

## Journal of Peace, Development and Communication



Volume 05, Issue 03, Sep 2021  
 pISSN: 2663-7898, eISSN: 2663-7901  
 Article DOI: <https://doi.org/10.36968/JPDC-V05-I03-07>  
 Homepage: <https://pdfpk.net/pdf/>  
 Email: [se.jpdc@pdfpk.net](mailto:se.jpdc@pdfpk.net)

<b>Article:</b>	<b>Analyzing the Role of Corporate Sector in Achieving SDGs through Corporate Social Responsibility Initiatives in Punjab, Pakistan</b>
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<b>Published:</b>	30 <sup>th</sup> Sep 2021
<b>Publisher Information:</b>	Journal of Peace, Development and Communication (JPDC)
<b>To Cite this Article:</b>	Mirza, Hatim., Zaighum, Zeeshan., & Rasool, Farasat Dr. (2021). “ Analyzing the Role of Corporate Sector in Achieving SDGs through Corporate Social Responsibility Initiatives in Punjab.” <i>Journal of Peace, Development and Communication</i> , vol. 05, no. 03, 2021, pp. 84–99, <a href="https://doi.org/10.36968/JPDC-V05-I03-07">https://doi.org/10.36968/JPDC-V05-I03-07</a>
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### **Abstract**

The contribution of the corporate sector in the field of development has had a presence for a long time, but it was merely analyzed in the context of development. This study analyses the corporate sector's role in achieving SDGs through CSR initiatives in Punjab/ Pakistan.

This research is a qualitative approach through in-depth interviews with executive-level representatives from both the corporate and public sectors. Moreover, the research questions explored areas like CSR approaches and alignment of the corporate sector with SDGs, the nature of CSR initiatives, the existing challenges, and relevant legal frameworks in Punjab (Pakistan).

The results reflected that currently, the reactive CSR approach remains prevalent among the corporate sector; moreover, there are coordination barriers between the public and corporate sector, in terms of communicating the SDGs. It has also been found that there is a lack of policy framework thus creating more governance-related issues to accomplish SDGs.

**Keywords:** Corporate Sector, Governance, Corporate Social Responsibility, Sustainable Development Goals, Public Sector, CSR approaches,

## **Introduction**

### **Global Context of Sustainable Development Goals**

Sustainable development goals (also known as the Post-2015 Agenda) were developed by United Nations (UN), in an attempt to address the most alarming challenges regarding social and environmental aspects which require a global action call (EMPEA, 2018, p. 03).

The SDGs are a set of goals that are assessed through targets and indicators; these goals are deemed universal which are expected to be accomplished by all UN member states by 2030; overcoming the sustainable challenges and completing the purpose initiated by Millennium Development Goals (Sumner, 2006, p. 13). Another significant aspect within the SDG framework that has attracted much attention is the consideration of the corporate/ private sector as an important actor/ agent within the development framework alongside the public and civil sector. Sustainable development goals comprise of 17 interlinked goals which are further evaluated through 169 targets and 244 indicators. The development of the post-2015 agenda included stakeholders from all sectors of the society and parts of the world (GRI/UN Global Compact/WBCSD, 2015, p. 07); and were agreed upon by 193 member states of the UN to make global progress towards a sustainable trajectory where ‘no one is left behind’ (Leadership for Environment and Development, 2016).

### **Corporate Sector’s Involvement in SDGs**

Along with the gradual transformation in the discourse of development, one of the key challenges which arise in the current development trajectory is the understanding of both the positive/ negative roles of the corporate sector as a development agent in the society and integrating them into the development paradigm on a large-scale, alongside public and civil sector. The corporate sector has been a significant driver of economic growth globally in the contemporary era, where businesses have profoundly transformed societies with their productivity and innovative models. Despite being a profit-driven sector in the economy, the corporate sector’s interests in the field of development have been growing since the late 20th century, where the organizations adopted corporate social responsibility initiatives and other approaches to give back to society.

The contemporary discourse of development regarding sustainability and economic growth deviates from its traditional path in multiple ways; one of which is the essential role that organizations (either MNCs or locals) from the corporate sector can play in achieving the development agenda. This contribution by the corporate sector can be observed in the form of CSR initiatives or through other means like a partnership with the public/ civil sector. By highlighting the vital role of the corporate sector in addressing the development agenda, this shift in the discourse of development also reveals the limitations of the previous development approaches, where the development problems of the society were mainly tackled by the public and civil sector.

Along with the shift in development discourse, the perspective of the corporate sector is also considered to be transforming towards new opportunities that ensure corporate success while providing societal values such as alleviating poverty and envisioning environmental sustainability; As it is understood that the businesses are determined to see the development succeed because the corporate sector cannot thrive in a deteriorating society (United Nations Global Compact, 2013, p.

03). At a time when the public and civil sectors seem unable to resolve the global development problems, the corporate sector is portrayed as an alternative development approach that operates differently from other sectors and might be able to efficiently achieve the development agenda through CSR initiatives or multi-stakeholder initiatives.

However, the importance of the corporate sector's potential role in contributing towards the global goals of development was not realized until the UN reviewed the millennium development goals. Even though the MDGs era, the corporate sector's role was mostly overlooked in implementing the global goals, but one of the most significant shifts in the development of the post-2015 agenda has been the prominent role of the corporate sector in achieving the SDGs. Following the concerns regarding the financial gap behind the implementation of SDGs, increased engagement by the corporate sector was advocated by stakeholders and the UN, as an approximate annual investment of 5-7 trillion US dollars is required, to implement the post-2015 agenda (Abshagen, Cavazzini, Graen, & Obenland, 2018, p. 06). Moreover, the corporate sector was involved in the SDG framework since the beginning of the post-2015 agenda conversation as they contributed towards planning and designing the global goals for 2015-2030, alongside civil society actors and political leaders. Such close involvement of the corporate sector also indicates that organizations have been under scrutiny for their impact on the environment/ society, causing repercussions for the organization.

### **National Context (Pakistan)**

The post-2015 agenda by the UN for a sustainable trajectory was designed to be a country-owned and driven agenda, allowing a state to shape the framework for SDGs according to the local context in a unique way that adjusts to its requirements. Pakistan was the first country which adopted the 17 SDGs as its national development goals (NDGs) in 2016 along with embedding the SDGs in the seven pillars of its Vision 2025 that is designed by the Ministry of Planning, Development & Reforms (MPDR). However, before moving on to Pakistan's commitment to SDGs, it is essential to acknowledge the existing context in which Pakistan operates and its past progress with the MDGs.

The vision 2025 was designed by the MPDR (Ministry of Planning, Development, and Reform), keeping in mind the need for a comprehensive roadmap based on long-term vision, as well as addressing the existing deep-rooted challenges which the country faces. Although Vision 2025 was proposed before the SDGs were officially introduced, but the MPDR integrated the seven priority pillars (i.e. People first, Growth, Governance, Security, Entrepreneurship, Knowledge Economy, and Connectivity) of Vision 2025 with all 17 of the SDGs (Ministry of Planning, Development & Reform, 2014).

### **Research Questions**

R.Q-1: What is the nature of CSR initiatives by the corporate sector towards the SDGs?

R.Q-2: Which SDGs are primarily being focused upon by the corporate sector?

R.Q-3: What type(s) of CSR approaches by the corporate sector to achieve SDGs, are prevalent in practice?

R.Q-4: What are the frameworks provided by the government through which the corporate sector can undertake CSR initiatives towards achieving SDGs?

R.Q-5: To what extent can the corporate sector, take Punjab/ Pakistan forward in fulfilling its sustainable trajectory?

R.Q-6 : What are the challenges of Public-Private Partnership in achieving SDGs?

## **Literature Review**

### **Corporate Sector's Engagement with SDGs**

Although in the field of development before, the corporate sector was observed to be involved in the discussions, but unlike in the framework of SDG agenda, the corporate sector was never considered as an equally important development agent alongside the public and civil sector. Since the global shift towards the SDGs, the corporate sector has been deemed to realign its vision with the SDGs to accomplish the sustainable agenda by 2030.

Evers (2018) in his study analyzes the behavior of multinational corporations (MNCs) towards the implementation of the SDGs through observing the case of multinationals in the Colombian coffee and extractive sector. The basis of this study is aimed towards the perspective of multinational corporations in assessing why they prefer to adopt sustainable development goals. The fundamental motive that was explored in this study is why multinational corporations anticipate on the SDGs, moreover why or why not they consider adopting SDGs as a part of their CSR strategy.

Pingeot (2014) in his study points out the need for significant changes in corporate practices that sustainable development requires, as the corporate sector certainly has a significant role to carry out in the implementation of the SDG agenda. The corporate actors have become increasingly involved in the international debates upon development, poverty eradication, human rights, and sustainable environment. The corporate sector is also promoting the paradigms of multi-stakeholder initiatives alongside public and private sectors as an innovative approach to tackle global issues; this study states that while the government seems unable and reluctant to resolve pressing challenges in multilateral settings, the corporate sector poses itself as an alternative solution with more efficiency and flexibility than states (Pingeot, 2014, p. 5). However, while closely analyzing the propositions by the business actors, the researcher indicates that the notion of self-interest is the driving factor behind adopting sustainable development, which can be understood through observing a focus upon a voluntary change in the private sector rather than regulation and adoption of soft measures to alleviate environmental consequences rather than implementing fundamental changes in consumption and production.

## **SDGs Framework for Corporate Sector**

A report by Global Reporting Initiative (GRI), UN Global Compact (UNGC), and the World Business Council for Sustainable Development (WBCSD) provides a general guide for business initiatives on SDGs; The SDG Compass (2015) revolves around corporate involvement in the post-2015 process, explaining the potential impact of SDGs upon businesses and providing tools and insights to incorporate SDGs in business strategies. The report is divided into five steps to provide guidance to companies in terms of maximizing their contribution towards SDGs and their management; Although Multinational Companies (MNCs) are the primary focus of this report, other organizations are also encouraged to use it as a source of inspiration (GRI/UN Global Compact/WBCSD, 2015, p. 29).

A report by EMPEA (2018) highlights that the private sector holds a critical role in the achievement of SDGs, focusing upon how private equity investors are in an important position to invest responsibly and influence businesses to create a positive change. The researchers state that the success of achieving SDGs relies upon the economic growth; based on which the researchers conducted qualitative approaches like interviews and secondary research involving content analysis, to explore beyond the contemporary general practice and identify opportunities and challenges for private equity investors to achieve desired sustainable goal outcomes across certain areas like healthcare, education, gender equality, affordable and clean energy, and decent work.

Rehman (2018) in his study published by Awaz CDS (Centre for Development Services), conducted a mapping/ assessment report regarding where Pakistan stands on SDGs after two and a half years of its inception. The report acknowledges that the post-2015 agenda helped open new pathways and start a dialogue regarding the existing gaps in social development; however in terms of assessing the progress of SDG implementation in Pakistan, the report finds out that there is poor ownership and general limitation of governments at district and provincial level, the limited ability of multiple sectors and institutions (public, private and civil) for integration of SDGs into country-specific action plans and little involvement of grassroots communities. The report reveals that “there remains a great level of willingness in the private sector to lend a hand for the common good” (Rehman, 2018, p. 14).

## **Research Methodology**

The researchers have conducted exploratory research in an attempt to explore the role of the corporate sector in achieving SDGs through analyzing their corporate social responsibility (CSR) initiatives at achieving SDGs in Punjab/ Pakistan concerning factors like existing mechanisms and challenges. The researchers have used qualitative research to fulfill the purpose of this study, through in-depth interviews.

The MNCs that have been interviewed are Nestle, Tetra Pak, PepsiCo and CCL Pharmaceuticals. From the local corporate sector, the large organizations that have been interviewed are Fauji Fertilizer Company Ltd (FFC), Millat Tractors Ltd, Nayatel, Master Group of Industries, Innovative Ltd, and Service Industries Ltd; and the SMEs that have been interviewed are G.S Group, AZA Infrastructure, and Eco Petroleum Ltd.

### Conceptual Framework

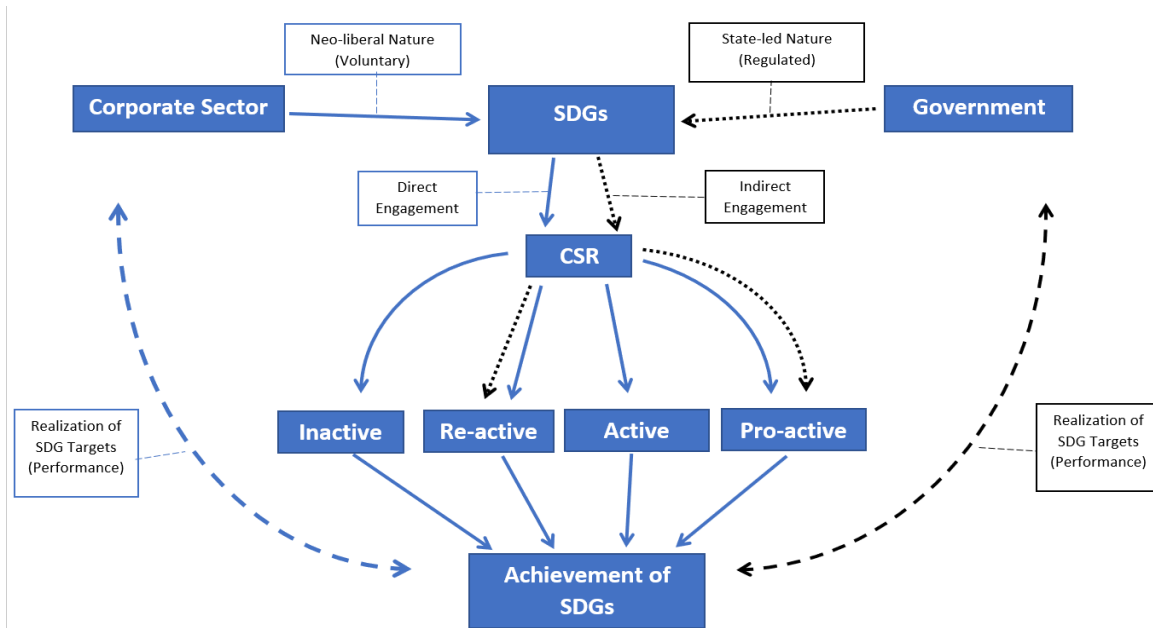


Figure 1: Conceptual Framework

This conceptual framework encapsulates how organizations from the corporate sector can contribute towards the achievement of SDGs through their CSR initiatives. Generally, the corporate sector’s CSR initiatives can fall under two categories; Neo-liberal nature which can also be considered as a direct engagement with the SDGs as the CSR initiatives by the corporate sector seems to be voluntary and self-motivated instead of being executed due to a regulatory framework by the government, or it can be State-led nature which can also be considered as an indirect engagement with the SDGs as the CSR initiatives by the corporate sector are in some way motivated due to a regulatory environment, or as a partnership with the government (PPP) which mostly falls under a pro-active approach.



## CSR Approaches

Inactive	Reactive	Active	Pro-active
<b>Procedural Characteristics</b>			
<ul style="list-style-type: none"> <li>- Legal Compliance &amp; Profit-making objective</li> <li>- Maximizing Efficiency</li> <li>- Control</li> </ul>	<ul style="list-style-type: none"> <li>- Limiting Negative influence &amp; Decreasing Risks</li> <li>- Conformity due to Informal Stakeholder Pressure</li> <li>- Competitive Necessity</li> <li>- Compliance</li> </ul>	<ul style="list-style-type: none"> <li>- Choice for Partial Responsibility</li> <li>- Ethical Values</li> <li>- Strategic Initiatives</li> <li>- Commitment</li> </ul>	<ul style="list-style-type: none"> <li>- Complete Interactive Responsibilities</li> <li>- Effectiveness</li> <li>- Engaging/ Involving External Stakeholders</li> <li>- Cooperation</li> </ul>
<b>Approaches Towards Sustainable Development Goals</b>			
<ul style="list-style-type: none"> <li>- Not officially aligned with SDGs (No Policies)</li> <li>- No explicit strategy towards the SDGs implementation</li> <li>- Passive/ Indirect approach towards development</li> <li>- No/low willingness to engage with the SDG framework</li> <li>- No sustainability reporting</li> <li>- Focused upon commercial aspects</li> </ul>	<ul style="list-style-type: none"> <li>- Not officially aligned with SDGs (No Policies)</li> <li>- Identifies Corporate Philanthropy as CSR</li> <li>- Vague/ Poor strategy towards SDG implementation. (No monitoring/ KPIs)</li> <li>- No direct responsibility towards SDGs</li> <li>- Primarily focused upon limiting negative influence</li> <li>- Contribution towards other institutions/ NGOs without thorough monitoring</li> </ul>	<ul style="list-style-type: none"> <li>- Officially aligned with specific SDGs</li> <li>- Engaging with specific SDGs</li> <li>- Strategic initiatives and KPIs towards SDGs</li> <li>- Partially accepts direct responsibility towards SDGs</li> <li>- No sustainability reporting (or reporting done by own standards)</li> </ul>	<ul style="list-style-type: none"> <li>- Fully aligned with all SDGs</li> <li>- Support/ Plan for all the SDGs</li> <li>- Active engagement/ involvement with other societal actors for SDGs</li> <li>- Active PPP on SDGs areas</li> <li>- Strategic initiatives and KPIs towards SDGs</li> <li>- Consistent sustainability reporting</li> <li>- Search for a separate business model for SDGs</li> </ul>
	<ul style="list-style-type: none"> <li>- No sustainability reporting</li> <li>- CSR initiatives only in nearest vicinity of operations.</li> <li>- Engaging in SDGs that are popular/ convenient</li> </ul>		
<b>Business as Usual</b> ←-----→ <b>Sustainable Development</b>			

Figure 2: CSR Approaches

This table is inspired by research from Tulder & Zwart (International Business-Society Management: Linking Corporate Responsibility & Globalization, 2006), and lists certain characteristics of the CSR approaches by the corporate sector, towards the SDGs in terms of their perceived actions and perceptions. It also indicates a spectrum of the implication of the categories upon the viability of the post-2015 agenda; Corporate sector’s organizations whose CSR strategies fall under the Inactive approach, are considered as a business-as-usual approach towards the achievement of SDGs where the initiatives are retaining the status quo instead of encouraging sustainable development, hence affecting the viability of the SDG agenda adversely. Whereas the corporate sector organizations whose CSR strategies are identified under the Pro-active approach are considered as ideal strategies which can effectively address the SDG agenda, hence fulfilling the intended role of the corporate sector in the SDG framework.

### SDG Implementation Process for the Corporate Sector

SDG Implementation Process for Corporate Sector			
Perception	Policy Formulation	Practice	Performance
<ul style="list-style-type: none"> <li>- Understanding the SDGs &amp; Corporate Sector's role in SDG Framework</li> <li>- Identifying current potential impacts (Positive &amp; Negative) of the organization upon SDGs</li> </ul>	<ul style="list-style-type: none"> <li>- Defining corporate priorities</li> <li>- Drafting policies to officially align with all relevant SDGs</li> <li>- Formulating Strategies, Setting Objectives and KPIs.</li> </ul>	<ul style="list-style-type: none"> <li>- Implementing SDGs into the core/ additional activities</li> <li>- taking Strategic CSR initiatives to address SDGs</li> </ul>	<ul style="list-style-type: none"> <li>- Communication (Engaging with stakeholders)</li> <li>- Monitoring and assessment of outcomes</li> <li>- Sustainability Reporting</li> </ul>

Figure 3: SDGs Implementation Process for the Corporate Sector

**Organizational CSR Approach** The above figure is inspired by the research of UNGC (SDG Compass: The Guide for Business Action on the SDGs, 2015) and Responsible Business Initiatives (Faiz & Ambreen, 2010). It explains the process or stages of SDG implementation for the corporate sector; this figure is designed to understand the current progress of the corporate sector in terms of implementing SDGs in their strategies.

### Research Design

The researchers have conducted primary research for the qualitative study through in-depth interviews from executive-level representatives from the corporate and public sector to find out and analyze a multitude of aspects i.e. consideration and alignment of the corporate sector with SDGs/ NDGs, the perceived role of the corporate sector in the SDG framework by the government, the existing challenges and relevant frameworks in Punjab (Pakistan), Mechanisms of accountability and monitoring for corporate sector's CSR initiatives, the extent of tackling SDG related issues with CSR initiatives, incentives, and regulations for pursuing SDGs, etc.

The in-depth interviews were around 45mins-1 hour long and the interviews were based upon open-ended structured questions, along with a few unstructured follow-up questions in case the researcher requires some clarity.

### Sampling

For the data collection process, the researcher used the non-probability purposive sampling technique. The criteria of the respondents were based upon their position in the relevant corporate and public sector organizations; the interviews purposively selected individuals at the executive level representatives of their organization, who are aware of the organization's strategies. The population of this study is the corporate and public sector in Punjab/ Pakistan. The candidates were asked through email/ phone-call to participate in the study, and the interviews were conducted at their convenience in-person; if they were not available in-person then the interviews were

conducted over a phone call. The interviews were recorded with the consent of the candidates and they were informed regarding officially representing their organization for this research. The total sample size was 16 individuals, where 3 were from the public sector organizations, and 13 were from the corporate sector.

## Research Findings and Discussion

### Prevalent CSR approaches by the corporate sector to achieve SDGs

Organizations	Inactive	Reactive	Active	Proactive
Tetra Pak	X	X	✓	✓
Nestle	X	X	✓	✓
PepsiCo	X	X	✓	✓
CCL Pharmaceuticals	✓	✓	X	X
Fauji Fertilizer Company Ltd	X	✓	✓	✓
Millat Tractors Ltd	X	✓	X	X
Nayatel	X	✓	X	X
Masters Group of Industries	X	✓	X	X
Service Industries Limited	X	✓	X	X
Innovative Ltd	✓	✓	X	X
G.S Group	X	✓	X	X
Eco Petroleum Limited	✓	X	X	X
AZA Infrastructure	✓	✓	X	X

Table 1: Organizational CSR Approach Table

The findings reveal that only a few organizations can adopt a proactive CSR approach at addressing the SDGs, whereas most of the participant organizations in the local corporate sector fall under the Reactive CSR approach as they don't align themselves with the SDGs and/ or have vague CSR strategies towards the SDGs. On the MNC level, it seemed to be that since they had

international exposure, and the instructions/ guidelines cascade from their international headquarters, they were able to engage with the SDGs by adopting a proactive approach; Whereas for most of the local corporate sector, the organizations either had low levels of awareness regarding the SDGs or low-willingness to engage in such areas, due to which their CSR strategies are often vague in terms of addressing the issues. The reason for most of the organizations falling under the reactive CSR approach is that they had no monitoring mechanisms or KPIs for their CSR initiatives, to track their performance upon the SDGs; moreover, they consider the act of CP, which is mostly monetary donation without any proper strategies, as a part of their CSR. However, the findings also reveal that even the organizations which fall under the proactive approach were not completely proactive, as they indicated certain characteristics which deviate their progress from the spectrum of sustainable development.

**The extent of the corporate sector in taking Punjab/ Pakistan forward in fulfilling its sustainable trajectory**

Organizations	Perception	Policy Formulation	Practice	Performance
Tetra Pak	✓	✓	✓	✓
Nestle	✓	✓	✓	✓
PepsiCo	✓	✓	✓	✓
CCL Pharmaceuticals	✓	X	X	X
Fauji Fertilizer Company Ltd	✓	✓	✓	✓
Millat Tractors Ltd	✓	✓	X	X
Nayatel	✓	X	X	X
Masters Group of Industries	✓	X	X	X
Service Industries Limited	✓	X	X	X
Innovative Ltd	✓	X	X	X
G.S Group	✓	X	X	X
Eco Petroleum Limited	✓	X	X	X
AZA Infrastructure	✓	X	X	X

Table 2: Current Progress regarding SDG implementation

In terms of the limitations, the findings indicated the corporate sector retains a limited role in the framework of SDGs, as they can only play their part in contributing through CSR initiatives, but the scope of CSR is limited as compared to the requirement for achieving SDGs. Moreover, due to the lack of a consolidated database or a centralized monitoring mechanism, their contribution will be partial in terms of gauging their performance upon the SDGs on a national level; and for this, the government has to intervene and play its part. Because of this, the corporate sector seems to have vague objectives and unclear goals, resulting in initiating CSR strategies without informed decisions.

Discussing the challenges, which the corporate sector faces while implementing SDGs, the above-mentioned issues contribute towards restricting the impact of the corporate sector, as if only the MNCs and a handful of organizations from the corporate sector, will engage with the SDG, their impact will not be evident on a national level. The findings also indicate that there isn't a roadmap or a centralized monitoring system on a national level, through which the corporate sector can gauge and consolidate their accumulative efforts; as a result of which everyone seems to be working in silos, and because of this the progress towards SDGs becomes ineffective due to redundancies and unclear objectives and goals.

### **Frameworks provided by the government through which the corporate sector can undertake CSR initiatives towards achieving SDG.**

The findings indicated that there currently are no such existing frameworks developed by the public sector, through which the corporate sector can undertake CSR initiatives towards achieving SDGs. Although the findings reveal that there is an old PPP law, under which there are certain frameworks through which the corporate sector organizations can enter into PPP initiatives; however, most of the respondents were unaware of such a framework, which indicates that there remain certain coordination problems between the public and corporate sector in terms of communication.

In addition to this, there also seems to be the lack of coordination between the public sector departments, as the findings from the Punjab SDG Unit indicates that there are certain rules and regulations of CSR in Pakistan, in which there are certain industries that have to pay a certain amount to their profits, towards CSR contributions; Whereas the findings from Federal SDG Unit indicates that there aren't any existing frameworks for the corporate sector, through which they can engage with SDGs.

### **The nature of CSR initiatives by the corporate sector towards the SDGs**

When it comes to CSR initiatives by the corporate sector, the nature of their CSR activities is determined through a multitude of factors like the corporate's motive for the initiating CSR, the surrounding regulatory environment in which it operates, or the existing structured framework which enables the corporate sector to initiate activities. The findings indicated that the nature of CSR initiatives among the participating organizations of the corporate sector was mostly recognized as voluntary. Whereas for the MNCs, it can be said that considering the national context of their CSR initiatives, it mostly remains voluntary; but there seems to be a presence of

international regulation behind their engagement with the SDGs in the national context, causing the nature of their initiatives to be a blend of voluntary and regulated.

Talking in terms of a broader context of Punjab, the findings indicate that currently the nature of CSR initiatives towards the corporate sector remains voluntary and direct.

### **SDGs that are being focused upon by the corporate sector**

In terms of the focus of the corporate sector upon the SDG agenda, the findings didn't distinctly highlight the SDGs that were being primarily focused upon by the corporate sector as most of the participant organizations weren't aligned with the SDGs. However, the findings do indicate the focus areas of the corporate sector's CSR initiatives in Punjab/ Pakistan; and through those the primary SDGs areas were identified. When it comes to CSR initiatives, there were various common or preferred areas by the corporate sector in different industries, but the education, health, and environment were the most consistent preference; Which can be identified as SDG 3 (Good Health and Well-Being), SDG 4 (Quality Education) and SDG 15 (Life on Land).

### **Challenges and Limitations for Successful SDG Implementation**

Regarding the limitations of achieving SDGs through CSR initiatives, Respondent-1 mentions that the biggest limitation remains that the corporate sector cannot achieve the SDGs alone; they can play their part and certainly contribute towards a certain area but to gauge its national impact is the responsibility of the government, and without them, it is not possible. This view is also reflected in the response by Respondent-2, that there is a difference in the scope of CSR initiative, as the corporate sector is particularly focusing upon their area of interests; which may only contribute to the broader SDG area but may not be able to achieve that.

### **Prospects and Opportunities of Corporate involvement in SDG Agenda**

According to Respondent-14, involvement of the corporate sector is an improvement as they will be the third component of development. Although there still is a room for improvements as recent literature indicates that the corporate sector is involved ultimately with the aim of profit-maximization, but it is also evident that the progress of the corporate sector in development has been far better than that of the civil sector. However, the burden for the corporate sector is that they lack the expertise for such areas, as they are primarily trained from a business perspective.

### **Conclusion and Recommendations**

The findings in this study indicate several recommendations regarding the corporate sector's role in achieving SDGs through CSR initiatives in Punjab/ Pakistan. These recommendations also reflect the research questions which were explored from the qualitative analysis.

In terms of the alignment with the SDGs, the MNCs generally are aware of the agenda, but a conversation should take place with the local corporate sector about the SDG/ NDG agenda of the country and their role in it; Such an initiative or campaign should be executed by the public sector, in collaboration with other sectors, to communicate the agenda to the local corporate sector. This

conversation should take place through corporate sector consortiums and also industry-wise, where different industries should be engaged to communicate the agenda to the local corporate sector.

As for the coordination between the government and local corporate sector, multiple initiatives should take place to promote memberships of existing consortiums or create common platforms for the local corporate sector to make the coordination more convenient and channelize the concerns of the corporate sector.

There needs to be a conversation within the corporate sector's common platforms regarding revisualizing their existing CSR strategies to progress towards a more proactive approach for engaging with the SDGs. Such an initiative can be executed by highlighting benchmarks for CSR strategies and citing case studies of corporate sector organizations in other countries.

When it comes to engagement with the SDGs, there needs to be a centralized monitoring mechanism to assess the progress and performance of the corporate sector upon SDGs, unless there is a consolidated database, the contributions and strategies of the corporate sector will remain partial due to inadequate existing data for setting clear goals and objectives. As there are confidentiality issues among the corporate sector, this can be achieved by the public sector by introducing a common platform where accumulative efforts of the corporate sector can be assessed on a national level; however, for this to happen, the government will have to amend their existing centralized database for reliable national data, and they can involve the corporate and civil sector in assisting them to develop accurate monitoring mechanism.

In terms of ensuring ownership of the SDG agenda by the corporate sector, along with an active engagement with the agenda; the public sector needs to develop certain policy/ guideline frameworks and an enabling environment, to encourage the corporate sector towards effectively engaging with the SDGs, either directly or through PPP initiatives.

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