Title: Corporate Social Responsibility (CSR) in India and the SDGs

In 2013 India launched a bold experiment when it required all firms with net worth above $75 million, turnover over $150 million, or net profit over $750,000 to spend at least 2% of their annual profits (averaged over 3 years) on charitable causes. The law immediately increased social spending by over $200 million per year but we know very little about how this money is being directed. This paper examines the law, with a focus on its impact on the private sector and the development sector. How does mandatory CSR spending affect India’s progress towards achieving the Sustainable Development Goals adopted in 2015? By interviewing major corporations, activists in civil society organizations, and examining the public disclosures made by the businesses I identify emerging trends in the way CSR is evolving in India. There is a great deal of overlap between the specific SDGs and the vague objectives identified by the CSR law. Businesses seem especially drawn to spending on education and health related projects. While some NGOs have benefited from new corporate partnerships, smaller organizations are left out of the new collaborations. As such, projects that are scalable, quantifiable, and visible have an advantage over long-term, community based interventions. This study speaks to the broader question about how the private sector can collaborate with the state and NGOs to advance national development. While it is too early to make a definitive evaluation, early results lead to skepticism that CSR will play a major role in advancing the SDGs in India.