Yogic Principles of Artha and Dāna with Reference to Individual and Corporate Social Responsibility

Abstract
A key element of all the Indian systems of philosophy is self-realization, leading to Mokṣa. Yoga, a branch of Indian philosophy, describes the techniques to attain the goal of Kaivalya or Mokṣa. The Puruṣārthas, which are the foundation of human pursuits, combine the spiritual value of Mokṣa with Artha and Kāma worldly requirements, governed by Dharma. Artha is the foundation for two purposes, according to Kautilya’s Arthaśāstra: Dharma and Kāma. In the absence of affluence and security at society or at the individual level, following ethics and fulfilling desires become difficult. Hardships rear evil and disgust, while affluence rears virtues and love. The Vedic and philosophical traditions advocate wise use of wealth – onself-improvement, economic commotion, and charitable giving (Dāna). Ṛgveda mentions that whatever is given to others selflessly as Dāna returns many times over (Ṛgveda: 1–8). Yoga also specifies the disciplines of Aparigraha (non-stealing) and Asteya (non-stealing), a balancing act of striking an equilibrium between our desires and virtues. Human beings have one universal duty or Dharma, which is a virtue. By virtue is meant the cultivation of compassion for our fellow beings; an individual social responsibility (ISR) which means to share and coexist with all living beings including insects, animals, etc., If ISR becomes a way of life, then corporate social responsibility will occur by its very nature. Nature follows the principle of “Idam-na-mama” – “this is not mine; it is for collective well-being.” The ocean, sun, stars, moon, wind, trees, etc., perform functions to give to other’s welfare not for themselves.

Keywords: Artha, corporate social responsibility, Dāna, individual social responsibility, Puruṣārthas, Yajña

Introduction
Puruṣārtha is an ancient Indian ethical system that has its origins in the Ṛgveda.[1] It portrays human beings as more than just a mechanical idea, emphasizing that they are a value concept.[2] Puruṣārtha (the purpose of human pursuit) has four popular dimensions, which are Dharma, Artha, Kāma, and Mokṣa.[3] Puruṣārthas can be categorized into three main categories say Dharma, Artha-Kāma, and Mokṣa. The notion of Dharma upholds the “socialistic thought,” Artha-Kāma enshrines the “capitalistic thought,” and the concept of Mokṣa captures “spiritualism.”[4]

Kautilya’s Arthaśāstra is a philosophical treatise devoted to one of the four Puruṣārthas, Artha. Dharma, Artha, Kāma, and Mokṣa are the four Puruṣārthas, and Kautilya was the first to consider Artha higher than Dharma and Kāma. The text of Arthaśāstra presents the most extensive structural examination of the philosophical construct Artha, covering all potential meanings of the term. As a result, Artha’s phenomenology can be a good place to start looking into its metaphysical roots.[3]

According to Vedic philosophy, the ultimate essence of existence is a drive to seek Mokṣa or salvation, which is motivated by value systems and the desire or motivation to achieve using money (Artha) as a tool.[5] In other words, among the Puruṣārthas, Artha is the most vital part of material well-being, as well as the most crucial technique of ensuring prosperity for a healthy social order.[6]

Concept of Artha
The term Artha is a multifaceted notion that means different things to different people. It can be etymologically equivalent to “meaning” as in the meaning of a word. It also signifies “substance,” as in “material,”
as in “the stuff out of which anything is formed,” “wealth,”[3] and can also be indicated as “purpose,” as in “the aim” that defines the means.[3]

The magnum opus, *Arthaśāstra* has the earliest and most comprehensive exposition of governance and administration. *Rgveda* is where the *Arthaśāstra* got its flinch. The *Arthaśāstra* is primarily concerned with matters of economics and politics.[7] It is claimed that *Artha* is required as long as one has desires (*Kāma*) that must be fulfilled. However, whatever one seems to seek may not be what one should desire (desirable). If the desired object is the goal, *Artha* is only a means to that end. The moral worth of the means should also be determined. Only when the pursuit of *Artha* is moderated by understanding of *Dharma* is this conceivable. In other words, *Dharma* determines the worthiness of *Kāma* and *Artha*. *Dharma* can be thought of as the regulating principle in this way. The unfettered pursuit of *Kāma* and *Artha*, on the other hand, proves to be self-defeating and retrograde. To put it another way, achieving *Mokṣa* necessitates pursuing *Artha*and of *Kāma* under *Dharma*. [4]

**Purpose and Principle of Artha Ārjana (Earning Wealth)**

The purpose of *Artha* is not related to the unbridled desire for wealth; rather, it refers to earning in proportion to one’s need: *Artha* (wealth) is a basic requirement for existence in this world, not an end in itself. Before a person may live spiritually, he must first live physically.[9] A certain amount of economic success is required for this. Poverty is the enemy of spirituality and the root of many of the world’s woes. Poverty can cause a person to sin, preventing him from progressing spiritually. As a result, one must make enough money to support a family, maintain a home, and provide a reasonable standard of living.[9] To achieve *Artha*, one must perform one’s responsibilities so that a harmonious order can be established in the state and society, allowing each individual to live his or her life in a progressive manner. *Kauṭilya* defines *Dharma* as the objectives of all classes of people in order to make their acquisition of *Artha* meaningful. Today’s idea of *Artha* appears to be devoid of *Dharma*, which is its ultimate regulator.[3]

Money has got the primary function to meet the necessities of society.[10] While the *Vedas* encourage the concept of wealth accumulation (*Yajur-Veda* 10–20; 5–19; 34–38), they also explicitly outline the correct method to acquiring vast wealth and riches (*Yajur-Veda* 7–13). While wealth growth is welcomed, whatever is given to others selflessly returns many times over[5] (*Rgveda* 1–8).

**Kauṭilya’s Arthaśāstras**

Two of *Kauṭilya*’s most important writings were the *Arthaśāstra* (Principles of Economics and Administration) and the *Niśśāstra* (also known as *Cāṇaka Niti* or Principles of Political Ethics).[5] The Integrated paradigm of Human Welfare is eminently described in *Kauṭilya*’s *Arthaśāstra*.[11]

The first five maxims of *Cāṇaka* *Śūtra* are taken as the foundation of organizational management and validate his managerial insight.[12]

**The first set of śūtras run as follows**

*Suḥkṣaya Muḷam Dharmah: Happiness is derived from morality or ethics*; *Dharmasya Muḷam Arthah: The source of righteousness is resources/wealth*; *Arthasya Muḷam Rajyaṃ: The sources of resources/wealth are the organization/venture*; *Rajasya Muḷam IndriyaJayah: The essence of organizational existence is control over the senses/actions (Pratyāhāra)*. Disciplines (*Yama* and *Niyama*) are the key to mastering one’s senses; *Indriya Jayasya Muḷam Vinayah: Humility is the key to mastering the senses*;[6] *Vinayasya Muḷam Vṛiddhopasewā: Devotion to individuals who are wise and have grown old is the foundation for humility; Vṛiddhopasevāyah Muḷam Vijnānam: One achieves competence with the greatest efficiency through serving the old and wise; Vijnānenam Atmānāṁ Vindet: It is critical for all to do their tasks as efficiently as possible.[13]

*Kauṭilya* grounds his structural study of *Artha* on the sciences of *Anvīṣkīti* (spiritual science), *Trayī* (the triple *Vedas*), *Vārtā* (agriculture, cattle-breeding, trade), and *Danda-Nīti* (government sciences).[3] According to *Kauṭilya*, these are the only four sciences; consequently, all that concern righteousness and wealth are learned from these disciplines, which are why they are referred to as such (*Arthaśāstra*, 8–9). The “*Cāṇaka*” *Arthaśāstra* depicts a state administration with a balanced social-economic-political arrangement. *Dharma* was a transformational notion that included justice, rights, and responsibilities in the society. *Artha* represented profit and *Kāma* represented pleasure in a transactional and capitalistic relationship based on self-interest and competitiveness. *Mokṣa* was a transcendental state that combined love, compassion, and devotion to achieving a spiritual purpose.[2]

**Principles of Yama and Niyamās**

In his personal and societal conduct, *Kauṭilya* utilized the words “*Dharma*” (which means “obligation” in general) and righteousness. “Duties to all-āhimsa (noninjury to all living creatures); *Satya* (truthfulness); cleanliness; freedom from malice; compassion; and tolerance,” he said of the core ethical (*Dharmic*) norms.[5]

We may link this to principles of *Yama* and *Niyamās* enumerated in the traditional scripture of *Yoga* (spiritual science) of *Patanjali*. The *Yamās* are *Ahiṁsā* (nonviolence); *Satya* (truthfulness); *Āsteya* (nonstealing); *Brahmacarya* (continence); and...
Aparigraha (noncovetousness). The Niyamās are also equally important, they are Śauca (purity of body and mind); Santosā (contentment); Tapas (self-discipline); Śvādhyāya (introspective study of the scriptures); and Īśvaraprajñādāna (surrender to God). Following which aids in psycho-spiritual well-being.[14]

In today’s complex and competitive environment, developing virtues such as Yama and Niyama, when fully and honestly practiced, become Mahāvrata, or tremendous commitments that transcend time, location, and situations. Furthermore, the person’s entire environment gets infused with these values. We have many examples of persons who practiced Satya and Ahimsā in the recent past, which were observed in their surroundings. As a result, the Yama and Niyama traditions of sharing and caring for one’s fellow human beings have an immediate effect.[15]

Happiness for oneself and others is achieved by ethical behavior, which is made possible by prosperity or resources. This also implies that one should seek to acquire riches and money and equitably distribute them to provide happiness to oneself and others. Such wealth creation must also be done ethically, as this alone will lead to total contentment.[16]

Patanjali recommends Asteya and Aparigraha for such contentment. Steya means unlawfully taking things that belong to others. Asteya is abstinence from such tendencies. We should develop a tendency to share and coexist. Human existence is dependent on insects, animals, birds, and human beings – “Jīva jīvasya jīvanam.” The concept of Yajña is to offering as gratitude made to ancestors, guests, animals, and the supreme Lord. Deva Yajña is done by offering to Devās through Agni; Pitṛ Yajña is done by offering rice or water to our forefathers. Manuṣya Yajña is done by offering whatever one has to fellow beings; Bhūta Yajña is done by offering food and other needful to animals, birds, insects, etc; Brahma Yajña is done by offering one’s knowledge to others as well as learning for one self.

Aparigraha is nonhoarding. It is important to strike a balance between need and greed. There is a saying God has provided everyone to satisfy one’s need but not for his greed. The money which is additional to the need and comfort is certainly not mine; it should be used for the upliftment of the society. This should be incorporated by individuals as social responsibility (ISR) which paves the way to corporate social responsibility (CSR).

The Concept of Dāna, Individual Social Responsibility to Corporate Social Responsibility

Dāna is a Sanskrit and Pāli word that in Indian philosophies denotes the virtue of generosity, compassion, or almsgiving.[17,18] Dāna is an ancient Indian custom that can be traced back to Vedic times.[19] “The concept of Dāna (charity) may be traced back to the Vedic era. Every person has a duty and responsibility to charity, according to the Rgveda.”[20] Dāna is the practice of fostering generosity in Hinduism, Buddhism, Jainism, and Sikhism. It can take the form of assisting someone who is in trouble or need.[21] Dāna is linked to and described in ancient scriptures with the concept of Paropakāra, which signifies beneficent deed, or assisting others.[22,23] A donation can be any type, such as a charitable donation, or any other form of donation. The best way to put your money to good use is to donate it to help others.[24]

There are three ways to spend money: On oneself, on a donation, and an economic commotion. With respect to donation, as previously said, several hymns emphasize that whatever is given to society comes back multiple times. For example, pollution of the atmosphere to the cosmos may return as acid rain, but a clean environment provided by Vedic Yajña, cultivation, and other methods give pure air and excellent health.[24] Traditional scriptures describe Dāna as any activity of giving control of something one considers or identifies as one’s own and investing it in a recipient without expecting anything in return.[19]

Panchatantra supports nonhoarding and states that, when water is left in a pond, it becomes stagnant and stinks, but if it is allowed to drain into a field, it becomes fruitful. Wealth can only be protected when it is given in charity, as well as used for one’s own consumption. It should be used, instead of simply stored. Bees store honey carefully for future use, only to lose it to others who will then consume it.[25]

In Bhagavad Gīta, Dāna is explained this way. In sloka 17.20, it is said that charity is given to a deserving person just because it is the right thing to do, without expecting anything in return, at the appropriate time and place, is described as being in the mode of goodness.[26]

Trīguṇas are essentially a tendency of behavioral manifestation. The three components are sattva, rajas, and tamas.[27] The Rajasic dāna is one that is administered with the intention of reaping benefits. This is where corruption begins and ends. The Tamasic dāna is a gift given with disdain.[28]

According to the Brihadāranyaka Upaniṣad sloka 5.2.1.3 says that compassion is one of the three major attributes of human beings out of - Dama (control), - Dāna (giving, donation, charity), and Daya (compassion).[29,30]

In Kaṭopaniṣad (1.1.17), it is explained householders necessitate to do three things, the phrase “trīkarmākṛt” means “after executing the three activities, i.e. study of the Vedas (or sacred books), execution of sacrifices (Yajña), and offering charity (Dāna).”[31] The term trīkarmākṛt refers to the person who does the three types of Karma that every Brāhmaṇa (God Conscious) householder is required to perform: A. Yajña (sacrifice); b. Dāna (charity); and c. Tapas (austerity such as Vedic chanting).[32]
While Ēka (meaning the guest is equivalent to God) is often given to a single person or family, Hinduism also advocates utsarga or charitable giving for the benefit of others. This is aimed at major projects such as the construction of a rest house, school, drinking water or irrigation well, tree planting, and a care facility, among others. Each one of us should have ISR.

According to Bhāgavatapurāṇa, one portion of one’s earnings should be used for Dharma, Ēka, etc., the second for Yāsh (public deeds that bring oneself fame), the third should be reinvested to generate more riches, the fourth for Kāma (enjoyment of worldly goods), and the fifth for one’s family and friends. If you follow the above prescription, then you would end up spending 40% of your funds on others: 20% as Ēka and another 20% on works for public benefit, such as step-wells, temples, water-tanks, gardens, etc., [Figure 1].

**Individual and Corporate Social Responsibilities**

ISR is a moral notion that we have a responsibility to the society as individuals. Individuals who are “socially responsible” act ethically and compassionately toward social, economic, and environmental challenges. Many people donate to charities, invest in socially responsible funds, buy green products, donate blood, or volunteer their time or even their lives to help others.

ISR attitudes were found to be a strong predictor of positive perception of importance of CSR. CSR will emerge naturally if ISR becomes a way of life. ISR is at the heart of CSR because a corporation is made up of individuals who define the social responsibility standards it adheres to.

We quote here the following case study by a Harvard professor which illustrates the same:

The Taj is owned by the Tata group, which has been controlled by an exceedingly pious family engaged in social justice for the past hundred years: the company regularly donates around two-thirds of its income to a charitable trust. Employees are hired not for their academic achievements, but for their personal qualities, particularly respect and empathy. When terrorists attacked Mumbai, India, in 2008, staff of the Taj Mumbai hotel demonstrated extraordinary bravery. The personnel’s commitment to duty, determination to safeguard guests without regard for personal safety, and rapid thinking wowed the guests. While assisting between 1200 and 1500 guests, as many as eleven Taj Mumbai employees - roughly a third of the hotel’s fatalities - lost their lives. This was attributable to three factors, all of which were based on the value system:

- A hiring system that prioritizes integrity and responsibility for aptitude and abilities
- Training of customer ambassadors’ team who were skilled to serve the guest first and the company second; we are reminded of our culture “aitihī devo bhava”meaning the guest is equivalent to God
- A system of recognition as a reward that prioritizes well-deserved applause from customers, coworkers, and immediate superiors over money and progress.

**Corporate Social Responsibility**

CSR, which entails businesses contributing to society’s well-being, has become a catch-phrase not only in India but around the world. Although the idea is based on Kautilya’s Arthashastra and teachings, the setting was written by him for his King (Chandragupta Maurya, 4th century BCE) to manage the state.

Kautilya maintained in his Arthashastra that a king (leader or CEO in the context of an organization) should have no self-interest, happiness, or joy for himself; rather, his fulfillment lies in the welfare (happiness) of his people, i.e. he must submerge his personality into the larger personality of his people. This is founded on the Tīṅga (renunciation) cultural mindset. Every emotion thought, and action is directed toward the greater good; it is the highest kind of renunciation. According to this, renunciation brings peace (12/12), and happiness cannot exist without peace. As Bhagavad Gītā states (2.66), an undisciplined person, who has not controlled the mind and senses, can neither have a resolute intellect nor steady contemplation on God. For one who never unites his mind with God, there is no peace; and there is no happiness without peace.

Everybody wants to be happy, and many people believe that having wealth is the only way to achieve it. There is no clear link between happiness (Sukha) and wealth (Artha), according to Indian culture. Only when wealth is directed by Dharma can it provide joy. People suffer from ego, envy, greed, attachment, and wants when wealth is associated with them in any manner.

The king must not just view what pleases him as excellent but must also consider what pleases his subjects to be advantageous to him. The well-being and happiness of the

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**Figure 1: Income allocation by Śukrācārya which gives specific percentage of Income for specific purpose**

![Figure 1: Income allocation by Śukrācārya which gives specific percentage of Income for specific purpose](image-url)
In reality, as a basic premise, this concept of many people being happy needs to be integrated into the field of corporate administration.\[16\]

In Garuda Purana we have verse 35.51, which says “May every being be happy; may everyone be free of illnesses; may everyone recognize the good; and may no one suffer.” This is undoubtedly the most beautiful verse illustrating the concept of “well-being of everyone,” and it is frequently referenced in discussions of spirituality, dharma, universality, and well-being.\[38\]

CSR is defined as “a concept whereby corporations integrate social and environmental issues in their business operations and their interactions with their stakeholders voluntarily,” according to one of the most commonly used definitions. In actuality, in the developing world, the line between voluntary and mandatory activity is sometimes blurred.\[39\]

CSR is deeply based on Indian philosophy’s concept of Dharma or virtue, which is to adhere to the truth of things. Dharma is the foundation of all social and moral order. The first and most important virtue for an individual, according to Taittiriya Upanisad, is to proclaim the truth (Satyamvada), and the second instruction is to exercise virtue (Dharmaicara). Dharma, then, is fundamentally about putting truth into action – an ultimate guide to a good life and societal stability.\[40\]

May we together shield each other and may we not be envious toward each other. Wealth is essentially a tool and its continuous flow must serve the welfare of the society to achieve the common good of the society (Atharva-Veda 3-24-5).\[37\]

In the Manusmriti, sloka 8.15 says “If you follow the value system you will be protected.”\[41\] In the Bhagavad Gita (3–13), Sri Krishna further states that all societal woes will be eliminated if socially conscious individuals of a community find happiness in enjoying the residues of their effort conducted in the spirit of Yajña (selfless service to others).\[42\] This is not mine, but it is for the universal welfare - is the context and intent of the phrase “Idam-na-mama.” It is used while performing Yajña. An underlying principle of the Yajña way of life is sacrificing one’s ego, selfishness, and material attachments in exchange for good thinking, compassion, and a commitment to the benefit of others. He who lives his life according to this concept reaps immense rewards, not just for society but also for himself. This idea has been followed by all sages and saints [Figure 2].\[43\]

Scented materials, sweet materials, health preserving, and strength producing materials such as cow ghee, cow milk, and rice are offered in fire during Yajña which produces hot smoke and steam. Heat dries these materials by releasing vapor from them which gets mixed with air and enters atmosphere, where the water part is steam and the particles mixed is smoke. These vapors and particles accumulate collectively and form clouds.\[44\]

Nature’s behavioral pattern is influenced by Yajña’s spirit. The ocean is benevolent and offers its water to the clouds, which in turn carry their precious shipment from one location to another before raining it down. Rivers and streams spring out from the ground, fed by the rain, and flow steadily to flood the earth and quench the hunger of all living things.\[45\] Flowers and fruits are provided by the trees for the sake of others. If this attitude of selflessness and giving is not present, all of creation’s beauty and harmony will devolve into chaos and devastation. According to Rishis, Yajña is like the hub of the wheel of creation, and if this hub breaks, the wheels will not move and the chariot will not move forward.\[45,46\]

As discussed earlier also, business is considered a fundamental element of society in Vedanta, although it should primarily create prosperity for society through the appropriate means of action. In Vedic literature, the term “Sarvalokahitam” meant “well-being of all stakeholders.” This means that, in all commercial endeavors, an ethical and social responsibility structure must be essential and operational.\[42\]

“CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families, as well as the local community and society at large,” according to a widely quoted definition from the World Business Council for Sustainable Development.\[5\]

Table 1 gives the list of philanthropists who have contributed to their preferred social cause and development.
**Table 1: Preferred philanthropic cause by the donors in India**

| Cause                          | No. of donors | Total donation (INR crore) | Highest donor                        | Highest individual donation for the cause (INR crore) |
|--------------------------------|---------------|----------------------------|--------------------------------------|------------------------------------------------------|
| Education                      | 90            | 9,324                      | Azim Premji and family               | 7,867                                                |
| Healthcare                     | 84            | 743                        | AM Naik                              | 76                                                   |
| Disaster relief and management | 41            | 359                        | Mukesh Ambani and family             | 261                                                  |
| Rural transformation           | 54            | 274                        | Shiv Nadar and family                | 59                                                   |
| Environment and sustainability  | 60            | 181                        | Azim Premji and family               | 35                                                   |
| Livelihood Enhancement         | 29            | 100                        | Rahul Bajaj and family               | 22                                                   |
| Societal platforms             | 2             | 108                        | Nandan Nilekani                      | 95                                                   |
| Sports for development         | 37            | 63                         | Mukesh Ambani and family             | 21                                                   |
| Think tank                     | 2             | 50                         | Nandan Nilekani                      | 48                                                   |
| Water conservation             | 19            | 47                         | Hinduja brothers                     | 34                                                   |

**Table 2: Top 10 in the EdelGive Hurun India Philanthropy List 2020**

| Rank | Name                     | Donation (INR crore) | Primary Cause | Company              | 3yr Donation (INR crore) |
|------|--------------------------|----------------------|---------------|----------------------|--------------------------|
| 1    | Azim Premji & family     | 7,904                | Education     | Wipro                | 9,143                    |
| 2    | Shiv Nadar & family      | 795                  | Education     | HCL Technologies     | 2,391                    |
| 3    | Mukesh Ambani & family   | 458                  | Disaster Relief | Reliance Industries | 1,297                    |
| 4    | Kumar Mangalam Birla & family | 276            | Education     | Aditya Birla         | 374                      |
| 5    | Anil Agarwal & family    | 215                  | Healthcare    | Vedanta              | 352                      |
| 6    | Ajay Piramal & family    | 196                  | Education     | Piramal              | 596                      |
| 7    | Nandan Nilekani          | 159                  | Sustainable Development | Infosys | N.A. |
| 8    | Hinduja brothers         | 133                  | Healthcare    | Hinduja              | N.A.                     |
| 9    | Gautam Adani & family    | 88                   | Education     | Adani                | 248                      |
| 10   | Sudhir Mehta & Samir Mehta| 81                  | Healthcare    | Torrent              | 138                      |

**Table 3: Preferred Philanthropic cause by the donors in India**

| Cause                          | No. of Donors | Total Donation (INR crore) | Highest Donor                        | Highest Individual Donation for the cause (INR crore) |
|--------------------------------|---------------|----------------------------|--------------------------------------|------------------------------------------------------|
| Education                      | 90            | 9,324                      | Azim Premji & family               | 7,867                                                |
| Healthcare                     | 84            | 743                        | AM Naik                              | 76                                                   |
| Disaster Relief & Management   | 41            | 359                        | Mukesh Ambani & family             | 261                                                  |
| Rural Transformation           | 54            | 274                        | Shiv Nadar & family               | 59                                                   |
| Environment & Sustainability   | 60            | 181                        | Azim Premji & family               | 35                                                   |
| Livelihood Enhancement         | 29            | 100                        | Rahul Bajaj & family               | 22                                                   |
| Societal Platforms             | 2             | 108                        | Nandan Nilekani                     | 95                                                   |
| Sports for Development         | 37            | 63                         | Mukesh Ambani & family             | 21                                                   |
| Think Tank                     | 2             | 50                         | Nandan Nilekani                     | 48                                                   |
| Water Conservation             | 19            | 47                         | Hinduja brothers                    | 34                                                   |
which is education. Jamshedji Tata from India is World’s biggest philanthropist.[47]

From an ancient Indian Perspective, the “King” owes his subjects a social responsibility (today known as CSR) obligation (Ṛgveda 1–8). The responsibility of the king or wealth collector is to look after the welfare of the subjects (stakeholders), and in return, the monarch will increase like the sun grows and shines at dawn and after its rise, according to Vedic literature. It is also stated that whatever is given to society gets multiplied many times. The monarch or leader, as well as leadership, is seen as essential elements of any state or institution.[5]

The three fundamental tasks of a leader (king) are given out by Kautilya. Raksha, which means security, Pālan, which means growth, and Yogakshema, which means well-being, are depending on the environmental setting, the three obligations have different meanings and contexts.[7]

World’s largest philanthropist is Jamshedji Tata from India, who has contributed to social causes and development at a current value of 102.4 billion US dollars.[46] A new EdelGive Hurun India Philanthropy List 2020 highlights India’s remarkable givers and the importance of individual philanthropy in the country. Approximately 78% of donations to philanthropic causes go toward education, followed by health care (5%) and disaster relief and management (3%). Education is the most supported cause by global donors.[47,48] Ajim Premji and family tops the list who has donated 7867 INR for the social cause of education.[48]

India’s corporate sector has never been more accountable for its social responsibility than it is today after the government announced new rules in January 2021 that impose mandatory and statutory requirements for CSR. EdelGive and Hurun India have released the EdelGiveHurun India Philanthropy List 2020. It is the seventh annual ranking of India’s most generous individuals. It aims to showcase India’s remarkable givers and reveal the importance of individual givers.[48] The list is given in Table 2.

The most supportive philanthropic cause is education with 78% of donations, followed by health care (5%) and disaster relief and management (3%). Education is the cause most supported by donors globally.[10] Table 3 gives the preferred philanthropic cause by the donors in India.

CSR in India has traditionally been seen as a philanthropic activity. However, with the introduction of Section 135 in the Companies Act 2013, India became the first country to have statutorily mandated CSR for specified companies. It enumerates the activities that can be undertaken and the manner, in which the companies can undertake CSR projects/programs.[49]

Conclusion
Possession of material wealth (Artha) and gratification of material desires (Kāma) are not endorsed when we have the attitude of selfishness without sharing and coexisting. We should have the feeling that nothing is mine; every single thing is provided to me by the Supreme Lord for a single purpose, which is also the purpose of yoga. That is to revive my loving relationship with Him and His children. See everyone in the light of love as our brothers and sisters. MahāUpanisad verse (6.71–75) says - this is mine, that is his, says the small minded; the wise believe that the entire world is a family. This is the concept of Vasuduivaikutumbakam.

In addition to the need and comfort, the supplementary money should be used to uplift the society. This should be incorporated by ISR that leads to CSR.

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