

Original Article

# Exploring CSR for Indian NGOs

Ruhaan Mahindru

*Dhirubhai Ambani International School, Maharashtra, India.*

*Corresponding Author : ruhaanmahindru2005@gmail.com*

Received: 19 July 2023

Revised: 26 August 2023

Accepted: 14 September 2023

Published: 30 September 2023

**Abstract** - In India, Corporate Social Responsibility (CSR) was made mandatory by law in 2014. The government made the above provision to ensure that corporate enterprises contribute more significantly to the growth of the country and its weaker sections. This research paper delves into the complex and evolving trends and challenges encountered by NGOs receiving CSR grants from corporations in India. The importance of this study is linked to the fact that it focuses primarily on the CSR funds provided towards NGOs, a trend which has seen major growth in recent years. Ergo, considering that most CSR-associated research is dedicated towards the problems regarding corporate compliance, this study addresses a unique perspective: that of NGOs who are privy to said CSR funds. The research paper maintains a qualitative nature while employing an explanatory research design and semi-structured interviews with 3 NGO CSR representatives from the education sector to obtain data in the Indian context. Through such data collection, this research paper reveals the highly dynamic nature of CSR funding towards NGOs, especially the volatility of sector-wise spending. The paper also sheds light on the various impediments arising for NGOs, including limited funding opportunities, late disbursement of funds, and lack of transparency in the acquisition process, amongst several others. These financial, organizational, and procedural obstacles require immediate rectification to ensure the effectiveness of the social work undertaken by these NGOs.

**Keywords** - Corporate Social Responsibility, NGO, NPO, Funding, Trends, Obstacles.

## 1. Introduction

With the business and economic world progressing towards incorporating more ethical and socially beneficial practices, the concept of Corporate Social Responsibility (CSR) has become increasingly relevant. CSR has been defined by the Chairman of the CSR Committee in India as "the process by which an organization thinks about and evolves its relationships with stakeholders for the common good and demonstrates its commitment in this regard by adoption of appropriate business processes and strategies." [15] In essence, CSR is a method to make companies more socially, economically and environmentally accountable for the communities in which they function and whose resources they use.

As such, the need for CSR is immense in the current world, where the irresponsible actions of firms have led to massive social and environmental costs. In the words of former CEO of Kraft Foods, Irene B Rosenfeld, "To build and sustain brands that people trust, one must focus not only on today but also on tomorrow. It is not easy, but balancing the short and long term is the key to delivering sustainable growth; growth that is good for our shareholders but also for our consumers, employees, our business partners, communities where we live and work and the planet we inhabit." [2]

While CSR is a form of private corporate self-regulation and philanthropic community engagement internationally, India was the world's first country to make CSR mandatory by law. As part of Section 135 of the Companies Act 2013, Corporate Social Responsibility officially came into effect on April 1, 2014. The law mandates that all companies with a net worth over Rs. 500 crores, or a turnover of Rs. 1000 crore and greater, or at least a net profit of Rs. 5 crores in the previous financial year, are eligible for CSR spending [16].

Eligible firms are required to spend 2% of their average net profit in the past 3 financial years on CSR initiatives [16]. Government officials explained the objective of this law, stating, "The whole point was to harness the managerial acumen of the private sector. Companies must be actively involved in the design, monitoring, and potentially in the field implementation itself." [19]

While this law has seen some success, having propelled immense growth in CSR spending over the past decade up to Rs. 24,689 crores in the FY 2019-20 [16], it has not completely achieved the aforementioned objective.

The partial failure of this objective can be witnessed through certain alarming trends and malpractices observed in the CSR framework. For example, there were some notable



declines in corporates' decisions to allocate funds to CSR, especially during the period of the Covid-19 pandemic, with the CSR expenditure of the top 500 companies in India falling by over 4% between FY 19-20 and 20-21 [9]. Furthermore, another emerging pattern is that the majority of CSR-related funding and spending occurs in projects within developed states such as Maharashtra, Gujarat and Delhi. At the same time, underdeveloped regions do not receive the necessary attention [12].

This is, perhaps, a consequence of the CSR laws encouraging firms to conduct their initiatives in regions in which they operate, thus overwhelmingly conducting projects in metropolitan areas. Likewise, companies also show preference in sectors of CSR spending, with issues related to education and healthcare making 47% of total CSR expenditure, whereas the likes of women empowerment, sports development and technology incubation receive hardly 2.13% [12].

Another consequence associated with the establishment of mandatory CSR is violations of these laws and other related impediments. Most notably, there is major underspending, with over 52 out of India's 100 biggest companies failing to meet the 2% requirement outlined above [10]. Firms also avoid CSR laws by methods including a lack of transparency regarding the nature of their spending and spending the CSR funds in ways that increase their profits or promote their agendas. As a result, the desired effect of increasing participation in philanthropic activity is not achieved.

However, it should be noted that while most research and reports investigate corporate compliance with CSR laws and their CSR strategies, they fail to explore the impact of the same on the recipients of this funding. Given that providing grants to NGOs is a highly popular avenue for pursuing CSR, this paper will focus specifically on the NGO perspective, examining how these NGOs are affected by the malpractices and trends outlined above. As such, this paper offers a novel viewpoint by opting to record NGO experiences rather than corporate perspectives with CSR.

Ergo, this research paper aims to summarize and evaluate the trends and obstacles that NGOs encounter in acquiring and implementing CSR funding. The research paper will include a combination of primary and secondary data through direct conversations with NGOs and spending trend data from secondary sources.

## **2. Materials and Methods**

### **2.1. Research Aim**

The research paper explains the fluctuation in CSR funds received by NGOs since 2014, with a focus on the impediments experienced by NGOs in acquiring said spending. Thus, the paper highlights key areas where global practices can be adopted to improve the Indian CSR system.

### **2.2. Research Design**

Overall, this research paper is qualitative in nature while mainly exploring the reasons behind the aforementioned issue. As such, this paper can be classified as incorporating an explanatory research design. This is because the paper sets out to explain the trends in the CSR funding phenomena for NGOs and predominantly relies on secondary data. Additionally, the research topic has not been studied significantly in the past, reinforcing the explanatory research design. More specifically, the paper uses a combination of literature research and in-depth interview forms of explanatory research to formulate a new understanding of CSR towards NGOs.

### **2.3. Data Collection Procedure and Tools Used**

Within the conducted interviews, 3 CSR representatives were interviewed from major Indian NGOs who have significant experience in this sector. The selected NGOs were chosen based on their Indian geographical location and their existing involvement in receiving CSR funding. All the interviews were scheduled between May and June to prevent major discrepancies in the reported answers. The interviews were also conducted through an online medium via either Zoom or Google Meet calls. During the interview, a semi-structured format was incorporated with a certain set of fixed questions and others derived per the context of the responses. The fixed questions generally ranged from gauging the exact process the firms used to acquire funds, the major roadblocks they encountered in acquiring/using these funds, and the spending trends they have noticed over the past decade, including the impact of COVID-19. More quantitative questions were also incorporated, such as stating the proportion of their funds from CSR and ranking the ease with which CSR funds were obtained on a scale of 1-5.

It should be noted that informed consent was taken from all representatives for data collection for the abovementioned interview process. Confidentiality and privacy of the respondents were maintained; no data would be disclosed to a third party. No identifiers such as names or pictures were disclosed in the article or while conducting the study, and all ethical research guidelines were followed.

### **2.4. Data Analysis**

After each interview was conducted, the audio recordings of the same were inputted into Otter.ai to create a transcript of all the answers. The generated transcripts were manually inspected and edited to ensure all the text matched the audio. Following this, the interview transcripts were inputted into the ATLAS.ti software, using its AI Coding program to create theme-wise codes. Once again, the codes were manually checked to ensure they were relevant and new codes were also created based on the similarity of concepts in the interviews.

In terms of thematic analysis, a list of all the aforementioned codes was created, and interconnected codes

were grouped together. Major themes were then derived by looking for overarching intersections in the grouped codes. Moreover, sub-themes were found by examining the actual content of the codes in relation to what was stated in the interview.

### 3. Results

Through the presentation of the results of the interviews conducted with representatives of Indian NGOs, this research paper serves the purpose of expanding the understanding of the Indian CSR framework with a particular focus on its impacts on NGOs. Thus, the research and interviews provide an in-depth qualitative analysis of the process of acquiring funds from corporates, the multiple forms of obstacles that transform this into a relatively difficult process, the impacts of the funding on the operations of the NGO and more.

The results section will first present the broader themes derived from the analysis of the interviews. The section will also explain each theme individually while providing direct evidence from the interviews as to the opinions of the NGOs. Simultaneously, within the individual breakdown of each theme, this section will also briefly mention the various sub-themes that comprise the concepts.

The main themes explored are as follows:

#### 3.1. Acquiring CSR Funds Process

The respondents duly outlined the process of acquiring CSR funds. The procedure was broadly defined in 3 steps: contact, negotiation, and reporting. One respondent explained the contracting stage, stating, "We create cost centers (operating expenses, capital expenses, and additional expenses) and, depending on the budget, drop proposals for the corporates." Other respondents elaborated on the methods of contact, mentioning the use of "online applications", "funding agencies", or the representative's "own contacts". The negotiation stage was described as a discussion "where both the corporate and you (NGO) are on the same page in terms of the amount that would be funded." Other interview representatives elaborated on the importance of presenting reports to the corporates. They explained, "An agreement is signed with them (corporates) which specifies the frequency of the reporting" and that there were 2 kinds of reports submitted: "One is the utilization report, which is purely numbers, and then there is a narrative report, which is a textual report which even talks about the outcomes that we have managed." The final deadline for the following reports was mentioned to be March 31.

The NGO representatives also concurred that the acquisition and selection process was highly difficult. 100% of respondents stated that this process was partially or completely strenuous regarding the time taken to get successful approvals, the proportion of accepted proposals, and the lack of transparency in the procedure. As such, the average fund acquisition difficulty rating was 3.66 out of 5.

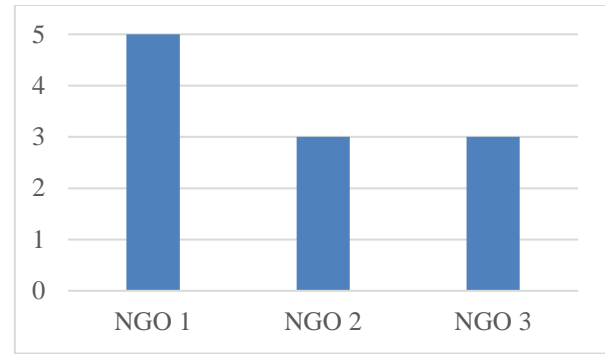


Fig. 2 Ease with which their NGO was able to acquire CSR funds on a scale of 1-5 (5 being the most difficult)

#### 3.2. Obstacles Causes by Corporates

The actions and attitudes of corporations also affect the ease with which CSR funds are acquired or implemented. Respondents shared how corporate expectations, particularly vis a vis an impact-outcome conflict, made it difficult to retain funding. One NGO representative responded, "Not all corporations understand the fact that impact is not short term, right? In the short term, we can deliver outcomes. Impact takes years." The other 2 representatives shared similar sentiments and added that this was an issue "you will find across NGOs." At the same time, other respondents brought up how corporate expectations force NGOs to "adjust or customize our program or processes to meet their requirements", which is inconvenient for them. On a similar note, some of the responses also tackled how the corporates' lack of emotional investment in the work of the NGOs affected the quality of partnerships. One representative reasoned that this is because, in most cases, for these corporations, the funding is "out of compulsion" or "a question of numbers" to satisfy the 2% mandated amount. The respondents also had the following comments on the particular issues their NGOs faced due to corporates:

"We do have organizations that drop out from funding us simply because the core philosophy of CSR for them has changed"- NGO 1

"Sometimes it becomes a whole logistical coordination challenge"- NGO 2

"The application process becomes very non-transparent"- NGO 3

#### 3.3. Financial Obstacles

The financial difficulties of NGOs also act as a hindrance towards their ability to acquire CSR funds. One NGO representative highlighted how the lack of funds for marketing made it difficult to attract corporate donors. It was stated that "NGOs which have a lot of presence on social media or associated with key influencers or key names in a particular industry, popular names, seem to find it easier to raise funds." Other respondents also added that on a yearly basis, they also suffer from "the cost of inflation", which affects salary costs. Since all the interviewed NGOs were primarily from the

education sector, a respondent also explained that "it is difficult to retain teachers" from a financial perspective because private schools often approach them at higher salaries.

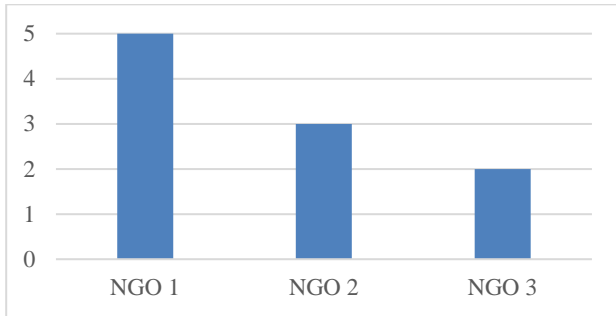


Fig. 3 Effectiveness of the funds the NGO received and how implementable they were on a scale of 1-5 (5 being most impactful)

In Figure 3, it is clearly highlighted that most NGOs agreed that there was significant scope for the improvement of fund implementability. Due to various issues such as late disbursement, non-continuous funding and more (discussed in other sections), 2 out of 3 interviewed NGO representatives stated that funds were not as impactful as they could have been. The average effectiveness rating of the CSR funds was also only 3.33 out of 5.

### 3.3. Organizational Obstacles

The logistical issues that persist within partnerships with corporations can affect the usefulness of funds for NGOs. All NGO representatives collectively highlighted the issues of the late disbursement of CSR funds. One NGO stated, "They (corporates) take too much time to release the money also because of their internal approval or legal requirements." Another NGO elaborated that despite operations and expenses beginning in April (the start of the financial year), "by the time the funds are dispersed to the NGO, it is September." Similar issues were brought up with regard to the late release of funds, even when broken into tranches. The respondent commented, "The 2nd tranche gets delayed. So, we have to dip into our reserves." Another NGO focused on the issues caused by the new amendments to the CSR laws. The respondent added, "The new requirement for 100% utilization within the year is becoming a challenge because ours is an ongoing project" and "Not every donor understands that it is OK to carry forward the money." Finally, the representatives also expanded on the coordination challenge with corporates. They explained that often, "They (corporates) want to do things for engaging their employees"; however, "sometimes it becomes a whole logistical coordination challenge because we are limited team members with limited capacity."

### 3.4. Impacts of COVID-19

The respondents also brought up trends in funding received pre-COVID, during COVID, and post-COVID. Most NGO representatives agreed that since their "budget was

smaller" pre-COVID, they had "a lesser amount compared to what we have right now" regarding CSR funding. On the other hand, respondents also highlighted that in the current post-COVID period, "the industry is recovering." Another representative added that despite difficulties during COVID, funding has now increased, with "60-70% of our funding coming through CSR." Nonetheless, all the NGOs firmly elucidated that the COVID-19 period was highly difficult. The respondents shared their NGO's experience of COVID-19 economic repercussions:

"The year of COVID 2020, we were majorly impacted, and we were down to a very low amount, and actually we had to do a lot of cost-cutting." - NGO 2

"During COVID, there was a huge funding gap because many of the funders who had committed funds prolonged or kept it aside to move those funds into a COVID relief program"- NGO 3

However, contrary to other opinions, one NGO representative mentioned the positive impacts of COVID-19 on their NGO. They stated, "COVID was good because everybody wanted to do PR and marketing around doing something to support various causes, and therefore, the funding was released early that year." In the education sector, the respondent added that "They (corporates) realized that education has suffered" and therefore "they were extremely supportive." The representative described how corporations assisted in gadgets, data packs, and dry ration kit delivery drives to students.

### 3.5. Trends in Corporate Spending/Activity

Corporate preferences in CSR also directly affect the value of funds received by NGOs. Respondents described observations of corporate priorities in industries to focus their spending. One representative outlined the mass approach adopted by corporates in choosing more direct impact initiatives, stating, "I've reached out to corporates, and they have agreed to let us pitch. And then they said, "No, you know, we do not want to monitor so many small NGOs. We would rather just go with one really big one because it is easier for us." Likewise, other interviewees specified certain social work sectors that receive priority. They explained that "Climate change and environmental sustainability seems to be the key buzzword, and education somehow really does grapple for that share of the pie." Moreover, they also added that health and primary education are other highly popular initiatives while "niche projects" like higher education do not receive enough attention.

## 4. Discussion

The outcomes of this research have provided significant insight not only into the legal and logistical procedures of acquiring CSR funds for NGOs but also into the various types of hindrances that they encounter in its acquisition and

implementation. This chapter provides a reflection on the research process. As such, the implications and potential interpretations of theme-wise results are presented while also discussing the limitations of the research. The chapter ends by providing recommendations for future research so that a holistic understanding of the issue can be derived.

The study clearly indicates various problems within the CSR framework in India arising on all 3 stakeholder fronts: the NGOs, the corporates, and the government. Results from the interviews highlight that on the NGO level, financial issues associated with the existing lack of funds for marketing or day-to-day operations make it harder to attract corporate donors. This is also linked to the corporate attitude. Interview responses displayed that corporate expectations for large-impact initiatives and the lack of emotional investment due to the mandatory nature of CSR result in NGOs' difficulties in retaining funding. Results also pointed towards the significantly late deployment of funds by corporates to be a major implementability issue for NGOs. From the government perspective, issues were raised regarding the 100% utilization amendment to CSR laws, which posed logistical problems to ongoing projects. The implications of these results will be discussed below.

Interestingly, this study also reflects the overall CSR market trends in India. The study suggests that a large proportion (60-80%) of the funding received by NGOs falls under CSR purview. This supports the growing trend of most corporations opting to meet CSR mandates through grant provisions to NGOs rather than their own initiatives. A Samhita Social Ventures report reiterated this theme, outlining that 43% of CSR spending was NGO-related [12]. Likewise, the growth in funds received before COVID-19 (2020 and before) compared to after COVID-19, as agreed on by all NGO representatives, is another promising sign that future CSR programs will rely significantly on NGO initiatives.

Nonetheless, this study also identifies a potentially new trend in sector-wise spending. Despite Samhita Social Ventures estimating that education received a majority (30%) of CSR spending and healthcare following at 17%, the respondents (from education sectors) indicated a new shift in spending dynamics [12]. They indicated that sustainability and climate change-associated NGOs are beginning to receive more attention, especially because of the newfound urgency of such environmental issues. A similar theme was observed during the COVID-19 pandemic. Corporations instantly switched a majority of their funding towards relief programs, with 13% of total CSR spending in that fiscal year (amounting to Rs. 1815 Cr) being diverted to the same [18]. This trend reflects the highly dynamic nature of CSR preferences for corporations. As observed, these businesses seem to rapidly alternate their funded sectors based on the severity of the issue rather than forming a long-term philosophy. This pattern

might have significant financial repercussions for NGOs with ongoing programs requiring long-term funding.

Another inference that can be made through this study is regarding the clear relationship between issues in acquiring and implementing CSR funds and the acquisition process. Most notably, various NGO representatives raised concerns with the 'contact' stage of the aforementioned process. They highlighted how the 'lack of transparency' was a defining issue, causing them to rely heavily on personal contacts as a method of fund acquisition. However, the prevalence of such an informal selection system is inherently unfair. In fact, an 'Indiacsr' report described the current grant-seeking selection process as a "hush-hush affair" that is quite "biased". Ergo, these findings also demonstrate the immediate need for governments or other concerned bodies to create a structured system to allow -. Systems such as the National CSR Exchange Portal and the NGO Darpan portal exist but must be integrated with both corporates and NGOs on a larger scale.

Hence, overall, this research study describes the key weaknesses in the CSR framework with reference to corporate grants to NGOs. Further research into the field should incorporate interviews with representatives from a broader range of NGO sectors, including healthcare, sustainability, sports, and more, to build an in-depth understanding of a sector-wise breakdown of CSR spending. More data must also be collected from the corporations involved in CSR, particularly regarding the time of the Financial Year in which their funds are usually deployed and the methods by which they shortlist NGOs to provide grants.

## **5. Conclusion**

Mandatory Corporate Social Responsibility in the Indian landscape has increasingly drawn the attention of academics and practitioners. While previous studies have focused on corporate actions and compliance with CSR laws, this study particularly examines the perspective of NGOs and NPOs that receive grants from corporations under the CSR mandate. Through semi-structured interviews with NGO/NPO representatives, this research paper introduces the major trends and difficulties faced by said NGOs with regard to the acquisition and implementation of CSR funds.

There are certain limitations to this research paper, though. For example, the interview process was only conducted with 3 NGOs predominantly engaged in the education sector, thus restricting the sample size and making the generalization of deduced results to all sectors difficult. Moreover, there were several ethical considerations involved in the interviewing process. Since corporate behavior and NGO perspectives often comprise sensitive information, it is possible that the interviewed NGOs were unable to reveal other relevant details. Moreover, since this study was primarily based on qualitative research (interviews and

literature reviews), a lack of quantitative and statistical rigour makes it difficult to compare findings across organizations and periods of time systematically.

The recommendations for improving the CSR framework regarding grant acquisitions and implementation are as follows. CSR boards of corporations should adopt a more structured process in the NGO-selection phase compared to the current informal system. This should include an NGO screening model with multiple assessment levels based on parameters such as originality, scalability, impact/relevance and financial metrics such as coverage versus depth, financial allocations and more. An interesting model that could be

replicated is the HCL Grant. Similarly, the government should attempt designing collaborative platforms (online databases) that allow companies and NGOs seeking CSR partnerships to connect faster. In terms of implementation, NGOs should focus on producing clear agreements and contracts with the corporations they are partnering with. These agreements should include detailed project plans that outline information such as terms of funding, disbursement schedule, reporting requirements and more. In order to ensure timely fund disbursement, companies and NGOs can employ third-party audits to add a level of accountability or even provide incentives to corporations to release funds early.

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