

If not for profit,
for what and how?



Social Statement Approach to Cooperative Social Performance Assessment: A Case of Lume Adama Farmers Cooperative Union in Ethiopia

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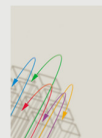
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and



Abstract

Cooperatives are democratic organizations, which are for the members, of the members, and by the members. Cooperative accounting is an easy process which has different stages to process accounting data from various sources to produce and disseminate accounting information about the cooperative business in the form of accounting reports. Cooperatives are engaged not only in doing business but also rendering social services. Apart from preparing regular accounting statements and records they are expected to prepare social accounting reports since they engage in social projects to serve different stakeholders. They have to prepare social income statement, which contains social benefits and costs to members, employees, community and the government. Moreover, they have to prepare social balance sheet to show the position of social assets and liabilities. This paper adopted social statement approach. The application of cooperative social accounting and reporting is discussed to assess the social performance of Lume Adama farmers Cooperative Union as a case which is the first cooperative union organized in Ethiopia. Social Statement Approach was adopted and social accounting statements like social income statement and social balance sheet were used to show the social performance of the union. The study was also supported with Stakeholder Survey to elicit information from the stakeholders of the union. All the management committee members (9), all the employees (37), and 140 members and 140 non-members were selected as samples by simple random sampling procedure. The social accounting data from various accounting statements were collected as secondary data and processed through the preparation of social accounting and reporting tools such as social income statement and social balance sheet for five years to social performance of the cooperative union. Perceptions regarding social activities of the union were assessed among the stakeholders of the union. The responses were scored and the respondents were categorized based on their perception level into high, moderate and low. The union has been undertaking social projects and social activities for the benefit of the members, employees and the community where it exists. The social statements show that the cooperative union is engaging more in social projects like hospitals (clinic), bakery unit for employment creation, school for stakeholders' children, and other welfare activities, which resulted in net social benefits to stakeholders. The stakeholders perceived highly on the social performance of the cooperative union since they have been benefiting from the social activities of the union. The cooperative union has created social reserve for the purpose of social activities. This is a model cooperative to other cooperatives in the country and adheres to and practices the cooperative principle of "concern for community".

Keywords: Social accounting, social reporting, social statements, cooperative social responsibility, stakeholder survey

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1. BACKGROUND AND LITERATURE REVIEW

Cooperatives are superior forms of organization with noble mission and high purposes (ICA 1995). As such, Cooperatives strive to create a higher social order and cooperative common wealth. Time and again, social philanthropies strategize a few appropriate organizational means in tune to higher values and standards of the society with the mission of establishing a new democratic social order based on freedom, fraternity, equality and equity (Warbasse J.P, 1946). They advocate autonomy, independence, equality, equity, social harmony, self-reliance, mutuality, solidarity, empowerment and common good. While other schemes of social reorganizations are revolutionary and invoke rapid change on social structure, Cooperation is a silent evolutionary method of social change. Social change can be permanent, only when it is brought about by good means and consent. Cooperation exemplifies this (Cole G.D.H, 1944). The new egalitarian and just social order "will come about, not by voting, not by sabotage, not by the general strike, not by tax nor through revolution or the class struggle", but by Cooperation (Laidlaw A.F, 1979).

Cooperatives tend to check petty quarrels and bitterness of village life and build the community together in friendly relationship. They develop a sense of responsibility, integrity and diligence as they rely on the characters of members (Madan G.R, 1989). It is often said that Cooperation is an industry where fine rational human beings are produced with the materials of honesty, unity, equality, etc. Moreover, social integration, education and training, community development, gender equality and protection against twin evils of rugged individualism and blatant totalitarianism are the ways in which Cooperatives contribute for social development as well as for sustainable human development (ICA, 1995).

Social Accounting and Reporting is one of the social accounting methods applied to the organizations, which are engaged in commercial and social activities. The objective of social accounting and reporting is to bring to light for public knowledge how far an organization has discharged its responsibilities to the society and to make an assessment of the social performance of an organization. The social accounting and reporting takes into consideration the relationship of an organization's activities in relation to its employees, community, and the customers in the context of social considerations. It is this adaptive nature of a cooperative that calls for a mechanism that can perpetually assess its work at any given time. Here, social statement approach has particular relevance, because it reinforces the cooperative's "commitment to social improvement which lies at the heart of the co-operative philosophy".

1.1. Literature Review on CSR

CSR is a general concept concerning what is judged to be good or ethical about corporate behavior (Carroll, 1983, 1998). It was identified, in academia, as a new paradigm for business about 35 years ago (Wartick and Cochran, 1985). It reportedly has many synergies and inter-relationships with issues of corporate governance and corporate citizenship in general (Jamali et al., 2008; Matten and Crane, 2005). CSR has, at its core, the idea that a corporation should involve itself in more than just an economic role in society and should not only take responsibility for its economic actions, but also accept a wider ethical responsibility for the impacts it has on the society and on the environment in which it operates (Carroll, 2000, 2004; Ketola, 2006; van Marrewijk, 2003). It holds that corporations should be accountable for their actions in society (Edward and Willmott, 2008).

Past research has found that there is some managerial resistance to these ideas, and that therefore, the aligning of corporate behavior with the interests of society is not without obstacles from within the corporation (Deakin and Hobbs, 2007). However, other research finds that there are increasing numbers of companies engaging in activities that demonstrate CSR (Aguilera et al., 2007). There are also reported to be differences in emphasis and direction in relation to CSR, between different countries according to the differences in the corporate governance arrangements in those countries.

(Aguilera et al., 2006; Waring and Edwards, 2008). Even the same companies are reported to be able to behave responsibly and irresponsibly at the same time with regard to CSR (Strike et al., 2006).

Corporations may have codes of conduct relating to CSR (Berkhout et al., 2007). However, the existence of such codes of business behavior in companies does not automatically mean that CSR is actually put into practice by organizations (Bondy et al., 2008). Leadership decisions on spending time or money on activities to do with CSR are ultimately taken by individual managers within corporations (Robbins, 2008; Thomas and Simerly, 1994). The individual character of leaders and managers has been identified as an element in their behavior within corporations (Klann, 2003). Logically then, it is the individual ethical stance of the manager which determines whether discretionary CSR takes place or not.

CSR is said to be a discretionary responsibility of organizations rather than a legal responsibility (Batra, 2007), leaving it open to the decisions of individual managers. Indeed, different organizations at various stages of development are said to be more or less able to adopt different approaches to CSR, depending on their specific circumstances and stage of development and geographic location (Matten and Moon, 2008; McWilliams and Siegel, 2001; Peng, 2008; van Marrewijk and Werre, 2003).

Public opinion has long been described as being a driver of CSR (Grunig, 1979). The general public are reported to want ethical accountability in corporations (Potts and Matuszewski, 2004). Further, the expectations of the general public over how corporations should perform in terms of CSR are reported to be far in advance of what corporations actually do in practice (Verschoor, 2008). There are also differences in the expectations of what CSR should entail, between non-government organizations and private corporations (Jonker and Nijhof, 2006). Various institutions have been identified as pushing for increased levels of CSR in organizations, including religious organizations and universities, and calls for other types of organizations to become more involved have been made (Proffitt and Spicer, 2005). Not surprisingly then, corporate citizenship is emerging as one of the defining business issues for this century (Carroll, 2000; Dawson, 2004; Elkington, 2006; Porter and Kramer, 2002; Verschoor, 2008). Perhaps as a consequence of this movement toward corporate responsibility, external pressures are also reported to be pushing corporations toward good practice in terms of CSR and it has even been described as a business imperative by some commentators (Gentile and Samuelson, 2005; Waddock et al., 2002). Internal influences are also coming to bear as corporations build up their internal infrastructure to steward their involvement in CSR initiatives (Waddock, 2008).

Multiple efforts have been made to link CSR with good business strategy and performance (Gardberg and Fombrun, 2006; Godfrey, 2005; Lo and Sheu, 2007; Perrini, 2006; Porter and Kramer, 2002, 2007; Viswanathan et al., 2007) but it may be argued that the ethical imperative alone should be sufficient to motivate an organization to act responsibly (Perrini, 2007; Swanson, 2006; Valentine and Fleischman, 2008). Researchers claim that the employment decisions of individuals may be influenced by the ethical and responsible stance taken by a particular company, with some executives actively avoiding unethical companies as employers and seeking out companies that are seen as being socially responsible (Cacioppe et al., 2008; Lu and Gowan, 2008). Ethical business practices and treating employees well are reported to be two important elements of what constitutes good corporate citizenship (Berkhout, 2005; Verschoor, 2008; Warren, 1997).

1.2. Literature Review on Social Accounting and Reporting

Social accounting, a largely [normative](#) concept, seeks to broaden the scope of accounting in the sense that it should:

- concern itself with more than only economic events;
- not be exclusively expressed in financial terms;
- be accountable to a broader group of [stakeholders](#);
- broaden its purpose beyond reporting financial success.

It points to the fact that [companies](#) influence their external environment (both positively and negatively) through their actions and should therefore account for these effects as part of their standard accounting practices. Social accounting is in this sense closely related to the economic concept of [externality](#).

Social accounting offers an alternative account of significant economic entities. It has the "potential to expose the tension between pursuing [economic profit](#) and the pursuit of social and environmental objectives" (Gray R.H., D.L. Owen & C. Adams, 1996).

The purpose of social accounting can be approached from two different angles, namely for management control purposes or [accountability](#) purposes. Social accounting for accountability purposes is designed to support and facilitate the pursuit of society's objectives. These objectives can be manifold but can typically be described in terms of social and environmental desirability and [sustainability](#). In order to make informed choices on these objectives, the flow of information in society in general, and in accounting in particular, needs to cater for democratic decision-making. In democratic systems, Gray argues, there must then be flows of information in which those controlling the resources provide accounts to society of their use of those resources: a system of corporate accountability. Society is seen to profit from implementing a social and environmental approach to accounting in a number of ways, e.g.:

- Honoring stakeholders' rights of information;
- Balancing corporate power with corporate responsibility;
- Increasing [transparency](#) of corporate activity;
- Identifying social and environmental costs of economic success.

Social accounting for the purpose of management control is designed to support and facilitate the achievement of an organization's own objectives. Because social accounting is concerned with substantial self-reporting on a systemic level, individual reports are often referred to as social audits. Organizations are seen to benefit from implementing social accounting practices in a number of ways, e.g.: (R.H. Gray 2000)

- Increased information for decision-making;
- More accurate product or service costing;
- Enhanced image management and Public Relations;
- Identification of social responsibilities;
- Identification of market development opportunities;
- Maintaining [legitimacy](#).

Social accounting has generally been taken to comprise reporting about a specific range of issues and/or reporting to a variety of stakeholders. The topics/stakeholders are normally assumed to cover: employee and employment issues; environmental issues; customer and product issues; and community and wider social issues. There are (at least) two problems with this simple outline. First, there is no unique or even well-argued reason why these four categories of things should (a) dominate and/or (b) be exclusive. Other matters such as human rights, working with repressive

regimes, corporate governance and attempts to influence government and policy makers would all be seen as likely candidates for the attention of social accounting. But whether each would appear and under which heading they would be identified remains blurred. Second, different elements of social accounting do, from time to time, gain a high level of attention and develop as sub-subjects (as it were) with little or no consideration for the overall coherence of, what I am calling here, social accounting. Employee, employment and union issues experienced this attention in the 1970s and into the early 1980s. Environmental issues - together with sustainability - have experienced this attention since 1990.

One key theme in the work here has been the exploration of trends and patterns in disclosure by UK companies. Gray, Kouhy and Lavers, (1995a; 1995b) were a response to a number of factors. These factors included: the diversity and inconsistency of studies of social reporting; lack of consistency in measurement methods; lack of formal theorising; the absence of longitudinal studies; and, most especially, the lack of datasets for UK researchers.

These papers laid out, carefully, how semiotic meaning could be used consistently in content analysis (the principal means of measuring social disclosure) and introduced the need for decision rules and consistency. (These are matters very competently developed in Hackston and Milne, 1996; and Milne and Adler, 1999). However, for reasons which remain unclear, social accounting researchers still do not approach their work with consistency in their description and measurement of social disclosure and, consequently, the comparability of studies remains a restriction on the field.

However, the Gray et al (1995a, b) papers do illustrate the value of longitudinal studies and they link the described trends in UK reporting to - what has become - the standard range of theoretical explanations for social reporting. These theories - stakeholder in its various forms; legitimacy theory and its variants; what is called "political economy theory" and its variants; plus the economic theories like agency theory - are all massively under-specified and can only offer, at best, partial explanations of social reporting behaviour. These longitudinal studies in Gray, et al (1995a; 1995b) graphically illustrate (literally) the incompleteness of reporting in the absence of regulation, the changing fashions in voluntary disclosure and the failures of extant theory to fully explain or predict reporting changes.

A side ambition in these papers was also to establish a data set of social disclosures - backed up by a library of the reporting data (typically the annual reports). This data set (the Centre for Social and Environmental Accounting Research- CSEAR - database) has been used by a number of researchers and is now available for download (free) on the CSEAR website. It has been used in a number of doctoral studies and is employed to good effect in Gray, Javad, Power and Sinclair (2001).

1.3. Literature Review on Social Responsibility of Cooperatives

Comprehensive work on the social responsibility of Cooperatives through social statements approach is scarce. In fact, the need for studies on Cooperative social responsibility was felt only during recent years. As such lot of studies related to economic impact of Cooperatives was conducted and they paid scanty attention to social responsibility and impact of Cooperatives through social accounting and reporting by adopting social statement approach. A few such studies and reports are reviewed here.

Kewal Kumar (1987), Babadin and Singh (1987) and Mathur (2000) have studied the social responsibility of agricultural credit by assessing the impact. Kewal Kumar (1987), Babadin and Singh (1987) have assessed the social impact of Cooperatives in the context of business performances while Mathur (2000) gauged the impact of cooperative credit in the context of market share. Bora (1994) and Pathania (1998) studied the impact of certain social variables on the utilization of cooperative services and not on the effect of utilization of cooperative services. On the other hand Arunbiswas and Vijay Mahajan (1997) in their study found that the members had been able to expand old businesses and start new ones with the help of loans taken from their cooperative society. Women

were also found to spend more on themselves. Besides economic benefits the Cooperatives enable women build self-confidence and enhance their social status.

The impact of dairying on the economy especially in holding the price line and regulating the private marketing intermediaries were measured by Shah and Shah (1996). Subburaj (2001 and 2002) studied the members' perception on the social impact of dairy cooperative societies in Dindigul and Erode Districts of Tamilnadu. The survey reveals that the dairy cooperative societies are effective instrument of socio economic development by providing various needy services to their members and the community. By providing social, democratic and empowerment benefits, they have promoted the well being as well as human values among members.

In the area of handloom weavers' cooperatives, a number of studies have assessed the impact on social condition of weavers by Shanmugasundaram (1987) Mishra (1992), Subburaj (1993) and Joseph Nelson (2001) reveal that weavers' cooperatives have helped members to participate in social organisation and in attainment of higher education to children. The socio economic status of member weavers has gone up (Thakur 1992), although employment was not generated regularly (Bhople, 1993, Chadha and Sharma, 1996, Harper, 1993). Similar impact studies have also been made in the field of other Cooperatives. While assessing the impact of sugar factories, Bhople and Shinde (1998), Vekaria (1989) Mane (2002), Attwood and Baviskar (1987) found that cooperative sugar factories have increased social participation and have brought desired attitudinal changes among sugar cane farmers. A few impact studies have also been made in the field of fisheries Cooperatives (Ghosh, 1987, Thanulingam, 1992), which assessed the socio-economic impact of fishermen Cooperatives.

Review of these and other literature on Cooperatives reveals that there has been no comprehensive research work assessing the social responsibility of Cooperatives applying social statement approach in its totality. The present study is an attempt to fill in the research gap on social responsibility accounting and reporting of Cooperatives. The particular focus of this paper is on application and as assessment of social performance of the cooperative union through social income statement and social balance sheet; and also analyzing perception of the stakeholders on social responsibility of the union.

Since Ethiopian Cooperative Movement is about to cross half century, it is no doubt that the movement has contributed a lot for humanity. Social contribution of Cooperatives therefore, cannot be under-estimated. In this broad context a query on the social contributions and achievements of Cooperatives in countries like Ethiopia is very relevant and it is necessary to assess stakeholders' perception on the social responsibility of Cooperatives through social statement approach.

The present study is unique in Ethiopia in the context of changing role assigned to the cooperatives. The cooperatives are not only expected to do service to the members, but also they have to take care of the social responsibilities like health and sanitation, education, employment, environmental protection and conservation, creation of infrastructure, gender imbalance, etc. The main objective of this study is the application of the social statements disclosing the social responsibilities of Lume Adama Farmers Cooperative Union.

2. OBJECTIVES OF THE STUDY

The study objectives are:

- To study the profile of the Lume Adama Farmers Cooperative Union;
- To analyze the social projects undertaken by the union; and
- To assess the social performance of the union by employing social accounting and reporting statements, and perception of the stakeholders.

3. MATERIALS AND METHODS

Case study method was adopted for the present study. Lume Adama farmers Cooperative Union was selected purposively as the sample since it has been engaging in social activities. Social statement approach was adopted and social accounting statements like social income statement and social balance sheet were prepared to show the social performance of the union. The study was also supported with *Stakeholder Survey* to elicit information from the stakeholders of the union. All the management committee members (9), all the employees (37), and 140 members and 140 non-members were selected as samples by simple random sampling procedure. The social accounting data from various accounting statements were collected as secondary data and processed through the preparation of social accounting and reporting tools such as social income statement and social balance sheet for the year 2012 to analyse the social performance of the cooperative union. Perceptions regarding social performance of the union were assessed among the stakeholders of the union by administering perception statements. The responses were scored and the respondents were categorized based on their perception level into high, moderate and low.

4. FINDINGS OF THE STUDY

4.1. Profile of the Union

Lume Adama Farmers cooperative union was established as the first cooperative union in the country by four primary cooperatives holding in 3975 individual members in Lume woreda of Eastern Shoa zone on 29th July 1997. At present the number of primary cooperatives under the union reached 32 cooperatives with total membership of 22,896. The capital of the union also reached more than 24 million. Lume Adama farmers cooperative union is a democratic member owned business operating under the principles of international cooperative Alliance and one among objectives is to improve the social conditions of member farmers. The objectives are: To improve the bargaining power of members, to procure inputs and services at a lower cost, to enable members' produce get better market access, to add value to members' products (packing, cleaning etc), to promote modern agricultural technologies, to involve in natural resource management.

The union has prepared a project to process agricultural produces at different level that includes collecting wheat from members and converting it into flour which is finally used for baking purpose in the short run and to other industrial products that has long shelf life like biscuits, pasta, macaroni etc in the long run. The union has used the Grant assistance donated by the Japan embassy in Ethiopia to establish the agro processing center and to purchase the equipment needed for bakery and vegetable washing for packing process. This project is aiming at adding value on members' agricultural products through processing in order to get better market access. This center has center has a capacity to produce 7,000 breads per day, and these products aimed to be marketed through network of women members in 8 villages under the union. Several vegetables and fruits such as Onion, Tomato and Cabbage will be cleaned and packed to sell them to passengers and traders in addition to the consumers in Modjo town. In addition the union clean and packs both seeds and grains by using both machine and human labor to add values on member's product. The union in general has been providing various social services to the primary member cooperatives and the local communities.

4.2. Social Projects of the Union

LAFCU has been operating on various projects constructions to expand economic and social developments. For the expansion of social developments, many constructions which have great contributions to the community have been constructed.

4.2.1. Finished Projects

The following table reveals the social obligation fulfilled by the union.

Table 1: Finished Projects of the Union (upto 2012)

Projects by sector	Name of the project	Number of Projects Accomplished	Cost of the project(ETB)
Road	Rural gravel road 16Km	1	300,000
Health	Veterinary clinic	1	85,000
Shops	Commodity shops	3	190,000
Production Centres	Poultry	1	210,000
	Bakery	1	100,000
Total		7	885,000

Source: Annual and Audit Reports of the Union

4.2.2. Ongoing projects

The Union is on the way of constructing Mill flour factory with cost of birr 1,200,000. When the project is completed it will have dual benefits. On one hand it will serve the members by processing their products to add value to their produces. On the other hand the finished products of the factory will serve the local community through supplying of consumable commodities with reasonable price.

4.2.3. Planned projects

The union planned to construct various projects to expand economic and social development in the future. These projects have been designed to be completed within the coming 2-5 years. The following table depicts a clear picture on the planned projects to be accomplished in the future.

Table 2: Planned Projects of the Union (2011-15)

Project	Name of the project	Number of projects	Cost of the project (ETB)
Health	Veterinary clinic(Basat woreda)	1	120,000
Store	Crops storage rooms	4	5,000,000
Total		5	5,120,000

If the planned projects are completed within the specified period of time, the Veterinary clinic will save the farmers from losing their animals due to epidemic diseases. The same manner after the storage rooms are completed the Union will retain the cost it is incurring for the renting of store and also it will generate rental income by renting the storage rooms to other external parties.

4.3. Social Income Statement and Social Balance Sheet of the Union

Representation of a given enterprise's social and socio-economic development. Modern versions attempt to cover not only the point of view of owners and shareholders but also that of the workers and other interested groups (consumers, suppliers, creditors, public authorities, etc.). The social balance sheet and the provision of socio-economic information in general have come into being as a result of the change in the traditional notion of the enterprise, which is no longer identified solely with the interest of its owners (maximizing profit) and is seen as a "coalition of interests" of various groups. This means that greater attention has to be paid to its social aspects. (<http://www.eurofound.europa.eu/emire/SPAIN/SOCIALBALANCESHEET-ES.htm>, accessed on 03.06.2011).

Cooperatives must prepare social statements such as social income statement and social balance sheet. Costs incurred for the benefits of stakeholders and the benefits derived from such cost incurred are recorded and presented in the form of final accounts comprising of these social statements. From the accounting records and financial statements of the sampled cooperative union the following social statements were prepared.

The social income statement shows that the net social benefit to staff (Birr.323,566.00), net social benefit to community (Birr.30,155.00), and net social benefit to members (Birr.283,702.64) for the year ended 2010. The total net social benefit to stakeholders (staff, community and members) is Birr.637,223.64, which can be arrived by totaling net social benefits of all stakeholders.

The social balance sheet shows the social assets and social liabilities position at the end of the year 2010. The union invested towards social activities like land and buildings, school furniture, construction of rural road and dam on the Abay river, opening of commodity shops, and equipment for veterinary clinic.

It can be understood that the cooperative union is engaged in social projects, apart from regular business, for the well being of its stakeholders. It is an appreciable trend.

Table 3: Social Income Statement of Lume Adama Farmers Cooperative Union for year ended 2012

S.No	Particulars	ETB (Ethiopian Birr)
<i>I</i>	<i>Social Benefits and costs to staff</i>	
	A.Social Benefits to Staff	
	a. Health / medical facilities	37,358.00
	b. Retirement benefits	28,000.00
	c. Recreational facilities	18,100.00
	d. Staff education (2 staff first degree)	30,000.00
	e. Bonus	203,908.00
	f. Staff Training & Devt (5 staff)	15000.00
	Total	332,366.00
	B.Social costs to Staff	
	a. Retirement costs (contribution)	5550.00
	b. Extra duty unpaid	3250.00
	Total	8800.00
	Net Social Income / Benefit to Staff (A-B)	323,566.00
<i>II</i>	<i>Social Benefits and costs to Community</i>	
	A.Social Benefits to Community	
	a. Job created	20,000.00
	b. Welfare activity for the community	10,155.00
	Total	30,155.00
	B.Social costs to Community	0.00
	Total	0.00
	Net Social Income / Benefit to Community (A-B)	30,155.00
<i>III</i>	<i>Social Benefits and costs to Members</i>	
	A.Social Benefits to Members	
	a. Education to Children (150 pm X 4 children X 12 months)	7200.00
	b. Concessional Transport / Tractor service	25,500.00
	c. Insurance facility (203 farmers)	251,002.64
	Total	283,702.64
	B.Social costs to Members	0.00
	Total	0.00
	Net Social Income / Benefit to Members (A-B)	283,702.64
	Net Social Income / Benefit to Members, Employees and Community (Social Income of I+II+III)	637,223.64

**Table 4: Social Balance Sheet of Lume Adama Farmers Cooperative Union
for year ended 2012**

S.No	Particulars	ETB (Ethiopian Birr)
<i>I</i>	<i>Social Liabilities</i>	
	a. Organization Equity	957,000.00
	b. Social Equity	1,098,000.00
	Total	2,055,000.00
<i>II</i>	<i>Social Assets</i>	
	a. Social Capital Investments	
	1. Land & Buildings	216,900.00
	2. Rural Road (16 kms)	300,000.00
	3. Dam (Govt Bonds & Donation)	1,030,000.00
	4. School Furniture	300,000.00
	5. Commodity Shops	190,000.00
	b. Veterinary Clinic Equipments	18,100.00
	Total	2,055,000.00

4.4. Social Responsibility of LAFCU to Stakeholders

The union plays various social responsibility roles through undertaking of different activities to its stakeholders. To know these roles, the researcher designed detailed questionnaires and distributed to the stakeholders of the union in order to identify the social activities done by the union. Member respondents revealed that the union undertakes activities like transportation service to the members produce, storage service, women empowerment, training service, tractor service, credit service and insurance facility as a social responsibility activity to the members. On the other hand employees of the union in their response revealed that the union is undertaking its social responsibility activity towards its employees through payment of fair wage to the employees, payment of bonus, giving scholarship, creating good working condition, providing provident fund, Training, and extending health facility to the employees. Similarly, non-member respondents realized that the union is undertaking activities like road construction, constructing veterinary clinic, creating job opportunity, market stabilization, providing school furniture to schools, constructing bakery center, poultry center as a social responsibility to the wider community.

4.4.1. Stakeholder Survey Results

Stakeholder survey as a social tool is employed for the present study to elicit information and assess the perception of the stakeholders on the social performance of the cooperative union. The survey is a supplement to the social statements of the union. Stakeholders for the study are: members, non-members, management committee members and employees of the union. In this section, the results out of stakeholder survey are presented so as to supplement the results out of social income statement and social balance sheet.

a. Members' Perception on the social performance of the Union

At the first stage, the members are surveyed by administering a detailed survey questionnaire. The questionnaire consists of questions on the social performance related to compliance of cooperative principles and values, social projects of the union, benefits out of the social projects. Apart from the questionnaire with a checklist FGDs were conducted to elicit information to supplement the survey results. The results are discussed hereunder.

Table 5: Members' perception on the social performance of the Union

Perception level	High	Moderate	Low	Total
Category				
Coop. Principles				
Open & Voluntary Membership	140 (100)	-	-	140 (100)
Democratic Member Control	124 (88.6)	13 (09.3)	3 (02.1)	140 (100)
Member Economic Participation	119 (85.0)	11 (07.9)	10 (07.1)	140 (100)
Autonomy & Independence	132 (94.3)	2 (01.4)	6 (04.3)	140 (100)
Education, Training & Information	125 (89.3)	11 (07.9)	4 (02.9)	140 (100)
Cooperation among Cooperatives	120 (85.7)	8 (05.7)	12 (08.6)	140 (100)
Concern for Community	140 (100)	-	-	140 (100)
Coop. Values Adherence	125 (89.3)	12 (08.6)	3 (02.1)	140 (100)
Social Projects Implementation	137 (97.9)	3 (02.1)	-	140 (100)
Benefits out of social projects	140 (100)	-	-	140 (100)

Source: Computed from field survey 2011

As for members' perception on the social performance of the union, the members (more than 85%) have high level of perception on the social performance of the union. The stakeholder survey reveals that majority of members have high perception level regarding the compliance of the cooperative principles, adherence to cooperative values. They reported that the social projects have been selected in an appropriate manner and implemented for the well being of not only to the members but also of the community. This could be the reason for cent percent positive response towards perception on compliance to the principle of "Concern for the Community".

During the FGD conducted among members, they said:

Our cooperative is a social cooperative, which adheres to cooperative principles and values as expected..... the social projects implemented are very useful and fulfilling the basic needs (education, health, road, supply of essential commodities, etc) of the people living in the community and other services like crop insurance, storage facilities to members. The benefits out of these social projects are enjoyed not only by members but also by all in the service area. We have a real and pure social cooperative of our own.

The above result shows that the members have a social cooperative of their own and they participate in all activities and they are committed.

b. Management Committee's Perception on the social performance of the Union

Management committee members are the representatives of the members of the union. Their commitment and full engagement led to the success of the union in all respects.

Table 6: Management Committees' perception on the social performance of the Union

Perception level	High	Moderate	Low	Total
Category				
Commitment & Involvement	7 (77.8)	2 (22.2)	-	9 (100)
Compliance to Coop. Principles & Values	9 (100)	-	-	9 (100)
Objective accomplishment	7 (77.8)	2 (22.2)	-	9 (100)
Decision & achievements	9 (100)	-	-	9 (100)
Benefits out of social projects	8 (88.9)	1 (11.1)	-	9 (100)

Source: Computed from field survey 2011

They responded the questions on commitment and involvement, compliance to the principles and values, objective accomplishment, decisions and achievements, opinion on social projects of the union. The management committee members are very much committed and their involvement in union's activities is appreciable. Their opinion on the objective achievement, decisions and achievements, social projects and implementation and the results out of these projects is quite positive.

c. Employees' Perception on the social performance of the Union

Employees are the workers of the cooperative union. As per the declaration of the ICA Congress 1910, workers are "Partners of Progress" in cooperatives. The employees play a vital role in the union. Their involvement is very much needed to achieve the objectives of the union. They responded the questions on commitment and involvement, benefits both pecuniary and non-pecuniary, adherence to principles by the management bodies, their satisfaction on social projects of the union. The results are discussed hereunder.

Table 7: Employees' perception on the social performance of the Union

Category \ Perception level	High	Moderate	Low	Total
Involvement & commitment	37 (100)	-	-	37 (100)
Benefits – Pecuniary	37 (100)	-	-	37 (100)
Benefits – Non-Pecuniary	31 (83.8)	4 (10.8)	2 (05.4)	37 (100)
Adherence to Principles by Mgmt	37 (100)	-	-	37 (100)
Satisfaction on social projects	31 (83.8)	4 (10.8)	2 (05.4)	37 (100)

Source: Computed from field survey 2011

As for employees' perception on the social performance of the union, they have perceived in a positive way. The involvement and commitment is more on the employees' side and they are getting more pecuniary and non-pecuniary benefits. Non-pecuniary benefits include rewards in kind for their achievements, financial support for schooling of their children, and availing health services for their family from the health clinic established by the union. They have expressed their satisfaction on the social projects implemented and social performance of the union.

d. Non-Members' Perception on the social performance of the Union

At the next stage, the non-members are surveyed by administering a detailed survey questionnaire. The questionnaire consists of questions on the social performance related to social projects implementation by the union, benefits out of the social projects. Apart from the questionnaire with a checklist FGDs were conducted to elicit information to supplement the survey results. The results are discussed hereunder.

Table 8: Non-Members' perception on the social performance of the Union

Category \ Perception level	High	Moderate	Low	Total
Awareness on social projects	112 (80.0)	17 (12.1)	11 (07.9)	140 (100)
Social Projects Implementation	104 (74.3)	15 (10.7)	21 (15.0)	140 (100)
Benefits out of social projects	101 (72.1)	21 (15.0)	18 (12.9)	140 (100)

Source: Computed from field survey 2011

Non-members have perceived well and in a positive way on the social performance of the union. Majority of the non-members have high level of perception on the social projects implementation and

they reported that they have also enjoyed the benefits out of the social projects implemented by the union. Non-members also have business relations with the union through primaries and in the service area they are also benefited out of the social projects. Considering the low perception of non-members, the union should try to satisfy them by reaching socially.

At the outset, the social statements and stakeholder survey reveal that the union has accomplished very many social projects for the well being of the stakeholders, and the social performance of the union is commendable. This union is a model for other cooperatives in fulfilling the social objectives in relation to stakeholders by offering social benefits. The results out of stakeholders survey reveals that the union is sincerely adhered to and practice the cooperative principle of "Concern for Community" and the cooperative value "social responsibility".

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