



INTERNATIONAL JOURNAL OF CREATIVE RESEARCH THOUGHTS (IJCRT)

An International Open Access, Peer-reviewed, Refereed Journal

Doctrine of Trusteeship and Sarvodaya: Relevance of Gandhian Philosophy in Modern Economy

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“Gandhi was ahead of his time”, his ideas of Swadeshi, Swaraj, trusteeship based on the principles of self-reliance, social welfare, non-violence, etc are relevant and very well acceptable even in today’s world. Gandhi’s concept of Trusteeship was significant in Indian rethinking on the responsibility of business in society as well as the welfare of commoners and the notion of justice and equality. He believed that the wealth entrepreneurship generates should be consolidated in a trust—for Sarvodaya, for the upliftment of all. Not only trusteeship, Gandhiji put forward Sarvodaya also as a major goal before youth for humanity, so as to move towards its destiny. Trusteeship as an economic model instils responsibility and is an ethical model that integrates entrepreneurship and moral conduct in a single economic thread, connecting business to social responsibilities for the benefit of all. The concept of Trusteeship is evident in business ethics which preordained a commitment of business in development of the society and mankind. Modern capitalism, social unrest and hyper globalisation have resulted in inequality, climate crisis and division of people into two levels of existence –the deprived and the affluent. This situation is causing inconsistency, hostility and violence in the society. It is against this background that we need to revisit the ethos and philosophy of Gandhian economic and social model of trusteeship. His doctrine of trusteeship can be related with the concept of corporate social responsibility in today’s world. Therefore, the new concept of Corporate Social Responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals (Walton, 1967). The paper is an attempt to explore Gandhi’s doctrine of trusteeship and Sarvodaya and their relevance in the form of Corporate Social Responsibility and welfare of all in the present scenario.

Keywords: Gandhi, trusteeship, Sarvodaya, Corporate Social Responsibility

Introduction

In every learned discussion and debate on global peace, inclusive growth, equity, social justice, progress, economic and social development, unity and integrity, Mahatma Gandhi perpetually makes his presence felt. There would always be someone from somewhere- from some corner of the globe to make a point, quoting Gandhi. The specific issue could be vast and varied, including democracy, agriculture, war, peace and non-violence, racial and colour prejudices, social uplift, educational deprivation, cultural seclusion, political fundamentalism, nature cure, man-nature relationship, climate change, water concerns, inequality and climate crisis, we can think of any aspect and principles of Gandhiji would be relevant. There is no doubt to believe that this trend to recall and remember Gandhi has much more strengthened in the last two decades. With increasing inequality, violence and global unrest the very survival of human race and planet Earth is at stake. Gandhi is becoming increasingly relevant globally to an ever-increasing number of concerned and informed citizens, international organisations, Governments and people. In his lifetime, what impressed his fellow workers and followers were his ideology, clarity, integrity, truthfulness and transparency. His colleagues and followers were greatly impressed by his ever-growing, evolving and impressive personality. People were attracted to him as well as his thoughts and followed him rigorously as his persona represented harmony with humanity and his personal life represented a calming symphony of thoughts, words and deeds.

Gandhi fascinated and engaged people like a magician. He was an expert in the art of making people devote everything for the cause and betterment of the society. He consistently worked for India's freedom and inspired the people for a common mission (Poorna Swaraj). To fight the British, Gandhi reinvented the rules of the game and adopted flexible management styles that were dependent on circumstances. He never formulated a theory of management; but he wrote extensively and with great clarity about his assumption, his principles, his objectives, his experience, and, above all, his methods. Some of his ideas have been recognised as excellent principles in modern management. CK Prahalad has aptly pointed out that corporate India needs to take a fresh look at Gandhi's ideas. Flowing from the notion of economic justice or equality, Gandhi enunciated a socioeconomic philosophy called Trusteeship. Trusteeship is a key component of Gandhian Economics that could be called the non violent equivalent of ownership, the concept of it is borrowed from English law and Bhagwad Gita and also derived from the ideal of non-possession (aparigraha) given in the Isopanishada. He believed that one may be the founder-manager of a business; but he should avoid conducting himself with the possessive attitude of a proprietor. Instead, one should redefine his role as a trustee of his business that will inspire positive detachment. Gandhi's principle of trusteeship is also one of the core beliefs of our tradition that everything in the world belongs to God and thereby to all, and not specifically to any individual. He further believed that once this principle is accepted, then man would be nothing but a trustee to whatever he has earned or inherited. He would then never consider himself to be the owner or creator of anything in the world. Based on this fundamental understanding Gandhi gave a new direction to the much age-old concept of trusteeship. He wrote: 'Everything belonged to God and was from God. Therefore it was for His people as a whole, not

for a particular individual. When an individual had more than his proportionate portion, he became a trustee of that portion for God's people. God who was all-powerful had no need to store. He created from day to day; hence men also should in theory live from day to day and not stock things. If this truth was imbibed by the people generally, it would become legalized and trusteeship would become a legalized institution" (Harijan, 1947).

The trusteeship management means that one is the trustee, he could not be master or owner, of his possession, capacities or wealth but instead he could be a caretaker and trustee. Gandhiji advocated the doctrine of Trusteeship which requires capitalists/owners to consider the wealth they had in Trust for the benefit of the poor. Indeed, the concept of Trusteeship is a middle path between pure capitalism and pure communism. With the trusteeship principle, Gandhi believed that everything should be used for the betterment of the society as a whole, which ultimately includes betterment of one's own welfare. He believed that material goods are not status symbol adding to one's individual wealth. One should possess material things but only to fulfil his basic necessities and not the greed. Gandhi regarded trusteeship to be an effective way to check over consumption. The principle of trusteeship put forward by him can also help to rebalance the economy among the haves and have not. For Gandhi, owning more than necessary inevitably means taking necessities from others. He wrote, "There is enough in the world for everyone's need, but not enough for everyone's greed." Trusteeship as put forward by Gandhi is all embracing. In the words of Arvind A. Deshpande, "Trusteeship is an attitude first, then a technique and finally a constitutional form. The Gandhian concept of trusteeship expresses enterprise to its workers, shareholders, consumers and the community and the mutual responsibilities to its workers, shareholders, consumers and the community and the mutual responsibilities of each to the other. This is the price of democracy. Without virtue in the individual and in the organ of society, democracy cannot survive". It makes us aware of the reality that to the extent that we command scarce resources, we are answerable to others. Gandhi was not in favour of restricting growth of intellectual attainments of the people and wanted them to make full use of their talent and capacity in the interest of the community. Trusteeship is based on the change of heart or mindset of the rich property-owners for considering themselves not as the absolute lords of what they possess, but as the custodians of social wealth or trustees utilizing the property for the good of the whole community. Expressing his reservation on the capitalist system and concept of inheritance, Gandhi advocated that the choice of a trustee or successor should be subject to the final approval of the community. He had suggested that the state should make a law for checking of any misuse of trust property, regulating private property system, or confiscating it with minimum use of violence.

Modern capitalism, social unrest and hyper globalisation have resulted in inequality, political fundamentalism, climate crisis and division of people into two levels of existence –the deprived and the affluent. This situation is causing inconsistency, hostility and violence in the society. It is against this background that we need to revisit the ethos and philosophy of Gandhian economic and social model of trusteeship. Any discussion on the role of the corporate in the society will remain incomplete without reference to the theory of trusteeship propounded by Gandhi. Based on his deep understanding of the

Indian society, Gandhi had propounded his philosophy, which is different from the western concepts of capitalism or socialism. He had advocated for the system of trusteeship. The concept of trusteeship is based on the logic that one has a claim only to so much of material asset as would satisfy his need and desiring more than that would amount to a theft, deserving punishment. This is the essence of Corporate Social Responsibility as propounded by western writers. Undoubtedly, the objective of every corporation is to create wealth for its shareholders. But the power of wealth is the power to give it away. Customer service is an integral part of business. Gandhi was the first to profess today's 'customer is king' policy in business. In a speech in South Africa in 1890, he said: "A customer is the most important visitor on our premises. He is not dependent on us. We are dependent on him. He is not an interruption of our work. He is the purpose of it. He is not an outsider of our business. He is a part of it. We are not doing him a favour by serving him. He is doing us a favour by giving us the opportunity to do so." However, the world of business did not accept this definition of customer. But in today's competitive mercantile world this appears to be a philosophy that is worthy of emulation and is at the core of all customer interaction.

Objective and Study Plan: Realising the need of hour and the importance of Gandhi's ideas and principles of trusteeship and Sarvodaya in the modern age, the present paper is an attempt to explore Gandhi's doctrine of trusteeship and Sarvodaya and their relevance in the form of Corporate Social Responsibility and welfare of all in the present scenario of globalisation and modernisation.

The paper is divided into three sections. The first part is the conceptual presentation of Gandhian thoughts and principles. The concepts of Trusteeship and Sarvodaya have been discussed in the contemporary relevance in the second section. The third section presents the Corporate Social Responsibility undertaken in context of India.

Trusteeship: Gandhian concept of trusteeship has been discussed in detail in the previous segment, however to be more specific the concept of trusteeship can also be put forward in macro and micro perspectives, as discussed by Joshi (2008).

Macro Perspective: Trusteeship is freedom of ownership, of property in the hands of community and the state but as a trustee of the masses. It does not rest at providing "equal opportunity". It believes in generating wealth with efficiency where the index of measurement is not wealth accumulation but wealth distribution in the society. Its means are non-violent and therefore it does not believe in adoption of forceful methods but states for reducing class conflicts in the society.

Figure 1: Perspective of Trusteeship.



Source: Joshi, Rukaiya Joshi (2008), The change in Man is basic to the change in Society, S. P. Jain Institute of Management.

Micro perspective: irrepressible desire to acquire wealth and power is at the root of all individual, social, economic and political conflicts. Gandhiji however believed that restructuring of institutions would be of no avail unless men who operate these institution accept, within their own volition, the implicit ethics of the new system. He believed that the change in the man is the basic to the change in the society. The freedom, the choice the Swaraj must come from within. At micro level, the concept of trusteeship is a primary emphasis on change of mind at individual level.

Corporate Social Responsibility: The concept of corporate social responsibility (CSR) has gained significant popularity in the recent years, specifically in the context of developing economies such as China, Brazil and India (Barkemeyer, 2007). CSR is an umbrella term referring to the ethical responsibilities of business toward society. It stems from the Anglo-American tradition of business responsibility stressing the voluntary nature of CSR as well as a non-authoritative and self-regulatory approach (Barkemeyer, 2007). According to Carroll (1999) the concept of CSR has had a long and diverse history since the 1950s. The first attempt to conceptualize CSR was by Bowen (1953), “the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society”. Extensive academic research in CSR took place in the 1960s. Davis (1960) refers to CSR as “businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest”. According to Frederick (1960) CSR “means that business should oversee the operation of an economic system that fulfils the expectations of the public”. In the words of McGuire (1963) the “idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations”.

In 1970, the definition of CSR became more specific, Johnson (1971) “states that businesses carry out social programs to add profits to their organisation. The interest in CSR grew further in 1980s and 1990s, and researchers performed various studies to explore the concepts and definitions of CSR. Carroll (1991) presented CSR in four dimensions and states “the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time”. According to Cetindamar and Husoy (2007), there are three key aspects of CSR initiatives: voluntarism, stakeholder management and networking. Carroll (2015) has very well defined CSR, as an umbrella term that has embraced a wide spectrum of possible frameworks ranging from responsibility, responsiveness, performance, business ethics, stakeholder management, and corporate citizenship to, more recently, sustainability.

Therefore, the concept of CSR coincides with Gandhi’s trusteeship principle which mentions that the organizations and individuals possessing surplus wealth over and above their legitimate and genuine needs should spend it on community welfare programmes as part of their social responsibilities. Since corporate bodies have to depend on the community in which they operate for all resources, they also have obligations to their multiple stakeholders. Stakeholders are defined as all those people associated with the organisations and who get affected by corporate policies and practices. Today, it is acknowledged that

business has not just financial accountability but also social and environmental responsibility, popularly known as the triple bottom line of good governance. Corporate bodies involved in discharging social responsibility practices are true followers of Trusteeship Theory of Gandhiji. Business houses not only need to demonstrate their efficiency in the economic front but also their participation in human welfare, their social awareness, and their response to national and global problems.

CSR and Trusteeship: The Indian experience:

India is the first country in the world to make corporate social responsibility (CSR) mandatory, following an amendment to the Companies Act, 2013 in April 2014, under Section 135. Thereafter certain amendments have been made through the Companies (Amendments) Act of 2019 and Section 135 has also been modified. The inclusion of CSR is an attempt by the government to engage the businesses with the national development agenda. Businesses can invest their profits in areas such as education, poverty, gender equality, and hunger as part of any CSR compliance. The Act mandates that companies with a profit of more than INR 500 crore (US \$700,675), turnover of INR 100 crore (US \$14 million) and net worth of more than INR 500 crore (US \$70 million) have to spend at least 2 percent of their three years annual average net profit towards CSR activities.

The CSR trends in India can be categorised under five phases of development:

First phase (pre industrialised phase upto 1850s): CSR motivated by charity and philanthropy

Second phase (early nineties till 1940s): CSR for India's social development:

Third phase (after independence): CSR under the paradigm of mixed economy:

Fourth phase (after reform period): CSR at the interface between business and society

Fifth phase (twentieth century): Mandatory CSR under Companies Act 2013 and amendment in Companies Act 2019.

CSR trends in India: Since the applicability of mandatory CSR provision in 2014, CSR spending by corporate India has increased significantly. In 2020-21, companies spent 147 percent higher as compared to the amount in 2014-15, contributing as high as 36849 CSR

Table 1: CSR 2014-15 to 2020-21:No of Companies, Amount Spent, States covered and projects

Years	Total No. of Companies	Total Amount Spent on CSR (INR Cr.)	States & UTs Covered	Total No. of CSR Projects
2014-15	16548	10066	36	9352
2015-16	18290	14517	36	18423
2016-17	19551	14344	38	22964
2017-18	21516	17095	38	26570
2018-19	25096	20159	38	31977
2019-20	22714	24888	39	34997
2020-21	17006	24864	39	36849

Source: GOI, National CSR Data Portal, Ministry of Corporate Affairs, New Delhi.

Table 2: Top 20 Companies actual and prescribed CSR (amount in crores)

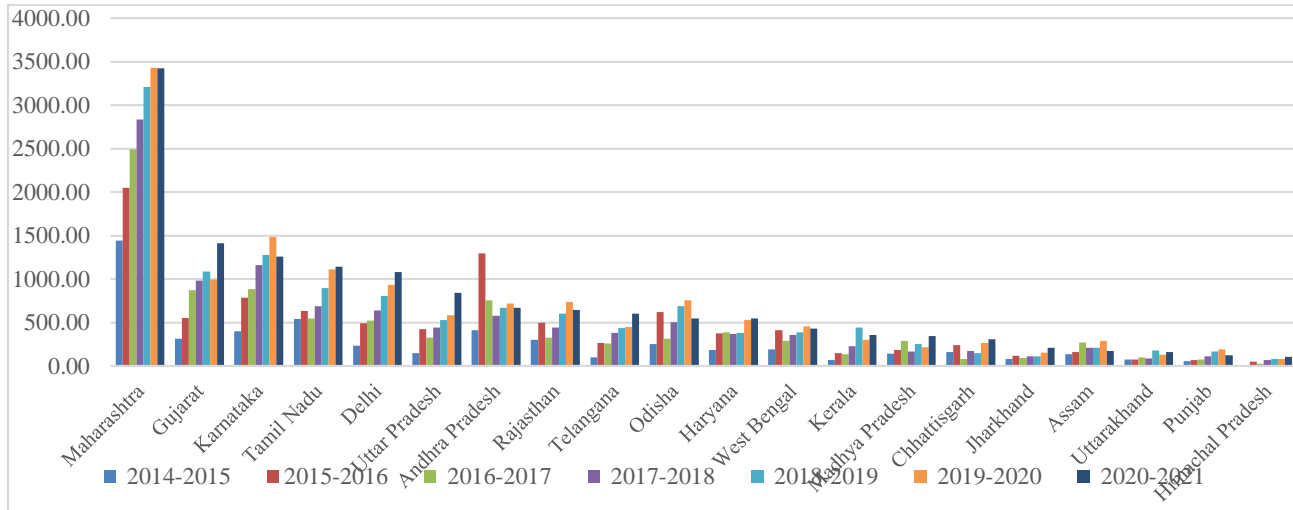
Company	Year→ CSR↓	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021
Reliance Industries Ltd	Actual	760.58	651.60	659.2	745.04	849.32	908.71	922.00
	Prescribed	532.96	557.80	620.41	703.08	811.16	874.95	884.00
Tata Consultancy Services Ltd	Actual	219.00	294.00	379.71	400.00	434.00	602.00	674.00
	Prescribed	285.00	360.00	446.00	497.00	542.00	600.00	663.00
HDFC Bank Ltd	Actual	118.55	127.28	305.42	374.54	443.78	535.31	634.91
	Prescribed	197.13	248.00	304.00	365.00	439.20	534.00	627.86
Oil And Natural Gas Corporation Ltd (ONGC)	Actual	495.23	419.06	525.9	503.42	614.63	606.96	552.98
	Prescribed	660.61	593.70	535.66	487.04	480.21	571.81	538.72
Infosys Ltd	Actual	239.54	202.30	289.44	312.6	342.04	359.94	325.32
	Prescribed	243.00	256.01	287.42	310.25	340.35	359.56	372.39
ITC Limited	Actual	214.06	247.50	275.96	290.98	306.95	326.49	365.43
	Prescribed	212.92	246.76	275.27	290.47	306.55	326.17	352.84
Indian Oil Corp Ltd (IOCL)	Actual	113.79	156.68	213.99	331.05	490.60	543.38	460.38
	Prescribed	133.40	141.50	212.67	327.94	490.60	543.38	342.00
National Thermal Power Corporation Ltd(NTPC)	Actual	205.18	491.80	277.81	241.54	285.46	304.92	418.87
	Prescribed	283.48	271.35	227.85	220.75	237.01	252.68	278.57
Power Grid Corp Of India Ltd	Actual	47.42	115.78	147.27	157.98	195.51	346.28	240.59
	Prescribed	110.51	121.79	135.58	157.94	186.72	209.92	233.79
Hindustan Zinc Ltd	Actual	59.28	63.25	49.40	92.18	130.18	127.04	214.03
	Prescribed	152.64	170.05	175.35	189.65	203.93	212.76	196.5
HCL Technologies Ltd.	Actual	7.17	12.25	40.96	91.37	129.50	176.29	195.16
	Prescribed	89.99	122.13	129.16	134.33	144.25	173.01	194.00
Tata Steel Ltd	Actual	171.46	204.00	193.61	231.62	314.94	192.99	221.98
	Prescribed	168.26	150.00	115.80	85.62	82.40	173.53	189.85
ICICI Bank Limited	Actual	156.00	172.00	182.00	170.30	92.20	134.35	200.50
	Prescribed	172.00	212.00	200.00	170.2	118.96	127.3	184.53
Housing Development Finance Corporation Limited (HDFC)	Actual	49.18	85.7	146.55	175.97	173.52	211.77	189.82
	Prescribed	122.61	139.26	161.14	159.69	166.81	183.9	169.21
Mahanadi Coalfields Limited (MCL)	Actual	61.3	184.64	166.6	267.52	167.16	165.5	205.27
	Prescribed	113.97	112.97	113.36	122.85	136.36	156.5	168.44
Wipro Ltd	Actual	132.7	159.8	186.3	186.00	185.3	181.8	251.19
	Prescribed	128.3	156	176.4	183.3	176	166.9	165.6
JSW Steel Limited	Actual	43.39	51.36	42.94	53.00	63.00	139.73	78.32
	Prescribed	42.86	51.22	36.75	35.00	63.00	138.9	164.81
Hindustan Unilever Limited (HUL)	Actual	82.35	92.12	103.88	116.09	126.45	143.74	165.08
	Prescribed	79.92	91.94	101.71	112.20	124.19	142.2	161.70
Power Finance Corp. Ltd	Actual	51.68	196.2	168.11	118.18	100.5	97.15	187.84
	Prescribed	117.49	145.09	166.15	149.21	148.15	135.86	148.45
Larsen & Toubro Ltd (L&T)	Actual	76.54	119.89	100.77	100.92	121.68	145.29	150.07
	Prescribed	106.21	101.46	98.97	97.29	121.47	144.79	145.56

Source: CRSBOX.org

projects. CSR spending in India was a cumulative INR 20159 crores in FY 2018-19 (25,096 companies), 24888 crores in FY 2019-20 (22,714 companies), and INR 24864 crores in FY 2020-21 (17006 companies). There has been an increase in the number of companies and the projects undertaken under CSR since 2014. About 33 percent of the companies have also spent more than their mandated spending of 2 percent of net profits in CSR.

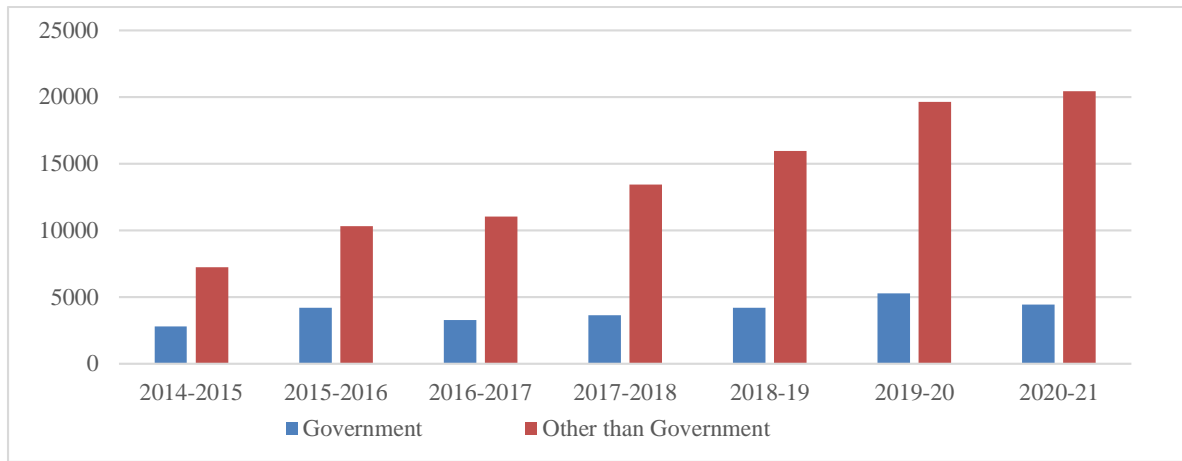
Table 2 further provides the list of top twenty companies in India that account for nearly fifty percent of India’s large 500 companies’ total CSR. As evident from the table, there has been a significant increase in the actual amount spent in the year 2020-21 as compared with the figures in financial year 2014-15. Though, CSR was initiated and mandated for social good only, it played a phenomenal role in India’s fight against the pandemic also. Some companies such as Tata Consultancy, HDFC Bank Ltd, Indian Oil, Bharat Petroleum have almost doubled the actual amount spent on welfare activities during this period.

Figure 2: State wise (top 20 states) amount of CSR spent: 2015-2021 (INR Crores)



Source: GOI, National CSR Data Portal, Ministry of Corporate Affairs, New Delhi.

At the state level, as presented in figure 2, Maharashtra, Gujarat, Karnataka, Tamil Nadu and Delhi are the top five states when it comes to the number of CSR projects being implemented in the year 2020-21. Out of 39 states and UT’s, the table presents top 20 states that spent more than 100 crore CSR in the financial year 2020-21. Maharashtra alone gets more than 1/8th of the total annual CSR Spent in India with INR 3424.23 cr., followed by Gujarat and Karnataka with 5.6% and 5.07% respectively. Whereas states like Bihar, Chhattisgarh, Himachal Pradesh each receive less than 1 percent of annual CSR Spent in India. North-eastern states viz Meghalaya, Sikkim, Manipur, Nagaland, Tripura, Arunachal Pradesh, and Mizoram receive even smaller amounts under CSR Projects, clearly showing the non-uniform distribution of CSR spent in India which less focus for highly vulnerable regions.

Figure 3: CSR spent by Government and Non-Government companies.

Source: GOI, National CSR Data Portal, Ministry of Corporate Affairs, New Delhi.

Figure 3 further shows that there is considerable amount of CSR activities undertaken by mostly non-government organisations over the years. Public sector companies executed 18 percent of total CSR expenditure in 2020-21 with 3552 number of companies. Non-PSUs, on the other hand, spent 82 percent of the total CSR expenditure with as high as 60113 companies in 2020-21.

Spending on Corporate Social Responsibility (CSR) on different development sectors is presented in table 3. CSR on welfare schemes like health and education, by Reliance Industries Limited, the largest contributor in total CSR stood at Rs 761 crore in the financial year 2020-21. Overall, Health Care, Education, Rural Development Projects and Prime Minister's National Relief Fund emerged as the focused areas which jointly cover 70% of India's total CSR fund in 2020-21. About 26 percent of total CSR aid was utilized for literacy-related purposes in the year ending march 2021, and health sector like malnutrition, safe drinking water, sanitation, etc got a total contribution of nearly 7 percent. A very negligible amount was spent on environment conservation during this period.

"Mandatory CSR has gradually formalised the corporate philanthropy with emphasis on impacts on the ground. With on an average Rs 12,000 crore funding annually, there is a lot that can be done in education, healthcare and rural development areas," said Bhomik Shah, chief executive officer, NGOBOX and CSRBOX.

Table 3: Amount spent through CSR on Development Sectors (in crores)

Development Sector	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Health Care	1847.74	2569.43	2491.52	2776.55	3608.19	4890.96	6946.54
Education	2589.42	4057.45	4504.69	5762.86	6093.42	7163.31	6391.55
Rural Development Projects	1059.35	1376.16	1554.78	1722.55	2420.07	2291.38	1818.32
Prime Minister'S National Relief Fund	228.18	218.04	158.80	200.42	320.46	797.03	1656.40
Other Central Government Funds	277.10	334.35	419.99	292.73	730.96	930.86	1541.56
Poverty, Eradicating Hunger, Malnutrition	274.70	1252.08	606.55	810.98	1190.15	1149.10	1235.87
Environmental Sustainability	773.99	796.69	1076.42	1301.96	1364.21	1468.22	981.41
Livelihood Enhancement Projects	280.17	393.38	515.47	832.40	907.49	1077.42	796.14
Vocational Skills	277.07	344.40	373.46	546.36	798.21	1165.22	630.78
Art And Culture	117.37	119.17	305.57	395.22	225.08	933.31	479.63
Sanitation	299.54	631.80	421.80	460.68	506.66	521.16	326.11
Training To Promote Sports	57.62	140.12	180.33	285.41	308.87	302.12	240.90
Special Education	41.43	125.84	165.33	140.01	185.77	196.81	202.05
Safe Drinking Water	103.95	180.16	149.69	220.86	227.47	253.00	197.05
Women Empowerment	72.87	122.79	141.62	251.16	236.34	259.15	188.04
Animal Welfare	17.29	66.67	78.70	63.52	98.28	106.07	187.70
Swachh Bharat Kosh	113.86	325.52	184.06	272.07	95.50	53.37	159.68
Socio-Economic Inequalities	39.04	77.97	148.01	155.95	167.84	214.79	119.18
Conservation Of Natural Resources	44.60	49.85	119.09	228.14	173.55	159.24	84.94
Armed Forces, Veterans, War Widows/ Dependants	4.76	11.14	37.86	29.09	90.18	62.04	83.15
Slum Area Development	101.14	14.10	51.49	39.16	51.06	42.94	74.59
Technology Incubators	4.74	26.34	23.09	16.94	32.10	53.50	61.99
Senior Citizens Welfare	8.94	21.87	27.75	39.81	44.97	52.18	55.13
Setting Up Homes And Hostels For Women	8.74	29.28	62.22	70.58	57.01	48.50	39.92
Gender Equality	55.21	73.85	72.60	24.01	51.81	82.93	35.15
Agro Forestry	18.12	57.85	43.45	66.79	64.75	67.38	18.87
Setting Up Orphanage	5.12	16.90	16.80	39.87	12.89	36.47	15.43
Clean Ganga Fund	5.47	32.82	24.37	33.96	8.11	6.63	13.36
Nec/ Not Mentioned	1338.40	1051.16	388.96	15.20	87.61	503.40	282.65
Grand total	10065.93	14517.21	14344.47	17095.23	20159.01	24888.49	24864.11

Source: GOI, National CSR Data Portal, Ministry of Corporate Affairs, New Delhi.

CSR, Trusteeship and Sarvodaya: Sarvodaya that means 'Universal Uplift' or 'Progress of All' is very well related with Gandhi's principle of trusteeship that aims at welfare of all and also with Corporate Social Responsibility principle of modern world. Sarvodaya aims at dual motive of progress and uplift of all through various human activities. The ideas of trusteeship and Sarvodaya together aim at common belief that all individuals should do individual labour and follow the ideal of non possession. It will then be possible to achieve the goal of: from each according to his work and to each according to his needs. There will be no private property, no instrument of exploitation and the source of social distinctions, jealousy, violence and hatred. Ultimately, the profit motive will disappear, rent and interest will go and all will enjoy a peaceful life. The Sarvodaya Movement based on the principles of Truth, Non-violence and abstinence makes a genuine, sincere and bold attempt to create the essential atmosphere to bring everyone together. No doubt the individuals with an unwavering faith in the Welfare of All and the gain to the individual (with these principles) would be small but their main motive will be betterment of all. The

idea behind trusteeship, Sarvodaya and CSR is development of each individual depending upon every other. It believes that if all the qualities are improved a little, then the individual would gain more.

Conclusion: The concept of Corporate social responsibility is not a new concept in India. Corporates like the Reliance, the Tata Group, Indian Oil Corporation, the Aditya Birla Group to name a few, have been participating actively in serving the community ever since their commencement. With increasing and never-ending competition, growing globalisation and industrial development, the main aim of any capitalist economy is to maximise its profit. But recently, the practice of CSR is gaining importance in both theory and practice. Over the years, it has gone beyond charity and donations, and is approached in a more organized fashion. Today, CSR activity is on the agenda of many CEOs. It is also being considered seriously by the both local as well as national level Governments, NGOs, consumer groups, investors and other actors in civil society. Due to applicability of the mandatory CSR, the total CSR fund investment by companies in India has shown a considerable increase over the years. A large chunk of this is towards welfare activities such as education which is most preferred intervention area for companies, especially companies with low or medium CSR budget. The other areas of interest are skills development projects, followed by healthcare, rural development and sanitation initiatives, which are also top priorities for the central government as well. However, still more than 1/3rd of the companies are not complying with CSR rules and this shows that greater government regulation and aid is needed in setting up a thorough system to help them channelize and report their mandated CSR aid. The idea of CSR will become more meaningful if companies work towards sustainable development and Sarvodaya in a more focussed manner.

The principle of Sarvodaya is another basic philosophical entity of Gandhianism that is closely linked with trusteeship principle. Although Gandhian view of welfare of all is not radical in its approach but it aspires for a classless society with no difference between haves and have nots, non-violence, unrest, no one tied in the grip of poverty, and economic inequalities of ownership and income - a kind of nonviolent way of resolving all social and economic conflicts which grew out of presence of inequalities and availability of privileges of the present social order. These Gandhian ideologies have become the lighthouse for Indian policy makers over the years. Starting from poverty alleviation to Sarva Shiksha Abhiyan, corporate social responsibility to reduction in inequality and universal health care (Ayushman Bharat) to skill India programs everywhere the core inspiration comes from Gandhianism. National food security act of India to Obama care policy of the United States of America Gandhian doctrines holds the key as a guiding principle. It is pertinent to mention that any effort towards societal good can't be meaningful unless it reaches the lowest strata of society. Only a concentrated effort in this direction can enhance welfare of the downtrodden and we can have "Antodaya" - which is an idea from John Ruskin's Book "Unto This Last", that inspired Gandhi.

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