

Chapter 5: Summary and Conclusion
CSR Compliant Company A, B, C, D & E
5.0

Concluding Chapter of CSR Compliant Company, A, B, C, D & E: This study details what the 5 CSR compliant Companies of Gujarat are doing as part of their educational CSR activities so as to augment primary schooling amongst the school going children aged between 6 to 14 years.

- A. The demographic profile and socio-economic conditions of 96 parents spread across 9 locations from amongst 5 districts who are within the sample frame of this research.
- B. The Parents quest to support and sustain themselves and the family and what they perceive of the educational contributions of CSR compliant companies in their respective neighbourhood.
- C. Accounting, auditing and taxation are the broad scope of work that CA's are expected to undertake. The performance of any company is determined by the financial statements. The onus of preparing this lies with the Chartered Accountants and The Companies Act 2013 gives specific guidelines in Schedule VIII. The Companies Act is an amalgamation of 470 sections, 3 schedules and 29 chapters. Such is the vastness of scope of the Act. As per Companies Act, 1956 there was NACAS - National Advisory Committee on Accounting Standards. Now it has been replaced with National Financial Reporting Authority: NFRA; with the power to re-investigate the statement of accounts submitted by companies and to ensure highest ethical standards.

D1) The scope of financial statement includes:

- A balance sheet for the activities undertaken during the financial year.
 - A profit and loss account
- And;
- For not for profit companies; income and expenditure statement for the financial year
 - If a company fails to report as per the accounting norms established then there is a clause for fine and jail term for all the directors. Such is the severity of the law. (Raghu, 2014)

So, it can be concluded and construed that a profit or loss (P&L) statement of income statement is very important. And knowing that such provisions exists under the law; yet none of the companies researched divulged what they were doing with regard to their CSR contributions as explicitly as was expected of them.

The researcher here is not trying to compare and co-relate the CSR contributions amongst each of the companies researched. The effort here is to state the principles on which the entire edifice of educational corporate social responsibility is resting and delivering from the board room to end beneficiary.

5.5.2 CSR Compliant Companies

- a) All the CSR compliant companies researched are indigenously grown private sector multinational companies. They all have their business operations in many leading international markets.

5.5.3 CSR Teams'

- a) All the CSR compliant companies have their CSR arm which looks after their respective CSR/community development efforts.
- b) With an exception to company A; all the other CSR compliant companies have the owner promoters' or founder members cum relatives on the CSR Board & day to day operations.
- c) Company A and D had tier-one studied (top 5-social work school's alumni) in their team.
- d) Only Company A had the longest serving CSR Head and team.

5.5.4 CSR Strategy of Companies

Aligning to national development goal holistically is the strategy across all the CSR compliant companies researched. In undertaking CSR intervention strategies obviously, the goal is focussed towards achieving sustainable development goals. This is how an **Aatmanirbhar Bharat** is being envisaged and there is unanimity across all the Boards.

Within the sphere of community development efforts; **Unnat Bharat Mission** is the underlying advocacy seems to be the way forward with all the researched corporates in one way or the other. People, processes and community; i.e. at micro, mezzo and macro levels are getting interconnected. The reliance on technology outcomes to plan and predict social development outcomes are being used. Development outcomes, economic growth and development indicators are getting mapped on a week to week basis; much similar to how FMCG companies would map the sale of a non-alcoholic beverage bottle sales. The vision of each of these researched companies is to

tightly integrate their social development efforts so that Sustainable development goals indices are also met on time across all the targeted sphere.

Source: <https://unnatbharatabhiyan.gov.in/introduction>.

Balancing bio-diversity and safeguarding environment causes occupied amongst key priorities.

5.5.5 How Access, Equity and Retention has been Approached by All the Corporates?

Providing access, equity, quality, affordability and accountability; by and large is the central theme of education policy. The constitutional provisions ensure that everyone's life, liberty has to be safeguarded equitably. However, in the researched geographies there were only one private unaided co-educational, CBSE international school and many government schools. The word access literally means; making resources universally available. In the context of our study it would have to mean, providing same or similar educational experience to one and all primary school goers across private, aided, unaided, government or international schools. There can be a difference in infrastructure and the school resources. But if gaps are there in educational standards, then it is a matter of serious worry. For example, how can equity be uniform across all the schools, for example; when there is massive digital divide amongst the schools? The very spirit of educational philosophy along with constitutional guarantees gets a huge set back in this kind of a prevalent scenario that we are witnessing in the wake of Covid-19 pandemic. A child can come to school with or without his slippers or shoes; but the delivery of education and educational resources has to be same across all the schools to truly realise universal school education; which despite our freedom of 70 + years and investments made to tune to many millions of rupees, still we don't seem to have the answers.

At the stage of growing up; a child goes through a lot of physical and emotional changes. Science reveals that human brain at the time of birth has 100 billion cells. By the age of 5 almost 90% of these cells are developed. So, one could imagine how aware the children are at these younger ages and how carefully, responsibly they need to be groomed.

Scientific studies reveal that by and large puberty occurs at around 11 years of age. But owing to all round changes, there are many instances when girls at the age of 9 & 10 also reach puberty. This is when they are in standard IV and V. Thus, causing serious issues in the school. Because schools are not prepared to attend to such natural emergencies. These are vulnerable times and care and sensitivity is required at the institutional level.

In any discussion on Indian school education; the name of Sh. R. V. Parulekar has to be placed at the zenith because of his towering efforts as an eminent educationist. He headed the Topivala, high school, Malvan between 1912-28. From 1928 to 1941, he was appointed as Secretary, Municipal Schools Committee, Bombay. Then as Director, Indian Institute of Education (1948 to 56). It will be right to say Sh. R. V. Parulekar is the true successor of Krishna Gokhale the pioneering champion on educational and welfare matters of people. Prof. Parulekar as chairman suggested that 4000 new schools be opened across the rural areas. (Atal, 1997). Despite flying a rocket to the orbit; we are still trying to get our primary school education act in order.

What is the sub-text of Educational policies that have been introduced so far?
Well, a long way to go.

5.5.6 How Quality, Focusing on Learning Outcomes & Vocationalisation of Education is Being Approached by all the Corporates?

Obviously, educational quality standards have to be monitored and maintained uniformly across all the schools. This is however not happening. There is greater realisation in the Government and amongst the policy makers across board; that the young demographic dividend of the country needs to be counted and accordingly social welfare, coupled with economic welfare efforts has to be nationalised, rationalised and localised. With these sole objectives in mind all the various boards of the CSR compliant companies have well experienced senior people with significant exposures to public life are putting together their mind and efforts. The national skilling mission of the government is the first step. Followed by inviting private, public partnership in the areas of development and training interventions sectorally and regionally. However, nothing concrete and day to day usage items are not being taught to the school children in the school. On the aspect of vocationalisation Gandhi ji talked and wrote extensively and that someone has not yet been successful in implementing across all the schools that have been researched. But appreciatively, NITI Ayog is taking proactive steps in doing so; in the larger national interest.

Quality comes with a price. Who is going to pay the price? The parents? Well, in that case we have to closely look at our demographic once again. Because there is a wide gap between rural and urban divide.

5.5.7 School Infrastructure

The purpose of a school structure is to protect the children from weather conditions and to give one and all the sense of belonging. Then there are safety issues that need to be addressed. To that extent all the schools had physical structure. But it would not be fair to compare the structural aspect between all the companies. Because as stated above, the aspiration difference between a child who goes to an international school vis-a-viz government school regardless of saying it blatantly will not look appropriate. But the ground reality is some of these schools are truly dilapidated. Even though government has provisioned budgets for their maintenance and upkeep. But the required administrative will and actually budgets being made available at the ground level is not happening. There are the glaring gaps. If there was a provision of self-built in audit mechanism on the part of government or self-regulatory body to take this into account then perhaps ageing analysis of building and the RTE mandates resources would be kept a count of; which sadly is not happening on the ground for now.

Hand and eye coordination develop in boys and girls by the time they are 5-6-year olds. The difference in strength between boys and girls begins appearing from the age of 10-11 onwards. In other words, there's a reason why school need to have playgrounds. The government orders and notification to this effect has been circulated around. But in the researched geographies there were more than 2 schools with "no playground" whatsoever. One of the missions according to Schedule VII is also to encourage sports within the school students. Government of Gujarat organises **Khel Khumb** so as to encourage indigenous games. But again, if Government has to do everything then where are the CSR compliant companies?

Sh. Shyamji Krishna Varma was teaching Sanskrit in London and suggested to Gandhi ji when he was studying law, that Britishers had to be not collaborated with. This meeting had great influence on Gandhi as he desired that all the Hindus should learn Sanskrit. Today in our school education it is being offered as an optional subject. There is scope for its growth and development which has not been realised to the fullest. (Bissoondoyal, 1981)

5.5.8 Teachers at the School

- a) As per the available data on 7th pay commission salaries of principal and teachers; it is blatantly clear that a massive salary is being paid. Depending on the geography a principal will be making Rs. 1,00,000 upwards salary. This by no means is a small amount.
- b) It was evident that barring school A no other privately managed schools paid 7th pay commission stipulated salaries.
- c) Representation of men and women as teachers was there. Thankfully there were greater numbers of female teachers and rightly so.
- d) Teacher quality is as important here in ensuring universality and quality within education. Government has set up teacher training institutes. Refresher programmes are being conducted. But on the ground if the teacher is not present for most of the academic period. Or if the teacher is not ensuring educational standards that need to be kept and exceeded then what are the penalty provisions? The ASER report year after year made disclosures that students' learning abilities were not 100% but around 50%. What does this reflect? It reflects that many teachers despite enjoying good salaries are not as committed to their teaching profession as they ought to be. The administrative checks and balance were missing. Accountability was missing.

- e) Bringing in corporate players within the space of school education related csr activities has not drastically changed much. Because many of the corporate companies are either hiring teachers on contract basis or on third-party system of payment. This defeats the very purpose of attracting the best teachers as they don't find it lucrative. Corporates are not willing to come halfway or anywhere closer to the 7th pay commission salaries that are being paid to teachers. So, there will justifiably be gap in the education delivery.

- f) Another interesting facet which emerged is the contractual teachers. These teachers teach in schools but are paid their salaries and dues through a third-party agency. Why is this being done? Well, to save on the statutory compliances. In order words to bypass the laws so that CSR compliant companies does not have to take any responsibility of those educators themselves. Since there is dearth of jobs, so unwittingly one and all take up whatever job offers comes through. Isn't this unfortunate? This is much against the spirit of corporate social responsibility.

5.5.9 Technology Component in Schools

In the context of this study Technology here means, computer literacy levels. The ease with which the child is able to navigate from numeric data to alpha numeric data sets to understanding in a phase wised manner the lesson plans and visuals are critical to learning. One of the super-efficient advantage of technology platform in school enables the students to go from literal to virtual learning. The cost involved in literal education and the benefit of virtual learning we have seen it during the covid-19 pandemic. The future ready schools which predominantly were private schools were able to keep the students engaged even during pandemic crises. So, let's understand going beyond the paradigm of computers and printers to understand; what else is required? Well:

- a) **Sway storytelling tool.** It is just like a ppt but it is more than a ppt and offers to the students the flexibility of use.
- b) **Flip grid** is a platform for video blog and is accessible to students the world around. Engagement through such platforms helps one to understand where they are with regard to comprehension and understanding on a subject or multitude of subjects. So accordingly, one could learn, relearn and unlearn.
- c) **Microsoft OneNote.** It is a digital note taking tool. It helps in organising one's thought and structure it.
- d) **Skype** in Education helps in collaboration and adds to learning experience.
- e) **Merge cube** – is used for augmented reality.
- f) **Minecraft** is for education through games, coding and creative building.
- g) **Nearpod** is for creating synchronous and asynchronous lesson plans for distance learning.
- h) **Wakelet** helps in collaboration, storytelling, teacher to teacher and peer to peer interactions. It can also be used for creating lesson plans. When we talk about digital platforms in the context of school education then helping the students save articles, images, safe linkages with the web is all part of learning.
- i) **Teams** is used for online meetings, webinars, events and classroom interactions.
- j) **Forms** is used for creating forms, questionnaires, quizzes and assessments.

Such is the plethora of activities which the students herein Gujarat from CBSE schools learn and practice, each day in their primary schooling tenure. Barring few CBSE school of company A and international CBSE school of Company D, no other school had such an access. It is indeed a disadvantage for the government schoolgoers here.

5.5.10 Digital Literacy Levels

In all fairness; the findings leaned heavily on company A, D and E for making the judicious investments in providing digital literacy levels to their students.

As a missed opportunity government schools with all the good intent have not been able to catch up. Sadly, enough the companies which are supporting these schools through their CSR schooling efforts have not done enough for one reason or the other. Resultant the children of government school are the sufferers. Because ICT applications have not been leveraged to the fullest.

5.5.11 Mid-day Meal Scheme in the School & Dropout of Children

One of the reasons of incorporating mid-day meal scheme in schools was to mitigate the problem of dropouts. There is one more reason in providing mid-day meal is to provide healthier food; nutrient laded food to the children, so that they stay connected to studies and also become stronger and healthier. Their immune system is able to respond to bacterial attacks. But unfortunate as it may sound; still in many pockets of the country including the studied zones of Gujarat mal-nutrition is rampant.

Many Parents are financially weak to provide well rounded meals despite keen desire to do so. School A, D, E did not provide mid-day meals at all. Children going to school felt awkward to carry ‘**bajre ka rotla & gud*’ in their tiffin boxes; when their peers got pizza or sandwiches! This is the reality. **pearl millet bread made in rural households and eaten with jaggery.*

5.5.12 Library

His Excellency Sir Maharaja Sayajirao Gaekwad III, introduced Universal Education in Baroda State during 1893s. He introduced the culture of library and testimony of it stands in the city area today “Central Library”, Mandvi, Vadodara.

Strangely none of the government schools researched had library or well stocked library or a room dedicated to reading, writing and referring books. Only Company A, D and E had robust libraries.

5.5.13 Responding to Medical Exigency

With an exception to Company A, D and E; no other school, be it government or aided private schools had preparedness to deal with medical exigency in the school immediately.

Medical exigencies do not come announced! Schools as a unit accommodating anywhere between few hundred students to over 1000+ students have to be ready to address medical exigency. Regrettably barring few schools; most other schools were neither medical response ready nor on fire safety or disaster management. Such is the apathy. If government has to do everything then what is the need of having CSR educational efforts and the eminence of CSR boards enjoying hefty professional fees for attending board meetings.

5.5.14 Uniform, bags, shoes, books and stationery issued by CSR Companies?

Researcher asked specifically the teachers, parents and administrators separately, if the CSR compliant companies are sponsoring the uniform and accessories to the students?

The answer was a flat “no”.

5.5.15 Disaster Management Protocol is Available in Schools?

With an exception to company A, D and E no other school had any kind of preparedness.

5.5.16 Fire safety Protocols being followed? Are there SOPs?

With an exception to company A, D and E; no other school had any kind of preparedness on fire safety protocols. Nor they had any standard operating procedures.

5.5.17 Science/Computer Lab Existing and Functional?

Having computer lab or science lab is one thing; but having a functional computer lab and science lab is what matters.

Company A, D and E had the maximum investment in terms of being technology and science savvy schools.

Company C invested in science lab and computer labs in all their 4 adopted schools. However, the usage of it was significantly low. In one school it could not be seen. Probably it must have been packed and kept safely somewhere.

5.5.18 Sports Ground and Recreational Facilities Available?

Company by virtue of it being an international school had Olympic sized swimming pool. A well-stocked sports facility, followed by company A and E. In few of the schools they did not have land for playgrounds; leave alone sports equipment part.

5.5.19 CSR Funding within a Company

The manner in which the social arm of the corporate organisations is composed any venture would require funds. So does NGOs! (Sundar, Foreign Aid for Indian NGOs: Problem or solution?, 2018) The sources of funding could be broadly classified as follows:

1. Forms of contributions.

- 1.1 The individual contributors could be high net worth individual.
- 1.2 On the basis of religion, the establishments which make contributions.
- 1.3 Charitable trusts as pronounced by the Charity Commissioner's Office.
- 1.4 Companies formed as per the provisions of the Companies Act.

2. The People who are based overseas (out of the country) could be from a specific community belonging to a certain race, caste, region and speaking a specific language as their mother tongue, making contributions.

3. Government making grants or infusing funds for a specific intervention being implemented by NGO or multitude of NGOs. Here, government could mean, central, state government or union territories.
4. In exceptional cases, it could also mean funding being directed from Government level as well as per the existing laws.

There is lack of clarity on how CSR funds are routed and spent. Upon asking the question remained unanswered. There is an uneasy silence in the way Foundation functionaries talk or relate. I reckon it has got to do with top management asking them to do so.

5.5.20 School Counselors

The role of school counselor is an important position in an effective schooling experience of a child. They interface with the child and help them speak up. A child while studying from standard I; and going forward goes through biological, physical and emotional growth and development. Some children owing to various reasons are not able to speak up and this is where they require specialist school counselors who could speak to them and understand them and counsel them. The counselor after assessing the child and with the consent of the parents advise specialised medical help to those students who need them. So, in that sense; this is a very important role in the life-cycle of a child during his/her schooling experience.

5.5.21 Findings: Commonalities; Between Companies

1. During the study it was observed that most of the Indigenously developed companies in the country tend to have their own foundations (social arm). They seek to redress the goals of CSR with the help of their internal teams' and if required then external agencies are solicited; which doesn't happen often.
2. Educational CSR activities are part of all the interviewed companies and all the companies are heavily invested in it.
3. All the CSR compliant companies had a strong CSR Board comprising of eminent members along with strong leadership support from the top management. Each of the CEO and the senior management took CSR endeavours as part of their mandate, pretty seriously and invested people and resources as per their plan outlay.
4. It is very clearly enumerated in Rule 2(c) of the CSR policy that "projects or programs relating to activities specified in Schedule VII has to be undertaken for societal good".
 - 4.1 Now the question is, when the companies are required to spend the mandated "2% of the average net profits of the company made during the three immediately preceding financial years", (sub section 5, section 135 of the companies act) then where are the disclosures explicitly mentioning this in the annual reports?
 - 4.2 Just to reiterate, example: any product brochure will contain all the stipulated details (technical or otherwise) explicitly. If required, a consumer with the help of a magnifying glass could see the product formulation details clearly in each of the

products. Similarly, in the CSR disclosures each of the activities undertaken has to be mentioned project by project wise basis; detailing the start date and end date of projects along with people and resources mobilised to clearly understand what all has gone on in the project intervention, from stage to stage. This kind of a detailed (explicitly) summary is not seen in any of the CSR compliant companies' financial details. Nor any such thing was discussed. What was seen is the amount spent and an overhead called "CSR spend" in totality!

4.3 Impact assessment studies (reports if any) were not provided for by any of the CSR compliant companies interviewed. Either such studies are not being conducted or if they are being conducted then the disclosures are not revealed. We will have to take it for granted that any social legislation is aimed on the principle of "ethical functioning" and therefore that spirit need to be respected.

5. One of the roles of board of Directors, as per section 135(4) is also to ensure properly disclose non-compliance (if any) with regard to the CSR provisions.

5.1 Listing obligations and disclosure requirements: Upon asking for details of the same, all the interviewed CSR companies did not disclose details on one pretext or the other.

5.2 Calculating the net profits for undertaking the CSR activities: How is one to determine if the activities undertaken by the corporates are in accordance with section 198? Meaning: Prescribed expenditure and summary of spending details and who is ascertaining if and how the 2% is being spend? If the amount has been spent or underspent? So, in cases where the prescribed expenditure did not take place, then the reasons or justification note was not shared, despite asking!

5.3 Who will head the CSR Function and what kind of experience one needs to have to qualify for this position? There is no uniformity amongst the interviewed companies. Each to his own seems to be the trend.

5.3.1 It is expected that MSW/Community Science'/Rural Management studied professionals with rural/community services background need to be at the helm of this function; but not necessarily.

5.3.2 People working in the CSR Teams' are taken on contract or on assignment basis. Such is the apathy. There is so much of stringent procedure to get into a social development agency and the worst thing is people have been working for years on contract; with no job security or the benefits that they ought to be getting.

5.3.3 Most of the CSR Teams' are eventually headed by the owner-promoters or their family members' so that financial, administrative and operational controls are kept well within the family. There is one person who mediates with the team; being the arbitrator of the senior management, and it needless to say stifles the very spirit of CSR.

5.3.4 In terms of culture, it was observed that most of the people who worked in these CSR teams had the innate ability to keep quiet and take unreasonable working culture themselves. Then how can these very people could become the voice for the voiceless?

5.3.5 The CSR teams are expected to work without air conditioners just because they are representing rural development team. When such an anomaly is practised then how productivity and sensitivity towards the community could be forthcoming? The CSR compliant companies need to take care of its social development

teams' little more seriously. Legal versions of the softwares not being used in the office was noticed.

The philosophy of CSR is: Either Comply or Explain.

This is what the researcher was trying to figure out.

5.5.22 Findings: Gaps; Ethical Values & Professional Conduct

1. How each of the CSR Compliant Co's is being funded is not very clear despite probing and requesting the concerned Heads of Departments.
2. In the annual reports which were reviewed as part of secondary data it is not very clear the detailed summary of activities (accounts related) has been undertaken by the implementing companies. The ICAI stipulates the format, explicitly and the same was not shared, despite asking.
3. More specifically, the various interventions constituting under the "**educational effort**" is not clear from the website or annual reports, explicitly.

The government schools were better employers (for teaches) as they gave all the 7th pay commission salaries and perks as is applicable. Which most of the CSR compliant company managed schools did not give.

The Institute of Chartered Accountants of India has been set up by the Act of Parliament and works as per the administrative framework outlined by the Ministry of Corporate Affairs from time to time. How a CSR complaint company will spend its CSR corpus as outlined by the ICAI's periodic notifications. (CSR Committee, 2020).

5.5.23 Final Conclusion

Businesses thrive in society. If any kind of industry comes up anywhere it needs to rely on local people and the resources available there. Therefore, it is incumbent on the industry to work harmoniously along with the local communities. As Kofi Annan, former UN Secretary General said, “vision and leadership” has to be shown rather than being “selfish free-for-all” kind of a society. (Sharma, WINTER 2009). Gandhian Trusteeship model gave indigenous business leaders the moral fabric to conduct themselves and their businesses. Ernest Bader and Dora Scott of England co-founded Scott Bader Limited a chemical manufacturing company. And in the year 1951 they gave away the ownership of the company to their workers. Such is the example of trusteeship. Today also the company is doing well. (Joshee, 2012) Similarly, the then PM of India, Lal Bahadur Shastri gave the discourse on how industries need to ethically do Business. Because both, businesses and ethics go hand in hand and there is correlation between these two.

India is at the cusp of growth. (India Brand Equity Foundation, 2019) GDP of India is pegged at Rs. 33.16 lakh crore. Concerted efforts are being made at ministerial level to incorporate ease of doing business. Knee-jerk reactions have to stop. Business Leaders input need to be taken encouragingly to make businesses succeed. The internal consumption needs to be lifted. Boost in demand has to be surged. Supply side economy cannot work if boost to demand is not affected quickly. Because India aspires to achieve 5 Trillion \$ economy by FY2025. Therefore, corporate tax cuts need to be made uniform across industries. Structural problem of uniformity to be addressed not as a patchwork though. In the long term there need to be consistent policy pronouncements so that it infuses confidence. This leadership Lead need to be taken by Government, followed by industry associations and their leaders to enthuse investor confidence.

Currently Taxes are of two types. Direct taxes and indirect taxes. It should be rationalised as far as possible to allow level playing field. It is being observed

that 99 % companies fall in 25% tax rate. Our economic thinkers need to learn from the lessons of G7 and other OECD countries. Corporate Tax is part of Revenue collection basket of government. 21% of Dividend distribution tax. You make profit and redeploy rather than paying dividends. India is higher in terms of tax rates in comparison to world.

Rural Economy needs to be boosted. Money need to be given directly to the poor. MNREGA money has reduced so it needs to be corrected. Social assets need to be built by the people and that the government need to facilitate

5.5.24 Social Investment

Each company is established for an economic purpose. Company's main agenda is wealth creation to its shareholders be it; internal or external stakeholders. This said, each company strives to build a socio-economic and cultural relationship with the local communities from where it operates so that its business interests are not affected in any manner. Harmoniously to co-exist is the only way a company can progress in any society where its business interests are in place. To come across as a pluralistic, inclusive industrial investment company the diktat is to meaningfully engage with the local communities at all levels; be it as social, economic or cultural levels so that the people feel engaged. Social investment only consolidates company's situation, economically, socially and cosmetically which they could boost in front of the world stage and the power of social media tools these days. But then there are many companies that are genuinely interested in the wellbeing of the people it inherits.

As part of social investment Right to Education is being reached to the unreached communities with the efforts of CSR compliant companies. Despite the efforts of government in over 100-years; literacy levels have improved but still we are not 100% literate as a nation.

As professor Bob Mullaly asserts in his book; “Challenging Oppression: A critical social work approach” (Mullaly, 2002) Any form of discrimination, oppression, unconscious acts of oppression against child, women and the people at large need to be desisted. The social workers need to stand up and become a saviour. It is conceded that in any society there is bound to be social problems prevalent. But basis this social deprivation should not happen, knowingly or unknowingly.

5.5.25 Economic Investment

Let's not forget there are millions of dollars invested economically in the inventory yards which need to be safeguarded against theft, pilferage and other forms of economic offenders. The last thing a company would want is a situation of mistrust around their factory premises. Because the company has to rely on the local populace. As it cannot act in isolation. So, in order to safeguard that pluralistic, inclusive industrial investments; it is only sensible, for promoter directors and all the stakeholders to invest in the interest of local people, so that these very people stand up for businesses that are benefiting their families and communities.

The Factories and Industries are not set up in the midst of large cities. Instead they are invested in small towns and villages and aspirational districts to leverage on the natural resources there and to expand and grow the people at all levels. Everyone knows in a village or small town an expectant mother requires the facilities of a good Doctor, primary healthcare centre & medical provisions and SHGs. A child care centre where the infants could be cared and nursed properly. A place where pre nursery education in a fun way could be introduced and extended to the toddlers and following up on that a school from where the primary, upper primary and later secondary and senior secondary education could be provided as per the provisions of the RTE Act. After all a child needs schooling and a conducive environment. In some cases, special schools are needed to impart inclusive education.

Youth seek employability enhancing opportunities. Therefore, they need to be trained in industrial, IT and other allied fields as per their aptitude and interest. The Pradhan Mantri Kaushal Vikas Yojana (PMKVY) is a huge endeavour of the Government of India. In this direction, many corporates, professionals are partaking in this mission so that youth's employability issues are addressed. Women seek childcare related interventions which gets fulfilled through SHGs and safeguard to their local craft. Menfolk's need work or vocation to enhance their chosen professions so as to support and sustain their families. One and all seek medical interventions. There is greater need to invest in clinics and specialised hospitals for the all-round lives that are there. Besides this the locals water bodies require repair and maintenance at regular intervals. In some cases, new water reservoir needs to be built from scratch. Environmental initiatives require thinking from bottom-up approach so that aquatic, land inhabiting animal, birds, flora and fauna are also taken care in a balanced manner. Enhanced agricultural practices are explored to further the per yield productivity which is going to help the farmers *per se*. Access to ready markets to quickly dispose the agricultural produce with fair price is

needed by the farmers. So, what we infer is doing business is like marrying into a village and managing their expectations and also managing one's business. What kind of social messaging a company would like to do? Clearly it does not want to come across as an oppressive establishment pursuing business against the social, economic interests of local people. Right of opinion is respected by creating CSR forums through SHGs wherein inclusive management practices are highlighted and rightly so. No company could thrive in a hostile community. Return on investment is the single most thing that drives businesses. However, to keep investors interested in the company's plans and avoiding local social tensions is also the key priority for any business establishment. What matters is the perception. Companies always want to be seen doing socially-educationally-economically related interventions for the communities; thus, being able to be written by local media. Besides it's a tick in the right direction.

(Somvanshi, 2019) From CSR to CIR is a natural progression for companies to spend their unspent funds towards corporate innovation responsibility. This would help tech-incubators to expand their research practice. Institutions of eminence will get the much-required boost and in this way, it would be helpful toward further growing SDGs. In science and technology, the frontiers are pushed as new boundaries are found. Therefore, the cooperation between Public-Private-Partnerships will get research expertise. For example, research in science discipline requires financial investment and this could be achieved through CIR efforts only.

As per Indian News Website, The Wire contends in its article "*CSR Spends touch Rs. 12,000 crores, Investigators Stalk Ghost Beneficiaries*" (Wire, 2019). CSR Compliant Companies need to devise internal mechanisms for expressing greater transparency and setup regulatory mechanisms to scrutinise and disclose where the CSR funds are being spent. Those data need to be made available for audit by external agencies and researchers. As per the article on "CSR spend by listed

companies highest-ever in FY19” by Rediff.com the spend on educational CSR activities is calculated to be Rs. 4,406 Crores). (Rediff.com, 2019). India has the highest number of youths compared to world. Demographically, school going children are highest in India and they need to be nurtured.

5.5.27 Indian Education Budget a Glance

Table 5.5.1

Budget1	2018	2019
Union Education Budget	INR 850 billion	938 billion
Going forward the government of India aims to spend close to 6% of GDP in the coming years.		

It is estimated that Government of India spends Rs. 3 lakh crores towards rural development efforts each year thus bringing in 1 crore households comprising of 50,000 GPs. The governmental effort to measure learning outcomes in the schools is the thrust which the central and state governments are working to achieve. The SSA gets Rs. 25 lakhs per district for the upper primary students uplift towards science education. In 2017-2018, Approximately 22 lakh students from 700 districts from 1,10,000 schools have been assessed in the National Achievement Survey (NAS). A robust economy helps in making the businesses succeed. With the success comes quality education. With quality education; we get the responsible human resource to take forward the country truly toward 5 T \$ economy. The Gandhian values of creating a utilitarian essence is what is needed to feed and help the ones who need help and encouragement. “*Morality is higher than legality*”: that's what Gandhi ji said, practiced and advocated! Gandhi took 10 years in South Africa and 20 years in India to shape the perception of the people setting personal example himself!

A successful CSR practice means; moving towards, more employment, better educational access at all levels. Environmental & ecology safeguards. Better and safer drinking water and sanitation practices. Access to better Healthcare services across the length and breadth of the country. The training and development of human resources. Skilling and reskilling opportunities for one and all. Creating cleaner energy initiatives and further lowering of carbon footprints and introduction of emission less (no fossil fuel) vehicles with emphasis on electrical vehicles and much more. Public opinion takes long to yield results because at the grass root levels in the villages, blocks, districts; there are challenges that need intervention. The fault lines are already drawn when the company is being set up in the midst of a village or the outer periphery of the villages. Many see, setting up of industries as an impediment. More so, from the declining environmental point of view. Because most industries emit gases and releases toxic chemicals which gets mixed with water bodies; thus, degradation of environment happens. This impacts agriculture, livestock's and the local populace. The biggest challenge is how many days are spent by the leadership and board level top executives on the ground to assess and reassess their priorities related to rural development efforts?