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# INTEGRATING CORPORATE SOCIAL RESPONSIBILITY AS AN INFRASTRUCTURAL PROJECTS FINANCING OPTION IN LAGOS STATE, NIGERIA

## RESEARCH ARTICLE<sup>1</sup>

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## ABSTRACT

This article examines the infrastructural projects that were delivered through corporate social responsibility (CSR) by private organisations in Lagos State, Nigeria, with a view to providing information on the projects' distribution that could help the development of a CSR policy guide for private organisations' participation in infrastructure development. A mixed method approach with structured questionnaire and semi-structured interviews was adopted to obtain data. The questionnaire was administered to 27 representatives of private organisations identified through the Respondents-Driven Sampling (RDS) technique. Nine of these representatives were selected using convenience/accidental sampling technique for the interviews. The data collected was analysed using descriptive statistics and thematic analysis. The results show that private organisations' participation in the delivery of infrastructural projects as CSR improved in the study area from 2010. It was noted that 85.7% of the total identified deliverable projects delivered by the private organisations were executed between 2010 and 2019. These projects include, among others, blocks of classroom; provision of pipe-borne water;

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landscaping and beautification; renovations of old health facilities; construction of library facilities; Information and Communication Technology (ICT) centres, and health facilities. The study indicates that private sector organisations are well disposed to undertake infrastructural projects as part of their CSR and thus provide categorical information suitable for policy formulation to enhance the integration of CSR into infrastructure development programmes. The study contributes to the concept of corporate social responsibility as a different financing alternative for the delivery of infrastructural projects. The study is limited to CSR-based infrastructural projects by private organisations for public institutions; the respondents are private-sector stakeholders.

## ABSTRAK

Hierdie artikel ondersoek die infrastruktuurprojekte wat gelewer is deur korporatiewe sosiale verantwoordelikeid (KSV) deur private organisasies in Lagos-staat, Nigerië, met die oog op die verskaffing van inligting oor die verspreiding van projekte wat die ontwikkeling van 'n KSV-beleidsgids vir private organisasies se deelname aan infrastruktuurontwikkeling kan help. 'n Gemengde metode-benadering is gebruik om primêre data te verkry, wat 'n gestruktureerde vraelys en semi-gestruktureerde onderhoud gekombineer het. Die vraelys is geadminestreer op 27 verteenwoordigers van private organisasies wat deur die respondent-gedrewe steekproefneming (RDS)-tegniek geïdentifiseer is. Nege van hierdie verteenwoordigers is geselekteer vir die onderhoud deur gebruik te maak van gerief-/toevallige steekproef-tegniek. Die data wat ingesamel is, is ontleed met behulp van beskrywende statistiek en tematiese analise. Die resultate toon dat private organisasies se deelname aan die lewering van infrastruktuurprojekte as KSV vanaf 2010 in die studiegebied verbeter het. Daar is opgemerk dat 85,7% van die totale geïdentifiseerde lewerbare projekte wat deur die private organisasies gelewer is, tussen 2010 en 2019 uitgevoer is. Projekte wat deur hierdie organisasies uitgevoer word, sluit onder andere in die bou van klaskamers; die voorsiening van pypwater; landskapsontwerp en verfraaiing; opknapping van ou gesondheidsfasiliteite; konstruksie van biblioteekfasiliteite; Inligting- en Kommunikasietegnologie (IKT)-sentrums en gesondheidsfasiliteite. Die studie dui aan dat privaatsektor-organisasies goed geneig is om infrastruktuurprojekte as deel van hul KSV te onderneem en dus kategoriese inligting te verskaf wat geskik is vir beleidsformulering om die integrasie van KSV in die infrastruktuurontwikkelingsprogram te verbeter. Die studie dra by tot die konsep van korporatiewe sosiale verantwoordelikeid as 'n ander finansieringsalternatief vir die lewering van infrastruktuurprojekte. Die studie is beperk tot KSV-gebaseerde infrastruktuurprojekte deur die private organisasies vir die openbare instellings en die respondente is die privaat sektor se belanghebbendes.

## 1. INTRODUCTION

The dearth of infrastructure remains one of the most critical developmental challenges facing developing economies. In response to these shortfalls of infrastructure development, successive administrations in Nigeria have sought loans, contemplated sales of obsolete national assets, considered access to pension funds (Onuba, 2016; Stanbic IBTC Bank, 2009; Tule *et al.*, 2015), and more recently increased taxes to raise funds to finance priority capital projects that could stimulate the economy (Fu & Hou, 2015: 12-13).

Infrastructure development has mainly been the sole responsibility of the government (Awodele, Ogunsemi & Adeniyi, 2012: 20; Opawole, 2016: 22). However, increasing global financial constraints have reinforced the calls for sustainable innovative means of financing infrastructure. Notable financing options are the Public-Private Partnership (PPP) variants (Helg, 2007). Private sector financing of infrastructural projects has existed for a long time in the form of philanthropy, patronage, sponsorship, and donations (Gokulsing, 2011: 227; Helg, 2007: 35). These gestures of the private sector have now been labelled Corporate Social Responsibility (CSR) and a wide range of the social and environmental needs of society, including infrastructural projects, have been delivered through CSR. CSR is a voluntary social and environmental exercise by organisations that is over and above the legal requirements set by the governments or regulation markets, in order to improve the quality of life of their stakeholders (staff, shareholders, customers, suppliers, host communities) without direct profit motive or intention (Al Yammahi & Guruswamy, 2017: 39, 42; Mishra & Schmidt, 2016; Sharma & Kiran, 2013: 18).

In 2010, the International Organization for Standardization (ISO) launched ISO 26000 to provide guidance on how all types of organisations can be socially responsible. The UK government once had a minister for CSR under the Department for Trade and Industry to maximise the potential of CSR contribution to national development (Moon, 2007). Brazil, Russia, India, China, and South Africa (BRICS) are exploring the capacity of CSR simultaneously with other innovative financing options for the delivery of capital projects (Mohieldin, 2014: 3). However, CSR practice is still in its infancy in most of the African countries, including Nigeria (Klins, Van Niekerk & Smith, 2010: 2).

In Nigeria, "A Bill for an Act to provide for the establishment of the CSR commission" failed to pass a second review in the Senate of the Sixth National Assembly in 2008 (Corporate Social Responsibility Bill, 2007; 2008). Stakeholders argued that the proposed Bill is against the voluntary essence of CSR and is perceived as multiple taxation. Consequently, CSR operation in Nigeria is at the discretion of the organisations (Ananaba & Chukwuka, 2016: 65; Ijaiya, 2014). The most recent steps to recognise and explore the potential of CSR as an option for financing infrastructural projects is the Presidential Executive Order 007 of 2019 tagged 'Road Infrastructure Development and Refurbishment Investment Tax Credit Scheme Order 2019'. The 'Order' states that organisation(s) herein referred to as participant(s) shall be entitled to utilise as credit against companies' income tax the incurred project cost on construction or refurbishment of eligible roads.

Financing infrastructure as CSR is not yet fully developed, lacks information, and is at best not effectively harnessed (Ebekezien, Aigbavboa & Amadi, 2023: 149). This suggests the need for empirical studies that could enhance its formal incorporation into infrastructure financing options (Alobo & Udungeri, 2018; Federal Ministry of Economic Cooperation & Development-BMZ, 2012; Ojo & Akande, 2014). The practices have been recognised as a very significant contributor to provision of infrastructure (Ebekezien *et al.*, 2023). The CSR initiatives of international oil companies in the Niger Delta area of Nigeria are in billions of Naira (Adeoye, 2016: 644). To date, lecture theatres, hostels, hospitals, roads, and bridges have been delivered through CSR by private organisations. In view of the CSR's potential to deliver public infrastructure (Alobo & Udungeri, 2018), there is a need for understanding the types of infrastructure that could be delivered as CSR. The clarity on these types of infrastructure would enhance effective synergy among the public and private sector stakeholders in the development of a CSR policy guide.

Studies on CSR practices of organisations or group of organisations have identified a number of CSR initiatives specific to the organisations or their host communities. The studies by Lompo and Trani (2013) and by Adewuyi and Olowookere (2010) highlighted the CSR initiatives of private organisations but did not specifically delineate the infrastructural projects undertaken by the firms. Moreover, CSR priority differs across groups or culture (Adeyanju, 2012; Tilt, 2016). For instance, Blowfield and Frynas (2005) noted that CSR practices in Ghana are centred on empowering local communities, while Bhatia and Makkar (2020) averred that CSR in Africa is concerned with infrastructure development compared to what obtained in the developed countries.

In Nigeria, studies focused on CSR practices of organisations, CSR contribution to sectors development, drivers and barriers to CSR implementation, and perception of organisations' CSR (Amaeshi *et al.*, 2006; Hossain *et al.*, 2016; Oguntade & Mafimisebi, 2011; Sharma & Kiran, 2013). Other studies by Babalola (2012), Forstater *et al.* (2010), Osisioma *et al.* (2015), and Visser and Tolhurst (2010) focused on components of organisations' CSR, namely CSR impact on organisations' financial performance and image, and CSR in developing countries with limited or no specific reference to delivery of infrastructural projects by the organisations. Visser (2008: 493) opined that "there seems to be a specific need for more sectorial research on CSR codes and practices, especially for the lesser covered industries like chemicals, financial services, infrastructure (including construction), manufacturing (including motor), media, retail, telecommunications, and travel and leisure".

The non-existence of an enactment to regulate CSR operation in Nigeria and in most of the African countries (Samy, Ogiri & Bampton, 2015; Ugwuwananyi & Ekene, 2016) is a justification for this study. It is thus important to assess the CSR-based infrastructural projects delivered by private organisations in Lagos State, with a view to providing information that could enhance the development of a CSR guide and government policies that would make private sector organisations responsive to infrastructural development in their operating environment.

## 2. LITERATURE REVIEW

### 2.1 Corporate social responsibility

The concept of CSR is encapsulated in business organisations being responsible for the impact of their activities on society and the environment for their mutual sustainability (Riano & Yakovleva, 2019: 106). Researchers have used diverse theories to explain the CSR concept. These include, among others, social contract theory, instrumental stakeholder theory, legitimacy theory, stakeholder theory, social issue life cycle theory, accountability theory, political economy theory, institutional theory, and social exchange theory (Eweje, 2006: 98; Idowu, 2014: 22-23; Ugwuwananyi & Ekene, 2016; Sitnikov & Bocean, 2017: 122; Xuan, 2013: 18). This study is based on the social contract theory, more specifically, the social contract of business, whereby the role of a business extends beyond the primary purpose of profit. A social contract is automatically created when a business is born in a society (Bichta, 2003: 3). This implies that businesses are citizens who should contribute to society's development like an individual.

The concept of CSR is underpinned by the inseparability of businesses from society (business-society relationship). It is a very old and evolving concept with a wide range of definitions (Brown, 2012: 16; Dahlsrud, 2008: 7; Idowu, 2014; Low, 2016: 57; O'Riordan & Fairbrass, 2008: 747). Presently, there is no agreement on the definition of CSR (Estanesti, 2013: 218; Jamali, 2007: 1; Low, 2016: 58). Low (2016: 58-62) identified 73 definitions from 1950 to 2009. Stoner, Freeman and Gilbert (1995: 97) defined CSR as "what organisation does to influence the society in which it exists". Dahlsrud (2008: 7) assessed frequently used definitions of CSR between 1980 and 2003. The CSR definition of the European Union, which defined CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis", received the highest frequency count (Gokulsing, 2011: 219).

The concept of CSR, as it is presently understood, is generally believed to have originated from the 1950s with the work of Howard Bowen who published a book *Social responsibility of businessmen* in 1953 (Carroll, 2008; Helg, 2007: 26; Kraus & Brtitzelmaier, 2012; Low, 2016: 56). The venture of Leisinger (2007: 319) to simplify the CSR concept necessitated the codification of the responsibility into three dimensions: 'must', 'ought to', and 'can'. The 'must' dimension, also known as social obligation and mandatory responsibility, refers to legal and regulatory compliances that are not negotiable (Willi, 2014). The 'ought to' dimension is regarded as expected ethical or social responsibility (Carroll, 1999; Sethi, 1979). The age-long debate over what should constitute CSR has been mainly based on this category, because it is negotiable and depends on corporate resources. The 'can' dimension encompasses all voluntary activities undertaken by corporations in response to stakeholders' desire. It is also known as social responsiveness (Sethi, 1979: 64), discretionary responsibility (Carroll, 1999), altruistic (Lantos, 2001; 2002), corporate philanthropy (Leisinger, 2007: 319), and relational perspective (Lin, Ho & Shen, 2017). Considering the limited possibility of companies to be accused of not complying with the law, coupled with the trend of CSR classification and its nature, CSR in this study focuses on voluntary (non-mandatory) activities of organisations in the delivery of infrastructure expected and desired by internal and external stakeholders.

## 2.2 Financing infrastructural projects as part of CSR

Globally, the desire of government to improve the accessibility of citizens to a dignified life and the acknowledgement of the limited resources have necessitated the call for private sector participation in the provision of basic infrastructure (Akinyosoye, 2010: 1; Aloba & Udungeri, 2018). Figure 1 presents options for financing infrastructural development. It depicts corporate finance as a viable option for financing infrastructure. Accordingly, Wagenvoort, Nicola and Kappeler (2010: 18-19) averred that  $\text{Private finance} = \text{Total infrastructure finance} - \text{Public finance}$ . While  $\text{Corporate finance} = \text{Private finance} - \text{Project finance}$ ,  $\text{Non-PPP} = \text{Project finance} - \text{PPP}$ . Therefore,  $\text{CSR finance} = \text{Corporate finance} - \text{Public/private companies' commercial finances}$ .

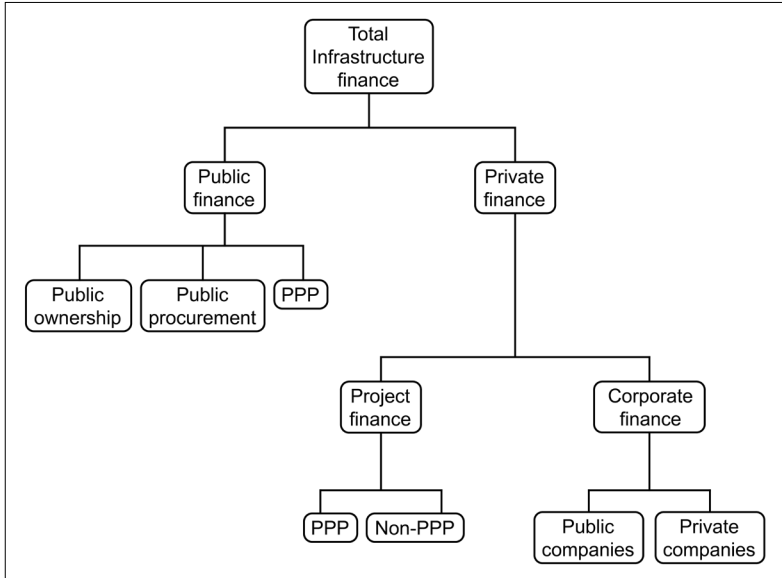


Figure 1: Infrastructure finance

Source: Adapted from Inderst (2013: 14)

The identification of CSR as an innovative financing option for capital projects (Mohieldin, 2014) demands evaluation of the types of infrastructure CSR is most suitable to deliver. Although Akinyosoye (2010: 4) recommended that CSR contribution to infrastructure provision should not be explored because of its perceived limitations (that is, paucity of the CSR fund compared to the enormity of capital required for infrastructural development), Aloba and Udungeri (2018: 647) posited that CSR has the potential to contribute to inclusive development of social infrastructure that would benefit the communities (Whellams, 2007). Furthermore, Ikedionwu (2016) opined that CSR has become a business imperative, because it is right and it provides security. Akinyosoye's (2010: 4) view is consistent with the criticisms that the concept of CSR has attracted since its inception. Unlike most of the other CSR initiatives that are at the prerogative of the organisations (depending on the approach or strategy of implementation), infrastructure components of CSR take the sole responsibility out of the organisations' control, because it will require approval of the public/authority to ensure conformity with certain required standards, a peculiarity that calls for a special study.

## 2.3 Deliverable infrastructural projects through CSR practices

Infrastructure provision has been identified as one of the critical initiatives shaping CSR practices in developing countries, besides poverty alleviation, healthcare provision, and education (Amaeshi *et al.*, 2006; Eweje, 2006: 93). Although all sectors of the economy require the support of infrastructure for their operation (Othman, 2009), health, education, and the environment are highly disposed to physical infrastructure development through CSR (Whellams, 2007). According to Forstater *et al.* (2010), mostly the health sector, the education sector, and the environment are the recipients of CSR initiatives of private organisations in South Africa, Namibia, Mozambique, Malawi, Kenya, and Ghana. Furthermore, the provision of infrastructure by private organisations has been well noticed in the health sector, the education sector, and other general infrastructure such as roads (CSR-in-Action, 2012; Oguntade & Mafimisebi, 2011). Table 1 presents the thematic categorisation of infrastructure-related CSR activities of private organisations. Based on existing literature, the table shows the major contributors to specific CSR practices and their targeted stakeholders in Nigeria.

Table 1: Thematic categorisation of infrastructure-related CSR activities of private organisations

<i>CSR themes</i>	<i>Specific CSR practices</i>	<i>Key contributors</i>	<i>Targeted stakeholders</i>
Educational development	Science laboratory construction and equipping	Oil and gas companies, banks, food and beverages companies, FBOs	Shareholders, customer/ consumers, government, media/civil society, larger society, operational community staff
	Construction of hostels		
	Construction of school libraries		
Health promotion	Construction of clinics	Oil and gas companies, banks, telecoms companies	Larger society, operational community staff, government, customer/ consumers
	Water and other infrastructure for hospitals		
	Renovations of old health facilities		
Social/Youth development	Building and donating community resources centres	Manufacturing companies, banks	Larger Society, Operational Community Staff, Shareholders, government, media
	Construction of ICT centres/town halls		



CSR themes	Specific CSR practices	Key contributors	Targeted stakeholders
Environmental sustainability	Landscaping of cities, beatification of paths and roads	Oil and gas companies, telecoms companies, banks, manufacturing companies	Larger society, operational community staff, the environment, media/civil society, government
	Providing solar and alternative energy facilities		
	Waste management		
	Construction of public toilets		
Sport development	Construction of sport centres and facilities	Telecoms companies, oil and gas companies	Government, larger society, media/civil society
Infrastructure	Roads and bridges	Oil and gas companies	Larger society, government
	Electricity		
	Markets		

Source: Adapted from Abila (2010); Oguntade and Mafimisebi (2011); Whellams (2007)

Idemudia (2007) revealed that provision of social infrastructure such as construction and renovation of roads, schools, hospitals, and electricity were ranked high on expectations from multinational corporations as their response to the community's needs. However, there are limits to what companies are prepared to allocate their resources to (Leisinger, 2007). In Nigeria, some organisations have distinguished themselves in the provision of specific categories regarding infrastructural projects (Ebekozi *et al.*, 2023). Table 2 presents the targets of a few of these organisations' infrastructural projects in Nigeria. High priority was given to health-provision, education, and environmental sustainability.

Table 2: Targeted categories of infrastructural projects by private organisations

S/No	Organisations	Health Pro	Edu Dev	Env Sustain	Sport Dev	Social/Youth Development	Basic Infra	Security
1	Airtel	✓	✓		✓			✓
2	Cadbury Nig. Plc	✓	✓	✓	✓			
3	Chi Limited	✓					✓	
4	Dangote Group	✓	✓	✓			✓	
5	De United Food Industry Ltd	✓	✓		✓			
6	Efisalaf Nig.	✓	✓	✓				
7	Exxonmobil Nig.	✓	✓					
8	First Bank of Nig. Plc	✓	✓			✓		
9	Flour Mills of Nigeria	✓	✓			✓	✓	✓
10	FrieslandCampina WAMCO Nig. Pls	✓	✓					
11	Globacom Nig.	✓	✓		✓	✓		
12	Guinness Nig. Pls	✓		✓				

S/No	Organisations	Health Pro	Edu Dev	Env Sustain	Sport Dev	Social/Youth Development	Basic Infra	Security
13	Intel Nig. Plc		✓	✓			✓	
14	Jubaili Bros Engineering Ltd		✓			✓		
15	Nasco Mgt Services Ltd	✓	✓	✓		✓		
16	Nestle Nig. Pls	✓	✓	✓	✓	✓		
17	Nigerian Bottling Company Ltd	✓	✓	✓	✓	✓		
18	Oando Plc		✓			✓		
19	Promasidor	✓	✓	✓	✓			✓
20	PZ Cussons Nig. Plc	✓		✓				
21	Shell Petroleum Dev. Company of Nig. Ltd	✓	✓	✓			✓	
22	Sterling Bank Plc		✓	✓				
23	Union Bank of Nig. Plc		✓		✓			
24	United Bank for Africa	✓	✓	✓				
25	Zenith Bank Plc	✓	✓		✓	✓		

Edu = Education; Dev = Development; Pro = Promotion; Env = Environmental; Sustain = Sustainability; Infra = Infrastructure

Source: CSR-in-Action (2012: online); Nigeria Employers Consultative Association (2019: online)

### 3. STUDY AREA

The study area for the research is Lagos State in Southwestern Nigeria. Lagos State is the commercial centre of Nigeria (Eteng, Ojo & Olaniyi, 2018; Osho & Adishi, 2019). The State faces continual challenges of rapid population growth, urbanisation, and perpetual demand for infrastructure development. Moreover, Lagos State, the former federal capital of Nigeria, still hosts the headquarters of the vast majority of national and international organisations (Nwague & Oni, 2015). Figure 2 shows the map of the study area in relation to Nigeria.



Figure 2: Map of Lagos, the study area in relation to Nigeria

Source: Idowu *et al.* (2020: 152)

## 4. RESEARCH

### 4.1 Research design

This study examined the CSR-based infrastructural projects executed by private organisations in Lagos State, Nigeria. Mixed method, which allows collection of quantitative and qualitative data, was adopted (Creswell & Creswell, 2018). The questionnaire survey ( $n = 27$ ) was used to identify the types and categories of infrastructural projects that private organisations are disposed to undertake as CSR. This is a required knowledge for policy formulation. The interviews ( $n = 9$ ) explored the industry-specific knowledge on CSR-based infrastructural projects. The reason for collecting both quantitative and qualitative data is to elaborate on specific findings from the questionnaire survey (quantitative data) by the interview (qualitative data) respondents' groups (Creswell & Creswell, 2018).

### 4.2 Population, sampling, and response rate

The study population comprised private organisations that have delivered infrastructural projects as CSR, which are recorded by the Lagos State government and recipient public institutions within Lagos State. The private organisations comprised corporate organisations and civil society groups such as non-governmental organisations (NGOs) and

faith-based organisations (FBOs). The lists of these private organisations were obtained from relevant offices such as the Ministry of Works and Infrastructure, the Ministry of Education, and the Physical Planning and Development Unit of tertiary institutions that have been prime beneficiaries of CSR-based infrastructural projects (Amaeshi *et al.*, 2006; Forstater *et al.*, 2010; Ragodoo, 2009; Sharma & Kiran, 2013). Any infrastructural project undertaken by these private organisations for the society or for a particular group from 2010 to 2019 were considered in this study. Recipient private organisations were excluded from this study, because it is not yet entrenched in the business culture of private organisations to express their CSR gestures in private establishments as may be obtainable in other climes. In addition, individuals who are more responsive to private organisations are also excluded from this study.

Through reconnaissance survey, 15 government organisations comprising four ministries, departments and agencies (MDAs), seven tertiary institutions, and four health institutions were identified. These organisations with on-line profiles and sources were designated as the driver respondents for the identification of the private organisations that have sponsored infrastructural projects in the study area.

From January 2010 to December 2019, these private organisations delivered 57 infrastructural projects in the study area. These were done by a total of 59 private organisations. The on-line search for private organisations that are also committed to the delivery of CSR-based infrastructural projects in the study area yielded information on an additional 15 organisations. Thus, 74 identified organisations have undertaken infrastructure in the study area. However, the study excluded nine individual projects because of the difficulties associated with selected individual-based research. This brought the sampling frame to 65. Further assessment of the 65 organisations indicated that some are no longer in existence, due to merger, acquisition, and liquidation. Therefore, the sampling frame of 65 was reduced to 53, comprising 43 corporate organisations, seven NGOs, and three FBOs (see Table 3). Considering the small number of organisations that have delivered infrastructural projects in the study area, total enumeration (census survey) of the sampling frame, as used by Othman and Mia (2008) in a CSR-related study, was adopted. Moreover, Kothari and Garg (2014) noted that census survey may provide better results than any sample survey, if the population is not so large (< 100).

Table 3: Response rate

<i>Private organisations</i>	<i>Sampling frame</i>	<i>Number administered</i>	<i>Number retrieved</i>	<i>Response (%)</i>
Corporate	43	43	23	53.5
Faith-based	3	3	3	100
Non-governmental	7	7	1	14.3
Total	53	53	27	50.9

The number of participants in qualitative research is small compared to that of quantitative research. Target participants and data saturation (Creswell & Creswell, 2018; Hossain *et al.*, 2016) were used to establish ten interviewees for the qualitative survey. Convenience sampling was adopted to select the interviewees (Kothari & Garg, 2014).

Twenty-seven completed questionnaires were returned, resulting in a response rate of 50.9%. According to Moyo & Crafford (2010: 68), contemporary built-environment survey response rates range between 7% and 40%, in general. All ten interviewees, who were invited to participate in the study, took part in the interview discussions, but only nine responses were valid to use.

### 4.3 Data collection

Primary quantitative and qualitative data was used in this study. The quantitative data was collected with the aid of a self-administered questionnaire survey on CSR personnel of the 53 selected private organisations in an A4 envelope addressed to each of the organisations between December 2019 and February 2020. The questionnaire was divided into two sections. Section 1 focused on the respondents' personal profiles to guarantee the reliability of the information provided. The quantitative questions in Section 2 were designed as closed type or multiple-choice questions (Fellows & Liu, 2008). Based on the literature and Table 2, 35 possible infrastructural projects, which private organisations have either undertaken or could undertake as CSR, have been set as options and the respondents were instructed to tick the appropriate option(s) that applied to their organisation's CSR activities.

The semi-structured interviews were undertaken after the questionnaire survey administration. The ten interviewees were selected from among those who had responded to the quantitative questionnaire. The interactions were recorded with the consent of the interviewees. Section 1 obtained information on the profile of the interviewees to ascertain whether the interviewees have appropriate knowledge and experience of CSR-based infrastructural projects. Section 2 contained three open-ended

interview questions that enabled the interviewees to freely express their perceptions. Specific questions on the time period, the number and types of CSR projects, in which interviewees were involved, were included to validate findings from the questionnaire results.

## 4.4 Data-analysis method

Descriptive statistics and thematic analysis were employed to analyse the quantitative and qualitative data, respectively. Microsoft Excel was used to calculate the frequency and percentages to show the profile of respondents and interviewees and to report the annually delivered CSR-based infrastructural projects for the period 2010 to 2019 for each of the private organisations as well as for each CSR category. The annually delivered CSR-based infrastructural projects were correlated against the period 2010 to 2019 to test for any associations. The  $R^2$  value was calculated and presented in a bar chart with a trendline to indicate the pattern of delivery (trajectory), as indicated in Opawole, Jagboro and Babatunde (2011). If a trend line has a positive (upward) slope, there is a positive association between the variables (Moore, 2010: 106).  $R^2$  values range between 0.0 and 1.0, where a value of 1.0 indicates a perfect correlation (Moore, 2010: 106).

Thematic analysis approach, which is usually applied to a set of texts such as interview transcripts, was used to analyse the interviews (Algassim *et al.*, 2023; Basarir-Ozel, Turker & Nasir, 2022; Isang & Ebiloma, 2023). Common themes such as topics, ideas, and patterns of meaning that came up repeatedly were identified. As themes emerged, they were indexed and compared with themes from subsequent interviews. Three themes were extracted, namely years of involvement in social infrastructural projects, types of project rendered as CSR, and number of executed and ongoing CSR-based infrastructural projects.

## 5. RESULTS

### 5.1 Profiles

Table 4 shows that the vast majority (85.2%) of the private organisations are corporate organisations. The financial services sector represents 52.3% of the corporate organisations. Most of the organisations are large firms with over 250 employees (88.9%). Most of the organisations (66.7%) have international coverage and over 70% of these organisations have been established and incorporated prior to the advent of the current democratic system which began in 1999. Inferably, corporate organisations are more disposed to delivery of CSR-based infrastructural projects. The

financial sector towered above other sectors in the delivery of infrastructure as CSR. Irrespective of the organisation or the sector, the vast majority of organisations are large firms with international presence and long years of establishment and incorporation.

Table 4: Characteristics of the organisations

<i>Characteristic</i>	<i>Category (n = 27)</i>	<i>Frequency</i>	<i>%</i>
Type	Corporate	23	85.2
	Faith-based	3	11.1
	Non-governmental	1	3.7
Sector	Consumer goods	4	17.4
	Financial services	12	52.2
	ICT/Telecommunication	2	8.7
	Oil and gas	2	8.7
	Services	3	13.0
Coverage	State	1	3.7
	National	8	29.6
	International	18	66.7
Employee size	50-249	3	11.1
	≥ 250	24	88.9
Establishment	Pre-independence (before 1960)	6	22.2
	First republic/military (1960 ≤ 1999)	13	48.2
	Post-military (after 1999)	8	29.6
Incorporation	Pre-independence (before 1960)	4	14.8
	First republic/military (1960 ≤ 1999)	15	55.6
	Post-military (after 1999)	8	29.6

The representatives comprised managers and coordinators of the CSR units or offices responsible for the execution of the organisations' CSR-based projects. In Table 5, the profile of the organisations' representatives shows that the vast majority of them (96.3%) had either a postgraduate (59.3%) or a first degree (37.0%); 62.9% had over five years' work experience in the organisations they represented. Although only 37% of the representatives were involved in over five CSR-based infrastructural projects in their organisations, 55.0% of them had been involved in these projects for over five years. Over half (51.9%) of the representatives had formal training on CSR implementation, 64.3% of the representatives were sponsored by their organisation, and the majority of (71.4%) of the representatives were locally trained in Nigeria. This implies that most of the respondents have adequate tertiary qualifications and experience in CSR-based projects to provide information that could help make useful deductions on the delivery of infrastructural projects by private organisations.

Table 5: Profile of the organisations' representatives

<i>Characteristics</i>	<i>Category (n = 27)</i>	<i>Frequency</i>	<i>%</i>
Designation	CSR manager	2	7.4
	CSR/Sustainability coordinator	3	11.1
	Communication manager	3	11.1
	CSR supervisor	3	11.1
	CSR specialist	1	3.7
	Human resource manager	1	3.7
	Personnel manager	1	3.7
	Project manager	4	14.8
	Others	8	29.6
	No response	1	3.7
Profession	Corporate communication	2	7.4
	Public relations	2	7.4
	Insurance	2	7.4
	Banking	2	7.4
	Social work	2	7.4
	Human resource administration	1	3.7
	Accounting	1	3.7
	Quantity surveyor	3	11.1
	Architect	1	3.7
	Civil engineer	1	3.7
	Others	4	14.8
	No response	6	22.2
	Education	Polytechnic graduate (HND)	1
First Degree (B.Sc./B.Tech.)		10	37.0
Postgraduate (PGD/M.Sc./M. BA/M.PA, PhD.)		16	59.3
Work experience in the current organisation (years)	≤ 5	8	29.6
	6-10	7	25.9
	11-15	7	25.9
	16-20	2	7.4
	≥ 20	3	11.1
Experience on CSR-based infrastructural projects in current organisation (years)	≤ 5	11	40.8
	6-10	9	33.3
	11-15	4	14.8
	16-20	1	3.7
	≥ 20	2	7.4
Number of CSR-based infrastructural projects involved in within current organisation	≤ 5	17	63.0
	6-10	2	7.4
	11-15	2	7.4
	16-20	3	11.1
	≥ 20	3	11.1



<i>Characteristics</i>	<i>Category (n = 27)</i>	<i>Frequency</i>	<i>%</i>
Training on CSR implementation	Formal (with certificate)	14	51.9
	Informal (without certificate)	9	33.3
	No response	4	14.8
Mode of the formal training sponsorship	Self-sponsored	1	7.1
	Company-sponsored	9	64.3
	Joint-sponsored	3	21.4
	Others	1	7.1
Location of the formal training	On-shore (in Nigeria)	10	71.4
	Off-shore (outside Nigeria)	1	7.1
	On-shore and off-shore	3	21.4

HND = Higher National Diploma; B.Sc. = Bachelor of Science; B.Tech. = Bachelor of Technology; PGD = Postgraduate Diploma; M.Sc. = Master of Science; M.BA = Master of Business Administration; M.PA = Master of Public Administration; PhD. = Doctor of Philosophy

Table 6 presents the profile of the nine interviewees, comprising six corporate organisations, two FBOs and one NGO. Although the interviewees were diverse in their designations and professions, they were involved in between three to 20 CSR-based infrastructural projects in their organisations. Their work experience on CSR-based infrastructure projects ranged from three years to 37 years. The majority of the interviewees (77.8%) had master's degrees in their respective disciplines, and 55.6% of the interviewees had formal training on CSR implementation. The profile of the interviewees provides a good criterion for accepting the validity of their verbal responses.

Table 6: Profile of the interviewees

No	Type of organisation	I.C	Sector of organisation	Designation of organisation's representative	Profession	HAQ	Work experience within the organisation	Work experience on CSR-based projects	Number of CSR-based projects involved within organisation	Form of CSR training
1	Corporate	C_1	Financial services	Project manager	Quantity surveyor	M.Sc.	3 years	8 years	3	Informal
2	Corporate	C_2	Services	Senior personnel officer	Human resource administrator	PGD	13 years	3 years	3	Informal
3	Corporate	C_3	Financial services	Regional projects and facilities maintenance officer	Quantity surveyor	M.Sc.	8 years	8 years	18	Informal
4	Corporate	C_4	Financial services	CSR/Sustainability coordinator	CSR/sustainability reporting officer	M.Sc.	12 years	12 years	18	Formal
5	Corporate	C_5	ICT/Telecom	CSR supervisor	Quantity surveyor	M.Sc.	8 years	8 years	8	Formal
6	Corporate	C_6	Services	Senior administrative officer	Administrator	B.Sc.	3 years	3 years	3	Formal
7	FBO	F_1	Christianity	Project manager	Architect	M.Sc.	>20 year	>20 year	3	Informal
8	FBO	F_2	Christianity	Finance and administration officer	Accountant	M.Sc.	3 years	3 years	>20	Formal
9	NGO	N_1		Past district governor	Management consultant	M.Sc.	37 years	37 years	>20	Formal

I.C = Interviewee Code; HAQ = Highest academic qualification; NGO = Non-governmental organisation; FBO = Faith-based organisation; CSR = Corporate social responsibility

## 5.2 Quantitative assessment of the CSR-based infrastructural projects of private organisations

Table 7 shows that, from the 35 possible infrastructural projects that private organisations either undertook or could undertake as CSR, 30 (85.7%) of these projects have been delivered at least once, whereas the remaining five (14.3%) have never been undertaken by any of the organisations. The 14.3% that were never delivered are complex infrastructural projects. Besides the nature of these projects, their cost implications, the gestation period, and the extent of physical developments that may require removal for right of way may form a serious deterrent to the private organisations without corresponding adequate support/partnership from the appropriate authorities. However, such might have been delivered by the private organisations as CSR outside the study area within Nigeria because of the obvious need for such infrastructure for the benefits and sustainability of the organisations and the host communities.

Table 7: CSR-based infrastructural projects delivered by private organisations between 2010 and 2019

No	Deliverable infrastructural projects	Selected organisations							
		Overall (27)		Corporate (23)		FBOs (3)		NGOs (1)	
		f	%	f	%	f	%	f	%
1	Blocks of classrooms in primary schools	15	55.6	13	56.5	1	33.3	1	100.0
2	Provision of pipe-borne water	13	48.1	10	43.5	2	66.6	1	100.0
3	Landscaping of cities, beautification of paths and roads	11	40.7	9	39.1	1	33.3	1	100.0
4	Renovations of old health facilities	10	37.0	9	39.1	1	33.3	0	0.0
5	Construction of library facilities	10	37.0	9	39.1	1	33.3	0	0.0
6	Construction of ICT centres	10	37.0	8	34.8	1	33.3	1	100.0
7	Construction of clinics/hospital/health facilities	10	37.0	8	34.8	1	33.3	1	100.0
8	Blocks of classrooms in secondary schools	8	29.6	7	30.4	1	33.3	0	0.0
9	Providing solar and alternative energy facilities	8	29.6	6	26.1	1	33.3	1	100.0
10	Provision of streetlight	7	25.9	6	26.1	1	33.3	0	0.0
11	Lecture theatre (< 250 capacity)	5	18.5	3	13.0	1	33.3	1	100.0
12	Construction of sport centres and facilities	5	18.5	4	17.4	1	33.3	0	0.0
13	Construction of public toilets	5	18.5	5	21.7	0	0.0	0	0.0
14	Two-lane highways road	4	14.8	2	8.7	1	33.3	1	100.0
15	Private drive pathways road	4	14.8	3	13.0	1	33.3	0	0.0
16	Science laboratory construction and equipping	4	14.8	3	13.0	1	33.3	0	0.0

No	Deliverable infrastructural projects	Selected organisations							
		Overall (27)		Corporate (23)		FBOs (3)		NGOs (1)	
		f	%	f	%	f	%	f	%
17	Provision of traffic light	3	11.1	3	13.0	0	0.0	0	0.0
18	Waste-management facilities	3	11.1	3	13.0	0	0.0	0	0.0
19	Construction of Departmental/Faculty building	3	11.1	3	13.0	0	0.0	0	0.0
20	Blocks of classrooms in tertiary institutions	3	11.1	3	13.0	0	0.0	0	0.0
21	Construction of community resources centres	3	11.1	1	4.3	2	66.6	0	0.0
22	Construction of markets	2	7.4	2	8.7	0	0.0	0	0.0
23	Construction of hostels	2	7.4	2	8.7	0	0.0	0	0.0
24	Lecture theatre (250-500 capacity)	2	7.4	1	4.3	1	33.3	0	0.0
25	Construction of town hall	2	7.4	2	8.7	1	33.3	0	0.0
26	Lift installation	1	3.7	1	4.3	0	0.0	0	0.0
27	Highway bridge	1	3.7	1	4.3	0	0.0	0	0.0
28	Foot/pedestrian bridge	1	3.7	0	0.0	1	33.3	0	0.0
29	Dual carriageways roads	1	3.7	0	0.0	1	33.3	0	0.0
30	Lecture theatre (> 500 capacity)	1	3.7	1	4.3	0	0.0	0	0.0
31	Construction of motor park	0	0	0	0.0	0	0.0	0	0.0
32	Aqueduct bridge	0	0	0	0.0	0	0.0	0	0.0
33	Road cum railway bridge	0	0	0	0.0	0	0.0	0	0.0
34	Railway bridge	0	0	0	0.0	0	0.0	0	0.0
35	Expressways road	0	0	0	0.0	0	0.0	0	0.0
Total delivered		30	85.7	28	80.0	20	57.1	8	22.9

Overall, the most delivered CSR-based infrastructural projects by private organisations were construction of classroom blocks in primary schools (55.6% of the organisations), provision of pipe-borne water (48.1%), and landscaping and beautification (40.7%), as indicated in Table 7. Other projects such as construction of clinics/hospitals/health facilities, ICT centre, library facilities, and renovation of health facilities have been undertaken by 37% of the organisations as CSR.

The most delivered projects are social infrastructure projects (e.g., education, health, and environmental projects). The capacity of these organisations to solely deliver such infrastructure may have informed the 'adopt-a-school' initiative being encouraged by the Lagos State government (CSR-in-Action, 2012).

Corporate organisations delivered 80% of the deliverable infrastructural projects between 2010 to 2019. The duo of foot/pedestrian bridge and highway bridge, which are common CSR activities of multi-national companies (MNCs) and IOCs in the Niger-Delta area of Nigeria, have not

been undertaken by the corporate organisations in the study area. The FBOs delivered 57.1% of the total identified deliverable infrastructural projects. The types of projects not delivered by the FBOs are mostly related to institutions. The disposition of the FBOs to deliver institutional infrastructure as CSR may be due to the establishment of similar institutions by the FBOs. Inferably, organised FBOs with established tertiary institutions will be less disposed to undertake infrastructure for tertiary institutions outside their established institutions. The NGOs delivered 22.9% of the identified deliverable infrastructural projects. This limited number is understandable, because NGOs are driven by the terms of their establishments. Inferably, only NGOs that are established with the sole aim of improving infrastructure will be more inclined to, solely or in partnership, deliver infrastructural projects. This submission is very similar to the advocacy for the establishment of development banks to address the construction financing challenge (Ajanlekoko, 2001).

Table 8 shows the number of CSR-based infrastructural projects that each of the private organisations delivered, ranging from 1 to 19 for the corporate organisations. That is 2.9% to 54.3% of the deliverable infrastructural projects. The range is between 2 to 16 (that is 5.7% to 45.7%) for the FBOs and an average of 8 (22.9%) were delivered by the NGOs. The number of the executed projects is partly due to the specific focus of this study on infrastructural projects and the year of establishment of the organisations. For instance, organisations with disposition toward other non-physical CSR initiatives such as sponsoring sport events and provision of scholarship, among others, will definitely have limited execution of infrastructural projects. Furthermore, organisations with a focus on physical CSR initiatives but with short year of establishment will likewise have limited record of delivering CSR-based infrastructure projects.

Table 8: Detailed CSR-based infrastructural projects delivered by private organisations

No	Deliverable infrastructural projects	Corporate (n=23)																		FBOs (n=3)			NGOs (n=1)											
		1	2	3	4	5	7	9	10	11	12	13	14	15	16	17	18	19	20	21	22	24	26	27	f	%	8	23	25	f	%	6	f	%
1	Blocks of classrooms in primary schools	✓				✓		✓			✓			✓		✓	✓	✓	✓	✓	✓				13	56.5	✓	✓	✓	1	33.3	✓	1	100
2	Provision of pipe-borne water	✓			✓						✓			✓											10	43.5	✓	✓	✓	2	66.6	✓	1	100
3	Landscaping of cities, beautification of paths and roads	✓					✓			✓			✓											✓	9	39.1	✓	✓	✓	1	33.3	✓	1	100
4	Renovations of old health facilities	✓			✓			✓			✓			✓					✓						9	39.1	✓	✓	✓	1	33.3	0	0	
5	Construction of library facilities	✓			✓		✓			✓															9	39.1	✓	✓	✓	1	33.3	0	0	
6	Construction of ICT centres	✓			✓					✓			✓						✓						8	34.8	✓	✓	✓	1	33.3	✓	1	100
7	Construction of clinics/hospital/health facilities	✓	✓			✓			✓			✓			✓										8	34.8	✓	✓	✓	1	33.3	✓	1	100
8	Blocks of classrooms in secondary schools	✓				✓			✓			✓			✓										7	30.4	✓	✓	✓	1	33.3	0	0	
9	Providing solar and alternative energy facilities	✓				✓			✓										✓						6	26.1	✓	✓	✓	1	33.3	✓	1	100
10	Provision of streetlight	✓			✓			✓			✓														6	26.1	✓	✓	✓	1	33.3	0	0	
11	Lecture theatre (<250 capacity)	✓									✓									✓					3	13.0	✓	✓	✓	1	33.3	✓	1	100
12	Construction of sport centres and facilities				✓						✓			✓											4	17.4	✓	✓	✓	1	33.3	0	0	

No	Deliverable infrastructural projects	Corporate (n=23)															FBOs (n=3)			NGOs (n=1)																	
		1	2	3	4	5	7	9	10	11	12	13	14	15	16	17	18	19	20	21	22	24	26	27	f	%	8	23	25	f	%	6	f	%			
13	Construction of public toilets	✓				✓	✓				✓											✓			5	21.7							0	0.0		0	0
14	Two-lane highways road	✓				✓																			2	8.7	✓						1	33.3	✓	1	100
15	Private drive pathways:road					✓			✓																3	13.0		✓					1	33.3		0	0
16	Science laboratory construction and equipping	✓																				✓			3	13.0		✓					1	33.3		0	0
17	Provision of traffic light					✓							✓												3	13.0							0	0.0		0	0
18	Waste-management facilities	✓				✓																✓			3	13.0							0	0.0		0	0
19	Construction of Departmental/Faculty building	✓							✓													✓			3	13.0							0	0.0		0	0
20	Blocks of classrooms in tertiary institutions	✓										✓													3	13.0			✓				0	0.0		0	0
21	Construction of community resources centres	✓																							1	4.3	✓		✓				2	66.6		0	0
22	Construction of markets					✓																			2	8.7							0	0.0		0	0
23	Construction of hostels											✓										✓			2	8.7							0	0.0		0	0
24	Lecture theatre (250-500 capacity)	✓																							1	4.3		✓					1	33.3		0	0
25	Construction of town hall					✓																			2	8.7		✓					1	33.3		0	0
26	Lift installation																					✓			1	4.3							0	0.0		0	0

No Deliverable infrastructural projects	Corporate (n=23)																							FBOs (n=3)			NGOs (n=1)															
	1	2	3	4	5	7	9	10	11	12	13	14	15	16	17	18	19	20	21	22	24	26	27	f	%	8	23	25	f	%	6	f	%									
27 Highway bridge																								1	4.3																	
28 Foot/pedestrian bridge															✓									0	0.0	✓																
29 Dual carriageways roads																								0	0.0																	
30 Lecture theatre (> 500 capacity)										✓														1	4.3																	
31 Construction of motor park																								0	0.0																	
32 Aqueduct bridge																								0	0.0																	
33 Road cum railway bridge																								0	0.0																	
34 Railway bridge																								0	0.0																	
35 Expressways road																								0	0.0																	
Total delivered	3	19	1	5	17	3	1	10	5	8	7	1	9	5	2	4	1	4	2	16	1	2	1	2	16	4																
% of the deliverable	8.654	32.91	14.348	68.62	928.61	4.322	920.0	2.925	714.35	711.42	911.42	911.42	911.42	911.42	911.42	911.42	911.42	911.42	911.42	911.42	911.42	911.42	5.745	711.4	22.9																	



The deliverable CSR-based infrastructural projects by private organisations were further classified into categories (see Table 9). The thematic categorisation is based on the earlier deduced categorisation of infrastructure-related CSR activities in the literature review (see Table 1). The categorisation revealed that private organisations are more disposed to deliver health-promotion infrastructure as CSR. An average of 11 of the organisations undertook health promotion-related infrastructural projects between 2010 to 2019. This shows that there is a need for health infrastructural projects in the study area, beside the equipment and personnel requirement to manage the facilities when they are commissioned. These findings corroborate those of Mahapatra (2019: 37) and Mukherjee (2016: 252) that firms' CSR spending on health is highly significant in India.

Six private organisations delivered environmental sustainability infrastructure projects between 2010 to 2019. The projects in this category are sometimes needed for the functioning and productivity of the organisations that provide them, for example solar and alternative energy facilities.

Between 2010 to 2019, on average only two organisations completed projects in the basic infrastructure category. The costs involved and the extent of delivering basic infrastructure development projects can compete favourably with that expended on the highly delivered health promotion infrastructural projects. Besides, stakeholders receive more approval from the appropriate authorities for the delivery of basic infrastructural projects than other categories of infrastructural projects. This could be the reason why private organisations are less involved in the delivery of basic infrastructure. Despite these inferred barriers to the delivery of basic infrastructure in the study area, the findings contrast what obtained in the Niger-Delta area in Nigeria, where CSR expenditure of companies is mainly on basic infrastructure, according to Essien and Inyang (2017: 902).

The categorical targets of organisations presented in Table 9 revealed that FBOs are not disposed to undertake educational and sport/youth development infrastructural projects. On the other hand, the NGOs seem more inclined to deliver health promotion infrastructural projects than any other category.

Table 9: Categorisation of CSR-based infrastructural projects of private organisations

No	Category	Infrastructure private organisations delivered	Organisations that have been involved							
			Overall	Av.	Corporate	Av.	FBOs	Av.	NGOs	Av.
1	Health promotion	Construction of clinics/hospital/health facilities	10	11	9	1	1	0	0	0
		Provision of pipe-borne water	13	11	10	9	2	1	1	1
		Renovations of old health facilities	10		8		1		1	1
		Total	33		27		4		2	2
2	Environmental Sustainability	Construction of public toilets	5		3		1		1	1
		Providing solar and alternative energy facilities	8		7		1		0	0
		Landscaping of cities, beautification of paths and roads	11	6	9	5	1	1	1	1
		Total	24	6	19	5	2	1	1	1
3	Educational Development	Provision of street light	7		6		1		0	0
		Waste-management facilities	3		3		0		0	0
		Provision of traffic light	3		1		2		0	0
		Total	37		29		6		2	2
		Blocks of classroom in primary schools	15		13		1		1	1
		Blocks of classroom in secondary schools	8		6		1		1	1
		Blocks of classroom in tertiary institutions	3		3		0		0	0
		Science laboratory construction and equipping	4		2		1		1	1
		Construction of library facilities	10	5	8	5	1	0	1	0
		Construction of Departmental/Faculty building	3		3		0		0	0
		Lecture theatre (< 250 capacity)	5		5		0		0	0
		Lecture theatre (250-500 capacity)	2		2		0		0	0
Lecture theatre (> 500 capacity)	1		1		0		0	0		
Construction of hostels	2		2		0		0	0		
Total	53		45		4		4	4		

No	Category	Infrastructure private organisations delivered	Organisations that have been involved								
			Overall	Av.	Corporate	Av.	FBOs	Av.	NGOs	Av.	
4	Social/Youth development	Construction of town hall	2		2		0		0		0
		Construction of ICT centre	10	5	9	5	1	0	0	0	0
		Construction of community resources centres	3		3		0		0		0
		Total	15		14		1		0		0
5	Sport development	Construction of sport centres and facilities	5	5	4	4	1	1	0	0	0
		Total	5		4		1		0		0
6	Basic infrastructure	Private drive pathways	4		3		1		0		0
		Two-lane highways	4		2		1		1		1
		Dual carriageways	1		1		0		0		0
		Foot/pedestrian bridge	1	2	0	1	1	1	0	0	0
		Highway bridge	1		0		1		0		0
		Construction of market	2		2		0		0		0
		Lift installation	1		1		0		0		0
		Total	14		9		4		1		1

Av. = Average (sum of organisations/number of category activities)

This study noted earlier that 85.7% (see Table 7) of the identified deliverable infrastructural projects had been undertaken at least once over the past 10 years. Over the past three years (2017-2019), 60% of these deliverable infrastructural projects were delivered annually (see Figure 3). This implies that financing of infrastructural projects by private organisations as part of their CSR is an evolving practice. The trendline explained by the equation “ $y = 1.6468x$ ” in Figure 3 revealed that there is a positive trend ( $r^2 = 0.829$ ) in the quantity of delivered CSR-based infrastructural projects, as they increased by a multiple of 1.6468 on a yearly basis, where  $y$  = number of infrastructural projects and  $x$  = year count from 2010 (when  $x = 1$  in 2010 and  $x = 10$  in 2019). Inferably, in about 12 years (that is 2033), all the 35 identified deliverable infrastructural projects will be delivered annually by private organisations in the study area if the trajectory is maintained and there are needs for such infrastructural projects. On a general note, despite the noticeable rise in the CSR-based infrastructural projects being undertaken by these organisations, provision of basic infrastructure still represents the least in the targets of these organisations’ CSR initiatives (Table 1). This is an indication that the use of CSR to deliver such infrastructural projects is not yet mature.

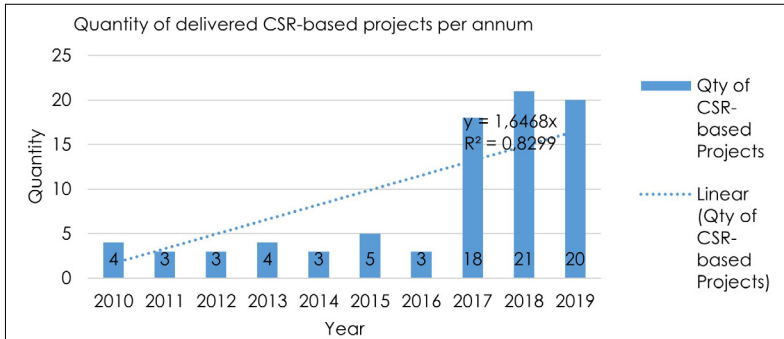


Figure 3: Delivered infrastructural projects by private organisations in the study area (2010-2019)

### 5.3 Qualitative assessment of the CSR-based infrastructural projects of the organisations

The section adopts the interviewees' codes contained in Table 6 in referring to the interviewees.

#### 5.3.1 Period involved in delivering infrastructural projects as CSR

The results of analysis of the qualitative data showed a noticeably long period of involvement in the delivery of CSR-based infrastructural projects among the organisations interviewed. Consistently, when asked about how long the interviewees' organisations have been involved in delivering infrastructural projects as CSR, three of them noted that it has been long. For instance, F\_1 noted that "as a church, in any community or wherever we find ourselves, we are also *bona fide* citizens of such community, and normally when we see anything to assist the community (no matter how small) we do it" (project manager, architect, over 20 years' work experience). Likewise, C\_2 stated that "[i]n this organisation, it has been a very long time ago that we have been delivering infrastructural project as CSR" (senior personnel officer, human resource administration, 30 years' work experience). However, with further probing, four of the participants were able to mention specific years during which their organisations were involved in the delivery of infrastructural projects as CSR. For example, N\_1 noted that "our organisation has been involved in the delivery of infrastructural projects as CSR for about 115 years ago" (ex-district governor, management consultant, 40 years' work experience). The following excerpts represent other participants' responses during the period when the organisations were involved in the delivery of infrastructural projects as CSR:

"It is over 5 years that our organisation has been involved in the delivery of infrastructural projects as CSR. [C\_1]

Skye bank was an amalgamation of five other banks. Since the days of co-operative bank, CSR was a core function, a lot of boreholes were constructed by cooperative bank in Ibadan those days. Therefore, this organization has been delivering CSR for a very long time. [C\_3]

37 years the bank has been involved in CSR before I joined 12 years ago. Premier financial institution for African origin. [C\_4].

Evidently, the nine organisations included in this study have been delivering CSR-based infrastructural projects for over 5 years. This is an indication that CSR is part of the core mission of some of these organisations.

### 5.3.2 Types of projects executed as corporate social responsibility

The organisations have a different vision and mission. Some of these organisations provide infrastructure on peace and conflict resolution; basic education and literacy; maternal and child health; disease prevention and treatment; economic development and community empowerment, as well as water and sanitation. Specifically, some of the organisations construct road, bridges, health facilities, blocks of classrooms, and libraries. In the majority of cases, the narrative of the participants suggests that the delivery of infrastructural projects by the organisations mainly depends on the community's requests and the organisations' ability to deliver the projects. Some of the participants described the type of project as follows:

Type of infrastructural project that we provide are institutional buildings [C\_1].

Buying of chairs for the school, we do it like once in two years. In the area of community, they do write to us, sometimes in 2017/2018 we built a Computer/ICT room with computers for primary schools. We also bought transformer for some communities... [C\_2].

Usually what we do is mostly based on the observed needs in the area, of course management influence, but more often than not, especially maybe not in Lagos because you know a lot of people are trying to do stuffs around here. Here in Lagos, there is this COPE for breast cancer treatment facility in Lagos, we partnered and constructed the facilities, so over the years we have been the one maintaining the facility. [C\_3].

In 2019 we supported Federal Nigerian Society for the Blind situated in Oshodi, Lagos with some infrastructural renovation of their male hostel, we also supported them with providing the water system for the entire school. [C\_4]

Our church provides roads which both the community and members of church benefit from. We also sink boreholes in the camp. [F\_1]

The intensive care unit is a project we have executed in 3 locations including LUTH, Jos specialist hospital, and Redeemers health centre. We equipped 500 of their libraries in primary schools. We just built a school at Ajah which was commissioned by Governor Sanwo-Olu last year. [F\_2]

### 5.3.3 Number of infrastructural projects executed and ongoing

In most of the organisations, interviewees identified one to eight categories of infrastructural projects executed by their organisations within the study period. While one of the interviewees mentioned projects executed

from scratch, two talked about existing infrastructural projects that were refurbished or upgraded by their organisations. Three of the interviewees stated as follows:

None is ongoing. Personally, I have been involved in two infrastructural projects. [C\_1]

Since I joined the bank, I have fully executed about eight. Currently we are working on one at the moment, lift installation at a general hospital in Ikorodu. [C\_3]

The number of projects our organisation has involved is very large. [N\_1]

## 6. DISCUSSION

There is convergence in the results of the quantitative and qualitative analyses on the delivered CSR-based infrastructural projects by private organisations. Such projects include blocks of classrooms, health facilities, libraries, roads, and bridges. Both analyses indicated that the quantities of the infrastructural projects delivered by each organisations differ. However, the quantitative analysis was more detailed on the most delivered type, the specific quantities by each of the organisations, and their targeted infrastructure.

There is none of the deliverable infrastructural projects that all the organisations have delivered. Inferably, these organisations have a different disposition to identifying and delivering the different types of infrastructural projects. This corroborates the assertion of Leisinger (2007: 319) that there are limits to what companies are prepared to allocate their resources as CSR. This also confirms the submission of CSR-in-Action (2012), of the Nigeria Employers Consultative Association (2019), as well as of Oguntade and Mafimisebi (2011: 117) that organisations have specific categories of infrastructure they are disposed to deliver as CSR.

Some of the identified deliverable infrastructural projects that none of the organisations have delivered in the study area have been delivered elsewhere outside the study area. Moreover, the range of the delivered infrastructural projects differs across the organisations. Furthermore, the qualitative result revealed that the types of deliverable infrastructural projects being delivered by private organisations mainly depends on their community needs or requests and their financial capacity. This buttressed the importance of places, organisation types, and terms of establishment as a determinant of CSR initiatives, as opined by Maanavilja (2010: 27) that CSR practice is dependent on economic, political, and cultural diversity. Visser and Tolhurst (2010: xxv) noted that the concept and practice of CSR

must be defined by national and cultural contexts for it to be relevant and effective. Idemudia (2011: 10) submitted that historical factors, cultural relationships, national differences, the enabling environment, and the role of government determines CSR practices in developing countries such as Nigeria.

Educational, health institutional, and environmental projects are infrastructural projects that received the highest attention by private organisations. This agreed with earlier findings in Abila (2010); CSR-in-Action (2012); Oguntade and Mafimisebi (2011), and Whellams (2007). These are mostly social infrastructures that the respective organisations solely delivered. Forstater *et al.* (2010) stated that the health sector, the education sector and the environment are mostly recipients of CSR initiatives in six African countries: Ghana, Kenya, Malawi, Mozambique, Namibia, and South Africa.

Between 2017 to 2019, the quantities of deliverable CSR-based infrastructural projects increased significantly in the study area. These findings agree with the assertion of Abila (2010) that CSR activities of the MNCs in Nigeria are on the increase.

## 7. CONCLUSION

The study examined the CSR-based infrastructural project(s) of private organisations in the study area. The study concluded that private organisations possess inherent motivation to respond to infrastructural development by providing different preference and magnitude of infrastructural projects as their CSR. The corporate organisations are more disposed and possess better capacity to undertake CSR-based infrastructural projects than the NGOs and the FBOs. Infrastructural projects such as construction of classroom blocks, provision of pipe-borne water, landscaping and beautification, and the construction of primary health facilities, among others, that are less financially demanding, require minimal technical input, and are easy to maintain readily find sponsorship from a good number of private organisations. However, between 2017 and 2019, the public sector's recognition of the importance of the private sector has evolved a trend indicating that many private organisations have undertaken more capital-intensive and complex physical infrastructural projects as CSR. The types of CSR-based infrastructural projects of private organisations will be mainly influenced by obvious needs such as lack of educational facilities, health facilities and, more recently, security facilities in the community or society. Although this study focused on private organisations that have been involved in providing infrastructural projects as CSR, their responses to society's challenges indicate acceptance of the unwritten social contract between business and communities.



## 8. RECOMMENDATIONS

- The government should leverage on the strength of private organisations through the Local Government to encourage them to be more responsive, by recognising them and possibly granting them appropriate tax waiver instead of increasing their taxes. This is predicated on the conclusion that private organisations possess the capability to undertake certain infrastructural projects more conveniently as CSR.
- Beneficiaries of CSR initiatives should acquaint themselves with the types of infrastructural projects which the organisations are more disposed to provide because organisation type is a significant determinant of the types of infrastructure the organisations undertake as CSR.
- There should be an established unit to document approved CSR initiatives of private organisations.
- Such establishment will, among others, interface with the private organisations to create awareness on the enabling environment the government has provided for their involvement in the delivery of infrastructural projects, because an enabling environment is a significant driver of private organisation involvement in the delivery of CSR-based projects.

The overall findings provide information for the proper integration of CSR into the infrastructure development programmes of the government. This study is limited to selected private organisations that have undertaken infrastructural projects as CSR in Lagos State, Nigeria. The findings may, however, not be readily generalised to other states in Nigeria, due to lack of limited presence of corporate establishments compared to the study area.

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