

# A PERSPECTIVE ON TAMING COVID -19 THROUGH CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES

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**Abstract:** Corporate Social Responsibility (CSR) aims at achieving societal goals of charitable nature by providing support by different institutions in India. CSR has graduated from being a voluntary intent of individual/companies to a statutory mandate for providing support to various social schemes aimed at sustainable development. The present pandemic caused by Covid -19 has further added a new dimension to the CSR activity wherein the CSR can be used as one of the tools to combat this pandemic.

**Keywords:** corporate social responsibility, Covid-19, pandemic, relief and rehabilitation, sustainable development goals (UNSDGs), community health centres

The current outbreak of life endangering respiratory disease caused by a Novel CoronaVirus has caused enormous impact world over, forcing nations to implement lockdown. This has adversely affected the normal life, economic activity apart from inducing severe strain on Public Health Care Systems of all nations. The disease it causes has been named "Corona Virus Disease-2019" (COVID-19). This corona virus has demonstrated the capability to spread rapidly through mutations, constraining development of vaccines & leading to significant challenges on health care systems and societal disruptions. As on early September 2020, more than 27 million people world-over has tested positive for Covid-19 and over 880,000 lakhs people died because of virus. The potential public health threat posed by COVID-19 is extremely high, both globally and to India as well. With the number of positive cases in India already crossing 4.2 million & confirmed deaths over 71,000 as on 1<sup>st</sup> week of September 2020 and with Virus reported to be Mutating, the curve of Corona Virus proliferation may rise steeply in coming months leading to enormous pressure on Healthcare systems & frontline healthcare workers in INDIA apart from the economic, social disruptions.

Ministry of Corporate Affairs, issued a circular in March '2020, qualifying all contributions / donations made towards Novel Corona Virus (COVID-19) to "PM CARES Fund", set up Government of India, as an eligible CSR activity under Schedule-VII, of Section-135 of Companies Act '2013, in the light of notified disaster & conditions of national emergency prevailing in country owing to outbreak of COVID-19, a pandemic declared by WHO.

The CSR contributions expended towards healthcare, including preventive healthcare, disaster management are items already listed under Schedule-VII of Companies Act 2013.

As per the circular, funds may be spent for various activities related to COVID-19 under item nos. (i) and (xii) of Schedule VII relating to promotion of health care, including preventive health care and sanitation, and, disaster management.

Further, as per General Circular No. 21/2014 dated 18th June, 2014, items in Schedule VII are broad based and maybe interpreted liberally for this purpose. Item No. (Viii) of Schedule-VII, Sec.135 of Companies Act 2013, enumerates the activities that may be undertaken by companies towards discharge of their CSR obligations inter-alia provides for contributions to any funds set up by Central Government for socio-economic development and relief qualify as CSR activity.

**Section 135 of the Companies Act 2013 Corporate Social Responsibility:** Every company having Net Worth of Rs. 5 Billion or more, or Turnover of Rs, 10 Billion or more or a Net Profit of Rs. 500 Million or more during any financial year shall constitute a Board Level CSR Committee and shall ensure that the company spends, in every financial year, at least 2% of the average net profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy

**Possible areas for CSR funding for Sustainable combat against COVID-19.**

- Construction of Isolation Wards 50 in association with local Health Administration.
- Production / distribution of Face Masks / N-95 Masks etc. to community health workers District Hospitals/Public Health Centres at district level & to public in high risk areas.
- Manufacture / supply of Covid-Testing Kits
- Manufacturing / supply of 'Ventilators'
- Manufacturing/ distribution of PPEs Kits to health workers
- 'Doffing' Modular Units for Sanitizing PPE kits of health workers.
- Funding 'Vaccine' related research work
- Funding 'Incubation' Research in association with Medical colleges / premier institutions
- Complete Body Sanitization chambers
- Distribution of free medicines
- Training of Care givers / Advisory support
- Distribution of free ration for homeless / displaced contractual / migrant workers
- Resting shelters for migrant workers
- Offering free food at Hospitals
- Purchase of life saving mobile medical vans
- Support to Community Kitchen efforts like Ashay Patra Foundation / ISKON etc
- Care for frontline health workers
- Training to health workers at Isolation wards
- Funding Research project like complete sanitization through UV radiation

**Strategies to involve District Level Administrations' of Aspirational Districts and other most effected districts/Hot zones:**

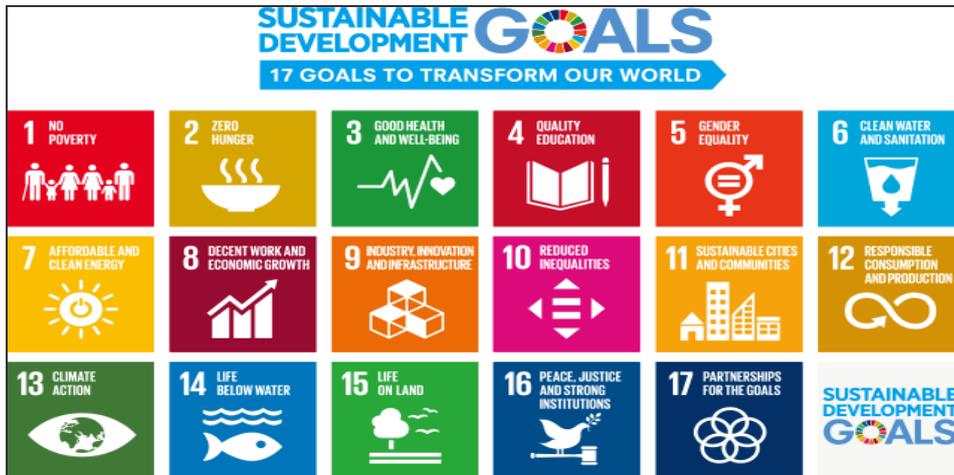
Under the prevailing Circumstances the projects shown aside in the box need to be implemented in association with the help of District Administrations of 117 Aspirational Districts Notified by NITI Aayog.

The CSR programs in Project Mode either by individual corporate's/ CPSEs (Central Public Sector Enterprises) or in collaborative mode can carry the 'Baseline Survey' & 'Need Assessment' at Aspirational District level by involving the District Magistrate / a Collector or Chief Health & Medical Officer (CHMO) or District Education Officer (DEO). Once the projects are identified the proposed programs could be discussed with District Prabhari Officers appointed for Aspirational district or otherwise and decision to put in the CSR funding could be taken with the approval of Individual Boards of the companies. Carrying a thorough assessment at District Hospitals (DHs) or Community Health Centres (CHCs) level is highly essential in such PANDEMIC outbreaks.

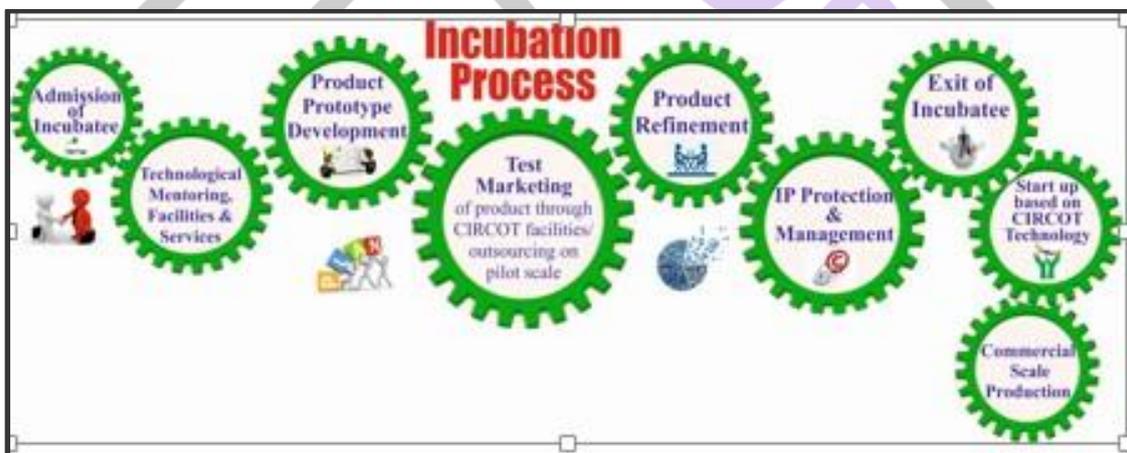
**CSR activities Can focus on Health & Nutrition:** Under 'Aspirational Districts Program', for rapid improvement in public health, the districts are adopting strategies to professionally maintain one DH (District Hospital) and 3 first Referral Units at sub-district levels. All the projects for strengthening these institutions especially in terms of technical gadgets, maintenance of key equipment and critical HR needs (especially Nurses and Specialist Doctors on Contract basis) can be funded through CSR. "Health and Wellness Centres" at district level could be converted into isolation wards. Likewise the methodology of 'Aspirational Districts' program can also be synchronized by Corporate World/ CPSEs (Central Public Sector Enterprises) to ascertain the projects/ programs in association with the District Administration & reputed NGOs/Sec-8 companies, that can be undertaken to tame the COVID outbreak at District/Sub-District/Taluka levels so as to facilitate/supply/distribute/provide the needed assistance in time be it Testing Kits, Gloves, PPEs, Sanitation zones, Doffing Modular Units or constructions of Isolation Wards etc as a measure of disaster relief to COVID Victims.

**UNSDGs and its relevance in India:** The Corona Virus pandemic presents an opportunity for the human family across the globe and in India to act in solidarity and turn this crisis into a stimulus to achieve the United Nations Sustainable Development Goals (UNSDGs). The UNSDG goal No. 6 - Clean Water & Sanitation; Goal No.8-Decent work & Economic Growth; Goal No.9 - Industry Innovation & Infrastructure; Goal No.11 - Sustainable Cities and Communities and Goal No. 15 - Life on Land, specially assume enormous significance in India considering the sheer size of population across the cities like Mumbai, Delhi, Kolkata, Chennai, Pune

and communities like urban poor spread across these cities require prompt RELIEFF & REHABILITATION to stabilize life during COVID pandemic. With the expected Covid positive cases to jump beyond 4 million across India, in coming months considering the steep rise in COVID curve, there would be extraordinary pressure on the health care systems / Infrastructure to facilitate isolation of people& treatment. This is exactly wherein the CSR programs and projects could append the Government programs and add to further consolidation in the fight against the COVID pandemic in its own way.



**Incubation Research:** *Incubation should be seen as the process of de-risking an idea or a start-up and helping them improve the odds of success-* for e.g. IIT Delhi in association with Chakra NGO has done innovative research and came up with technology of Sanitizing PPEs so that they can be reused by frontline health workers. Further such incubation projects in association with reputed Medical Colleges/ Institutions, could be undertaken through CSR funding. Government’s start-up policy gives prime role for setting up of incubators by giving them recognition, regulation guidelines and financial help. Atal Incubation Centres are established in areas such as manufacturing, transport, energy, **health**, education, agriculture, **water and sanitation** etc.



❖ CSR Contributions or CSR funds provided to technology incubators, located within Academic Institutions which are approved by Central Govt. are covered under (\*Item No.8 of Schedule-VII, of Companies Act’2013).

Like-wise there are huge opportunities under CSR to expend meaningfully to combat COVID-19 in life ahead during and in coexistence/post COVID scenario contributing to Socio, Environmental & Economic causes. Today after the worlds near unsuccessful fight against COVID-19, it is realized that living with COVID-19 has now become the “New Norm” and the world has to learn to live with this pandemic where our life/our work and industries have to co-exist for achieving personal, social and economic goals. The world now needs to think innovatively to meet the challenges posed by COVID pandemic effectively and CSR can be exploited potential tool to help the mankind at large to tame and emerge through the pandemic for sustainable development.

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