Delhi Metropolitan Education
Affiliated to GGSIP University, New Delhi & Approved by Bar Council of India

RESEARCH ARTICLE
doi: 10.53361/dmejm.v7i01.02

Sustainability Planning, Monitoring and Evaluation (SPME): A necessity in Corporate Social Responsibility (CSR) initiatives in India

Pankaj Gupta*

Child Welfare Committee

Abstract

Purpose: This paper aims to present the findings on programme sustainability and also suggest the indigenous Sustainability Planning, Monitoring and Evaluation framework for corporates in India.
Design/methodology/approach: The paper explains the importance of sustainability in CSR programme planning and implementation. For this purpose primary and secondary data are used. The secondary data was collected from different online and offline sources whereas the primary data was collected through semi-structured interview schedule.
Findings: The findings suggest that the involvement of the people in CSR programmes is limited and they have become the passive recipient of the services offered to them under CSR. Therefore, an Indian version of Sustainability Planning, Monitoring and Evaluation (SPME) Index is proposed at the end of the study, for ensuring programme sustainability in CSR.
Research limitations/implications: Programme sustainability is important if any programme is intended to deliver meaningful services to the beneficiaries and future researches shall focus on this aspect. The companies under study do not wish to disclose their name is the limitation of this study.
Practical implications: The findings of the study and the SPME index can be incorporated in the CSR initiatives for its meaningful implementation.
Social implications: This research paper will help in depicting the actively involvement of the community for sustainability of the CSR initiatives.
Originality/value: The programme sustainability is vital for ensuring the people are involved in their own development and corporates will integrate the same in their CSR initiatives.

ARTICLE INFO

Correspondence:
pankajdsw06@gmail.com
Child Welfare Committee

Dates:
Received: 09-03-2026
Accepted: 16-05-2026
Published: 30-06-2026

Keywords:
CSR programme, Sustainability Planning, Monitoring, Evaluation,

How to Cite:
Gupta P. (2026) Sustainability Planning, Monitoring and Evaluation (SPME): A necessity in Corporate Social Responsibility (CSR) initiatives in India. DME Journal of Management, 7(1), 11-24. doi: 10.53361/dmejm.v7i01.02

Introduction

India is one of the fastest growing economies in the world. The country is ranked as the sixth largest economy by nominal GDP whereas it is ranked third largest by purchasing power parity yet the money has been concentrated only in few hands. The development, which was understood in terms of GDP of any country, has benefitted only a few whereas the large chunk of population in India remained poor. The development has led to increase in economic inequality because of the obvious reason that economic development has

DME
Journal of Management
e-ISSN: 2582-9432

not consequently benefited the masses. Further, the economic progress has increasingly been advantageous for a selective few, who have the easy access to the resources. On the development front, India has improved its position in the 'ease of doing business' index of World Bank's by occupying 100 spot out of 190 ("India makes it to Top 100", 2017) yet on social development the position of India is abysmal. This can be corroborated if one peeps into the country's ranking on Human Development Index, on which is has been ranked at 131 out of total 188 in 2016 Human Development Report of UNDP ("India slips in human development index", 2017). According to the latest census of the country in 2011, India has 943 females on per 1000 males whereas its child sex ratio is 919 females on every 1000 male children. According to UNDP (n.d.) the share of agriculture is around 14% in India's GDP whereas service sector contribution is 55%. The country is at the eighth position on FDI confidence Index, 2017, out of 25 countries whereas it is ranked at 122th position from 155 countries on World Happiness Index, 2017. The country is at 79th position on the Corruption Perception Index, 2017 out of 176 countries ("India's ranking in different global indexes", 2017). Essentially, the abovementioned data presents a bleak picture on social development front and how the economic progress only accentuated the lopsided sided development. The country has been progressing at a satisfactory level on economic front but the condition of the people at the bottom of the income pyramid remained unchanged. This makes the partnership of government, corporate and civil society organisation necessary for the development of those sections of the society, who have remained out of the purview of economic progress. It makes not only ethical obligation on the corporates but also make business sense because the affluent society can buy the products and services offered by them. The society and the corporates are dependent on each other (Verma, 2016), therefore, both should support each other through the programmes designed for long-term sustainability that would benefit both of them. Here the term sustainability refers to programme sustainability, specifically in the context of the relevance of CSR programme for the people and their active involvement in it.

Corporate Social Responsibility (CSR) in India

As the society provides patronage to the business and business provides products and services to the society, CSR is the win-win proposition for both the business and the society. Therefore, CSR must not been seen as charity rather it is the responsibility of the corporates, as its smooth execution is beneficial for both the society and the development of business. In India this proposition is more pronounced with the introduction of the compulsory CSR provisions in the country in 2014. It is important to note here that the first step for inculcating the philanthropic tradition among the business was taken, by the Government of India through introducing Voluntary Guidelines on Corporate Social Responsibility, 2009, which was later redefined as National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business, 2011. Though initially volunteerism was promoted in India, yet in the case of CSR the government later adopted different approach in 2014 and made the CSR compulsory for certain categories of companies. It was observed that after promoting volunteerism among business entities the government pushed for mandated spending on CSR because many companies were not sparing their acumen and resources for social development initiatives. So, the compulsory provision on CSR forced even to those companies who were hitherto shirking away from their responsibility towards the society. From 2014 onwards CSR has become buzzword and it is being endeavoured that the society and the corporates shall come to the common platform and the government should oversee the culmination of this relationship. The Act made it compulsory for certain companies, whose estimated number is 16,237, to spare at least a nominal amount for the social development activities. The compulsory provisions which came into force from 1st April, 2014 ensures that the companies shall be engaged in social development activities and the culture of executing the responsibility towards society must also be developed among those companies who have hitherto reaping the benefits from commonly shared societal resources yet not contributing for the developmental initiatives of the country. As per the provisions of section 135(1) of the Companies Act, 2013 "Every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent director". Further, section 135 also made it compulsory to disclose the composition of CSR committee and this committee shall formulate and recommend the CSR policy to the Board, monitor and recommend the proposed outlay of the CSR activities. These companies are bound to spend atleast 2% of the average net profit of the company in the last three years and preference should be given to the local areas. In order to clear the confusion over CSR the Companies (Corporate Social Responsibility Policy) Rules, 2014 are formulated where it is clearly mentioned which activities would be and would not be counted as CSR. Some of the salient provisions are

- The CSR activities should be different from the activities initiated for the normal course of business. According to this clause, the activities like establishing the plant at any location, conducting activities for business promotion, purchase of machinery etc. which are required for normal course of business cannot be constitutes as CSR.
- A consortium of companies is also allowed to undertake the CSR initiatives collectively but the companies involved in such collective endeavours must be able to report on their CSR separately.
- The Rules clearly state that the CSR initiatives undertaken within India are counted as CSR i.e. a company who is executing CSR activities in other countries cannot claim that they are doing CSR and have complied with the legal provisions as per the CSR provisions of the Companies Act, 2013.
- The CSR project is for the society, therefore, the present provisions impose restriction on the CSR activities initiated exclusively for the employees of the company or their family members. It said such activities, which are initiated exclusively for the employees of the company or their family members, cannot be considered as CSR.
- The Rules put the cap of 5% on utilisation of the CSR fund, in any financial year, for capacity building of the company's employees, who are in the CSR department of the company, or the CSR activities implementing partners of the company.
- Lastly, the Rules categorically mention that any contribution either directly or indirectly to any political party would not be counted as CSR expenditure.

A reporting format has also been attached to the Rules and the companies are bound to report on their CSR as per this reporting format. This format has to be signed by the CEO or Managing Director or Director, Chairman CSR committee and the person responsible for CSR implementation. The present CSR provisions made it essential that the Companies must plan and execute CSR activities in compliance with the activities enumerated in Schedule- VII. The wide range of thematic areas enumerated in the said schedule are eradication of poverty, hunger, malnutrition; promoting health care, Swach Bharat; education; gender equality and empowering women, vocational training; environment sustainability and rejuvenation of river; protection of national heritage, promotion of art and handicrafts; welfare and development of force veterans and their immediate family members; promotion of sports; contribution in Prime Minister's National Relief Fund and welfare and development of weaker sections of the society; contribution for technology incubators located within academic and; rural and slum area development. The companies are required to prepare their own CSR activities in consonance to the above mentioned activities. It has also been endeavoured in the abovementioned list of broad thematic areas that the focus shall remain on service delivery and not on creating a confronting environment between the government and civil society or corporate. Simultaneously, the new provision would help in reducing the dependency on the foreign aid for the social development activities. Ministry of Corporate Affairs, Government of India (2015) in its high level committee report stressed upon mainstreaming of development by including the hitherto excluded population, which remained deprived from the fruit of development.

CSR is not a familiar thing for many companies except companies like TATAs, Birla etc, who have been doing such activities from a very long time. Therefore, they are bound to look upon the players, who have already been into this area. So, different service delivery vehicles are created or NGOs are approached for this purpose. According to Bhatt (2016) the social developmental activities can be implemented by the company either through its own CSR department or foundation or through NGOs.

About Programme Sustainability and the importance of involvement of community

Sustainability is defined as the ability to stay for long duration and without being completely used up within short span of time. Though the term sustainability is understood from the perspective of environment, which stresses on the prudent use of scared resources so that future generation would not be deprived of meeting their own needs yet the programme sustainability is quite different from it. In the context of programme sustainability, the term expresses the view that the programme must remain relevant for the community for long duration; continuously get support in terms of man and material; based on the actual needs of the community; increased involvement of the community members in programme planning to its implementation and evaluation and; spreading maximum information about the programme and its contents among the stakeholders. Programme sustainability holds importance as Buck (2013) state that sustainability is something that is expected by the funders whereas the practitioners intent to achieve it. He adds that ensuring sustainability is a great challenge even during the initiation of programme and achieving the same is not easy before the funding support ends. This particularly holds true for the programmes designed for community development. Sustainability requires that feasibility of programme. Sustainability should be gauged at the time of initiation of any programme and the specific strategies must be designed for achieving the same. He added that most of the people in development sector are confused with the term programme sustainability with money or funding but he considered that programme sustainability is more than just assuring regular funding support. He defined programme sustainability in the context of "Having the human, financial, technological, and organizational resources to provide services to meet needs and attain results towards mission on an ongoing basis; and requiring the organizational and programmatic infrastructure to carry out core functions independent of individuals or one-time opportunities." In his definition itself, he clarified that financial, technological and organisational resources are equally important for programme sustenance. He, in this definition, advocated for assuring the organisation and programmatic infrastructure that should not be dependent on any individual or one time opportunity. He lays great emphasis on the fact that all the aspects of any programme must seen as cohesive unit instead of separate divisions. In his opinion a strong programme with clear identity is capable enough to meet the needs of its constituents and it would also be able to ensure sustainability in any programme. He added that strong programmes would be able to attract supporters and achieve the programme mission. He was clear that there is no silver bullet that can ensure programme sustainability. In his three layers of sustainability he clearly stated that one should be clear about what he wants to sustain, how much the sustainability will cost and whether the conducive environment is available for the same. It is interesting to note here that Buck was quite convince with the vitality of the programme sustainability, as it means assured and long-term benefits for the stakeholders. But he cautioned that one should be clear about what he wants to sustain at the first place and secondly, the cost involved for the same. The third most important thing mentioned by him was the availability of the conducive environment and it is important to note here that the conducive environment would be created if the programme has the involvement of the community members and specifically the beneficiaries of the programme. So, here also the involvement of the stakeholders is considered important and among them community members are of the paramount importance. The U.S. Department of Housing and Urban Development (n.d.) consider that the programme sustainability has different connotations and it could be understood with the developmental stages of the programme. The newer programme understand it in terms of finding new partner before the funding ends whereas older one consider it in terms of programme expansion, replication of best practices in other locations and developing newer partnerships. U.S. Department of Housing and Urban Development (n.d.) categorically stated that demonstrating the efficacy of the programme, community advocacy, funding diversification etc. are important for the sustenance of the programme. It lays emphasis on the fact that sustainability planning is a must from the initiation of the programme and before the programme funding reaches to an end. Further, it considers that the time and the commitment are the two vital components of programme sustainability. For this purpose, the U.S. Department of Housing and Urban Development (n.d.) has identified five general strategies viz.: "Evaluation and continual quality improvement; Building and strengthening organizational capacity; Expanding partnerships; Identifying new funding streams and diversifying sources of funding; and Building a case for systems or policy change". Also, they consider that all the stakeholders, especially community, are vital for the programme sustenance. Importantly, they mentioned that an invisible programme is not a viable programme therefore; popularisation of the programme is essential for its long-term sustenance. The vitality of the community is further emphasised by U.S. Department of Housing and Urban Development (n.d.) for the sustenance of the programme. Therefore, it is essential that the capacity of the community should be built so that their involvement should increase in the programme sustainability.

Objectives

- To locate sustainability factors in CSR initiatives and to examine Sustainable Planning Monitoring & Evaluation (SPME) measures of programme performance;
- To understand whether CSR initiatives are sustainable?
- To suggest SMPE measures for increasing programme efficiency and viability.

Methodology

For the purpose of present study, the 'descriptive research design' has been followed and a combination of both quantitative and qualitative research approach was used. In order to attain the research objectives the study covered the different initiatives and examined its philosophical underpinning, modus operandi and sustainability factors in the programme. It was examined largely from the beneficiaries' perspectives but other stake holders like - CSR personnel, key functionaries of CSR activities/projects i.e. persons from implementing agencies/NGOs were also included in the study.

Theoretical premise of the Study

The study looked CSR from the perspective of sustainability and the element of social justice. Winston (2011) identified that the business must be able to generate profit without exploiting human and natural capitals. He considered that social justice is the primary ethical value, which must be ensured in order to business to be sustainable. Newell and Frynas (2007) strongly believe that CSR would have different outlook if the priority of the vulnerable and weaker sections are put first. They think that CSR must amplify government's anti-poverty activities to bring any sustained change in the society. Manteaw (2007) while taking the example of the Ghana mentioned that wealth is not considered opposite to poverty. He said the people want freedom, education, health, infrastructure and livelihood opportunities. He cautioned that the corporates must not consider CSR as the license to operate otherwise it would not remain CSR but tokenism only. Rawls (1971) considered Justice as fairness. He emphasised on the division of social benefits and the way the society regulates the claims of humans on these benefits. Fair agreement and bargaining are the cornerstone of justice (Rawls, 1971). ESCWA (2013) identified that justice entered into economic discourse in 1960s in opposition

Table 1: Sample Size

S. No.	Companies	CSR Deptt.	NGO	Beneficiaries	Total
1.	A	10	10	21	41
2.	B	10	-	20	30
3.	C	1	10	20	31
4.	D	1	10	20	31
5.	E	4	10	20	34
6.	F	10	-	20	30
7.	G	2	10	20	32
	Total	38	50	141	229

to the capitalist construct proposed by leftists. Subsequently, this term is looked as the conception of distributive justice, which means just and fair distribution of wealth. The ESCWA, however, define it as the normative concept based on the principles of equality, fairness, rights, equity and participation. Equality of opportunity and equal basic rights are the mainstay of this concept. ESCWA reveals that social policy and social development directly promote social justice. It clearly states that "social justice measures at the level of public policies and national development programmes attempt to address six areas of inequality: (1) inequalities in the distribution of income; (2) inequalities in the distribution of assets; (3) inequalities in the distribution of opportunities for work and remunerated employment; (4) inequalities in the distribution and access to knowledge; (5) inequalities in the distribution of health services, social security and the provision of a safe environment; and (6) inequalities in the distribution of opportunities for civic and political participation". Social Justice has to be an essential feature of CSR, if any substantial change has to be brought in the lives of the people for whom these activities are mooted. The present context, under study, tries to explore how much social justice perspectives in terms of access and participation of people has been ensured in CSR programme planning and implementation.

Sampling Framework

The companies falling in the criteria mentioned in section 135 (1) of the Companies Act were the universe of the study. According to this criterion a total number of 16237 companies could be covered across India, but the study was focused only on Delhi, the capital of India. Therefore, a list of 107 companies was prepared with the help of Indian Institute of Corporate Affairs (IICA), a policy think tank on corporate affairs of Ministry of Corporate Affairs, Government of India and the individual consultants. Since, the study was covering only the private sector organisations, another list of 23 companies were dropped, as they were the public sector undertakings. Thereafter, e-mails were sent to the remaining 85 companies for seeking necessary permission for data collection from them but only 12 companies responded to the emails. The study was to cover seven companies, as per the sample, and these companies were selected, from 12 companies, through lottery method. It was kept in mind that the companies engaged into different business/trades should be selected for the study. So, the sample companies were selected, who were engaged into power production and distribution, steel manufacturing, pharmaceuticals, paint making, alcoholic beverage, civil aviation and footwear design and development. As per initial plan of data collection, a sample of 10 CSR Department staff, 10 implementing partners and 20 beneficiaries from each company under study was to be drawn. But when the companies were approached it was found that in certain cases the companies were running their respective CSR departments with one or two staff. Also, some of the CSR programmes were implemented by the companies through their own CSR department and without any support or assistance from the NGOs. Therefore, the sample was drawn as mentioned in Table 1:

Data Collection

The interview method was used for data collection, as it is the most appropriate tool to draw relevant information from the respondents. Also, among the various forms of interview the researcher adopted the semi-structured interview schedules for the purpose of data collection.

Interview Schedules

Semi-structured interview schedules containing the relevant research questions related to the relevance of the CSR initiatives, quality of services rendered by implementing agencies/NGOs, problems faced by them, impact of efforts made under CSR initiative,

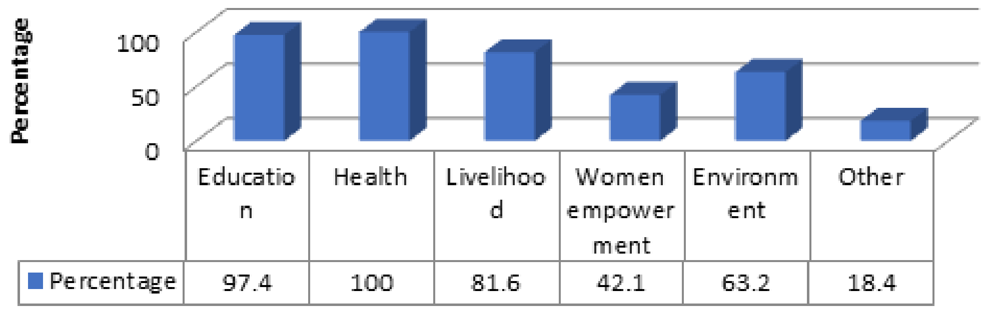

Figure 1: Thematic Areas

scope of sustainability in tune with the inclusive development and opinion of the stakeholders was prepared separately for CSR personnel, implementing partners and the beneficiaries. Also, the interview schedules were designed in such a manner that general information pertaining to the beneficiaries, company and the NGO would be captured easily. The beneficiaries were asked about their family members, source of income, migrated or not, reasons for migration, knowledge about the company and its CSR initiatives etc. Further, questions related to sustainability were put in the schedules and lastly, the questions on the perception of the respondents on CSR were asked. The interview schedules were administered in Delhi for pre-testing and later the final modifications were made in the schedule accordingly to remove the discrepancies in all the three interview schedules. In general, an interview schedule took around one hour each in case of respondents from CSR Department and the implementing partners whereas for beneficiaries, it took around 30-40 minutes.

Findings

The findings of the study are presented in the ensuing paragraphs in summarised manner:

Focus of CSR

CSR has become an upcoming area of intervention by corporates, wherein the developmental activities are to be planned effectively so that it would not become mere charity but something more concrete. Further, it must be directed at empowering the people so that they would be able to make their own life choices and live a dignified life. Though the government is pushing for its own flagship programmes and seeking contribution of the corporates yet freedom is also given to the corporates to chalk out their own CSR activities, which must address to the needs of the community. The focus of the most of the CSR initiatives has been found developmental in nature but there is always a tint with tangible outcomes rather on process oriented changes irrespective of field intervention.

As far as the fields of intervention under CSR programmes are concerned, almost all or an overwhelming majority of the respondents mentioned that the companies were focusing on health followed by education (97.4%), livelihood (81.6%) and environment (63.2%) (Figure 1). On the other hand, NGOs focus was education (96%), health (62%), livelihood (82%) and community development (82%). Women empowerment is also another significant area of intervention of the companies as well as the NGOs, as 42.1% of the respondents from the companies and 40% from the NGOs mentioned the same. So, it can be concluded from the data that though the government pushes for its priority programmes like Swachh Bharat, Namami Gange, etc. and encourage corporates to contribute for the same under CSR, yet the companies under study were focusing more on health, education, livelihood and empowerment. It is important to mention here that though the companies are talking about the empowerment of women yet it is largely being restricted to functional literacy and livelihood opportunities and the vital issues like legal literacy on women rights were not touched upon by the CSR. Also, the organisations under study were focusing on service delivery whereas important

Figure 2: Effects of compulsory CSR provisions

issues like community empowerment, advocacy for protection of citizens' right etc. were not given attention at all. Therefore it can be concluded that the business imperatives have been taking the front seat and the empowerment and development of people can be compromised if it is adversely affecting the business interest.

The companies mentioned the wide range of reasons from the company philosophy (28.9%), one of the seven core values (26.3%), development of society (15.7%) to development of neighbourhood community (13.3%) for engaging in CSR but none of them mentioned that they are now legally bound to do it and they are gaining business advantage as well. Further, in response to direct question about the benefit that the company gets if it engages in CSR, a majority of the respondents (71.1%) from the company mentioned that the companies brand image improves. It is important to note here that the idealisms have been mentioned by the corporates yet on the ground one can observe that the CSR used as a strategic business case rather than exclusively doing social good.

Impact of the Changing Rules on CSR Initiatives

More than half of the respondents have expressed that the present provisions of CSR have made it compulsory to allocate a minimum amount for CSR (60.5%) and update the information regarding CSR on the company's website respectively (52.6%) (Figure 2).

Further, there were two companies who have started their CSR operations after the Government of India made it compulsory and doing CSR is new to them whereas the respondents from the rest of the companies have mentioned that they have been doing CSR even before the new provisions came into picture. But all of the respondents mentioned that the new provisions have increased the tendency in the companies to restrict themselves to the basic minimum provisions of CSR i.e. 2% average profit so that the compliance could be ensured. More than half of the respondents (55.3%) stated that their companies are working in partnership with the NGOs to implement the CSR at the ground level. Also, in all the cases the companies were extending the financial support to them whereas the technical support was provided by the NGOs. The data clearly proves that many of the companies do require the assistance of the NGOs as they might be lacking experience and acumen to work on the ground through its CSR programmes.

Sustainability

The new provisions have changed the way CSR has been looked upon. Now, the CSR has been drifted away from charitable mode and taken the shape of the project mode. Further, many companies have created a separate department of CSR for the implementation of activities designed for the purpose of community development. Also, the role of the highest decision making body has been increased and they are now answerable if the CSR funds are remained unspent. Essentially, it has made the sustainability of the CSR programme important because the workforce and the money are involved in it.

NGOs are coming up as an indispensible partner in CSR and finding the credible partners from 3.3

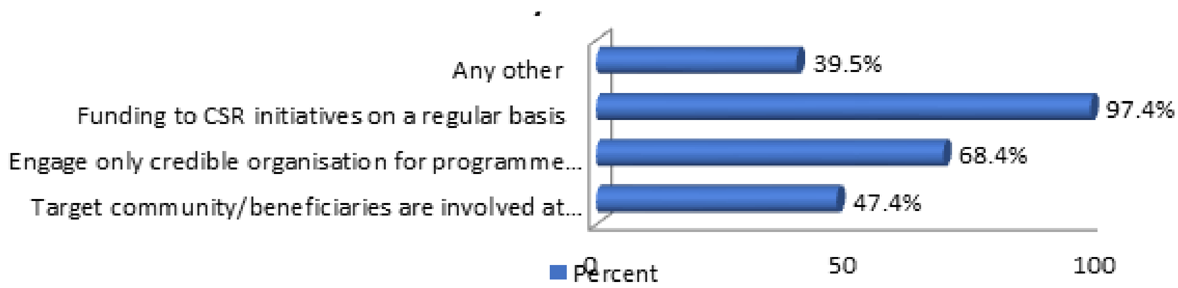

Figure 3: Sustainability mechanisms

million NGOs is a mammoth task. Therefore, the companies have designed their own criteria to select the implementing partners for CSR projects. Under the present study majority of the respondents (68.4%) from the company mentioned that the criteria of selecting the partner NGOs was the earlier work experience of theirs in the same thematic area and a largest group of the respondents (42.1%) said that the NGOs must have the good number of years of experience at the grassroots level. Therefore, it can be concluded that the NGOs without having any exposure and experience in the same thematic areas has the least chance to get the project under CSR. Further, though local presence is important yet in the present case only a miniscule number of respondents (18.4%) mentioned it as one of the criteria for the selection of NGOs for CSR programme implementation.

In the study, an overwhelming majority of respondents (97.4%) mentioned that the companies extend regular funding support for the sustainability of CSR programme, whereas engaging credible implementing partners and the beneficiaries' involvement in the CSR programme were other prominent mechanisms mentioned by 68.4% and 47.4% of the respondents respectively (Figure 3). It is important to note here that the funding support is provided to the programme yet the implementing partners are engaged only for one or two years, which seriously raises the doubt whether the sustainability of the programme could be ensured if the long-term partnership of at least 3-4 years has not been ensured.

The study further reveals that an overwhelming majority of 94.7% and 94% of the respondents from the companies and the NGOs respectively mentioned that the need assessment surveys were undertaken in the community before initiation of the CSR programme. On the other hand, majority of the beneficiaries (82.3%) categorically said no consultation has been held with them before initiation of the CSR programme in their community. The two different versions of the corporate and the NGOs and the beneficiaries clearly show that the

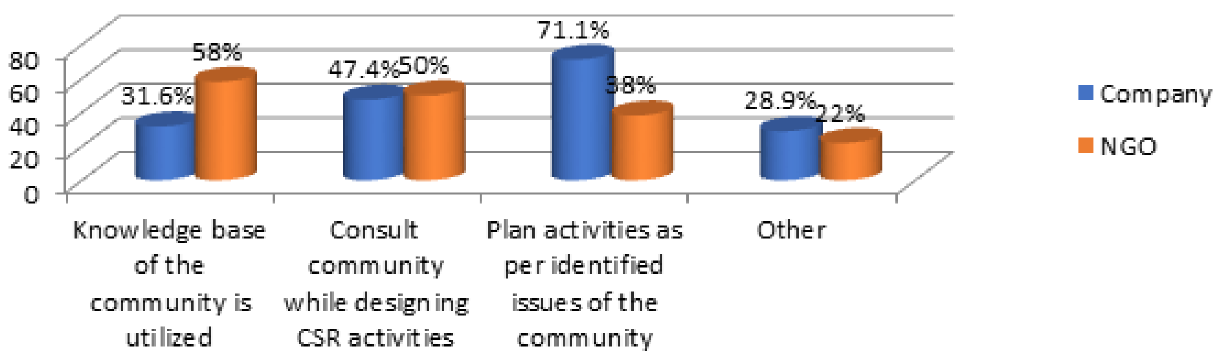

Figure 4: Local resources/capability

Table 2: Consultation with Beneficiaries before initiating the programme

S. No.	Particulars	Consultation with People from Community before Initiating the Programme		Total
		Yes	No	
1.	Not consulted	0	82.3%	82.3%
2.	NGO	16.3%	0	16.3%
3.	Company	1.4%	0	1.4%
	Total	**17.7%**	**82.3%**	**100%**

CSR activities were planned either by the companies or the NGOs and the beneficiaries were merely the recipient of whatever has been offered to them under CSR.

A majority of the respondents (71.1%) from the company mentioned that they plan CSR activities as per the identified issues of the community, whereas 58% and 50% of the respondents from the NGOs mentioned knowledge base of the community and planning of CSR activities in consultation with the community were the most used mechanisms for bringing sustainability in CSR programme (Figure 4). Though the versions of the respondents from the company and the NGOs reveal that the CSR activities are planned as per the identified issues of the community but the field observation and data from the beneficiaries shows that the community has little or no knowledge of any programme before it takes off. Clearly, the issues are basically conceived by the company without any active involvement of the community or dwelling into what the community demands.

In the present study, an overwhelming majority of the respondents (78.9%) from the company mentioned that the community was involved in planning and implementation of the CSR activities, whereas the involvement of community in CSR programme implementation and the CSR programme planning were mentioned by the respondents from the NGOs were 98% and 30% respectively. But only a small group (14.2% and 15.6%) of beneficiaries mentioned that they were involved in planning and implementation respectively of the CSR programme in their community (Table 2). It is important to mention here that the beneficiaries who mentioned that they were consulted before programme implementation mentioned that the community was involved as the passive recipient of services. Again the data show that the beneficiaries were not involved in planning and implementation of CSR, so sustainability of CSR programme is difficult task to achieve.

The study reveals that the majority of respondents (81.6%) from the company mentioned that the evaluation of the CSR initiatives was done on regular intervals, wherein the efficiency of the programme to provide desired change (60.5%), the beneficiaries' views about the programme (73.7%) and the people's involvement in the programme (57.9%) were the most important components. Similarly, the NGOs also used beneficiaries experience as an important component of evaluation, as per more than half of the respondents (52%), though other sort of mechanisms were also used for programme evaluation.

Majority of the respondents (70%) from the NGOs were very confident to run the programme even if the funding is withdrawn yet they apprehended that such arrangements cannot ensure the long-term sustainability of the programmes because the NGOs are always dependent on the external source of funding.

A largest single group of respondents from the NGOs (42%) mentioned that they have formed the community level committees to involve the community members in the decision making process, whereas a relatively small group of the respondents (38%) stated that no mechanism of community involvement was developed and the programmes were designed and implemented by the NGOs without any apparent involvement of the community. On the other hand, majority of the beneficiaries (83%) stated that no community level committees were formed on the ground so that

Table 3: *Sustainability Planning, Monitoring and Evaluation (SPME) Index*

Criteria/Parameter	*Sustainability Score*					*No Answer*
1. Corporate Governance: Conducive administrative environment for CSR						
Efficient CSR Committee	1	2	3	4	5	NA
Clear understanding of CSR	1	2	3	4	5	NA
Clarity of approaches to CSR initiatives	1	2	3	4	5	NA
Consultation with experts in planning the CSR activities	1	2	3	4	5	NA
2. CSR Staff: Staffing pattern						
Sufficient number of CSR personnel in the company	1	2	3	4	5	NA
Qualification of CSR personal in social work or social sciences	1	2	3	4	5	NA
Staff in CSR Department having experience of planning and implementation of programme	1	2	3	4	5	NA
Regular training of CSR staff on developmental issues	1	2	3	4	5	NA
3.Conducive Environment: Internal and external supportive environment						
Strong support to the programme by people other than beneficiary community, partner NGO and Company	1	2	3	4	5	NA
Good number of volunteers are involved from inside and outside the community	1	2	3	4	5	NA
Support from within the organisation and outside leadership	1	2	3	4	5	NA
Strong support of public to the cause	1	2	3	4	5	NA
4. Stable Funding: Consistency in funding						
Supportive financial environment is available for the programme	1	2	3	4	5	NA
Programme capacity to generate funding for itself	1	2	3	4	5	NA
Programmes have both the intermediate and the regular funding support	1	2	3	4	5	NA
Sustained source of funding is available for the programme	1	2	3	4	5	NA
5. Networking: Robust networking between organisation and people and other vital stakeholders						
Increased community engagement in programme development	1	2	3	4	5	NA
Improved existing partnership	1	2	3	4	5	NA
Involvement of community leaders and other vital stakeholders in the programme	1	2	3	4	5	NA
Develop new partnership	1	2	3	4	5	NA
6. Organisational Capacity: Capacity of the organisation in terms of man and material to run the programme efficiently						
Organisation broader goals are aligned with the programme	1	2	3	4	5	NA
Capacity of organisation to cater the different programme requirements	1	2	3	4	5	NA
Efficiency of leadership in internal management of the organisation and external communication	1	2	3	4	5	NA
Efficient human resource to achieve the programme goals	1	2	3	4	5	NA
7. Programme Development: Pragmatism in new programme						
Programme aimed at improving individual as well as community well being	1	2	3	4	5	NA
Programme contents are based on community felt needs	1	2	3	4	5	NA
Alignment between programme goals and the objectives of the organisation	1	2	3	4	5	NA
Long-term and short-term opportunities and challenges are identified	1	2	3	4	5	NA
8. Programme Performance: Assessing the programme in terms of its capacity to attain the desired objectives						

Cont...

Acceptance of the goals of the programme by the community	1	2	3	4	5	NA
Regular monitoring of programme for identifying shortcomings and improving them	1	2	3	4	5	NA
Quality programme evaluation on regular intervals	1	2	3	4	5	NA
Evaluation results are used to demonstrate the programme efficiency before the key stakeholders and general public	1	2	3	4	5	NA
9. Programme Flexibility: Flexibility of the programme to ensure its relevance with the changing needs and requirements						
Programme review is done on regular intervals for its efficacy and relevance	1	2	3	4	5	NA
Programme strategies are changed as per the requirements of external environment and community	1	2	3	4	5	NA
Programme is open to adopt newer forms of innovations	1	2	3	4	5	NA
Programme proactively replaces the redundant components to keep it suitable to the changing needs	1	2	3	4	5	NA
10. Programme Visibility: Awareness and social marketing of the programme						
Community involvement is ensured for programme promotion	1	2	3	4	5	NA
Programme results are shared for wider awareness within community and the general public	1	2	3	4	5	NA
Leadership is developed in the programme	1	2	3	4	5	NA
Social marketing strategies are developed and utilised for programme promotion	1	2	3	4	5	NA
11. Exchange of Reliable Information: Exchange of reliable information with the vital stakeholders						
Timely supply of right kind of information to the public to ensure their sustained support	1	2	3	4	5	NA
Staff apprise about the utility of the programme to people	1	2	3	4	5	NA
Vitality of the programme is popularised in the community	1	2	3	4	5	NA
Public understand and recognise the importance of programme	1	2	3	4	5	NA
12. Robust Planning: Strategic planning to rightly match the direction, goals and strategies						
Future resource planning for programme sustenance is ingrained in the programme	1	2	3	4	5	NA
Long-term financial plan is available for the programme	1	2	3	4	5	NA
All the stakeholders have clear cut understanding about the programme goals	1	2	3	4	5	NA
Clarity on roles and responsibilities of all the stakeholders	1	2	3	4	5	NA
13. Involvement of Community: Mechanism adopted to involve the community						
Creation of opportunities for improved community participation	1	2	3	4	5	NA
Collaboration and communication with the community	1	2	3	4	5	NA
Inform the community and educate its members about the programme	1	2	3	4	5	NA
Training and leadership development opportunities are available for community.	1	2	3	4	5	NA
14. System Overhauling: Change or improve the obsolete structures in the community						
People are informed about the functioning of present system	1	2	3	4	5	NA
Community is informed about the changes required in the programme	1	2	3	4	5	NA
Strategies for change and the benefit of it is communicated to people	1	2	3	4	5	NA
People are mobilised for the required changes	1	2	3	4	5	NA

any deliberation on the CSR programme would take place. This is the clear refutation of what has been said by the NGOs by a substantially great number of beneficiaries. Further, on the role of the beneficiaries in programme sustenance, majority of the beneficiaries (68.1%) mentioned that they would not be able to contribute anything for the sustenance of the CSR programme and the outside support is required. Even those, who said they can contribute in the programme sustainability, were limited to the extent of offering their services for teaching and awareness generation with some support from the organisation.

An overwhelming majority of the respondents (89.5%) from the company mentioned that their respective companies do impact assessment, wherein more than half of them (63.1%) reported that the external agencies do this type of impact assessment study for the company followed by a relatively small number of respondents (26.3%) who said that it is done by the company itself. It is important to note here that the impact assessment is essential to understand the efficacy of the programme in producing the desired results. It can help in identifying the lacuna and promoting innovations in interventions for desirable outcomes.

In the study, more than half of the respondents (60%) from the NGOs mentioned that they get feedback from the community, on CSR programme, by regularly interacting with them. This mechanism itself speaks that the process of recording feedback was not robust, as the feedback is not recorded by them. So, the emphasis was laid on spending rather than on quality improvement.

Conclusion

It can be concluded that the sustainability of CSR initiatives is possible only in terms of continuous flow of financial support. Since the implementing partners are engaged only for a limited period, any substantial outcome, which requires the partnering for at least 4-5 years, is not visible in case of the initiatives under study. There are parameters that the companies have set for partner NGOs or implementation agencies that actually helps in the sustenance of the programme, Since it is expected that the organisations going through the tough scrutiny, it would result in the tangible outcomes or real work on the ground, At the same time, it is also an undeniable fact that the personal reference works in getting the CSR project so in that case sustainability may or may not be ensured. Further, the different versions have come from the CSR Departments, NGOs and the beneficiaries, which itself create dilemma about the viability of a CSR initiative. When it comes to need assessment and involvement of the beneficiaries in CSR, it is being done but the people remained passive recipients of CSR programme with their limited or no involvement and ownership of the programme which hampers the CSR programme sustainability. Moreover, they would remain dependent on the outside support. Therefore, it can be construed that the companies' lack their focus on sustainability of CSR. At last, it can be said that the sustainability components are not available to a great extent in the CSR initiatives under study. However, these CSR initiatives are resulting in many fruitful results with commendable work for the inclusive development. Still the communities and partner implementing agencies are not reaping real benefits in the absence of sustainability in CSR programmes. Now, there is a strong need to inculcate and integrate the vital components of sustainability in the CSR programme.

Suggestive SPME Index

A Sustainability Planning, Monitoring and Evaluation (SPME) Index was developed by the researcher for practical applications and for the future researches. The tool was designed with the help of Program Sustainability Assessment Tool v2, George Warren Brown School of Social Work of Washington University, St Louis, MO and the field experience during data collection. SPME index was one of the outcomes of the study which is an Indian adaptation of such other available tools. It is expected that the index would help in inculcating the sustainability practices in the CSR programme. Since, sustainability of any programme is largely influenced by the relationships, which are created through communication, trust building, reciprocity and commitment. Therefore, the entire index is developed on these four important components and divided into fourteen yardsticks to ascertain the SPME measures of programme performance. Then each of these fourteen parameters were sub-categorised into four close-ended questions and a rating scale of 1-5 was developed for each of these sub-categories to measure the sustainability planning, monitoring and evaluation of the CSR programmes. The first two parameters are related to the CSR department at the company level and the rest are related to the implementing partner and involvement of the community.

Reference

Bhatt, Sanjai (2016, February). *Corporate social responsibility as an emerging area of social work practice*. Paper presented at Field Work Agency Supervisors at Department of Social Work, University of Delhi, Delhi.

Buck, K. (2013). *The path to program sustainability*. Retrieved from http://conservationimpact-nonprofitimpact.com/PathtoProgramSustainability.pdf

Companies Act, 2013 (India) s. 135 (India).

Companies (Corporate Social Responsibility Policy) Rules, 2014 (India).

Economic and Social Commission for Western Asia (ESCWA) (2013). *Social justice and participation policy brief*. Retrieved from https://yptoolbox.unescapsdd.org/wp-content/uploads/2017/08/ESCWA_Policy-Brief-on-%E2%80%98Social-Justice-and-Participation%E2%80%99.pdf

India makes it to Top 100 in 'ease of doing business (2017, October 31). Retrieved from https://www.thehindubusinessline.com/economy/policy/india-makes-it-to-top-100-in-ease-of-doing-business/article9935450.ece

India slips in human development index (2017, March 22). Retrieved from http://www.thehindu.com/news/national/india-slips-in-human-development-index/article17566555.ece

India's ranking in different global indexes, 2017. Retrieved from https://gradeup.co/india-ranking-in-different-indexes-2017-i-c491a760-a905-11e7-8e07-a3ff7d4f1ce7

Manteaw, B. (2007). From tokenism to social justice: rethinking the bottom line for sustainable community development. *Community Development Journal*, 43(4), pp. 428–443.

Ministry of Corporate Affairs, Government of India (2015). *Report of High level Committee to suggest measures for improved monitoring of the implementation of Corporate Social Responsibility policies*. Retrieved fromhttp://www.mca.gov.in/Ministry/pdf/HLC_report_05102015.pdf

Newell, P. & Frynas, J.G. (2007). Beyond CSR? Business, poverty and social justice: An introduction. *Third World Quarterly*, 28(4), pp. 669-681.

Rawls, J. (1971). *A theory of justice*. Retrieved from https://www.csus.edu/indiv/c/chalmersk/econ184sp09/johnrawls.pdf

U.S. Department of Housing and Urban Development (n.d.). *Program sustainability*. Retrieved from https://www.hud.gov/sites/documents/HHPGM_FINAL_CH7.PDF

Verma, R.B.S. (2016). Corporate Social Responsibility (CSR): An emerging area of Social Work Intervention. in Bhatt, Sanjai. & Singh, Atul Pratap. (Ed.), *Social Work Practice- The Changing Context*. New Delhi: The Readers Paradise.

Winston, M. (2011). Sustainability and social justice. *International Journal of Business and Social Science*, 2(16), pp 33-37.