involve allocating a certain percentage of profits to social causes. This creates a significant pool of funding available for NGOs that align with the corporation's CSR objectives. In India, the Companies Act 2013 mandates that certain classes of companies spend at least 2% of their

average net profits over the preceding three years on CSR activities. This legislation has significantly increased the demand for impactful NGO partnerships.

2. Shared Value Creation

Shared value creation focuses on identifying and expanding opportunities to generate economic value in a way that also creates value for society. By collaborating with corporations, NGOs can design programs that address social issues while simultaneously providing benefits to the corporate partner. A partnership between a clothing retailer and an NGO working on sustainable textile production can benefit both parties. The NGO can implement sustainable practices in the supply chain, improving the environmental and social impact of the retailer's operations. In return, the retailer can enhance its brand image and attract environmentally conscious consumers.

3. Access to Resources Beyond Funding

Beyond financial contributions, corporations can offer a wide range of valuable resources to their NGO partners. Corporate professionals can provide valuable expertise in areas such as marketing, finance, technology, and project management. They can provide access to technology platforms, software, and data analytics tools that can enhance the NGO's operational efficiency and impact. Corporations can leverage their marketing channels, such as social media platforms and advertising networks, to amplify the NGO's message and reach a wider audience. Corporate employees can contribute their skills and time through volunteer programs, supporting the NGO's projects and initiatives.

4. Long-term Partnerships

Successful corporate-NGO partnerships can evolve into long-term collaborations. By demonstrating the effectiveness of their work and building strong relationships with corporate partners, NGOs can secure sustained funding and support for their projects. This long-term stability allows NGOs to plan and implement their programs effectively and achieve greater impact.

5. Enhanced Visibility

Collaborating with a reputable corporation can significantly enhance an NGO's visibility and credibility. This increased exposure can attract new donors, volunteers, and partners, opening doors to new funding opportunities and collaborations. A successful partnership with a wellknown multinational company can provide an NGO with valuable media coverage and exposure to a wider audience, increasing its public awareness and attracting new supporters.

6. Innovative Solutions

By bringing together the NGO's deep understanding of social issues and the corporation's technical and strategic expertise, innovative solutions can be developed to address complex challenges. A partnership between an NGO working on rural development and a technology company can lead to the development of innovative mobile applications that provide farmers with access to market information, weather forecasts, and agricultural best practices.

7. Scalability

Corporations often possess the resources and infrastructure to scale successful NGO programs. This includes access to global networks, distribution channels, and financial resources. By leveraging these resources, NGOs can expand the reach of their programs and achieve greater impact on a larger scale. A successful pilot program implemented by an NGO with the support of a multinational corporation can be scaled across multiple countries, reaching a larger number of beneficiaries and creating a more significant social impact.

Best Practices for NGOs

1. Research and Customization- Understand the corporate's priorities and tailor the pitch to demonstrate alignment with their CSR strategy or business goals.
2. Storytelling and Data - Combine compelling narratives with robust data to showcase impact and potential outcomes.
3. Transparency and Accountability -Provide clear plans for fund usage and mechanisms to measure and report progress.
4. Mutual Benefits- Emphasize how the partnership will be mutually beneficial, highlighting both social impact and business value.
5. Strong Relationship Building- Develop personal connections with decision-makers to foster trust and long-term engagement.

Sr. No.	Title	Findings
1	Role of NGOs in Implementation of CSR Activities in India (2021)	Bindhu D. and Niyaz in their research on the topic "Role of NGOs in Implementation of CSR activities in India" through their conceptual research taking various case studies into consideration has tried to explain the effective connection between industry, social inclusion, and environmental sustainability. With the help of NGOs and various initiatives taken by corporations there is a positive impact seen on society which has also helped in improving the quality of life of people. NGOs play a very important role because they manage various

		financial assistance programs and helps businesses in achieving various goals.
2	CSR: The Role of Non-Profit Organization and voluntary groups for Creation of Better Environment in developing countries.	According to Sarla Pundlik Deore, Dr. D.M.Khandare and Dr. N B Jadhav the collaboration between NGOs and Corporates will be beneficial for both of them. NGOs will grow economically and Corporates will grow socially. As NGOs are already working at gross root levels at various geographical locations they are already aware of the needs of the society. Collaboration of Corporate with NGOs will help corporates fulfilling their CSR and for NGOs to receive funds for their cause.
3	Collaboration between corporates and non-governmental organizations – effective way of supporting the society: a case study of corporates and NGOs	Kajal Kumar Dutta through her research based on case study has found out that majority of the corporates implement their CSR program through NGOs in a collaborative manner. The research was done taking Vadodara-based registered companies and Vadodara-based registered NGOs as the sample size. She further stated that corporates have organizational capabilities such as financial power and technical resources but lack core competency in social work. Whereas NGOs are flexible in operation, accessible to beneficiaries, have trained social workers which make it easy for NGOs in implementing social development programs.
4	Why corporate social responsibility? An analysis drivers of CSR in India.	As noted by Dhanesh (2015), India has one of the richest traditions of corporate social responsibility. While CSR is traditionally seen as a voluntary effort, it has been a practice in India for centuries. With a history spanning over 20 years, India also boasts an ancient cultural heritage. The practice of charity is deeply embedded in Indian society, distinguishing it from many other nations, and the culture of compassion has been crucial in shaping the modern independent state. Although CSR is more commonly associated with global issues today, it has evolved through various phases, including community involvement, socially responsible manufacturing, and ethical social relationships. In the early days of colonialism, CSR primarily consisted of charitable acts aimed at supporting both the privileged and the underprivileged, heavily influenced by religious values. The industrialization period brought unprecedented wealth to businesses, enabling them to support the welfare of their communities by establishing foundations and principles.
5	Corporate-NGO partnerships in CSR activities: why and how?	This article outlines, assesses, and clarifies the emergence of collaborations between businesses and non-governmental organizations (NGOs) and how companies incorporate these relationships into their corporate social responsibility (CSR) strategies. A review of economic principles and management literature is conducted, accompanied by examples to illustrate these alliances and explain their growth. The results indicate that businesses participate in CSR initiatives for charitable, defensive, and strategic motivations. The involvement of NGOs in these endeavours, along with the associated risks for both parties, is also examined. NGOs are recognized for their roles in fundraising, stakeholder engagement, and strategic contributions within corporate-NGO collaborations. The results further reveal that the primary risks for NGOs, particularly a potential loss of credibility and legitimacy, stem from the financial and existential reliance that corporateNGO partnerships can create.

2.LITERATURE REVIEW Research Objectives

1. To explore how CSR has evolved from charitable donations to a strategic tool that involves NGOs as key partners.

2. To identify key benefits and challenges faced by NGOs in partnering with corporations for CSR activities.

3. To discuss how NGOs contribute to CSR initiatives and their ability to influence corporate strategy.

Research Gap:

Corporate social responsibility through non-governmental organizations was seen as a charitable function by corporate. But now there is a paradigm shift, moving from a passive role of receiving donations to an active, strategic partnership in designing and implementing CSR programs. This shift has led to more impactful, sustainable, and mutually beneficial collaborations between businesses and NGOs. There is a need to study how collaborations between Corporates and NGOs have given a shift to CSR activities.

Research Methodology:

The study mainly focuses on a broad review and has a conceptual framework, falling under descriptive, exploratory, and explanatory research designs to cohesively incorporate various elements pertinent to the research, relying on secondary data sources.

For this current investigation, secondary data collection methods have been employed. This research is grounded in qualitative assumptions, where the researcher utilized secondary resources to gather valuable information from previous studies and published journals. The design of the study is a case study.
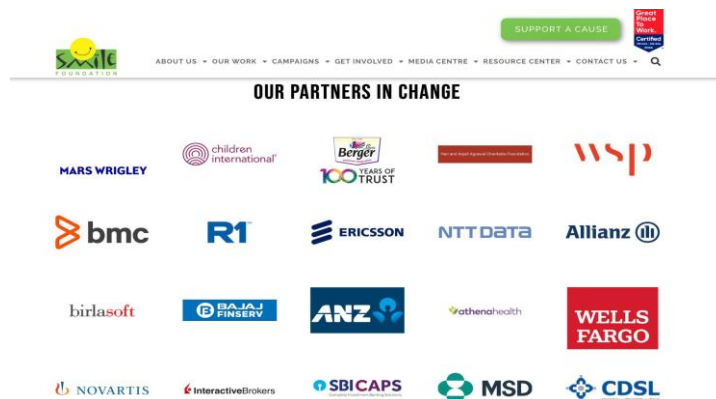
Case Study No. 1

A) Smile Foundation

The Smile Foundation is an Indian non-governmental organization (NGO) that focuses on empowering underprivileged children and youth through education, healthcare, and livelihood programs. Established in 2002, the foundation has developed a comprehensive approach to uplift communities and bring sustainable changes to society. Foundation is currently working in various areas such as Education, Healthcare, Livelihood, Women Empowerment, Disaster Response.
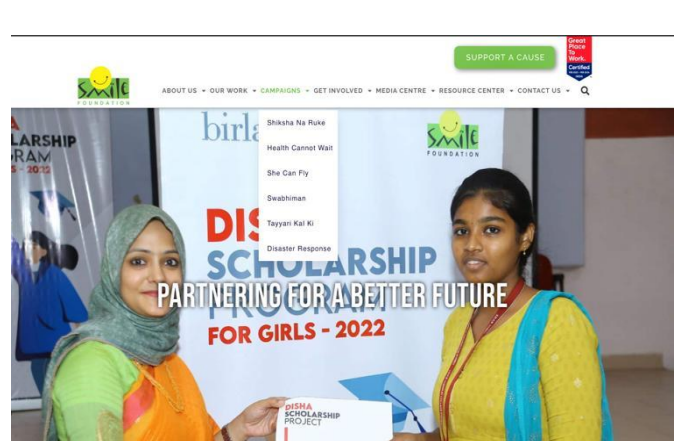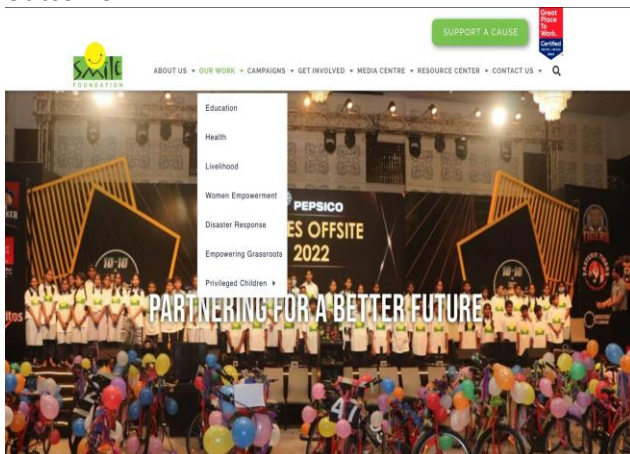
The Smile Foundation has made significant strides in its mission to create positive changes in society. The organization operates in numerous states across India and has positively impacted the lives of millions of children, youth, and families through its various programs. Smile Foundation collaborates with various corporate partners, government agencies, and other NGOs to maximize its reach and impact. These partnerships help in resource mobilization, program implementation, and scaling successful initiatives. The foundation encourages community involvement and collective action to address social issues and bring about meaningful change.
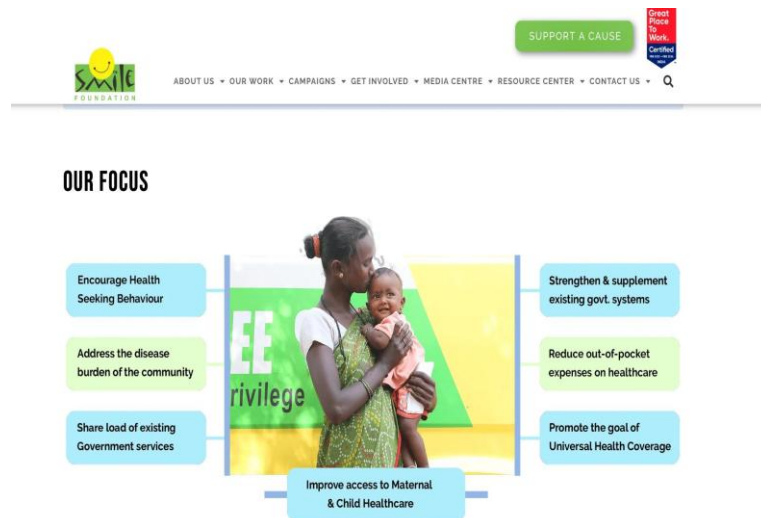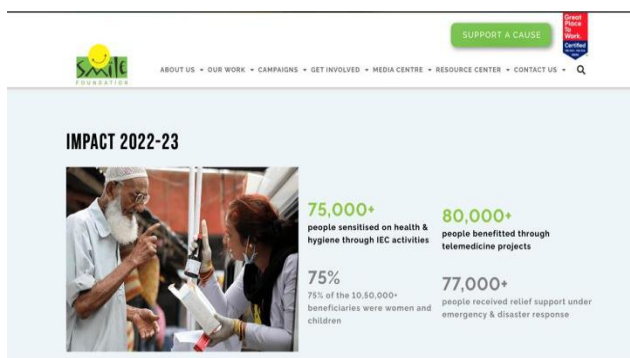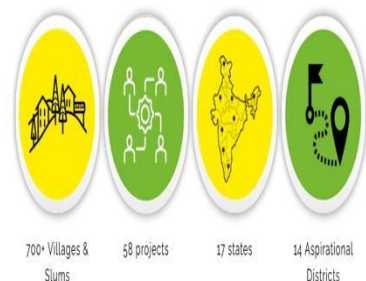
Output:

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Outcome:

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Source: https://www.smilefoundationindia.org **Impact**:
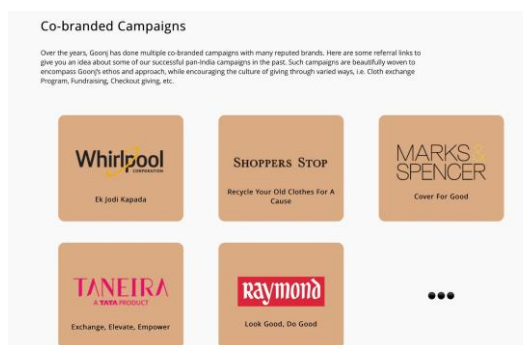

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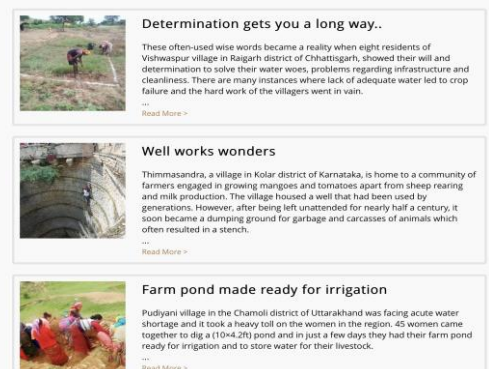
Case Study No. 2

B) Goonj Foundation

Goonj is a non-governmental organization (NGO) based in India that focuses on various social issues, particularly related to urban and rural development. Founded in 1999 by Anshu Gupta, Headquartered in New Delhi, India works to bridge the gap between urban and rural India, addressing basic needs like clothing, education, health, and disaster relief. The organization's initiatives are driven by the concept of turning urban waste into resources for rural communities Goonj emphasizes dignity and respect in their work, ensuring that aid is given in a manner that empowers the recipients. The organization promotes sustainable development by encouraging self-reliance and community participation. Goonj has received several accolades for its innovative approach to addressing social issues, including the Ramon Magsaysay Award in 2015 for its transformative impact on the lives of the poor and marginalized.

Output:

Source: https://goonj.org **Outcome**:

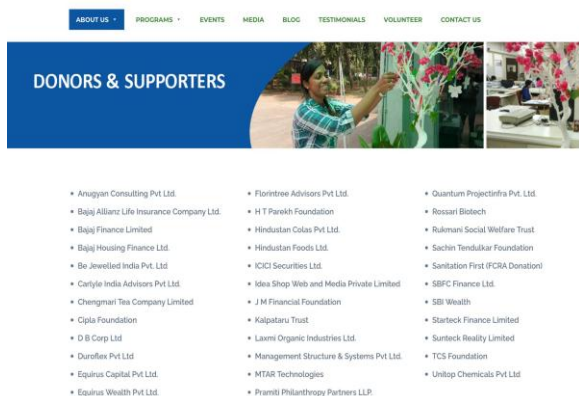**Source**: https://goonj.org **Impact**:

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Case Study No. 3

C) Ekam foundation

Ekam Foundation Mumbai is a registered charitable trust dedicated to making a positive difference in the lives of disadvantaged children in India. Starting in 2012 in a library hall within a children's hospital, we have navigated the challenges posed by the pandemic to enhance our programs and establish ourselves as a credible organization serving the underserved. In alignment with the Sustainable Development Goals (SDGs) for 2030, we have achieved significant milestones in transforming the lives of children and young adults, providing them with improved health and educational opportunities. Our focused, child-centered approach aims to close the gap in healthcare and education affordability and access for our beneficiaries, contributing to the development of a sustainable organization that upholds the principles of compassion, transparency, integrity, and accountability, while adhering to the highest standards of compliance and corporate governance. Ekam foundation is currently working our different areas to improve the health and well-being of a child by providing aid to meet their healthcare and educational needs.

Output:

Source: https://ekamfoundationmumbai.org

Outcome:

Source: https://ekamfoundationmumbai.org

Impact:

Source: https://ekamfoundationmumbai.org

3.CONCLUSION:

Corporates have now realized that CSR is now not only a statutory provision, (for those corporates to which it has been made applicable), but also that its success & existence in future will depend a lot on the stakeholders view about its CSR initiatives. Many Companies are spending even more than the statutory requirement of 2% of average net profits of the last 3 preceding years. But we still have a long way to go.

CSR is understood as a main fulcrum and means by which a company achieves an equilibrium of larger economic, social and environmental imperatives. This is commonly known as the Triple bottom line approach, while at the same time addressing the expectation of the shareholders and stakeholders.

Increasingly people are becoming aware of the social inequalities and are now willing to invest time and resources to try and solve some of the issues at a local level or at a state level.

Artificial intelligence or technological integration is taking over in the area of agriculture where individuals with knowledge and expertise form a social enterprise with the intent of making profits that would be ploughed back in the social context going forward. Digitisation of farming, warehousing, direct market connect thereby reducing if not eliminating the middlemen are the key areas of development and this

helps in better return on investment as there is farm to gate concept that takes precedence over the age old method of 'mandis'. businesses are keeping social causes at the centre and hence concepts of extended user responsibility is increasing.

There is a paradigm shift from religious charity to more focussed social causes and hence the initiatives involving individuals that aid in the process of filling the gap created because of the mandate or because of the vision of the company's board of directors.

Individuals complement the process of social change, however the thrust would come by virtue of the Corporate Social Responsibility.

Summary of Findings:

- The role of NGOs in CSR has evolved significantly, moving from a passive role of receiving donations to an active, strategic partnership in designing and implementing CSR programs. This shift has led to more impactful, sustainable, and mutually beneficial collaborations between businesses and NGOs.

- Strategic partnerships enhance the effectiveness of CSR initiatives, helping businesses create shared value while also advancing the social missions of NGOs.

4.RECOMMENDATIONS:

- NGOs should continue to foster strategic partnerships with businesses, ensuring that these collaborations are rooted in a shared vision for social impact.

- Businesses should seek to align their CSR initiatives with long-term community development goals, leveraging the expertise of NGOs to create sustainable and scalable solutions.

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