# CHAPTER IV
# DATA ANALYSIS
# AND
# INTERPRETATION

# DATA ANALYSIS AND INTERPRETATION

## 4.1   INTRODUCTION

The Present chapter deals with the analysis and interpretation of collected data. Any raw data does not provide any answer. It has to be analysed first and then interpreted. For this identification of appropriate analysis technique is extremely important. An analysis helps the data to be reduced to understandable and interpretable form. Its basic purpose was to summarize the completed observations in such a manner that they yield answers to the research problems and the purpose of interpretation was to search for broader meaning of these answers. Thus, data analysis and interpretation becomes an important aspect of research.

The present study was a comparative study, which happened to compare the variables such as CSR activities, CSR implementation, and corporate social disclosure practices of selected public and private sector entities. The data were collected by administering tools on the sample and analysed by employing quantitative data analysis techniques – Mean, Standard Deviation (S.D), Standard Error of Mean (SEM) and Independent Sample T-Test.

# DATA ANALYSIS PLAN

## PART-1

### (Public and Private Sector entities)

### UNIVARIATE  (DESCRIPTIVE ANALYSIS)

**CSR PRACTICES**

**SECTION- I ORGANISATION PROFILE (Demographic variables)**

**SECTION-II PERCEPTION OF POLICY MAKERS (CSR PRACTICES)**

i.    TERM CSR WITHIN THE FIRM

ii.    TYPES OF CSR ACTIVITIES

- ENVIRONMENT
- COMMUNITY
- EDUCATION
- HEALTHCARE
- PERIPHERAL DEVELOPMENT

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## PART-II

### IMPLEMENTERS (Public and Private Sector Entities)

**SECTION-I IMPLEMENTERS PROFILE (Demographic Variables)**
TYPE OF IMPLEMENTING AGENCY

**SECTION-II IMPLEMENTATION OF THE PROJECTS**
(METHOD/ STRATEGY/APPROACHES/MODELS)

**SECTION-III EVALUATION OF THE IMPLEMENTATION PROCESS**

**SECTION-IV CHALLENGES IN IMPLEMENTATION**

**PART-III TESTING OF HYPOTHESIS**

# PART-1

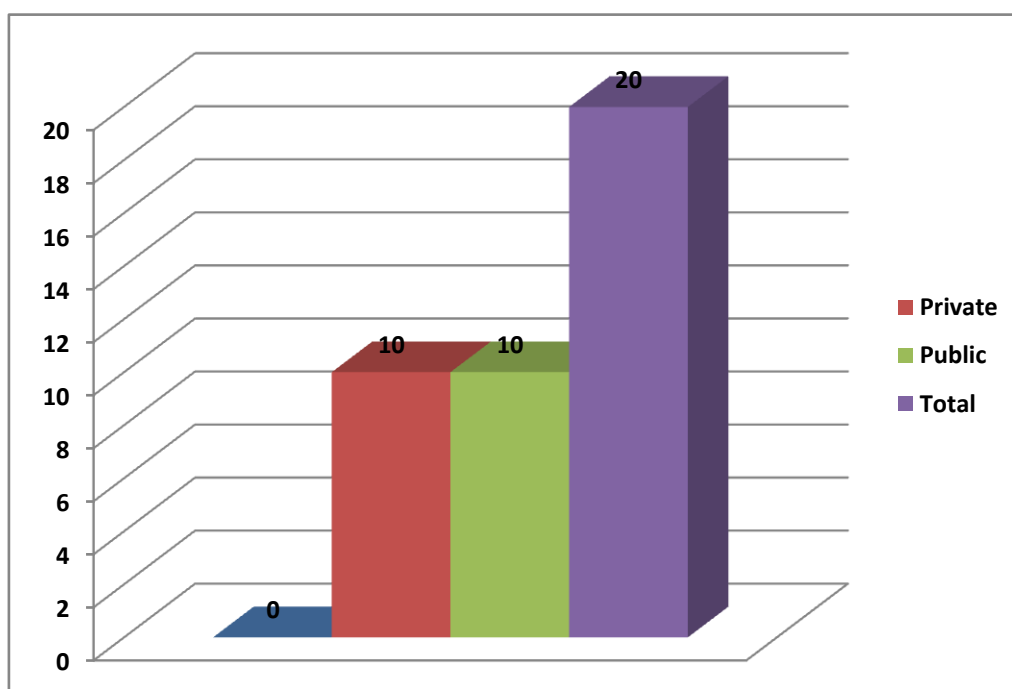## (Public and Private Sector entities)

## UNIVARIATE (DESCRIPTIVE ANALYSIS)

**CSR PRACTICES**

**SECTION- I**

**ORGANISATION PROFILE (Demographic variables)**

**Table 1.**      **Distribution of organisation on the basis of Constitution**

| Constitution | Frequency | Percentage |
|---|---|---|
| Private | 10 | 50.0 |
| Public | 10 | 50.0 |
| Total | 20 | 100.0 |



The above table depicts that 50% (n=10) of the organisations belonged to the Public sector while 50% (n=10) of the organisations belonged to the private sector.

**Table 2.**     **Distribution of the organisation on the basis of number of employees**

| Number of Employees | | Frequency | Percent |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Less than 10 | - | - |
| | 10-50 | - | - |
| | 51-250 | 1 | 10.0 |
| | 251-500 | 1 | 10.0 |
| | Greater than 500 | 8 | 80.0 |
| | Total | 10 | 100.0 |
| Public | Less than 10 | - | - |
| | 10-50 | - | - |
| | 51-250 | 1 | 10.0 |
| | Greater than 500 | 9 | 90.0 |
| | Total | 10 | 100.0 |

**PRIVATE SECTOR.**

Majority 80% (n=10) of the organisations belonging to private sector have "employees greater than 500" Public Sector. While one organisation (10%) have employees (51-250) employees.Another organisation employees (251-500).

**While majority 90% (n=9) of the organisations have "employees greater than 500". While one organisation (10%) have employees (51-250) employees.**

It can be seen that most of the public and private sector entities chosen for the study have employes greater than 500.

**Table 3.      Distribution of organisations on the basis of years the businessbeen in operation**

| Years the Business been in operation | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | 35 years | 2 | 20.0 |
| | 25 years | 3 | 30.0 |
| | 15 years | 3 | 30.0 |
| | 40 years | 2 | 20.0 |
| | 5 years | - | - |
| | Total | 10 | 100.0 |
| Public | 35 years | 2 | 20.0 |
| | 25 years | 2 | 20.0 |
| | 15 years | - | - |
| | 40 years | 6 | 60.0 |
| | 5 years | - | - |
| | Total | 10 | 100.0 |

**PRIVATE SECTOR.**

As far as Private sector entities are concerned it is observed that, majority 30% of them have been in operation since 25 years. While 30% (n=3) of the organisations have been in operation since 15 years. Another 20% (N=2) of the organisations have been in operation since 35 years.  20% (n=2) have been in operation since 40 years.

**PUBLIC SECTOR.**

As far as Public sector entities are concerned, majority 60% (n=6) of them have been in operation since 40 years. While 20% (n=02) have been in operation since 25 years. Another 20% (n=2) of the organisation have been in operation since 35 years.

Thus from the comparison it can be interpreted that comparatively the public sector entities have been in operation for longer number of years than the private sector entities.

**Table 4.      Distribution of organisations on the basis of sector**

| Sector | | | |
|---|---|---|---|
| Constitution | | **Frequency** | **Percent** |
| Private | Petrochemical | 3 | 30.0 |
| | Engineering | 1 | 10.0 |
| | Power generation and transmission | 1 | 10.0 |
| | Pharmaceutical | 2 | 20.0 |
| | Manufacturing | 3 | 30.0 |
| | | 10 | 100.0 |
| Public | Petrochemical | 3 | 30.0 |
| | Engineering | 1 | 10.0 |
| | Power generation and transmission | 3 | 30.0 |
| | Pharmaceutical | - | - |
| | Manufacturing | 3 | 30.0 |
| | Total | 10 | 100.0 |

**PRIVATE SECTOR.**

As far as Private sector entities are concerned it is observed that, majority 30% (n=3) belong to petrochemical sector. 30% (n=3) belong to manufacturing sector. While 20% (n=2) of the organisations belong to Pharmaceutical area. Another 10%  (n=1) of the organisations belong to power generation and transmission sector.

**PUBLIC SECTOR.**

It is observed that, majority 30% (n=3) belong to petrochemical sector. 30% (n=3) belong to Power generation  and transmission sector.  Another 30% (n=3) of the organisations belong to Manufacturing area. while 10%  (n=1) of the organisations belong to engineering sector.

Thus from the comparison it can be interpreted that comparatively most of the public sector and private sector  entities belong to Power generation and transmission sector, pharmaceutical sector and Engineering sector.

i.　　　TERM CSR WITHIN THE FIRM

Table 5.　　　Distribution of Respondents on their perception whether firm is a Social responsible Firm

| Whether firm is a Social responsible Firm | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Strongly Agree | 20 | 40.0 |
| | Agree | 28 | 56.0 |
| | Neutral | - | - |
| | Disagree | 2 | 4.0 |
| | Strongly Disagree | - | - |
| | Total | 50 | 100.0 |
| Public | Strongly Agree | 28 | 56.0 |
| | Agree | 21 | 42.0 |
| | Neutral | 1 | 2.0 |
| | Disagree | - | - |
| | Strongly Disagree | - | - |
| | Total | 50 | 100.0 |

Perception of respondents whether the entity is socially responsible constitutes great significance as the perception affects decisions and actions taken on the whole social aspects & policies are framed accordingly.

**PRIVATE SECTOR:**

It is observed nearly56 %(n=28) of the private sector entities agreedthat their firm is socially responsibleand 40% (n=20)strongly agreed with the statement.

**PUBLIC SECTOR:**

While 56% (n=28) of the respondents from Public sector entities strongly agreed and 42%(n=21) agreed on view that their firm is a socially responsible firm.

The interpretation depicts that there is a strong similarity as far as their perception whether their firm is socially responsible or not is considered.

**Table 6.**     **Distribution of policymakers on the type of words used to Describe Corporate Social Responsibility**

| Type of words used to Describe Corporate Social Responsibility | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Self explanatory | 14 | 28.0 |
| | Straight Forward | 1 | 2.0 |
| | Unclear Meaning | 2 | 4.0 |
| | Firm Specific | 20 | 40.0 |
| | Complex | 10 | 20.0 |
| | Academic | 3 | 6.0 |
| | Total | 50 | 100.0 |
| Public | Self explanatory | 14 | 28.0 |
| | Straight Forward | 2 | 4.0 |
| | Firm Specific | 19 | 38.0 |
| | Complex | 12 | 24.0 |
| | Academic | 3 | 6.0 |
| | Total | 50 | 100.0 |

The words used to describe corporate social responsibility vary from organisation to organisation and from findings of various research studies it is evident that there is no consensus over what the terminology "Corporate Social Responsibility" intends to convey.

**PRIVATE SECTOR:**

It is clear from the above table that as far as understanding of CSR is concerned in privatesector 28% (n=14) policy makers say the term is self-explanatory to them. Majority 40% (n=20) of the of the private sector describe the term as firm specific. 20% (n=10) of the respondents opine that the terms CSR is complex to understand. While a Nominal 6% (n=3) of the respondents have understanding that the term is academic in nature.

**PUBLIC SECTOR:**

In publicsector 28% (n=14) policy makers opine that the term is self-explanatory to them. While 4% (n=2) of the public sector entities feel that the meaning of the term CSR is unclear to them. While 38% (n=19) of the respondents from the private sectors opine that it is firm specific. While a Nominal 6% (n=3)of the respondents from public sector have understanding that the term is academic in nature.

**Table 7.**   Distribution of the policymakers on their perception whether primary responsibility of business is to make profit.

| Whether primary responsibility of business is to make profit | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Not at all | 5 | 10.0 |
| | Some extent | 2 | 4.0 |
| | Neutral | 3 | 6.0 |
| | Moderate extent | 24 | 48.0 |
| | A great extent | 16 | 32.0 |
| | Total | 50 | 100.0 |
| Public | Not at all | - | - |
| | Some extent | - | - |
| | Neutral | 2 | 4.0 |
| | Moderate extent | 39 | 78.0 |
| | A great extent | 9 | 18.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

From the above table it can be depicted that a majority of 48 per cent (n=24)of the private sector companies believe in the statement to a moderate extent. While 32% (n=16) of privatesector entities believe in the statement to a great extent. A Nominal 10% (5) of private sector entities do not believe in the statement. And 6% (n=3) of the respondents hold a neutral opinion on the same.

**PUBLIC SECTOR:**

A majority of78% (n=39) of the public sector companies believe in the statement to a moderate extent.  While 18% (n=9) of publicsector entities believe in the statement to a great extent. While 4% (n=2) of the respondents hold a neutral opinion on the same.

This finding contradictsMilton Friedman's view that "a corporation's responsibility is to make as much money for the stockholders as possible." And that the business of business is to make profit.

**Table 8.**    **Distribution of policymakers on their perception whether CSR activities conducted on a regular basis**

| Whether CSR activities conducted on a regular basis | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Strongly Disagree | - | - |
| | Disagree | 1 | 2.0 |
| | Neutral | - | - |
| | Agree | 22 | 44.0 |
| | Strongly agree | 27 | 54.0 |
| | Total | 50 | 100.0 |
| Public | Strongly Disagree | - | - |
| | Disagree | 1 | 2.0 |
| | Neutral | - | - |
| | Agree | 15 | 30.0 |
| | Strongly agree | 34 | 68.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

On examining the above table it has been found that 54% (n=27) the companies belonging to private sector entities strongly agree that the CSR activities are conducted on a regular basis. While 44% (n=22) agree on the statement.A nominal 2%(n=1) of the respondents from public sector entities disagree with the statement.

**PUBLIC SECTOR.**

Majority 68% (34) of the companies belonging to public sector entities strongly agree that the CSR activities are conducted on a regular basis. While 30% (n=15) of the respondents belonging to public sector agree on the statement.A nominal 2%(n=1) of the respondents from public sector entities disagree with the statement.

The interpretation from the above table shows a strong similarity that the CSR activities of both Public and Private sector are carried on a regular basis.

**Table 9.** **Distribution of policymakers on their perception whether CSR activities are closely related to business strategy.**

| Whether CSR activities are closely related to business strategy | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Strongly disagree | 3 | 6.0 |
| | Disagree | 8 | 16.0 |
| | Neutral | 6 | 12.0 |
| | Agree | 11 | 22.0 |
| | Strongly agree | 22 | 44.0 |
| | Total | 50 | 100.0 |
| Public | Strongly disagree | 2 | 4.0 |
| | Disagree | 7 | 14.0 |
| | Neutral | - | - |
| | Agree | 17 | 34.0 |
| | Strongly agree | 24 | 48.0 |
| | Total | 50 | 100.0 |

CSR has itself become a business strategy which is closely aligned to the core objectives of the companies. With the increase in awareness about CSR, this has become more prominent.

**PRIVATE SECTOR:**

The above data depicts that 44% (n=22) of the private sector companies perceive that the CSR activities are closely related to business strategy. While 22% (n=11) of the private sector companies agree with the statement.

**PUBLIC SECTOR:**

The above data depicts that 48% (n=24) of the public sector companies perceive that the CSR activities are closely related to business strategy. While 34% (n=17) of the private and public sector companies agree with the statement. A Nominal 16% (n=8) & 14% (n=7) of the respective public and private entities disagree with the statement.

From the comparison however the observation that can been drawn is that Public sector companies have the highest Percentage of 48% as compared to private sector entities.

**Table 10.**   Distribution of policymakers on their perception regarding the extent to which the following factors motivated their firm to undertake CSR activities.

**PRIVATE SECTOR**

| Motivation for CSR | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Disagree** | **%** | **Neutral** | **%** | **Agree** | **%** | **Total** | **%** |
| Ethical and moral reasons | 6 | 12.00 | 1 | 2.00 | 43 | 86.00 | 50 | 100.00 |
| To improve community relations | 2 | 4.00 | 4 | 8.00 | 44 | 88.00 | 50 | 100.00 |
| To improve customer loyalty | 25 | 50.00 | 1 | 2.00 | 24 | 48.00 | 50 | 100.00 |
| To improve employee motivation | 28 | 56.00 | 1 | 2.00 | 21 | 42.00 | 50 | 100.00 |
| To improve relations with business partners/ investors | 39 | 78.00 | 1 | 2.00 | 10 | 20.00 | 50 | 100.00 |
| To improve economic performance | 31 | 62.00 | 3 | 6.00 | 16 | 32.00 | 50 | 100.00 |
| Pressure from third parties (e.g. clients or competitors) | 35 | 70.00 | 5 | 10.00 | 10 | 20.00 | 50 | 100.00 |
| To meet the Expectations from the societal Stakeholders in the context of globalization | 26 | 52.00 | 5 | 10.00 | 19 | 38.00 | 50 | 100.00 |
| To meet the social criteria and standards which are increasingly influencing the investment decision of individuals and institutions both as customers and investors. | 16 | 32.00 | 3 | 6.00 | 31 | 62.00 | 50 | 100.00 |
| The increased concern about the damage caused by economic activity, social and physical environment | 15 | 30.00 | 3 | 6.00 | 32 | 64.00 | 50 | 100.00 |
| To maintain transparency of business activities brought about by media and modern information and communication technology. | 19 | 38.00 | 9 | 18.00 | 22 | 44.00 | 50 | 100.00 |
| To avail of public incentives (e.g. tax incentives) | 33 | 66.00 | 4 | 8.00 | 13 | 26.00 | 50 | 100.00 |
| To preserve or improve the reputation of the company | 17 | 34.00 | 3 | 6.00 | 30 | 60.00 | 50 | 100.00 |
| A commitment to reducing the company's impact on the environment | 6 | 12.00 | 4 | 8.00 | 40 | 80.00 | 50 | 100.00 |
| To give something back to the community | 2 | 4.00 | 7 | 14.00 | 41 | 82.00 | 50 | 100.00 |

The above table considers major factors responsible for motivation to undertake CSR activities of both public and private sector enterprises. However, many researches have claimed that it is the corporates self interest in carrying out CSR.

Ethical and Moral Reasons: It can be depicted from the above table that a majority 86% (n=43) of the private sector entities agree and believe Ethical and moral reasons motivated them to take up CSR activities. While 12% (n=6) of the private sector entities disagree with the same.

Improves Community Relation: From the above table it can be depicted that 88% (n=44) of the private sector entities agree and believe that the purpose of improving community relations motivated them to take up CSR activities.

Improving customer loyalty is considered as one of the corporate benefits of CSR behaviour and this in turn improves business performance too. According to the data, 48% (n=24) of the policy makers in private sectors agree and believe that CSR undertaken to improve customer loyalty. While majority 50% (n=25) of the private sector entities disagree with the same.

According to the data, the 42% (n=21) of the policy makers in private sector entities agree and believe that CSR is undertaken to improve employee motivation as the employees like to be retained in such a organisation which is socially responsible. While a considerable majority 56% (n=28) of the private sector entities disagree and do not believe in the statement.

The above table also depicts "Improve relations with Business Partner/Investors" as one of the motivators of CSR. According to the data, only the 20% (n=10)of the policy makers in the private sector entities agree and believe that CSR is undertaken to improve relations with business partners and investors. While 78% (n=39) of the private sector entities disagree to the statement.

According to the data, the 62% (n=31) of the policy makers in private sectors do not believe that CSR is undertaken to improve economic performance. While only 32% (n=16) of the policy makers from the private sector agree believe that CSR is undertaken to improve Economic Performance.

Pressure from third party: According to the data, 70% (35) of the policy makers in private sector disagree that CSR is undertaken because of pressure from third party. While only 20% (10) of the respondents of private sector entities agree with the statement.

To meet the expectations from the societal stakeholders in the context of globalisation: For a company it is very important to keep the societal stakeholders happy as it would enhance their reputation and goodwill globally. But from the above table it can be clearly seen that 48% (24) of the respondents belonging to private sector entities do not believe in this approach as they disagree with the statement. While only 42% (21) of the respondents belonging to private sector agree with the statement.

**To meet the social criteria and standards which are increasingly influencing the investment decision of individuals and institutions both as customers and investors :**The above data depicts that 62% (31) of the private sector companies agree that the CSR activities are undertaken for customers and investors. While only 32% (16) of the respondents of private sector entities disagree with the statement. **It can be said that there is a similarity between the two sectors as far as considering interest of stakeholders while carrying out the CSR activities. The reason being is that it increasingly influences the decision of individuals and institutions both as customers and investors.**

The increased concern about the damage caused by economic activity, social and physical environment: The above data depicts that 54% (27) of the private sector entities perceive that the CSR activities are undertaken as they are increasingly concerned by the damage caused by the economic activity. While 30% (15) of the respective private sector entities disagree with the statement.

To maintain transparency of business activities brought about by media and modern information and communication technology: The above data depicts that 44% (22) of the private sector entities perceive that the CSR activities are undertaken to maintain transparency of business activities brought about by media and modern information and communication technology. While 38% (19) of the respective private sector entities disagree with the statement.

To avail of public incentives (e.g. tax incentives): The data from the research reveals that majority 66% (33) of the respondents from the private sector disagree that availing tax incentives is what motivates them to take up CSR activities.

Improves reputation : According to the data, 80% (40) of the policy makers in both the private sectors agree that CSR is undertaken to preserve and improve the reputation of the company.

A commitment to reducing the company's impact on the environment: According to the data, 80% (40) of the policy makers in both the private sectors agree that CSR is undertaken as a part of commitment to reducing the company's impact on the environment

To Give back to community: According to the data, equal percentage 82% (41) of the policy makers from the private sector entities agree that CSR is undertaken with the motive to give something back to the community. While only a nominal of 2% (1) of respective private sector entities disagree with the statement.

## Table 11.   PUBLIC SECTOR

| Motivation for CSR | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Disagree | % | Neutral | % | Agree | % | Total | % |
| Ethical and moral reasons | 2 | 4.00 | | 0.00 | 48 | 96.00 | 50 | 100.00 |
| To improve community relations | 1 | 2.00 | 1 | 2.00 | 48 | 96.00 | 50 | 100.00 |
| To improve customer loyalty | 22 | 44.00 | 5 | 10.00 | 23 | 46.00 | 50 | 100.00 |
| To improve employee motivation | 29 | 58.00 | 3 | 6.00 | 18 | 36.00 | 50 | 100.00 |
| To improve relations with business partners/ investors | 27 | 54.00 | 8 | 16.00 | 15 | 30.00 | 50 | 100.00 |
| To improve economic performance | 34 | 68.00 | 5 | 10.00 | 11 | 22.00 | 50 | 100.00 |
| Pressure from third parties (e.g. clients or competitors) | 39 | 78.00 | 3 | 6.00 | 8 | 16.00 | 50 | 100.00 |
| To meet the Expectations from the societal Stakeholders in the context of globalization | 24 | 48.00 | 5 | 10.00 | 21 | 42.00 | 50 | 100.00 |
| To meet the social criteria and standards which are increasingly influencing the investment decision of individuals and institutions both as customers and investors. | 14 | 28.00 | 6 | 12.00 | 30 | 60.00 | 50 | 100.00 |
| The increased concern about the damage caused by economic activity, social and physical environment | 18 | 36.00 | 5 | 10.00 | 27 | 54.00 | 50 | 100.00 |
| To maintain transparency of business activities brought about by media and modern information and communication technology. | 18 | 36.00 | 4 | 8.00 | 28 | 56.00 | 50 | 100.00 |
| To avail of public incentives (e.g. tax incentives) | 25 | 50.00 | 2 | 4.00 | 23 | 46.00 | 50 | 100.00 |
| To preserve or improve the reputation of the company | 13 | 26.00 | 6 | 12.00 | 31 | 62.00 | 50 | 100.00 |
| A commitment to reducing the company's impact on the environment | 7 | 14.00 | 2 | 4.00 | 41 | 82.00 | 50 | 100.00 |
| To give something back to the community | 1 | 2.00 | 8 | 16.00 | 41 | 82.00 | 50 | 100.00 |

Ethical and Moral Reasons: It can be depicted from the above table that a majority 96% (n=48) of the public sector entities agree and believe Ethical and moral reasons motivated them to take up CSR activities. While 4% (n=2) of the public sector entities disagree with the same.

Improves Community Relation: From the above table it can be depicted that 96% (n=48) of the public sector entities agree and believe that the purpose of improving community relations motivated them to take up CSR activities.

Improving customer loyalty is considered as one of the corporate benefits of CSR behaviour and this in turn improves business performance too. According to the data, the 46% (n=23) of the policy makers in public sectors agree and believe that CSR undertaken to improve customer loyalty. While majority 44% (n=22) of the public entities disagree with the same.

According to the data, the 42% (n=21) of the policy makers in public sector entities agree and believe that CSR is undertaken to improve employee motivation as the employees like to be retained in such a organisation which is socially responsible. While a considerable majority 58% (n=29) of the public sector entities disagree and do not believe in the statement.

The above table also depicts "Improve relations with Business Partner/Investors" as one of the motivators of CSR. According to the data, only the 30% (n=15) of the policy makers in the public sector entities agree and believe that CSR is undertaken to improve relations with business partners and investors. While 54% (27) of the public sector entities disagree to the statement.

According to the data, the 68% (n=34) of the policy makers in public sectors do not believe that CSR is undertaken to improve economic performance. While only 22% (n=11) of the policy makers from the public sector sector agree believe that CSR is undertaken to improve Economic Performance.

Pressure from third party: According to the data, 78% (n=39) of the policy makers in public sector disagree that CSR is undertaken because of pressure from third party. While only 16% (08) of the respondents of public sector entities agree with the statement.

To meet the expectations from the societal stakeholders in the context of globalisation: For a company it is very important to keep the societal stakeholders happy as it would enhance their reputation and goodwill globally. But from the above table it can be clearly seen that 52% (26) of the respondents belonging to public and sector entities do not believe in this approach as they disagree with the statement. While only 38% (19) of the respondents belonging to public sector agree with the statement.

**To meet the social criteria and standards which are increasingly influencing the investment decision of individuals and institutions both as customers and investors :**The above data depicts that 60% (30) of the public sector companies agree that the CSR activities are undertaken for customers and investors. While only 28% (14) of the respondents of public sector entities disagree with the statement. **It can be said that there is a similarity between the two sectors as far as considering interest of stakeholders while carrying out the CSR activities. The reason being is that it increasingly influences the decision of individuals and institutions both as customers and investors.**

The increased concern about the damage caused by economic activity, social and physical environment: The above data depicts that 64% (32) of the public sector entities perceive that the CSR activities are undertaken as they are increasingly concerned by the damage caused by the economic activity. While 36% (18) of the respective public sector entities disagree with the statement.

To maintain transparency of business activities brought about by media and modern information and communication technology: The above data depicts that 56% (28) of the public sector entities perceive that the CSR activities are undertaken to maintain transparency of business activities brought about by media and modern information and communication technology. While 36% (18) of the public sector entities disagree with the statement.

To avail of public incentives (e.g. tax incentives): The data from the research reveals that majority 50% (25) of the respondents from the public sector disagree that availing tax incentives is what motivates them to take up CSR activities.

Improves reputation :  According to the data, 82% (41) of the policy makers in \public sectors agree that CSR is undertaken to preserve and improve the reputation of the company.

A commitment to reducing the company's impact on the environment: According to the data, 82% (41) of the policy makers of public sectors agree that CSR is undertaken as a part of commitment to reducing the company's impact on the environment

To Give back to community: According to the data, equal percentage 82% (41) of the policy makers from public sector agree that CSR is undertaken with the motive to give something back to the community. While only a nominal of 4% (2) & 2% (1) of respective public and private sector entities disagree with the statement.

From a comparative view, it is observed that the policy makers of the private sector companies think in contradiction as far as the view that "CSR is undertaken to improve relations with business partners and investors". i.eMajority 78% (n=39) of the respondents from public sector entities do not think that CSR is undertaken to improve relations with business partners and investors.

There is a strong similarity between both the sectors as far as the view "To Give back to community" is concerned. According to the data, equal percentage 82% (41) of the policy makers from both the sectors agree that CSR is undertaken with the motive to give something back to the community.

**This finding strongly relate to research study by Swanson (1995) where one of the findings is that the company is motivated by** the positive duty approach - weaves CSR principles into the corporation's identity. This motivation evidences itself in businesses which are proactive, aiming for a positive impact on society.

## COMPANY'S POLICY ON CSR

**Table 12.**  **Distribution of Policymakers on their perception regarding focus of CSR Function in their company**

| Perception regarding focus of CSR Function | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Environmental | 8 | 16.0 |
| | Social | 10 | 20.0 |
| | Both | 30 | 60.0 |
| | Any other | 1 | 2.0 |
| | No Response | 1 | 2.0 |
| | Total | 50 | 100.0 |
| Public | Environmental | 3 | 6.0 |
| | Social | 7 | 14.0 |
| | Both | 39 | 78.0 |
| | Any other | - | - |
| | No Response | 1 | 2.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

It is observed that majority 60% (N=30) of the policy makers belonging to private and public sector entities opine that the focus of CSR function is both Environmental and social. 16% (n=8) of private sector companies focus only on Environment initiatives as a part of their CSR Function. While 20% (n=10)ofprivate sector focus on various Social initiatives as a part of their CSR Function. 2% (n=1) of the respondents opine that they focus on other activities as a part of their CSR function.

**PUBLIC SECTOR:**

It is observed that majority 78% (39) of the policy makers belonging to public sector entities opine that the focus of CSR function is both Environmental and social. 6% (n=03) of public sector companies focus only on Environment initiatives as a part of their CSR Function. While 14% (n=7) of public sector focus on various Social initiatives as a part of their CSR Function.

Thus through comparison of the above data, it can be interpreted that there is a strong similarity as both public sector and private sector focus into both Social and Environmental areas as a part of their CSR Function.

**Table 13.** Distribution of respondents on their perception as to whom the CSR initiatives are attributed to.

| Particulars | Perception as to whom the CSR initiative is attributed | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | Private | | | | | | | | Public | | | | | | |
| | Disagree | % | Neutral | % | Agree | % | Total | % | Disagree | % | Neutral | % | Agree | % | Total | % |
| Board of Directors | 18 | 36.00 | 6 | 12.00 | 26 | 52.00 | 50 | 100.00 | 14 | 28.00 | 3 | 6.00 | 33 | 66.00 | 50 | 100.00 |
| Top Management | 8 | 16.00 | 1 | 2.00 | 41 | 82.00 | 50 | 100.00 | 10 | 20.00 | 2 | 4.00 | 38 | 76.00 | 50 | 100.00 |
| Government rules and regulations | 8 | 16.00 | 4 | 8.00 | 38 | 76.00 | 50 | 100.00 | 13 | 26.00 | 2 | 4.00 | 35 | 70.00 | 50 | 100.00 |
| Professional Staff | 6 | 12.00 | 9 | 18.00 | 35 | 70.00 | 50 | 100.00 | 4 | 8.00 | 7 | 14.00 | 39 | 78.00 | 50 | 100.00 |

The Authorities to whom CSR activity in a Public/Private sector entity is attributed to signifies a greater importance in any organisation.

**PRIVATE SECTOR.**

It is observed that majority 82% (41) of the respondents from private sector entities perceive that they see an involvement of these top management authorities in the CSR initiatives. While 16% (8) of the private sector entities disagree with the same.

As far as adhering to government rules and regulations are concerned, 76% (38) of the respondents perceive that their CSR activities are carried out according to the government rules and regulations. While 16% (8) of the private sector entities disagree with the same.

As far as Board of Directors are concerned, it is observed 52% (26) perceive that they see an involvement of these authorities in the CSR initiatives while 36% (18) of the private sector entities disagree with the same.

As far as Professional staff is concerned, it is observed that 70% (35) perceive that the professional staff hired for carrying out CSR activities decide the activities to be undertaken. While 12% (06) of the private sector entities disagree with the same.

**PUBLIC SECTOR:**

Majority 78% (39) perceive that the professional staff hired for carrying out CSR activities decide the activities to be undertaken in public sector entities. While 08% (04) of the respondents belonging to public sector entities disagree with the same.

As far as Top Management is concerned, it is observed that 76% (38) perceive that they see an involvement of these top management authorities in the CSR initiatives while 20% (10) of the public sector entities disagree with the same.

As far as Board of Directors are concerned, it is observed that 66% (33) of the respondents belonging to public sector perceive that they see an involvement of these authorities in the CSR initiatives while 28% (14) of the public sector entities disagree with the same.

As far as adhering to government rules and regulations are concerned, it is observed that 70% (35) perceive that their CSR activities are attributed to the government rules and regulations. While 26% (13) of the public sector entities disagree with the same.

**Overall through comparison it can be interpreted that in private sector entities the CSR initiatives are attributed to the Top Management while in Public sector it is attributed to professional staff.** It can be thus analysed that all of them are involved to various extent as far as CSR activity in an organisation is concerned.

**Table 14.** Distribution of respondents on their perception regarding the factors which led to the need for investing into CSR activities.

| Perception regarding the factors which led for investing into CSR activities | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Factors which led for investing into CSR activities | Private | | | | | | | | Public | | | | | | | |
| | NO | % | Can't Say | % | YES | % | Total | % | NO | % | Can't say | % | YES | % | Total | % |
| Concern for workers improvement | 26 | 52.00 | 4 | 8.00 | 20 | 40.00 | 50 | 100.00 | 33 | 66.00 | 2 | 4.00 | 15 | 30.00 | 50 | 100.00 |
| Poverty & issues in health and education | 5 | 10.00 | 4 | 8.00 | 41 | 82.00 | 50 | 100.00 | 9 | 18.00 | | 0.00 | 41 | 82.00 | 50 | 100.00 |
| Company's willingness to support community problems | | 0.00 | 6 | 12.00 | 44 | 88.00 | 50 | 100.00 | 2 | 4.00 | | 0.00 | 48 | 96.00 | 50 | 100.00 |
| Corporate Philanthropy and charity for concern | 5 | 10.00 | 3 | 6.00 | 42 | 84.00 | 50 | 100.00 | 4 | 8.00 | | 0.00 | 46 | 92.00 | 50 | 100.00 |
| Social Progress and Growth | 11 | 22.00 | 3 | 6.00 | 36 | 72.00 | 50 | 100.00 | 5 | 10.00 | 1 | 2.00 | 44 | 88.00 | 50 | 100.00 |
| Improving company's image | 19 | 38.00 | 8 | 16.00 | 23 | 46.00 | 50 | 100.00 | 22 | 44.00 | 2 | 4.00 | 26 | 52.00 | 50 | 100.00 |
| Global Market Pressures | 30 | 60.00 | 5 | 10.00 | 15 | 30.00 | 50 | 100.00 | 30 | 60.00 | 7 | 14.00 | 13 | 26.00 | 50 | 100.00 |

**PRIVATE SECTOR:**

- It is observed that 52% (n=26) of private sector entities do not believe that they invest into CSR because of "concern for workers improvement". While only 40% (n=20) of private sector entities believe in the same.

- It has been noticed from the interpretation that 82% (41) of private sector entities opine that they invest into CSR because of concern of poverty and issues in health and education. While only nominal 10% (05) of private sector entities do not believe in the same.

- It has been observed 84% (42) of the private sector are govern by philanthropy which drives them to invest into CSR activities.

- It is evident from the table that majority 72% (36) of the private sector entities are driven by the social progress and growth.

- As far as improving company image is concerned 46% (23) of the respondents from the private sector opine that they invest into CSR as it improves company image. While a substantial percentage i.e. 38% (19) of the private sector entities do not feel the same.

- Global market pressures: Majority 60% (30) of respondents from private sector entities do not believe that they invest into CSR because of global market pressures.

**PUBLIC SECTOR:**

- It is observed that Majority 66% (33) of Public sector entities do not believe that they invest into CSR because of "concern for workers improvement". While only 30% (15) of Public sector entities believe in the same.

- It has been observed from the table 82% (41) of Public sector entities opine that they invest into CSR because of concern of poverty and issues in health and education. While only nominal 18% (15) of Public sector entities do not believe in the same.

- It has been observed from the table that majority 92% (46) of the public sector are govern by philanthropy which drives them to invest into CSR activities.

- While 88% (44) of the public sector entities are driven by social progress and growth.

- As far as improving company image: 52% (26) of the respondents from the public sector opine that they invest into CSR as it improves company image. While a substantial percentage i.e. 44% (22) of the private and public sector entities do not feel the same.

- Global market pressures: Majority 60% (30) of respondents from Public and private sector entities do not believe that they invest into CSR because of global market pressures.

From the analysis of the table a strong similarity has been noticed that both the sectors are investing into CSR as they have a willingness to support community problems. A strong similarity has been noticed in both the sectors where majority 82% (41) of both Public and private sector entities opine that they invest into CSR because of concern of poverty and issues in health and education. This is the major reason why majority of investment has been noticed in these two sectors as per the data analysed in the present research

Corporate philanthropy and charity is one of the major factors that drives the investment into CSR especially in a country like India where there has been a legacy evident from past. Our country has noticed both individual and institutional donors acting as philanthropists even before CSR as a term was coined. This belief leads strongly in both the sectors where again strong similarity has been observed i.e majority 92% (46) and 84% (42) of the public and private sector are govern by philanthropy which drives them to invest into CSR activities.

Both the sectors are concerned about social progress and growth of the country through investing into CSR activities which is evident as majority 88% (44) & 72% (36) of the respective public and private sector entities are driven by the same.

**Table 15.** **Distribution of respondents on the basis of their perception on their company's basic goal in rendering its contribution to society**

| Particulars | Private | | | | | | | | Public | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | Disagree | % | Neutral | % | Agree | % | Total | % | Disagree | % | Neutral | % | Agree | % | Total | % |
| Enhancement of company profile and brand image | 30 | 60.00 | 2 | 4.00 | 18 | 36.00 | 50 | 100.00 | 33 | 66.00 | 7 | 14.00 | 10 | 20.00 | 50 | 100.00 |
| Better alignment to corporate goals with those of society | 18 | 36.00 | 7 | 14.00 | 25 | 50.00 | 50 | 100.00 | 24 | 48.00 | 3 | 6.00 | 23 | 46.00 | 50 | 100.00 |
| Compliance with statutory rules and global standards | 22 | 44.00 | 3 | 6.00 | 25 | 50.00 | 50 | 100.00 | 23 | 46.00 | 1 | 2.00 | 26 | 52.00 | 50 | 100.00 |
| Enhancing Organizational health by handling social issues as well | 21 | 42.00 | 2 | 4.00 | 27 | 54.00 | 50 | 100.00 | 22 | 44.00 | 2 | 4.00 | 26 | 52.00 | 50 | 100.00 |
| Leverage industrial profits through vital social sector contribution | 19 | 38.00 | 8 | 16.00 | 23 | 46.00 | 50 | 100.00 | 17 | 34.00 | 8 | 16.00 | 25 | 50.00 | 50 | 100.00 |
| To positively impact the areas for social growth & development where industry exerts influences | 17 | 34.00 | 2 | 4.00 | 31 | 62.00 | 50 | 100.00 | 10 | 20.00 | 7 | 14.00 | 33 | 66.00 | 50 | 100.00 |
| Build market image and impact globally | 22 | 44.00 | 3 | 6.00 | 25 | 50.00 | 50 | 100.00 | 24 | 48.00 | 2 | 4.00 | 24 | 48.00 | 50 | 100.00 |
| Enhance shareholders, investors and consumers, customers value | 18 | 36.00 | 11 | 22.00 | 21 | 42.00 | 50 | 100.00 | 17 | 34.00 | 8 | 16.00 | 25 | 50.00 | 50 | 100.00 |

**The above table indicated the basic goal of company in rendering its contribution to society.**

**PRIVATE SECTOR**

IN Private sector entities, it is clear that the basic goal of the company is "to positively impact the areas for social growth & development where industry exerts influences" since 62% (n=31) of the respondents think so and agree on the same. This is followed by the basic goal of "enhancing organisational health by handling social issues well" to which respondents have agreed upon by 54% (n=27). Nearly half of the respondents 50% (n=25) agreed upon three factors as the basic goal of their company i.e "Better alignment to corporate goals with those of society", Compliance with statutory rules and global standards, Build market image and impact globally". While a minority of 46% (n=23) & 36% (n=18) have agreed upon as "Leverage industrial profits through vital social sector contribution" & "Enhancement of company profile and brand image" as the basic goal of the company while rendering its contribution to society.

**PUBLIC SECTOR**

In Public Sector entities, it is observed that the basic goal of the company is "to positively impact the areas for social growth & development where industry exerts influences" since 66% (n=33) of the respondents think so and agree on the same. Nearly 52% (n=26) agreed upon two factors as the basic goal of their company i.e "Enhancing Organizational health by handling social issues as well", Compliance with statutory rules and global standards,". Nearly 50% (n=25) of the respondents opine that basic goal of the company is to "Leverage industrial profits through vital social sector contribution"

 While a minority of 48% (n=24), 46% (n=23) have agreed upon as "Build market image and impact globally" & "Better alignment to corporate goals with those of society" as the basic goal of the company while rendering its contribution to society. The public sector gives least importance to the factor "Enhancement of company profile and brand image" as only 20% (n=10) of the respondents agree to the same.

It should however be noted here that there is a strong similarity seen in both the sectors as far as opinion of the majority of the respondents in both the sectors is concerned i.e. the basic goal of the company is "To positively impact the areas for social growth & development where industry exerts influences". This is the sole reason we find most of the CSR activities are undertaken in the periphery of the company.

A difference of perception has been observed as far as the goal of the company to enhancement of company profile and brand image is concerned. The private sector feels that their goal behind contribution to society is enhancement of company profile and brand image whereas public sector entities do not believe in the same.Many entities use reputation to justify CSR initiatives on the grounds that they improve a company's image by strengthening its brand, and even raising the value of its stock.

Many argue that CSR should be secured within core business activities and add value to corporate success (cf., Newell and Frynas, 2007; Carroll, 2008). Also according (Porter and Kramer, 2011a), CSR can be just a tool to raise a business's own brand image and reputation, which are core corporate motives.

**Table 16.** Distribution of the respondents regarding their company's approach with respect to tis social responsibilities.

The Approach of the company towards CSR.

| Response Category | Traditional | | Modern | |
|---|---|---|---|---|
| **PRIVATE SECTOR ENTITIES** | | | | |
| Yes | 12 | 24.0 | 44 | 88.0 |
| No | 37 | 74.0 | 5 | 10.0 |
| Cant say | 1 | 2.0 | 1 | 2.0 |
| Total | 50 | 100.0 | 50 | 100.0 |
| **PUBLIC SECTOR ENTITIES** | | | | |
| Yes | 7 | 14.0 | 41 | 82.0 |
| No | 41 | 82.0 | 9 | 18.0 |
| Cant say | 2 | 4.0 | 50 | 100.0 |
| Total | 50 | 100.0 | 41 | 82.0 |

There are two methods for entities to carry out CSR. The traditional approach is when a company implements its CSR programme, often seen as charity, and which is separated from their core operations. The other approach is Modern approach, which is acquiringgrowingattention nowadays, demands the full integration of CSR in core operations so as to lessen negative effects resulting from company's activities on the environment and the society. This kind of integration requires complying with codes of conduct, various environmental standards, which should be strengthened over the years and must be part of the daily operations of enterprises.

**PRIVATE SECTOR:**

Only 24% (n=12) of the policy makers of the private sector entities agree that their approach with respect to their social responsibilities is Traditional while majority 74% (37) disagree on the same.

Majority 88% (n=44) of the policy makers of private entities are of the opinion that their approach with respect to social responsibilities is modern.

**PUBLIC SECTOR:**

As far as public sector entities are concerned, only 14% (7) of the policy makers responded that their approach is traditional while majority 82% (41) of them are of the opinion that its not traditional..

Majority 82% (n=41) of the policy makers of public sector entities are of the opinion that their approach with respect to social responsibilities is modern.

The comparison above shows that the companies from both the sectors are of the opinion that their approach with respect to social responsibilities is modern. The above findings are in strong coherence with the study of Ashley (2009) **which says that** business can make a greater impact on the society and the environment by streamlining CSR practices into their core business (Modern Approach) than through isolated CSR programmes (Traditional Approach).

**Table 17.**        **Distribution of the respondents on their perception regarding their company's opinion towards their CSR**

| | Opinion of company towards their CSR | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Private | | | | | | | | Public | | | | | | | |
| | Agree | % | Neutral | % | Disgree | % | Total | % | Agree | % | Neutral | % | Disagree | % | Total | % |
| The company has a clear & strong guiding philosophy behind CSR | 39 | 78.00 | 2 | 4.00 | 9 | 18.00 | 50 | 100.00 | 47 | 94.00 | 2 | 4.00 | 1 | 2.00 | 50 | 100.00 |
| Well devised management structure & Operations | 38 | 76.00 | 2 | 4.00 | 10 | 20.00 | 50 | 100.00 | 46 | 92.00 | 2 | 4.00 | 2 | 4.00 | 50 | 100.00 |
| Professional Staff to handle CSR functions | 33 | 66.00 | 4 | 8.00 | 13 | 26.00 | 50 | 100.00 | 41 | 82.00 | 7 | 14.00 | 2 | 4.00 | 50 | 100.00 |
| The company has a very good image in worker's community in nearby villages | 33 | 66.00 | 5 | 10.00 | 12 | 24.00 | 50 | 100.00 | 40 | 80.00 | 7 | 14.00 | 3 | 6.00 | 50 | 100.00 |
| People rarely approach our functionaries to share their problems and difficulties | 19 | 38.00 | 11 | 22.00 | 20 | 40.00 | 50 | 100.00 | 24 | 48.00 | 12 | 24.00 | 14 | 28.00 | 50 | 100.00 |
| Corporate & community relationships built over the years has strengthened | 38 | 76.00 | 4 | 8.00 | 8 | 16.00 | 50 | 100.00 | 43 | 86.00 | 2 | 4.00 | 5 | 10.00 | 50 | 100.00 |
| There are several indirect advantages to the company due to CSR functions | 27 | 54.00 | 11 | 22.00 | 12 | 24.00 | 50 | 100.00 | 30 | 60.00 | 9 | 18.00 | 11 | 22.00 | 50 | 100.00 |

This table indicates the **perception regarding their company's opinion towards their CSR**.

It can be seen in the above table that the entities from both the sectors have a strong positive opinion and approach towards corporate social responsibility.

Majority 94% (n=47) and 78% (39) of the respondents from the respective public and private sector entities agree that their company has a clear & strong guiding philosophy behind CSR. While a minority 2% (1) & 18% (9) of respective public and private sector entities do not agree with the same.

Majority 92% (n=46) and 76% (38) of the respondents from the respective public and private sector entities agree that their company has a Well devised management structure & Operations for CSR. While a minority 20% (10) & 04% (02) of private and public sector entities do not agree with the same.

Majority 82% (n=41) and 66% (33) of the respondents from the respective public and private sector entities agree that their company has Professional Staff to handle CSR functions. While a minority 26% (13) & 04% (02) of private and public sector entities do not agree with the same.

Majority 80% (n=40) and 66% (33) of the respondents from the respective public and private sector entities agree that their"company has a very good image in worker's community in nearby villages". While a minority 24% (12) & 06% (03) of private and public sector entities do not agree with the same.

Nearly 48% (n=24) and 38% (19) of the respondents from the respective public and private sector entities agree that "People rarely approach our functionaries to share their problems and difficulties". While a considerable 40% (20) & 28% (14) of private and public sector entities do not agree with the same.

Majority 86% (n=43) and 76% (38) of the respondents from the respective public and private sector entities agree that their"Corporate& community relationships built over the years has strengthened". While a minority 16% (08) & 10% (05) of private and public sector entities do not agree with the same.

Majority 60% (n=30) and 54% (27) of the respondents from the respective public and private sector entities agree that"there are several indirect advantages to the company due to CSR functions". While a minority 24% (12) & 22% (11) of private and public sector entities do not agree with the same.

The comparison depicts that **majority of the perception of the policymakers belonging to both the sector depict a strong similar positive opinion towards various aspects of CSR i.e**the company has a clear & strong guiding philosophy behind CSR, well devised management structure & Operations, professional Staff to handle CSR functions, the company has a very good image in worker's community in nearby villages, corporate & community relationships built over the years has strengthened.

**Table 18.    FOCUS OF CSR: EXTERNAL AND INTERNAL DIMENSION**

PUBLIC AND PRIVATE SECTOR ENTITIES

**Distribution of respondents on the basis of their perception regarding the focus of CSR in the Company**

| The Focus of CSR in the Company | | | | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | Private | | | | | | | | Public | | | | | | | |
| | Disagree | % | Neutral | % | Agree | % | Total | % | Disagree | % | Neutral | % | Agree | % | Total | % |
| Internal Dimension | | | | | | | | | | | | | | | | |
| Human Resource Management | 27 | 54.00 | 14 | 28.00 | 9 | 18.00 | 50 | 100.00 | 25 | 50.00 | 25 | 50.00 | 0 | 0.00 | 50 | 100.00 |
| Health and safety at work | 28 | 56.00 | 11 | 22.00 | 11 | 22.00 | 50 | 100.00 | 25 | 50.00 | 19 | 38.00 | 6 | 12.00 | 50 | 100.00 |
| Employee welfare and respect | 24 | 48.00 | 13 | 26.00 | 13 | 26.00 | 50 | 100.00 | 21 | 42.00 | 22 | 44.00 | 7 | 14.00 | 50 | 100.00 |
| Adaptation to change | 23 | 46.00 | 15 | 30.00 | 12 | 24.00 | 50 | 100.00 | 21 | 42.00 | 24 | 48.00 | 5 | 10.00 | 50 | 100.00 |
| Management of environment impact and natural resources | 13 | 26.00 | 16 | 32.00 | 21 | 42.00 | 50 | 100.00 | 3 | 6.00 | 21 | 42.00 | 26 | 52.00 | 50 | 100.00 |
| External Dimension | | | | | | | | | | | | | | | | |
| Local Communities | 4 | 8.00 | 1 | 2.00 | 45 | 90.00 | 50 | 100.00 | 1 | 2.00 | 3 | 6.00 | 46 | 92.00 | 50 | 100.00 |
| Social Issues and health Issues e.g De-addiction and HIV AIDS | 11 | 22.00 | 4 | 8.00 | 35 | 70.00 | 50 | 100.00 | 13 | 26.00 | 3 | 6.00 | 34 | 68.00 | 50 | 100.00 |
| Human Rights | 20 | 40.00 | 7 | 14.00 | 23 | 46.00 | 50 | 100.00 | 18 | 36.00 | 3 | 6.00 | 29 | 58.00 | 50 | 100.00 |
| Global Environment concerns | 14 | 28.00 | 3 | 6.00 | 33 | 66.00 | 50 | 100.00 | 6 | 12.00 | 2 | 4.00 | 42 | 84.00 | 50 | 100.00 |

**The above table depicts the focus of CSR in the company.**

The focus of CSR has been divided into two parts. The Internal Dimension and The External Dimension. The interpretation however shows that both the sectors focus more on External Dimension and less on internal dimension as a part of their CSR activities.

According to Green paper of the EC on CSR, 2001, the CSR policies have two dimensions, the internal (involving human resources policies, health and safety at work, environmental impact management, etc.), and the external dimensions (local communities, suppliers, customers, human rights and supply chain, ecological issues, etc.)

**Table 19.** **FOCUS OF CSR: INTERNAL DIMENSION**

PRIVATE SECTOR ENTITIES&PUBLIC SECTOR ENTITIES

**PRIVATE SECTOR:** Internal Dimension

As far as the internal dimension is concerned it has been noticed in private sector entities that the highest response rate 42% (n=21) has been given to the "Management of environment impact and natural resources" as the focus of CSR. This is followed by "Employee welfare and respect" 26% (13), "Adaptation to change" 24% (n=12), Health and safety at work 22% (22).

While majority disagree to these internal factors.  Human Resource Management 54% (n=27), Health and safety 56% (n=28), Employee welfare and respect 48% (n=24), Adaptation to change 46% (23), Management of environment impact and natural resources 26% (13).

PUBLIC SECTOR: Internal Dimension

As far as the internal dimension is concerned it has been noticed in public sector entities that the highest response rate 52% (n=26) has been given to the "Management of environment impact and natural resources" as the focus of CSR. This is followed by "Employee welfare and respect" 26% (13), "Health and safety at work" 12% (n=06), "Adaptation to change"10% (05).

While majority disagree to these internal factors.  Human Resource Management 50% (n=25), Health and safety 50% (n=25), Employee welfare and respect & Adaptation to change 42% (n=21), Management of environment impact and natural resources 6% (3).

# FOCUS OF CSR: EXTERNAL DIMENSION

## PRIVATE SECTOR ENTITIES&PUBLIC SECTOR ENTITIES

PRIVATE SECTOR: External Dimension

Majority of the respondents 90% (45) from private sector agree that the focus of CSR function in their company is Local Communities while only 8% (n=4) disagree with the same. This is followed by "Social Issues and health Issues e.g De-addiction and HIV AIDS" 70% (n=35) of the respondents agreeing to it and 22% (n=11) disagreeing with the same. Nearly 46% (n=23) of the respondents opine that the focus of CSR function in their company is "Human Rights" while a considerable 40% (n=20) of the respondents disagreeing with the same. 66% (n=33) of the respondents agree that "Global environment concerns" are also focus of CSR in their company while 28% (n=14) disagree with the same.

**PUBLIC SECTOR:** External Dimension

Majority of the respondents 92% (46) from public sector agree that the focus of CSR function in their company is Local Communities while only 2% (n=01) disagree with the same.

This is followed by "Global Environment concerns" 84% (n=42) of the respondents agreeing to it and 12% (n=06) disagreeing with the same. Nearly 68% (n=34) of the respondents opine that the focus of CSR function in their company is "Social Issues and health Issues e.g De-addiction and HIV AIDS" while a considerable 26% (n=13) of the respondents disagreeing with the same. 58% (n=29) of the respondents agree that "Human Rights "are also focus of CSR in their company while 36% (n=18) disagree with the same.

The interpretation however shows that both the sectors focus more on External Dimensioni.eLocal Communities, Social Issues and health Issues e.g De-addiction and HIV AIDS, Human Rights&Global Environment concernsand less on internal dimension as a part of their CSR activities.

**Table 20.**    **TYPES OF CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES**

**ENVIRONMENT**

This table gives a list of Corporate Social Responsibility activities taken up by Public and private sector entities in the area of Environment.

The activities related to environment are divided into various areas comprising of Waste reduction, Recycling, Energy conservation, Reduction of Water consumption, Reduction of pollution, Development of green belt, solid waste management, Rain water harvesting, Awareness initiatives for protection of environment etc.

**TYPES OF CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (ENVIRONMENT)**

**(PRIVATE SECTOR ENTITIES)**

| Particulars | Private Sector Entities | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **To Some Extent** | **%** | **Neutral** | **%** | **To a great Extent** | **%** | **Total** | **%** |
| Waste reduction | 15 | 30.00 | 2 | 4.00 | 33 | 66.00 | 50 | 100.00 |
| Recycling | 12 | 24.00 | 4 | 8.00 | 34 | 68.00 | 50 | 100.00 |
| Energy conservation | 29 | 58.00 | 7 | 14.00 | 14 | 28.00 | 50 | 100.00 |
| Reduction of water consumption | 26 | 52.00 | 8 | 16.00 | 16 | 32.00 | 50 | 100.00 |
| Reduction of pollution | 13 | 26.00 | 1 | 2.00 | 36 | 72.00 | 50 | 100.00 |
| Development of Green belt | 15 | 30.00 | 2 | 4.00 | 33 | 66.00 | 50 | 100.00 |
| Solid Waste Management | 19 | 38.00 | 2 | 4.00 | 29 | 58.00 | 50 | 100.00 |
| Rain Water harvesting | 25 | 50.00 | 5 | 10.00 | 20 | 40.00 | 50 | 100.00 |
| Awareness initiatives for protection of environment | 6 | 12.00 | 7 | 14.00 | 37 | 74.00 | 50 | 100.00 |

It has been observed that all the public and private sector companies are involved in activities related to environment as a part of their CSR activities.

From the above table it can be interpreted that all the public and private sector companies are involved in activities related to environment as a part of their CSR activities. Of these 74% (n=37) of the policy makers of private sector perceived that their companies are engaged in "Awareness initiatives for protection of environment" to a great extent. 12% (n=6) of the policymakers of private sector entities opined that their firm is engaged in "Awareness initiatives for protection of environment" to some extent. While 14% (n=7) of the respondents were of neutral opinion.

The next most favoured activity in terms of investment  made by the private sector entities in the area of Environment was "Reduction of pollution" at 72% (n=36) with policy makers agreeing to a great extent. 26% (n=13) of the policymakers of private sector entities opined that their firm is engaged in "Reduction of pollution" to some extent. While 02% (n=1) of the respondents were of neutral opinion.

The other activity which was given preference in the Environment related activities was "Recycling" with 68% (n=34) of the policymakers of the private sector entities agreeing to the same to a great extent. 24% (n=12) of the policymakers of private sector entities opined that their firm is engaged in "Recycling" to some extent. While 08% (n=4) of the respondents were of neutral opinion.

Nearly 66% (n=33) of the policymakers of the Private sector entities agreed to a great extent that their firm is involved in these two activities i.e "Waste Reduction" and "Development of Green Belt". While  30% (n=15) of the policymakers of private sector entities opined that their firm is engaged in "Waste Reduction" & "Development of Green Belt" to some extent. And 04% (n=2) of the respondents were of neutral opinion for both the activities.

 58% (n=29) of the policymakers of the Private sector entities agreed to a great extent that their firm is involved in "solid waste Management". While  38% (n=18) of the policymakers of private sector entities opined that their firm is engaged in "solid waste Management" to some extent. And 04% (n=2) of the respondents were of neutral opinion for the same.

40% (n=20) of the policymakers of the Private sector entities agreed to a great extent that their firm is involved in "Rain Water harvesting". While 50% (n=25) of the policymakers of private sector entities opined that their firm is engaged in "Rain Water harvesting" to some extent. And 10% (n=5) of the respondents were of neutral opinion for the same.

The other activities where the private sector entities according to the policymakers were involved to some extent are "Reduction of water consumption" 52% (n=26) & "Energy conservation" 58% (n=29). While only 32% (n=16) and 28% (n=14) agreeing to both the activities "Reduction of water consumption" & "Energy conservation" to a great extent.

It is observed in the above table that most of the private sector companies are involved more into Waste reductionRecyclingReduction of pollutionDevelopment of Green belt as a part of Environmental activities on account of CSR.

**Table 21.**  **CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (ENVIRONMENT)**

**(PUBLIC SECTOR ENTITIES).**

| Particulars | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | To Some Extent | % | Neutral | % | To a Great Extent | % | Total | % |
| Waste reduction | 22 | 44.00 | 1 | 2.00 | 27 | 54.00 | 50 | 100.00 |
| Recycling | 20 | 40.00 | 4 | 8.00 | 26 | 52.00 | 50 | 100.00 |
| Energy conservation | 24 | 48.00 | 5 | 10.00 | 21 | 42.00 | 50 | 100.00 |
| Reduction of water consumption | 26 | 52.00 | 5 | 10.00 | 19 | 38.00 | 50 | 100.00 |
| Reduction of pollution | 20 | 40.00 | 5 | 10.00 | 25 | 50.00 | 50 | 100.00 |
| Development of Green belt | 15 | 30.00 | 3 | 6.00 | 32 | 64.00 | 50 | 100.00 |
| Solid Waste Management | 28 | 56.00 | 5 | 10.00 | 17 | 34.00 | 50 | 100.00 |
| Rain Water harvesting | 26 | 52.00 | 8 | 16.00 | 16 | 32.00 | 50 | 100.00 |
| Awareness initiatives for protection of environment | 6 | 12.00 | 7 | 14.00 | 37 | 74.00 | 50 | 100.00 |

**PUBLIC SECTOR**

Of these 74% (n=37) of the policy makers of public sector perceived that their companies are engaged in "Awareness initiatives for protection of environment" to a great extent. 12% (n=6) of the policymakers of public sector entities opined that their firm is engaged in "Awareness initiatives for protection of environment" to some extent. While 14% (n=7) of the respondents were of neutral opinion.

The next most favoured activity in terms of investment made by the public sector entities in the area of Environment was "Development of Green belt" at 64% (n=32) with policy makers agreeing to a great extent. 35% (n=13) of the policymakers of public sector entities opined that their firm is engaged in "Development of Green belt" to some extent. While 06% (n=3) of the respondents were of neutral opinion.

Nearly 54% (n=27) of the policymakers of the Public sector entities agreed to a great extent that their firm is involved in "Waste Reduction" . While 44% (n=22) of the policymakers of public sector entities opined that their firm is engaged in "Waste Reduction" to some extent. And 02% (n=1) of the respondents were of neutral opinion for the same.

The other activity which was given preference in the Environment related activities was "Recycling" with 52% (n=26) of the policymakers of the public sector entities agreeing to the same to a great extent. 40% (n=20) of the policymakers of public sector entities opined that their firm is engaged in "Recycling" to some extent. While 08% (n=4) of the respondents were of neutral opinion.

50% (n=25) of the policymakers of the public sector entities agreed to a great extent that their firm is involved in "Reduction of pollution". While 40% (n=20) of the policymakers of public sector entities opined that their firm is engaged in "Reduction of pollution" to some extent. And 10% (n=05) of the respondents were of neutral opinion for the same.

42% (n=21) of the policymakers of the Public sector entities agreed to a great extent that their firm is involved in "Energy Conservation". While 48% (n=24) of the policymakers of public sector entities opined that their firm is engaged in "Energy Conservation" to some extent. And 10% (n=5) of the respondents were of neutral opinion for the same.

The other activities where the public sector entities according to the policymakers were involved to some extent are "Reduction of water consumption" 52% (n=26), Solid Waste Management & 56% (n=28) "Rain water harvesting" 52% (n=26).

While only 38% (n=19) agreeing to all the three activities "Reduction of water consumption" Solid Waste Management 34% (n=17) "Rain water harvesting" 32% (n=16) to a great extent.

Thus, it is interpreted from the above two tables that majority of the public and private sector entities are involved in "Awareness initiatives for protection of environment". In private sector entities this was followed by "Reduction of pollution" 72%, "Recycling" with 68%, "Waste Reduction" and "Development of Green Belt" 66%, "solid waste Management" 58%, "Rain Water harvesting"40%, "Reduction of water consumption"32% (n=16) and "Energy conservation" 28% (n=14).

In public sector entities this is followed by "Development of Green belt" at 64%, "Waste Reduction" 54%, "Recycling" with 52%, "Reduction of pollution" 50%, "Energy Conservation" 42%, "Reduction of water consumption" 38%, Solid Waste Management 34%, Rain water harvesting" 32%.

Development of Green belt is given second preference by public sector entities while it is given fourth preference by private sector entities.

**Table 22.**     **Distribution of respondents on their perception whether the company undertakes base line survey or Need assessment survey prior to intervention.**

All the organisations responded yes.

| Survey Prior to Intervention | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | NGO | 21 | 42.0 |
| | Academics | 20 | 40.0 |
| | Internally by Company | 2 | 4.0 |
| | Any other | 7 | 14.0 |
| | Total | 50 | 100.0 |
| Public | NGO | 24 | 48.0 |
| | Academics | 13 | 26.0 |
| | Internally by Company | 12 | 24.0 |
| | Any other | 1 | 2.0 |
| | Total | 50 | 100.0 |

From the above table it is depicted that:

**PRIVATE SECTOR:**

Majority 42% (n=21) of the respondents are of the opinion that the surveys prior to intervention with the help of NGOs. While 40% (n=20) of the respondents are of the opinion that the surveys prior to intervention are undertaken with the help of Academic Institutions. Nearly 4% (n=02) of the respondents are of the opinion that the surveys are undertaken internally by company.

Any other category generated the following results: (Community based organisations, Voluntary agencies,) 14% (n=07)

**PUBLIC SECTOR:**

Majority 48% (n=24) of the respondents are of the opinion that the surveys prior to intervention with the help of NGOs. While 26% (n=13) of the respondents are of the opinion that the surveys prior to intervention are undertaken with the help of Academic Institutions. Nearly 24% (n=12) of the respondents are of the opinion that the surveys are undertaken internally by company.

Any other category generated the following results: (Voluntary agencies)  02% (n=01)

The comparative observation depicts that both the sectors carry out CSR intervention through base line survey. A strong similarity has been noticed as far as NGOs and Academic institutions as vehicles for carrying out baseline survey is concerned.

**Table 23.     CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (EDUCATION)**

(PRIVATE SECTOR ENTITIES)

| Particulars | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **To some extent** | **%** | **Neutral** | **%** | **To a great extent** | **%** | **Total** | **%** |
| Support to Primary / Secondary Education | 7 | 14.00 | 2 | 4.00 | 41 | 82.00 | 50 | 100.00 |
| Scholarships to students | 4 | 8.00 | 4 | 8.00 | 42 | 84.00 | 50 | 100.00 |
| Infrastructure to Schools/Colleges | 2 | 4.00 | 4 | 8.00 | 44 | 88.00 | 50 | 100.00 |
| Furniture, Play equipment etc. to schools / Aanganwadis | 11 | 22.00 | 6 | 12.00 | 33 | 66.00 | 50 | 100.00 |
| Trainings to students | 25 | 50.00 | 4 | 8.00 | 21 | 42.00 | 50 | 100.00 |
| Provide Hostel Buildings to students | 35 | 70.00 | 7 | 14.00 | 8 | 16.00 | 50 | 100.00 |
| Special School buildings to Physically challenged Persons | 20 | 40.00 | 23 | 46.00 | 7 | 14.00 | 50 | 100.00 |

The above table gives a list of activities undertaken by private sector entities as a part of their corporate social responsibility in the area of Education.

Majority 88% (n=44) of the policymakers of the private sector entities opined that their companies provide "Infrastructure to Schools/Colleges" to a great extent as a part of their Education activities through CSR. 04% (n=02) of the policymakers of private sector entities opined that their firm is engaged in "Infrastructure to Schools/Colleges" to some extent. While 08% (n=04) of the respondents were of neutral opinion.

The next most favoured activity in terms of investment made by the private sector entities in the area of Education was providing "Scholarship to students" at 84% (n=42) with policy makers agreeing to a great extent. 08% (n=04) of the policymakers of private sector entities opined that their firm is engaged in providing "Scholarship to students" to some extent. While 08% (n=04) of the respondents were of neutral opinion.

Nearly 82% (n=41) of the policymakers of the Private sector entities agreed to a great extent that their firm is engaged in "support to primary/secondary education". While 14% (n=07) of the policymakers of private sector entities opined that their firm is engaged in "support to primary/secondary education" to some extent. And 04% (n=02) of the respondents were of neutral opinion for the same.

The other activity which was given preference in the Education related activities as a part of Corporate social responsibility was providing "Furniture, Play equipment etc. to schools / Aanganwadis" with 66% (n=33) of the policymakers of private sector entities agreeing to the same to a great extent. 22% (n=11) of the policymakers of private sector entities opined that their firm is engaged in "Furniture, Play equipment etc. to schools / Aanganwadis" to some extent. While 12% (n=06) of the respondents were of neutral opinion.

42% (n=21) of the policymakers of the private sector entities agreed to a great extent that their firm is involved in providing various types "Trainings to students". While 50% (n=25) of the policymakers of private sector entities opined that their firm is engaged in "Trainings to students" to some extent. And 08% (n=04) of the respondents were of neutral opinion for the same.

The other activities where the private sector entities according to the policymakers were involved to some extent are "Provide Hostel Buildings to students" 70% (n=35) & "Special School buildings to Physically challenged Persons" 40% (n=20). While only 16% (n=08) and 14% (n=07) agreeing to both the activities "Provide Hostel Buildings to students"& "Special School buildings to Physically challenged Persons" to a great extent.

**Table 24.     CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (EDUCATION)**

**(PUBLIC SECTOR ENTITIES)**

| Particulars | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | To some extent | % | Neutral | % | To a great extent | % | Total | % |
| Support to Primary / Secondary Education | 1 | 2.00 | 5 | 10.00 | 44 | 88.00 | 50 | 100.00 |
| Scholarships to students | 3 | 6.00 | 3 | 6.00 | 44 | 88.00 | 50 | 100.00 |
| Infrastructure to Schools/Colleges | 13 | 26.00 | 3 | 6.00 | 34 | 68.00 | 50 | 100.00 |
| Furniture, Play equipment etc. to schools / Aanganwadis | 22 | 44.00 | 1 | 2.00 | 27 | 54.00 | 50 | 100.00 |
| Trainings to students | 29 | 58.00 | 4 | 8.00 | 17 | 34.00 | 50 | 100.00 |
| Provide Hostel Buildings to students | 30 | 60.00 | 5 | 10.00 | 15 | 30.00 | 50 | 100.00 |
| Special School buildings to Physically challenged Persons | 17 | 34.00 | 22 | 44.00 | 11 | 22.00 | 50 | 100.00 |

The above table gives a list of activities undertaken by public sector entities as a part of their corporate social responsibility in the area of Education.

Majority 88% (n=44) of the policymakers of the public sector entities opined that their companies are majorly involved in these two activities viz "Scholarships to students" & "Support to Primary / Secondary Education " to a great extent as a part of their Education activities through Corporate social responsibility.

The next most favoured activity in terms of investment made by the public sector entities in the area of Education was providing "Infrastructure to Schools/Colleges" at 68% (n=34) with policy makers agreeing to a great extent. 26% (n=13) of the policymakers of public sector entities opined that their firm is engaged in providing "Scholarship to students" to some extent. While 06% (n=03) of the respondents were of neutral opinion.

Nearly 54% (n=27) of the policymakers of the Public sector entities agreed to a great extent that their firm is engaged in "Furniture, Play equipment etc. to schools / Aanganwadis". While 44% (n=22) of the policymakers of private sector entities opined that their firm is engaged in "Furniture, Play equipment etc. to schools / Aanganwadis" to some extent. And 02% (n=01) of the respondents were of neutral opinion for the same.

The other activity which was given preference in the Education related activities as a part of Corporate social responsibility was providing "Trainings to students" with 34% (n=17) of the policymakers of private sector entities agreeing to the same to a great extent. 58% (n=29) of the policymakers of public sector entities opined that their firm is engaged in "Trainings to students" to some extent. While 08% (n=04) of the respondents were of neutral opinion.

The other activities where the private sector entities according to the policymakers were involved to some extent are "Provide Hostel Buildings to students" 60% (n=30) & "Special School buildings to Physically challenged Persons" 34% (n=17). While only 30% (n=15) and 22% (n=11) agreeing to both the activities "Provide Hostel Buildings to students"& "Special School buildings to Physically challenged Persons" to a great extent.

The comparative observation of both the sectors shows that Majority 88% (n=44) of the public sector entities are majorly involved in these two activities viz "Scholarships to students" & "Support to Primary / Secondary Education" to a great extent as a part of their Education activities through Corporate social responsibility. While Majority 88% (n=44) of the policymakers of the private sector entities opined that their companies provide "Infrastructure to Schools/Colleges" to a great extent as a part of their Education activities through CSR. The second most favoured activity being providing "Scholarships to students".

**Both the sectors have similarities in investment as far as "**providing "Scholarships to students" **as a part of Education activity is concerned. While the private sector gives more preference to "**Infrastructure to Schools/Colleges", the public sector gives preference to **"**Support to Primary / Secondary Education" which is being the basic difference between the two.

**Table 25.    CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (HEALTHCARE)**

**(PRIVATE SECTOR ENTITIES)**

| | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Particulars** | **To some extent** | **%** | **Neutral** | **%** | **To a great extent** | **%** | **Total** | **%** |
| Health Checkup Camps | 13 | 26.00 | 2 | 4.00 | 35 | 70.00 | 50 | 100.00 |
| Treated Water Supply | 23 | 46.00 | 1 | 2.00 | 26 | 52.00 | 50 | 100.00 |
| Provide Hospital buildings | 37 | 74.00 | 7 | 14.00 | 6 | 12.00 | 50 | 100.00 |
| Provide Blood Banks | 39 | 78.00 | 5 | 10.00 | 6 | 12.00 | 50 | 100.00 |
| Mobile Clinics | 33 | 66.00 | 3 | 6.00 | 14 | 28.00 | 50 | 100.00 |
| Support and Assistance to Special Care hospitals | 20 | 40.00 | 11 | 22.00 | 19 | 38.00 | 50 | 100.00 |

The above table gives a list of activities undertaken by public sector entities as a part of their corporate social responsibility in the area of Healthcare.

Majority 70% (n=35) of the policymakers of the private sector entities opined that their companies are majorly involved in "Conducting Health Checkup Camps" to a great extent as a part of their Healthcare activities through Corporate social responsibility.

52% (n=26) of the policymakers belonging to private sector agreed to a great extent that providing "Treated water supply" was one of the activity carried on under Healthcare. While 46% (n=23) of the respondents agreed that their firm undertakes this activity as a part of healthcare to some extent. And only 2% (n=1) had a neutral opinion on the same.

Nearly 38% (n=19) of the policymakers of the private sector entities agreed to a great extent that their firm is engaged in "Support and Assistance to Special Care hospitals". While 40% (n=20) of the policymakers of private sector entities opined that their firm is engaged in "Support and Assistance to Special Care hospitals" to some extent. And 22% (n=11) of the respondents were of neutral opinion for the same.

The next most favoured activity in terms of investment made by the private sector entities in the area of Healthcare was providing "Mobile Clinics" at 28% (n=14) with policy makers agreeing to a great extent. 66% (n=33) of the policymakers of private sector entities opined that their firm is engaged in providing "Mobile Clinics" to some extent. While 06% (n=03) of the respondents were of neutral opinion regarding the same.

The other activities which were given preference in the Healthcare related activities as a part of Corporate social responsibility was providing "Providing Hospital buildings" & "Providing Blood Banks" with 12% (n=6) of the policymakers of private sector entities agreeing to the same to a great extent. While most of the policymakers of private sector entities opined that their firm is engaged in "Providing Hospital buildings" 74% (n=37) & "Providing Blood Banks" 78% (n=39).

It can be interpreted from the above table that the most desired activity as a part of healthcare according to policymakers of private sector entities was organizing health check-up camps. This was followed by the activities related to providing "treated water supply" and "Support and Assistance to Special Care hospitals".

**Table 26.** **CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (HEALTHCARE)**

**(PUBLIC SECTOR ENTITIES)**

| | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | To Some Extent | % | Neutral | % | To a great Extent | % | Total | % |
| Health Checkup Camps | 9 | 18.00 | 0 | 0.00 | 41 | 82.00 | 50 | 100.00 |
| Treated Water Supply | 19 | 38.00 | 2 | 4.00 | 29 | 58.00 | 50 | 100.00 |
| Provide Hospital buildings | 32 | 64.00 | 1 | 2.00 | 17 | 34.00 | 50 | 100.00 |
| Provide Blood Banks | 33 | 66.00 | 2 | 4.00 | 15 | 30.00 | 50 | 100.00 |
| Mobile Clinics | 36 | 72.00 | 3 | 6.00 | 11 | 22.00 | 50 | 100.00 |
| Support and Assistance to Special Care hospitals | 24 | 48.00 | 8 | 16.00 | 18 | 36.00 | 50 | 100.00 |

The above table gives a list of activities undertaken by public sector entities as a part of their corporate social responsibility in the area of Healthcare.

Majority 82% (n=41) of the policymakers of the public sector entities opined that their companies are majorly involved in "Conducting Health Checkup Camps" to a great extent as a part of their Healthcare activities through Corporate social responsibility. While only 18% (n=09) of the policymakes were of the opinion that these are carried only to some extent.

Nearly 38% (n=19) of the policymakers of the public sector entities agreed to a great extent that their firm is engaged in providing "Treated water supply". While 58% (n=29) of the policymakers of private sector entities opined that their firm is engaged in "Treated water supply" to some extent. And 04% (n=02) of the respondents were of neutral opinion for the same.

The next most favoured activity in terms of investment made by the public sector entities in the area of Healthcare was providing "Support and Assistance to Special Care hospitals" at 36% (n=18) with policy makers agreeing to a great extent. 48% (n=24) of the policymakers of public sector entities opined that their firm is engaged in providing "Support and Assistance to Special Care hospitals" to some extent. While 16% (n=08) of the respondents were of neutral opinion regarding the same.

Nearly 34% (n=17) of the policymakers of the public sector entities agreed to a great extent that their firm is engaged in providing "Hospital Buildings". While 64% (n=32) of the policymakers of private sector entities opined that their firm is engaged in providing"Hospital Buildings" to some extent. And 02% (n=01) of the respondents were of neutral opinion for the same.

Investment into "Mobile clinic" was least preferred as majority of the policymakers of public sectors agree only to a small extent i.e 72% (n=36). Nearly 22% (n=11) of the policymakers of the public sector entities agreed to a great extent that their firm is engaged in providing "mobile clinics". 06% (n=03) of the respondents were of neutral opinion for the same.

It can be interpreted from the above table that the most desired activity as a part of healthcare according to policymakers of public sector entities was organizing health checkup camps. This was followed by the activities related to providing "treated water supply" and "Support and Assistance to Special Care hospitals".

A similarity has been observed by comparing the investment patterns of both the sectors into various activities related to healthcare. However, it has also been seen that there is a slight difference as far as the activity of "Health Check up camps is concerned" i.e. the percentage of involvement of public sector is more than that of private sector.

**Table 27.      CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (PERIPHERAL ACTIVITIES)**

**(PRIVATE SECTOR ENTITIES)**

| Particulars | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | To some extent | % | Neutral | % | To a great extent | % | Total | % |
| Roads | 20 | 40.00 | 2 | 4.00 | 28 | 56.00 | 50 | 100.00 |
| Water Tanks | 22 | 44.00 | 5 | 10.00 | 23 | 46.00 | 50 | 100.00 |
| Drainages | 27 | 54.00 | 9 | 18.00 | 14 | 28.00 | 50 | 100.00 |
| Bridges | 32 | 64.00 | 10 | 20.00 | 8 | 16.00 | 50 | 100.00 |
| Development of Surrounding areas | 3 | 6.00 | 4 | 8.00 | 43 | 86.00 | 50 | 100.00 |

It can be interpreted from the above table that

Majority 86% (n=43) of the policymakers are of the opinion that their company is majorly involved in "Development of surrounding areas" to a great extent. While only 6% (n=3) of the respondents are of the opinion that their company is involved in the said activity to some extent.

The next most favoured activity according to the policymakers of private sector entities is construction of "Roads" with 56% (n=28) of the respondents agreeing to a great extent. While 40% (n=20) of the respondents opine that it is undertaken to some extent. 04% (n=02) of the respondents have neutral opinion on the same.

Nearly 46% (n=23) of the policymakers of private sector entities are of the opinion that their company is involved in construction of "water tanks" to a great extent as a part of the activity related to peripheral activities. While 44% (n=22) of the respondents agree that their company is involved in construction of "water tanks" only to some extent. 10% (n=05) of the respondents are of neutral opinion on the same.

The policymakers of private sector entities are of the opinion that their company is involved in the construction of Drainages 54% (n=27) and Bridges 64% (n=32) only to some extent. While of the policymakers opine that they are involved in construction of drainages 28% (n=14) and bridges 16% (n=8) to a great extent.

**Table 28.     CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (PERIPHERAL ACTIVITIES)**

**(PUBLIC SECTOR ENTITIES)**

|  | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
|  | **To Some Extent** | **%** | **Neutral** | **%** | **To a great extent** | **%** | **Total** | **%** |
| Roads | 8 | 16.00 | 2 | 4.00 | 40 | 80.00 | 50 | 100.00 |
| Water Tanks | 8 | 16.00 | 2 | 4.00 | 40 | 80.00 | 50 | 100.00 |
| Drainages | 20 | 40.00 | 2 | 4.00 | 28 | 56.00 | 50 | 100.00 |
| Bridges | 33 | 66.00 | 2 | 4.00 | 15 | 30.00 | 50 | 100.00 |
| Development of Surrounding areas | 3 | 6.00 | 8 | 16.00 | 39 | 78.00 | 50 | 100.00 |

It can be interpreted from the above table that

Majority 80% (n=40) of the policymakers are of the opinion that their company is majorly involved in infrastructure development i.e Roads and Bridges to a great extent. While only 16% (n=8) of the respondents are of the opinion that their company is involved in the said activity to some extent.

The next most favoured activity according to the policymakers of public sector entities is "Development of surrounding areas" with 78% (n=39) of the respondents agreeing to a great extent. While only 6% (n=03) of the respondents opine that it is undertaken to some extent. 16% (n=08) of the respondents have neutral opinion on the same.

Nearly 56% (n=28) of the policymakers are of the opinion that their company is involved in construction of "Drainages" to a great extent as a part of the activity related to peripheral activities. While 40% (n=20) of the respondents agree that their company is involved in construction of "Drainages" only to some extent. 4% (n=02) of the respondents are of neutral opinion on the same.

30% (n=15) of the policymakers agree to a great extent that their company is involved in the construction of bridges as a part of CSR activity. While majority of policymakers 66% (n=33) are of the opinion that their company is involved in this activity only to some extent.

From the comparison of the investment into the peripheral activities it can be interpreted that the private sector entity gives utmost preference to the "development of surrounding areas" while the public sector entities gives second preference to the same as a part of their corporate social responsibility activities.

**Table 29.    CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (COMMUNITY)**

**(PRIVATE SECTOR ENTITIES)**

| Particulars | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | To Some Extent | % | Neutral | % | To a Great extent | % | Total | % |
| Housing | 3 | 6.00 | 18 | 36.00 | 29 | 58.00 | 50 | 100.00 |
| Health status health infrastructure | 5 | 10.00 | 15 | 30.00 | 30 | 60.00 | 50 | 100.00 |
| Economic status / Employment opportunities | 5 | 10.00 | 19 | 38.00 | 26 | 52.00 | 50 | 100.00 |
| Quality of life | 6 | 12.00 | 17 | 34.00 | 27 | 54.00 | 50 | 100.00 |
| Gender development | 7 | 14.00 | 15 | 30.00 | 28 | 56.00 | 50 | 100.00 |
| Community Welfare Centers | 19 | 38.00 | 4 | 8.00 | 27 | 54.00 | 50 | 100.00 |
| Multipurpose Halls | 10 | 20.00 | 6 | 12.00 | 34 | 68.00 | 50 | 100.00 |
| Placement linked trainings | 25 | 50.00 | 3 | 6.00 | 22 | 44.00 | 50 | 100.00 |
| Any Socio-Cultural development in the surrounding areas of the company. | 8 | 16.00 | 7 | 14.00 | 35 | 70.00 | 50 | 100.00 |
| Encourages sports among the nearby community people by sponsoring sports programmes/events. | 7 | 14.00 | 5 | 10.00 | 38 | 76.00 | 50 | 100.00 |
| Any training programmes to the community people (men and women). E.g computer training, tailoring, making paper bags, etc. | 3 | 6.00 | 12 | 24.00 | 35 | 70.00 | 50 | 100.00 |

The above table gives a list of corporate social responsibility activities in the area of community by private sector entities.

The data reveals that according to policymakers of private sector entities, majority of the investment in the community as a part of CSR activity has been into "Encourages sports among the nearby community people by sponsoring sports programmes/events." 76% (n=38), "Socio-Cultural development in the surrounding areas of the company" 70% (n=35), "training programmes to the community people (men and women). E.g computer training, tailoring, making paper bags, etc."70% (n=35)to great extent.

However, according to the policymakers these are other most favourable activities as a part of Corporate social responsibility initiatives for community are "Providing Multipurpose halls" 68% (n=34), creating "Health status related infrastructure" 60% (n=30), & "Housing" 58% (n=29) which invited investment to a great extent.

Nearly 56% (n=28) of the policymakers were of the opinion that their firm is contributing to community through activities related to "Gender development" and 54% (n=27) of the respondents perceived that CSR activities towards community are directed towards activities related to "Quality of Life" and towards "community welfare centers".

52% (n=27) of the policymakers are of the opinion that their company is involved in activities related to improving "Economic status/Employment opportunities" to a great extent. And 44% (n=22) of the respondents to a great extent opine that they are involved in placement linked trainings 44% (n=22).

**Table 30.      CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (COMMUNITY)**

**(PUBLIC SECTOR ENTITIES)**

| Particulars. | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **To Some Extent** | **%** | **Neutral** | **%** | **To a great Extent** | **%** | **Total** | **%** |
| Housing | 1 | 2.00 | 10 | 20.00 | 39 | 78.00 | 50 | 100.00 |
| Health status health infrastructure | 0 | 0.00 | 11 | 22.00 | 39 | 78.00 | 50 | 100.00 |
| Economic status / Employment opportunities | 2 | 4.00 | 13 | 26.00 | 35 | 70.00 | 50 | 100.00 |
| Quality of life | 0 | 0.00 | 10 | 20.00 | 40 | 80.00 | 50 | 100.00 |
| Gender development | 0 | 0.00 | 19 | 38.00 | 31 | 62.00 | 50 | 100.00 |
| Community Welfare Centers | 24 | 48.00 | 1 | 2.00 | 25 | 50.00 | 50 | 100.00 |
| Multipurpose Halls | 13 | 26.00 | 2 | 4.00 | 35 | 70.00 | 50 | 100.00 |
| Placement linked trainings | 19 | 38.00 | 6 | 12.00 | 25 | 50.00 | 50 | 100.00 |
| Any Socio-Cultural development in the surrounding areas of the company. | 5 | 10.00 | 3 | 6.00 | 42 | 84.00 | 50 | 100.00 |
| Encourages sports among the nearby community people by sponsoring sports programmes/events. | 4 | 8.00 | 1 | 2.00 | 45 | 90.00 | 50 | 100.00 |
| Any training programmes to the community people (men and women). E.g computer training, tailoring, making paper bags, etc. | 4 | 8.00 | 4 | 8.00 | 42 | 84.00 | 50 | 100.00 |

The above table gives a list of corporate social responsibility activities in the area of community by private sector entities.

The data reveals that according to policymakers of private sector entities, majority of the investment in the community as a part of CSR activity has been into "Encourages sports among the nearby community people by sponsoring sports programmes/events." 90% (n=45), "training programmes to the community people (men and women). E.g computer training, tailoring, making paper bags, etc." 84% (n=42), "Socio-Cultural development in the surrounding areas of the company" 84% (n=42).

The policymakers of public sector entities further opined that these are other most favourable activities as a part of Corporate social responsibility initiatives for community viz. "Quality of life" 80% (n=40), creating "Health status/Health infrastructure" 78% (n=3), & "Housing" 78% (n=39) which invited investment to a great extent. 70% (n=35) of the policymakers opined to a great extent that their company was involved in building "Multipurpose Halls" for the community.

Nearly 62% (n=31) of the policymakers of public sector entities were of the opinion that their firm is contributing to community through activities related to "Gender development" and 50% (n=25) of the respondents perceived that CSR activities towards community are directed towards activities related to "Placement linked trainings" and towards "community welfare centres".

According to the data it can be revealed that there is a strong similarity as far as investing into community related activities is concerned. However it has also been observed that the private sector entities attach more significance to providing "Multipurpose Halls" while at the same stage the public sector entities give more importance to activities related to improvement of "Quality of Life".

**Table 31.      OTHER ACTIVITIES FOR COMMUNITY DEVELOPMENT**

**PRIVATE SECTOR ENTITIES**

| Partivulars | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Disagree** | **%** | **Neutral** | **%** | **Agree** | **%** | **Total** | **%** |
| Fulfilment of basic needs | 6 | 12.00 | 1 | 2.00 | 43 | 86.00 | 50 | 100.00 |
| Provision of new and improved infrastructure | 6 | 12.00 | 2 | 4.00 | 42 | 84.00 | 50 | 100.00 |
| Improvement in Health ( ) / Education ( ) /Environment ( ) / Employment ( ) | 1 | 2.00 | 6 | 12.00 | 43 | 86.00 | 50 | 100.00 |
| Solving community problems/psychosocial problems | 14 | 28.00 | 3 | 6.00 | 33 | 66.00 | 50 | 100.00 |
| Creation of self sufficiency | 15 | 30.00 | 1 | 2.00 | 34 | 68.00 | 50 | 100.00 |
| Provision of equipment and services for the needy | 20 | 40.00 | 3 | 6.00 | 27 | 54.00 | 50 | 100.00 |
| Providing opportunities for the development & social progress | 10 | 20.00 | 3 | 6.00 | 37 | 74.00 | 50 | 100.00 |
| Changing the environment in favour of individuals growth and development | 21 | 42.00 | 3 | 6.00 | 26 | 52.00 | 50 | 100.00 |
| Improvement in overall Human development status | 20 | 40.00 | 7 | 14.00 | 23 | 46.00 | 50 | 100.00 |
| Quality of life improvement | 19 | 38.00 | 8 | 16.00 | 23 | 46.00 | 50 | 100.00 |
| Bringing change in social system for social development | 21 | 42.00 | 4 | 8.00 | 25 | 50.00 | 50 | 100.00 |
| Providing socio-legal aid/ensuring gender justice | 24 | 48.00 | 6 | 12.00 | 20 | 40.00 | 50 | 100.00 |

The above table depicts various community development activities that the public and private sector entities were involved in.

**PRIVATE SECTOR ENTITIES.**

The above data reveals that all the public and private sector companies are involved in activities related to community development as a part of their CSR activities.

Of these 86% (n=43) of the policy makers of private sector perceived that their companies are engaged in "Improvement in Health / Education /Environment / Employment" & "Fulfilment of basic needs" to a great extent and only 6% (n=3) agree with the same to some extent.

84% (n=42) of the policymakers of private sector entities opined that their firm is engaged in "Provision of new and improved infrastructure" to a great extent. Only 6% (n=3) agree with the same to some extent. While 74% (n=37) of the respondents agree to a great extent that their firm in involved in "providing opportunities for development and social progress" with 20% (n=10) of the policymakers of private sector entities opined that their firm is engaged in such activity to some extent. While 06% (n=03) of the respondents were of neutral opinion.

The other favoured activities in terms of investment made by the private sector entities in the area of community development "creation of self-sufficiency" at 68% (n=34) with policy makers agreeing to a great extent. 30% (n=15) of the policymakers of private sector entities opined that their firm is engaged in "Reduction of pollution" to some extent. While 02% (n=01) of the respondents were of neutral opinion.

The other activity which was given preference in the community development related activities was "solving community problems" with 66% (n=33) of the policymakers of the private sector entities agreeing to the same to a great extent. 28% (n=14) of the policymakers of private sector entities opined that their firm is engaged in "solving community problems" to some extent. While 06% (n=03) of the respondents were of neutral opinion.

54% (n=27) of the policymakers of private sector entities opine that their firms are involved in providing "Provision of equipment and services for the needy" and 40% (n=20) of the private sector entities agree to the same to some extent. 52% (n=26) of the policymakers belonging to private sector entities are of the opinion that their firm is involved in activities related to "Changing the environment in favour of individuals growth and development" as a part of community development activities while 42% (n=21) of the respondents agree to the same only to some extent.

50% (n=25) of the policymakers belonging to private sector entities opine to a great extent that their firm is engaged into activities related to "Bringing change in social system for social development" as a part of community development activity while 42% (n=21) agree to the same to some extent.

Nearly 46% (n=23) of the policymakers of the Private sector entities agreed to a great extent that their firm is involved in these three activities i.e "Quality of life improvement", "Improvement in overall Human development status" and "Returns of socially responsible investing".

**Table 32.        OTHER ACTIVITIES FOR COMMUNITY DEVELOPMENT**

**PUBLIC SECTOR ENTITIES**

| Particulars | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Disagree** | **%** | **Neutral** | **%** | **Agree** | **%** | **Total** | **%** |
| Fulfilment of basic needs | 7 | 14.00 | 0 | 0.00 | 43 | 86.00 | 50 | 100.00 |
| Provision of new and improved infrastructure | 0 | 0.00 | 6 | 12.00 | 44 | 88.00 | 50 | 100.00 |
| Improvement in Health / Education  /Environment / Employment | 0 | 0.00 | 5 | 10.00 | 45 | 90.00 | 50 | 100.00 |
| Solving community problems/psychosocial problems | 10 | 20.00 | 1 | 2.00 | 39 | 78.00 | 50 | 100.00 |
| Creation of self sufficiency | 14 | 28.00 | 0 | 0.00 | 36 | 72.00 | 50 | 100.00 |
| Provision of equipment and services for the needy | 12 | 24.00 | 2 | 4.00 | 36 | 72.00 | 50 | 100.00 |
| Providing opportunities for the development & social progress | 9 | 18.00 | 0 | 0.00 | 41 | 82.00 | 50 | 100.00 |
| Changing the environment in favour of individuals growth and development | 11 | 22.00 | 3 | 6.00 | 36 | 72.00 | 50 | 100.00 |
| Improvement in overall Human development status | 15 | 30.00 | 3 | 6.00 | 32 | 64.00 | 50 | 100.00 |
| Quality of life improvement | 8 | 16.00 | 1 | 2.00 | 41 | 82.00 | 50 | 100.00 |
| Bringing change in social system for social development | 11 | 22.00 | 5 | 10.00 | 34 | 68.00 | 50 | 100.00 |
| Providing socio-legal aid/ensuring gender justice | 28 | 56.00 | 6 | 12.00 | 16 | 32.00 | 50 | 100.00 |

The above table depicts various community development activities that the public sector entities were involved in.

**PUBLIC SECTOR ENTITIES.**

The above data reveals that all the public and private sector companies are involved in activities related to community development as a part of their CSR activities.

Of these, A vast majority 90% (n=43) of the policy makers of private sector perceived that their companies are engaged in activities related to "Improvement in Health / Education /Environment / Employment" & "Fulfilment of basic needs" to a great extent.

88% (n=44) of the policymakers of private sector entities opined that their firm is engaged in "Provision of new and improved infrastructure" to a great extent. While 86% (n=43) of the respondents agree to a great extent that their firm in involved in "fulfilment of basic needs" with 14% (n=07) of the policymakers of private sector entities opined that their firm is engaged in such activity to some extent.

The other favoured activities in terms of investment made by the public sector entities in the area of community development "Providing opportunities for the development & social progress" & "Quality of life improvement" at 82% (n=41) with policy makers agreeing to a great extent.

78% (n=39) of the policymakers belonging to public sector are involved in activities related to "Solving community problems/psychosocial problems" to a great extent. While 20% (n=10) of the respondents are of the opinion that their firm is involved in the same activity to some extent.

72% (n=36) of the policymakers opine that their firm is involved in these three activities to a great extent "Changing the environment in favour of individuals growth and development", "Creation of self-sufficiency", & "Provision of equipment and services for the needy". While only 28% (n=14) of the respondents agree to some extent that their firm is involved in activity related to "creation of self-sufficiency" and 24% (n=12) of the respondents are of the opinion that their firm is involved in activity related to "Provision of equipment and services for the needy" to some extent. While 22% (n=1) of the respondents agree to some extent that their firm is involved in activity related to "Changing the environment in favour of individuals growth and development".

The other activities which were given preference in the community development related activities were "Improvement in overall Human development status" with 64% (n=32), "Bringing change in social system for social development" 68% (n=34), "Providing socio-legal aid/ensuring gender justice" 32% (n=16) of the policymakers of the public sector entities agreeing to the same to a great extent. 30% (n=15) of the policymakers of public sector entities opined that their firm is engaged in "Improvement in overall Human development status" to some extent.

**Table 33.**     Distribution of respondents on their perception regarding whether their firms are involved in charity volunteer work.

| Charity Volunteer Work | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | Not at all | 9 | 18.0 |
| | Some extent | 4 | 8.0 |
| | Neutral | 4 | 8.0 |
| | Moderate extent | 14 | 28.0 |
| | Great extent | 19 | 38.0 |
| | Total | 50 | 100.0 |
| Public | Not at all | 5 | 10.0 |
| | Some extent | 5 | 10.0 |
| | Neutral | 4 | 8.0 |
| | Moderate extent | 7 | 14.0 |
| | Great extent | 29 | 58.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

**Majority 38% (n=19) of the respondents are of the opinion that** their firms are involved in charity volunteer work to a great extent.**28% (n=14) of the respondents are of the opinion that** their firms are involved in charity volunteer work to a moderate extent.**8% (n=4) of the respondents are of the opinion that** their firms are involved in charity volunteer work to some extent. 18% (n=09) of the respondents do not agree with the statement. While  8% (n=04) of the respondents are of neutral opinion on the same.

**PUBLIC SECTOR:**

**Majority 58% (n=29) of the respondents are of the opinion that** their firms are involved in charity volunteer work to a great extent.**14% (n=07) of the respondents are of the opinion that** their firms are involved in charity volunteer work to a moderate extent.**10% (n=05) of the respondents are of the opinion that** their firms are involved in charity volunteer work to some extent. 10% (n=05) of the respondents do not agree with the statement. While  8% (n=04) of the respondents are of neutral opinion on the same.

# IMPLEMENTATION (PERCEPTION OF POLICYMAKERS)

**Table 34.** **Distribution of CSR within the firm**

| CSR Within the firm | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Outsourced to External Agencies | 25 | 50.0 |
| | HR | 10 | 20.0 |
| | CSR Committee | 10 | 20.0 |
| | Separate foundation | 05 | 10.0 |
| | Total | 50 | 100.0 |
| Public | Outsourced to External Agencies | 20 | 40.0 |
| | HR Dept | 05 | 10.0 |
| | CSR Committee | 20 | 40.0 |
| | Separate foundation | 05 | 10.0 |
| | Total | 50 | 100.0 |

The above table depicts that majority of the policymakers of respective private and public sector entities are of the opinion that:

**PRIVATE SECTOR:**

Majority 50% (n=25) of the respondents are of the opinion that it is "Outsourced to External Agencies"for CSR within the firm. While 20% (10) of the respondents opined that HRDepartmentis responsible for CSR within the firm. This is followed by "CSR Committee" which constitutes 20% (n=10) & "Separate Foundation" 10% (n=05).

**PUBLIC SECTOR:**

Majority 40% (n=20) of the respondents are of the opinion that "Outsourced to External Agencies" for CSR within the firm. While 40% (n=20) of the respondents opined that CSR committee is responsible for CSR within the firm. This is followed by "HR Dept" which constitutes 10% (n=05) & "Separate Foundation" 10% (n=05).

The comparative observation shows that there is a similarity between both the sectors as far as the authority responsible for CSR within their firm is concerned. It has been noticed that the both public and private sector companies mostly outsource their CSR activities to external agencies. And that the public sector entity equally considers CSR committee for the same. While there is a difference observed as far as the second preference is concerned. In private sector entities the second preference is HR dept.

**Table 35.** **Distribution of respondents on their perception regarding the time and length of time that department is in place.**

| Time and length of time that Position / Department is in place. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Less than 6 months | 5 | 10.0 |
| | 6 months – 2 years | 10 | 20.0 |
| | 2 - 5 years | 20 | 40.0 |
| | More than 5 years | 10 | 20.0 |
| | No Manager/Department | 5 | 10.0 |
| | Total | 50 | 100.0 |
| Public | Less than 6 months | - | - |
| | 6 months – 2 years | 5 | 10.0 |
| | 2 - 5 years | 15 | 30.0 |
| | More than 5 years | 25 | 50.0 |
| | No Manager/Department | 5 | 10.0 |
| | Total | 50 | 100.0 |

**As per the above table, it can be said that:**

**PRIVATE SECTOR:**

**Majority 40% (n=20)of the respondents are of the opinion that the position/Department is in place since (2-5) years. While 20% (n=10) of the respondents opine that such position/department exists since** More than 5 years. Nearly 20% (n=10) of the respondents agree that such position/department exists since 6 months-2 years.  10% (n=05) of the respondents are of the opinion that such

position/department exists since less than 6 months. While 10% (n=05) of the respondents are of the opinion that there is no such department/manager that exists.

**PUBLIC SECTOR:**

**Majority 30% (n=15)of the respondents are of the opinion that the position/Department is in place since (2-5) years. While 50% (n=25) of the respondents opine that such position/department exists since** More than 5 years. Nearly 10% (n=05) of the respondents agree that such position/department exists since 6 months-2 years. While 10% (n=05) of the respondents are of the opinion that there is no such department/manager that exists.

**The comparative observation shows that difference has been observed as far as the duration of department is concerned. In public sector the department exists since more than 5 years while in private sectors the department for CSR has been in place since 2-5 years.**

**Table 36.      Distribution of Respondents on their perception regarding the level of involvement of senior management in the CSR activities of their firm.**

| Level of Involvementof senior management in the CSR activities of their firm. | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | Not at all | - | - |
| | To Some extent | - | - |
| | Neutral | 11 | 22.0 |
| | Moderate extent | 17 | 34.0 |
| | Great extent | 22 | 44.0 |
| | Total | 50 | 100.0 |
| Public | Not at all | - | - |
| | To Some extent | - | - |
| | Neutral | 8 | 16.0 |
| | Moderate extent | 19 | 38.0 |
| | Great extent | 23 | 46.0 |
| | Total | 50 | 100.0 |

**As per the above table, it can be said that**

**PRIVATE SECTOR:**

**Majority of the respondents 44% (n=22) are of the opinion that** the level of involvement of senior management in the CSR activities of their firm is to a great extent. While **34% (n=17) are of the opinion that** the level of involvement of senior management in the CSR activities of their firm is to moderate extent. While 22% (n=11) have neutral opinion on the same.

**PUBLIC SECTOR:**

**Majority of the respondents 46% (n=23) are of the opinion that** the level of involvement of senior management in the CSR activities of their firm is to a great extent. While **38% (n=19) are of the opinion that** the level of involvement of senior management in the CSR activities of their firm is to moderate extent. While 16% (n=08) have neutral opinion on the same.

The comparative view shows that a strong similarity has been observed as far asperception regarding the level of involvement of senior management in the CSR activities of their firm is concerned.

**Table 37.**     Distribution of respondents on their perception whether their company has adequate manpower to implement and oversee the CSR initiatives.

| Whether their company has adequate manpower to implement and oversee the CSR initiatives. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Not at all | - | - |
| | To Some extent | 2 | 4.0 |
| | Neutral | 3 | 6.0 |
| | Moderate Extent | 17 | 34.0 |
| | To a Great Extent | 28 | 56.0 |
| | Total | 50 | 100.0 |
| Public | Not at all | - | - |
| | To some extent | - | - |
| | Neutral | - | - |
| | Moderate Extent | 18 | 36.0 |
| | Great Extent | 32 | 64.0 |
| | Total | 50 | 100.0 |

**As per the above table, it can be said that:**

**PRIVATE SECTOR:**

**Majority of the respondents 56% (n=28) are of the opinion that** their company has adequate manpower to implement and oversee the CSR initiatives to a great extent. While **34% (n=17) are of the opinion that** their company has adequate manpower to implement and oversee the CSR initiatives to moderate extent. While 06% (n=03) have neutral opinion on the same.

**PUBLIC SECTOR:**

**Majority of the respondents 64% (n=32) are of the opinion that** their company has adequate manpower to implement and oversee the CSR initiatives to a great extent. While **36% (n=18) are of the opinion that** their company has adequate manpower to implement and oversee the CSR initiatives of their firm is to moderate extent.

A strong similarity has been observed between both the sector as far as the perception of policymakers whether their company has adequate manpower to implement and oversee the CSR initiatives of their firm is concerned.

**Table 38.     Distribution of the respondents on their Opinion whether their firm has adequately trained staff.**

| Whether their firm has adequately trained staff. | | | |
|---|---|---|---|
| | **Constitution** | **Frequency** | **Percent** |
| Private | Not at all | 1 | 2.0 |
| | To Some extent | 2 | 4.0 |
| | Neutral | 3 | 6.0 |
| | Moderate Extent | 17 | 34.0 |
| | To a Great Extent | 27 | 54.0 |
| | Total | 50 | 100.0 |
| Public | Not at all | - | - |
| | To Some extent | 2 | 4.0 |
| | Neutral | 4 | 8.0 |
| | Moderate Extent | 24 | 48.0 |
| | To a Great Extent | 20 | 40.0 |
| | Total | 50 | 100.0 |

**As per the above table, it can be said that:**

**PRIVATE SECTOR:**

**Majority of the respondents 54% (n=27) agree to a great extent that** their firm has "adequately trained staff". While **34% (n=17)  agree to a moderate extent that their firm**"has adequately trained staff" to moderate extent. **4% (n=02) agree to some extent that**their firm "has adequately trained staff". 2% (n=1) of the respondents do not agree with the statement. While 6% (n=03) have neutral opinion on the same.

**PUBLIC SECTOR:**

**Majority of the respondents 48% (n=24) agree to a moderate extent that** their firm has "adequately trained staff". While **40% (n=20) agree to a great extent that** their firm "has adequately trained staff". **4% (n=02) agree to some extent that** their

firm "has adequately trained staff". 2% (n=1) of the respondents do not agree with the statement. While 6% (n=03) have neutral opinion on the same.

The comparative view from the table shows that Private sector agrees to a great extent that theircompay has adequately trained staff. Wheras the public sector moderately agree on this.

**Table 39.** **Distribution of the respondents on their Opinion regarding importance of senior management involvement in the CSR activities of the firm.**

| Opinion regarding importance of senior management involvement in the CSR activities of the firm. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Not at all | 2 | 4.0 |
| | To Some extent | - | - |
| | Neutral | 2 | 4.0 |
| | Moderate Extent | 11 | 22.0 |
| | To a Great Extent | 35 | 70.0 |
| | Total | 50 | 100.0 |
| Public | Not at all | 3 | 6.0 |
| | To Some extent | 1 | 2.0 |
| | Neutral | - | - |
| | Moderate Extent | 14 | 28.0 |
| | To a Great Extent | 32 | 64.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

**Majority of the respondents 70% (n=35) agree to a great extent that "involvement** of senior management involvement in the CSR activities of the firm" is important. While **22% (n=11) agree to a moderate extent that "involvement** of senior management involvement in the CSR activities of the firm" is important. 4% (n=02) of the respondents do not agree with the statement. While 4% (n=02) have neutral opinion on the same.

**PUBLIC SECTOR:**

**Majority of the respondents 64% (n=32) agree to a great extent that "involvement** of senior management involvement in the CSR activities of the firm" is important. While **28% (n=14) agree to a moderate extent that "involvement** of senior management involvement in the CSR activities of the firm" is important.

The comparative observation shows that the senior officials of both the sector do get involved in the CSR activities of the firm as majority of the respondents agree on this.

**BARRIER  TO IMPLEMENTATION (PERCEPTION OF POLICYMAKERS)**

**Table 40.**     Distribution of the respondents on their perception regarding the barriers faced by their firm in furthering and implementing the CSR activities.

**Barrier to furthering in implementation of CSR activities (Policy makers)**

| | Private | | | | | | | | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Disagree** | **%** | **Neutral** | **%** | **Agree** | **%** | **Total** | **%** | **Disagree** | **%** | **Neutral** | **%** | **Agree** | **%** | **Total** | **%** |
| Lack of time | 43 | 86.00 | 1 | 2.00 | 6 | 12.00 | 50 | 100.00 | 41 | 82.00 | 3 | 6.00 | 6 | 12.00 | 50 | 100.00 |
| Lack of money | 43 | 86.00 | 2 | 4.00 | 5 | 10.00 | 50 | 100.00 | 38 | 76.00 | 5 | 10.00 | 7 | 14.00 | 50 | 100.00 |
| Not related to the activities of the firm | 25 | 50.00 | 19 | 38.00 | 6 | 12.00 | 50 | 100.00 | 37 | 74.00 | 9 | 18.00 | 4 | 8.00 | 50 | 100.00 |
| **CSR is not an issue for a firm of this size** | **24** | **48.00** | **20** | **40.00** | **6** | **12.00** | **50** | **100.00** | **32** | **64.00** | **13** | **26.00** | **5** | **10.00** | **50** | **100.00** |
| Lack of human resources | 32 | 64.00 | 8 | 16.00 | 10 | 20.00 | 50 | 100.00 | 41 | 82.00 | 5 | 10.00 | 4 | 8.00 | 50 | 100.00 |

According to the policymakers, the above table depicts comparative figures regarding the problems or challenges encountered during implementation of Corporate Social Responsibility activities carried out by respective Public and private sector entities.

Most of the policymakers belonging to private and public sector entities disagree to a large extent regards to the barriers faced by them while implementing CSR activities. Majority 86% (n=43) of the policymakers belonging to private sector entities disagree that that neither "Lack of Time" nor "Lack of Money" acts as a barrier in furthering the implementation of the CSR activities. While only 12% (n=06) of the respondents agree with the same that "lack of time" acts as a barrier. And 10% (n=05) of the respondents are of the opinion that "Lack of money acts as a barrier" for implementation of CSR activities in their firms.

64% (n=32) of the policymakers disagree that " Lack of Human Resources" acts as a barrier while implementing the CSR activities. While only 20% (n=10) of the respondents agree to the same. And 16% (n=08) are of the neutral opinion regarding the same.

50% (n=25) of the respondents are of the opinion that they do not think they face any barrier to implementation because the "Not related to the activities of the firm". While 12% (n=06) of  the respondents agree with the same. 38% (n=19) of the respondents hold a neutral opinion on the same.

**PUBLIC SECTOR ENTITIES**

Majority 82% (n=41) of the policymakers belonging to public sector entities disagree that that neither "Lack of Time" nor "Lack of Human Resources" acts as a barrier in furthering the implementation of the CSR activities. While only 12% (n=06) of the respondents agree with the same that "lack of time" acts as a barrier. And 08% (n=04) of the respondents are of the opinion that "Lack of Human Resources" for implementation of CSR activities in their firms.

76% (n=38) of the policymakers disagree that "Lack of Money" acts as a barrier while implementing the CSR activities. While only 14% (n=07) of the respondents agree to the same. And 10% (n=05) are of the neutral opinion regarding the same.

74% (n=37) of the policymakers belonging to public sector entities are of the opinion that they do not think they face any barrier to implementation because the "Not related to the activities of the firm". While 08% (n=04) of the respondents agree with the same. 18% (n=9) of the respondents hold a neutral opinion on the same.

64% (n=32) of the policymakers disagree that "CSR is not an issue for a firm of this size" acts as a barrier while implementing the CSR activities. While only 10% (n=05) of the respondents agree to the same. And 26% (n=13) are of the neutral opinion regarding the same.

The comparative view shows that the policymakers of both the sectors mostly disagree with the view that any of these factors act as a barrier to implementation of CSR activities.

**Table 41.** **Distribution of the respondents on their perception whether any effort made by their firm to generate awareness among all employees about CSR activities.**

| Whether any effort made by their firm to generate awareness among all employees about CSR activities. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 35 | 70.0 |
| | No | 15 | 30.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 39 | 78.0 |
| | No | 11 | 22.0 |
| | Total | 50 | 100.0 |

**As per the above table, it can be said that:**

**PRIVATE SECTOR:**

**Majority 70% (n=35) of the respondents opined that** effort made by their firm to generate awareness among all employees about CSR activities.**While 30% (n=15) of the respondents do not agree with the same.**

**PUBLIC SECTOR:**

**Majority 78% (n=39) of the respondents opined that** effort made by their firm to generate awareness among all employees about CSR activities.**While 22% (n=11) of the respondents do not agree with the same.**

**A strong similarity has been observed between both the sectors as far as** whether any effort made by their firm to generate awareness among all employees about CSR activities.

**Table 42.**    Distribution of the respondents on their perception regarding the planning and implementation of their company's community Programmes

How did the company plan and implement its community programmes.

| Response Category | Overview of the Situations & General Understanding | | Based on Scientific Need Assessment | | CSR Compliance specified in CSR Tool kit. | | Any National / International Standards | | Outsourced to the External Agencies/NGO's/Corporate Foundations | |
|---|---|---|---|---|---|---|---|---|---|---|
| **PRIVATE SECTOR ENTITIES** | | | | | | | | | | |
| | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent |
| Yes | 26 | 52.0 | 36 | 72.0 | 5 | 10.0 | 5 | 10.0 | 32 | 64.0 |
| No | 24 | 48.0 | 14 | 28.0 | 45 | 90.0 | 45 | 90.0 | 15 | 30.0 |
| No Response | - | - | - | - | - | - | - | - | 3 | 6.0 |
| Total | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 |
| **PUBLIC SECTOR ENTITIES** | | | | | | | | | | |
| Yes | 29 | 58.0 | 39 | 78.0 | 8 | 16.0 | 9 | 18.0 | 25 | 50.0 |
| No | 21 | 42.0 | 11 | 22.0 | 42 | 84.0 | 41 | 82.0 | 21 | 42.0 |
| No Response | - | - | - | - | - | - | - | - | 4 | 8.0 |
| Total | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 |

The above table shows that:

**PRIVATE SECTOR:**

Majority 72% (n=36) of the respondents are of the opinion that the community activities are implemented "Based on Scientific Need Assessment". While 64% (n=32) of the respondents are of the opinion that it is "Outsource to the External Agencies/NGO's/Corporate Foundations".

While 52% (n=26) are of the opinion that the community activities are carried out based on the "Overview of the Situations & General Understanding".

The respondents disagree to a major extent as far as the implementation of Community programme is concerned. Majority 90% (n=45) of the respondents disagree that they carry out Community programmes by "CSR Compliance specified in CSR Tool kit" and  because of "Any national/International standards" which constitutes 90% (n=45).

**PUBLIC SECTOR:**

Majority 78% (n=39) of the respondents are of the opinion that the community activities are implemented "Based on Scientific Need Assessment". While 58% (n=39) are of the opinion that the community activities are carried out based on the "Overview of the Situations & General Understanding".  Nearly 60% (n=25)of the respondents are of the opinion that it is "Outsource to the External Agencies/NGO's/Corporate Foundations".

The respondents disagree to a major extent as far as the implementation of Community programme is concerned. Majority 84% (n=42) of the respondents disagree that they carry out Community programmes by "CSR Compliance specified in CSR Tool kit" and because of  " Any national/International standards" which constitutes 82% (n=41).

The comparative study of the data shows that

Both the sectors carry out community programmes based on a Scientific Need Assessment. This is the similarity which has been observed between them.

The second preferred mode for private sector entities is that "Outsource to the External Agencies/NGO's/Corporate Foundations". While in case of public sector it is "Overview of the Situations & General Understanding".

**PERCEPTION OF THE POLICYMAKERS**

**Table 43.** **THE AREAS WHERE COMPANY NOTICED A POSITIVE IMPACT DUE TO GOOD IMPLEMENTATION OF CSR ACTIVITIES.**

**Distribution of respondents on their perception regarding the following areas where company notice a positive impact due to good implementation of CSR activities.**

| | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | To some extent | % | Neutral | % | To a great extent | % | Total | % |
| Business Performance | 28 | 56.00 | 8 | 16.00 | 14 | 28.00 | 50 | 100.00 |
| Corporate Image | 15 | 30.00 | 9 | 18.00 | 26 | 52.00 | 50 | 100.00 |
| Recognition and awards in CSR | 15 | 30.00 | 3 | 6.00 | 32 | 64.00 | 50 | 100.00 |
| Organisation Culture | 21 | 42.00 | 3 | 6.00 | 26 | 52.00 | 50 | 100.00 |
| Worker's Productivity | 13 | 26.00 | 4 | 8.00 | 33 | 66.00 | 50 | 100.00 |
| Worker's Morale | 14 | 28.00 | 5 | 10.00 | 31 | 62.00 | 50 | 100.00 |
| Work Culture | 11 | 22.00 | 4 | 8.00 | 35 | 70.00 | 50 | 100.00 |
| Employees Attitude | 13 | 26.00 | 5 | 10.00 | 32 | 64.00 | 50 | 100.00 |
| Employees Morale | 15 | 30.00 | 6 | 12.00 | 29 | 58.00 | 50 | 100.00 |
| Community Response | 8 | 16.00 | 8 | 16.00 | 34 | 68.00 | 50 | 100.00 |
| Response from stakeholders, investors, government, customers. | 10 | 20.00 | 13 | 26.00 | 27 | 54.00 | 50 | 100.00 |
| Market competition | 26 | 52.00 | 11 | 22.00 | 13 | 26.00 | 50 | 100.00 |

All the activities have social impacts whether positive or negative. Noticing these impacts can help any organization to make decisions that will improve upon the implementation policies. To better understand this, the above questions were presented to the policymakers of both public and private sector entities.

The areas where private sector entities noticed a positive impact due to good implementation practices are.

"Work culture" is the area where the company notices positive impact due to good implementation of CSR activities. The policy makers believe to a great extent 70% (n=35) that good implementation of CSR activities bring a good work culture as it changes the perception of employees towards the company's social status. While 22% (n=11) of the respondents believe in the same to some extent.

The policymakers of the private sector entities also believe to a great extent that "community response" 68% (n=34) is positively boosted if the implementation of the CSR activities by the company is done in a good way. 66% (n=33) of the policymakers are of the opinion that "worker's productivity" increases due to good implementation practices. While 26% (n=13) of the respondents believe so only to some extent that "worker's productivity" increases due to good implementation practices.

Nearly 64% (n=32) of the policy makers feel to a great extent that there is a positive change in "Employee's attitude" and it also contributes "to recognition and awards in CSR".

While 58% (n=29) of the respondents feel that the "Employee Morale" increases to a great extent due to good implementation practices. 54% (n=27) of the policymakers believe to a great extent that there is positive "Response from stakeholders, investors, government, customers" due to good implementation practices.

52% (n=26) of the policymakers of private sector entities are of the opinion that good implementation practices improve and enhance "Corporate Image" and "Organisation Culture". While only 28% (n=14) and 26% (n=13) of the respondents believe that it improves "Business performance" and "Market competition".

**Table 44.     THE AREAS WHERE COMPANY NOTICED A POSITIVE IMPACT DUE TO GOOD IMPLEMENTATION OF CSR ACTIVITIES.**

**PUBLIC SECTOR**

| Particulars | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | To some extent | % | Neutral | % | To a great extent | % | Total | % |
| Business Performance | 28 | 56.00 | 5 | 10.00 | 17 | 34.00 | 50 | 100.00 |
| Corporate Image | 21 | 42.00 | 1 | 2.00 | 28 | 56.00 | 50 | 100.00 |
| Recognition and awards in CSR | 16 | 32.00 | 2 | 4.00 | 32 | 64.00 | 50 | 100.00 |
| Organisation Culture | 25 | 50.00 | 0 | 0.00 | 25 | 50.00 | 50 | 100.00 |
| Worker's Productivity | 25 | 50.00 | 1 | 2.00 | 24 | 48.00 | 50 | 100.00 |
| Worker's Morale | 19 | 38.00 | 4 | 8.00 | 27 | 54.00 | 50 | 100.00 |
| Work Culture | 17 | 34.00 | 2 | 4.00 | 31 | 62.00 | 50 | 100.00 |
| Employees Attitude | 20 | 40.00 | 2 | 4.00 | 28 | 56.00 | 50 | 100.00 |
| Employees Morale | 21 | 42.00 | 4 | 8.00 | 25 | 50.00 | 50 | 100.00 |
| Community Response | 13 | 26.00 | 2 | 4.00 | 35 | 70.00 | 50 | 100.00 |
| Response from stakeholders, investors, government, customers. | 13 | 26.00 | 5 | 10.00 | 32 | 64.00 | 50 | 100.00 |
| Market competition | 29 | 58.00 | 12 | 24.00 | 9 | 18.00 | 50 | 100.00 |

The areas where private sector entities noticed a positive impact due to good implementation practices are.

Community "Community Response" is the area where the company notices positive impact due to good implementation of CSR activities. The policy makers believe to a great extent 70% (n=35) that good implementation of CSR activities bring a good positive response as it changes the perception of people towards the company's activities. While 26% (n=13) of the respondents believe in the same to some extent.

The policymakers of the public sector entities also believe to a great extent 64% (n=32) that "Response from stakeholders, investors, government, customers" is positively boosted and company is eligible to "Recognition and awards" if the implementation of the CSR activities by the company is done in a good way.

62% (n=31) of the policymakers are of the opinion that "work culture" is enhanced due to good implementation practices. While 34% (n=17) of the respondents believe so only to some extent that "work culture" is enhanced due to good implementation practices.

Nearly 64% (n=32) of the policy makers feel to a great extent that there is a positive change in "Employee's attitude" and it also contributes "to recognition and awards in CSR".

While 56% (n=28) of the respondents feel that the "Employee's Attitude" & "corporate image" gets enhanced to a great extent due to good implementation practices.

54% (n=27) of the policymakers believe to a great extent that there is positive change in "workers morale" due to good implementation practices.

50% (n=25) of the policymakers of private sector entities are of the opinion that good implementation practices improve and enhance "Employee's Morale" and "Organisation Culture".

While only 18% (n=09) of the policymakers of the public sector entities believe to a great extent that it improves "Market competition".

The comparative observation shows that

Response from stakeholders, investors, government, customers and community response increases due to good implementation of CSR activities. While the private sector is of the opinion that there is improvement in work culture due to good implementation of CSR activities.

**Table 45.** **Distribution of the respondents on their perception whether there is any framework that is used by their company for implementation.**

| Framework Company used for Implementation | | |
|---|---|---|
| **Constitution** | **Frequency** | **Percent** |
| Private    Yes | 27 | 54.0 |
| No | 23 | 46.0 |
| Total | 50 | 100.0 |
| Public    Yes | 36 | 72.0 |
| No | 14 | 28.0 |
| Total | 50 | 100.0 |

**As per the above table, it can be said that:**

**PRIVATE SECTOR:**

**Majority 54% (n=27) of the respondents opined that their company does have a framework decided for implementation of CSR activities. While 46% (n=23) of the respondents do not agree with the same.**

**PUBLIC SECTOR:**

**Majority 72% (n=27) of the respondents opined that their company does have a framework decided for implementation of CSR activities. While 28% (n=14) of the respondents do not agree with the same.**

Thus it can be interpreted that more than 70% of the respondents belonging to public sector believe in the statement. While in private sector though in majority but only 54% agree with the statement. A slight high percentage of agreement is seen here in case of public sector.

**Table 46.** Distribution of the respondents on their perception whether their firm has enough resources and personnel to engage in CSR implementation in the long run.

| Whether their firm has enough resources and personnel to engage in CSR implementation in the long run. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 37 | 74.0 |
| | No | 13 | 26.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 36 | 72.0 |
| | No | 14 | 28.0 |
| | Total | 50 | 100.0 |

**As per the above table, it can be inferred that:**

**PRIVATE SECTOR:**

**Majority 74% (n=37) of the respondents are of the opinion that their firm has enough resources and personnel to** engage in CSR implementation in the long run. While 26% (n=13) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

**Majority 72% (n=36) of the respondents are of the opinion that their firm has enough resources and personnel to** engage in CSR implementation in the long run. While 28% (n=14) of the respondents do not agree with the statement.

It can be interpreted that a strong similarity has been observed between both the sectors as far as having **enough resources and personnel to** engage in CSR implementation in the long run is concerned.

**Table 47.** **Major Areas where the company has made an impact (Activities listed in the order of importance according to the opinion of policymakers)**

| The Major Areas where the company has made an impact | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Socio-economic | 16 | 32.0 |
| | Educational | 15 | 30.0 |
| | Health | 11 | 22.0 |
| | Fine Arts | 8 | 16.0 |
| | Total | 50 | 100.0 |
| Public | Socio-economic | 17 | 34.0 |
| | Educational | 15 | 30.0 |
| | Fine Arts | 10 | 20.0 |
| | Health | 8 | 16.0 |
| | Total | 50 | 100.0 |

**As per the above table, it can be said that**

**PRIVATE SECTOR:**

Majority 32% (n=16) of the respondents are of the opinion that the company has made an impact in the area of "socio economic" followed by area of Education 30% (n=15), Health 22% (n=11) and Fine arts 16% (n=8).

**PUBLIC SECTOR:**

Majority 34% (n=17) of the respondents are of the opinion that the company has made an impact in the area of "socio economic" followed by area of Education 30% (n=15), Fine arts 20% (n=10) and Health 16% (n=8).

**DIFFERENCE OBSERVED BETWEEN SECTORS.**

While in the first two areas, both the sector show similarity as far as impact is concerned.

**The Comparison shows that while observing the impacted areas in the order of importance, the private sector has impacted more in the area of health than fine arts. While the public sector data shows that the impacted area of fine arts comes before Health.**

**Table 48.**     **Distribution of the respondents on their perception whether their firm has evaluated the impact of implementation.**

| Whether their firm has evaluated the impact of implementation. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 36 | 72.0 |
| | No | 14 | 28.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 39 | 78.0 |
| | No | 11 | 22.0 |
| | Total | 50 | 100.0 |

**As per the above table, it can be observed that**

**PRIVATE SECTOR:**

Majority 72% (n=36) of the respondents are of the opinion that their company has evaluated the impact of implementation. While 28% (n=14) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 78% (n=39) of the respondents are of the opinion that their company has evaluated the impact of implementation. While 22% (n=11) of the respondents do not agree with the statement.

A strong similarity has been observed between both the sectors as far as evaluating the impact of implementation is concerned.

**Table 49.** **Distribution of the respondents on their perception regarding the methodologies used by their firm for evaluation.**

| | Private | | | | | | | | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Disagree | % | Neutral | % | Agree | % | Total | % | Disagree | % | Neutral | % | Agree | % | Total | % |
| Surveys during different stages of CSR implementation | 0 | 0.00 | 1 | 2.00 | 49 | 98.00 | 50 | 100.00 | 2 | 4.00 | 1 | 2.00 | 47 | 94.00 | 50 | 100.00 |
| CSR information system and deployment | 6 | 12.00 | 2 | 4.00 | 42 | 84.00 | 50 | 100.00 | 2 | 4.00 | 1 | 2.00 | 47 | 94.00 | 50 | 100.00 |
| Interactive sessions with the beneficiaries. | 4 | 8.00 | 4 | 8.00 | 42 | 84.00 | 50 | 100.00 | 4 | 8.00 | 1 | 2.00 | 45 | 90.00 | 50 | 100.00 |
| Formation of specific task forces during the implementation stage | 4 | 8.00 | 3 | 6.00 | 43 | 86.00 | 50 | 100.00 | 1 | 2.00 | 0 | 0.00 | 49 | 98.00 | 50 | 100.00 |
| Independent evaluation studies by the concerned authority | 6 | 12.00 | 6 | 12.00 | 38 | 76.00 | 50 | 100.00 | 2 | 4.00 | 2 | 4.00 | 46 | 92.00 | 50 | 100.00 |
| Impact assessment studies | 1 | 2.00 | 12 | 24.00 | 37 | 74.00 | 50 | 100.00 | 0 | 0.00 | 10 | 20.00 | 40 | 80.00 | 50 | 100.00 |

Methodologies used for evaluation of CSR activities are a key component. In order to implement a effective CSR programme Companies need to use the best and suitable methodologies for evaluation of the activities carried out as a part of CSR.

A strong similarity has been noticed from the data gathered and analysed from the policymakers belonging to both public and private sector entities.

**PRIVATE SECTOR**

Majority 98% (n=45) of the policymakers agree to a great extent belonging to private sector entities have undertaken "Surveys during different stages of CSR implementation". While 86% (n=43) of the policymakers opine to a great extent that "Formation of specific task forces during the implementation stage" have been looked into for evaluation of implementation of CSR activities.

84% (n=42) of the respondents are of the opinion that their firm undertakes "interactive sessions with beneficiaries" & "CSR information system and deployment" have also been made to oversee the evaluation process.

76% (n=38) of the respondents opine to a great extent that "Independent evaluation studies by the concerned authority" to evaluate the implementation procedure.

While 74% (n=37) of the respondents believe to a great extent that "Impact assessment studies" are taken up as a part of the evaluation process.

**PUBLIC SECTOR**

A strong similarity has been noticed from the data gathered and analysed from the policymakers belonging to both public and private sector entities.

Majority 98% (n=49) of the policymakers agree to a great extent belonging to private sector entities have formed "specific task forces during the implementation stage". While 94% (n=47) of the policymakers opine to a great extent that their company uses this methodology "Independent evaluation studies by the concerned authority" for evaluation.

94% (n=42) of the respondents are of the opinion that their firm undertakes these activities "Surveys during different stages of CSR implementation" & "CSR information system and deployment" to oversee the evaluation process.

Nearly 90% (n=45) of the respondents opine to a great extent that "Interactive sessions with the beneficiaries" are being taken up to evaluate the implementation procedure.

While 74% (n=37) of the respondents believe to a great extent that "Impact assessment studies" are taken up as a part of the evaluation process.

80% (n=40) of the public sector firms undertake "Impact Assessment studies" to evaluate the implementation process of CSR.

## SECTION-III CORPORATE SOCIAL DISCLOSURE PRACTICES

**Table 50.** **Distribution of respondents on their perception whether they have understanding of reporting in CSR.**

| Understanding Reporting | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | Yes | 32 | 64.0 |
| | No | 18 | 36.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 32 | 64.0 |
| | No | 18 | 36.0 |
| | Total | 50 | 100.0 |

**Private Sector:**

Majority 64% (n=32) of the respondents are of opinion that they have an understanding of Reporting in CSR. While 36% (n=18) of the respondents are of the opinion that they do not know about Reporting in CSR.

Public Sector:

Majority 64% (n=32) of the respondents are of opinion that they have an understanding of Reporting in CSR. While 36% (n=18) of the respondents are of the opinion that they do not know about Reporting in CSR.

It can be interpreted that a strong similarity is observed in the percentages of those respondents belonging to private and public sector entities who know about Reporting in CSR.

**Table 51.**       **Distribution of respondents on their perception whether their company communicates its CSR activities.**

| Whether their Company Communicate the CSR activities | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | Yes | 38 | 76.0 |
| | No | 12 | 24.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 43 | 86.0 |
| | No | 7 | 14.0 |
| | Total | 50 | 100.0 |

**It is equally significant to let the stakeholders know about the CSR activities which will strengthen relation with them. Communicating thus becomes extremely important.**

**Private Sector:**

**Majority 76% (n=38) of the respondents are of the opinion that their company communicates its CSR activities. While 24% (n=12) do not agree with the same.**

**Public Sector:**

**Majority 86% (n=43) of the respondents are of the opinion that their company communicates its CSR activities. While 14% (n=07) do not agree with the same.**

**The comparative observation depicts that majority of the respondents from public and private sector agree that their company does communicate CSR activities.**

**Table 52.     Distribution of respondents on their perception regarding the kind of CSR Report their company publishes.**

**(i) Whether the company produces Environmental Report**

| Environmental Report | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | Yes | 3 | 6.0 |
| | No | 47 | 94.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 4 | 8.0 |
| | No | 46 | 92.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 94%(n=47) of the respondents are of the opinion that their company produces Environmental Report. While 6% (n=03) of the respondents disagree with the statement.

**PUBLIC SECTOR:**

Majority 92 %(n=46) of the respondents are of the opinion that their company produces Environmental Report. While 8% (n=04) of the respondents disagree with the statement.

The comparative observation shows that majority of the respondents from public and private sector agree that their company produces environmental reports.

A strong similarity has been noticed in both the sectors as far as publishing Environmental Report is concerned.

**Table 53.        (ii) Whether the company produces Integrated CSR Report**

| CSR Report Integrated | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 43 | 86.0 |
| | No | 07 | 14.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 48 | 96.0 |
| | No | 02 | 04.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 86% (n=43) of the respondents are of the opinion that a integrated CSR report which is produced by the company. While only 14% (n=07) do not agree with the same.

**PUBLIC SECTOR:**

Majority 96% (n=48) of the respondents are of the opinion that there is a integrated CSR report which is produced by the company. While only 4% (n=02) disagree with the same.

Through comparison it can be interpreted that both the sector agree as far as producing Integrated CSR Report is considered.

**Table 54.**    Distribution of respondents on their perception whether the CSR
Reports are assured by third party.

| Report Assured by Third Party | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 23 | 46.0 |
| | No | 27 | 54.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 19 | 38.0 |
| | No | 31 | 62.0 |
| | Total | 50 | 100.0 |

**Private Sector:**

**Majority 54% (n=27) of the respondents disagree with the statement that their
company's CSR reports are assured by third party. While 46% (n=23) of the
respondents agree that their company's CSR Reports are assured by third party.**

**Public Sector:**

**Majority 62% (n=31) of the respondents disagree with the statement that their
company's CSR reports are assured by third party. While 38% (n=19) of the
respondents agree that their company's CSR Reports are assured by third party.**

**Through comparison of both the sectors it can be interpreted that majority of
the respondents from both the sector disagreed that their company's CSR
reports are assured by third party.**

**Table 55.**

**Distribution of respondents on their perception whether their company has a code of conduct in place.**

| Company code of conduct | | Frequency | Percent |
|---|---|---|---|
| **Constitution** | | | |
| Private | Yes | 37 | 74.0 |
| | No | 13 | 26.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 41 | 82.0 |
| | No | 9 | 18.0 |
| | Total | 50 | 100.0 |

**Private Sector:**

**Majority 74% (n=37) of the respondents are of the opinion that their company has a code of conduct in place. While 26% (n=13) of the respondents disagree with the same.**

**Public Sector:**

**Majority 82% (n=41) of the respondents are of the opinion that their company has a code of conduct in place. While 18% (n=09) of the respondents disagree with the same.**

**As far as code of conduct is concerned, it is interpreted through comparison that both the sectors have a proper code of conduct in place for CSR.**

**Table 56.**

**Distribution of respondents on their perception whether their company organises training sessions to enhance the understanding of Disclosure Practices.**

| Whether the company organises training sessions to enhance the understanding of Disclosure Practices. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 20 | 40.0 |
| | No | 30 | 60.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 23 | 46.0 |
| | No | 27 | 54.0 |
| | Total | 50 | 100.0 |

**Private Sector:**

**Majority 60% (n=30) of the respondents disagreed that their company organises** training sessions to enhance the understanding of Disclosure Practices. While 40% (n=20) agree with the statement.

**Public Sector:**

**Majority 46% (n=23) of the respondents disagreed that their company organises** training sessions to enhance the understanding of Disclosure Practices. While 54% (n=27) agree with the statement.

From the comparative view it can be interpreted that most of the respondents belonging to both the sectors disagree as far as organising training sessions to enhance the understanding of Disclosure Practices is concerned.

**Table 57.**

**Distribution of respondents on their perception whether their company produces a different CSR Report apart from the Annual Reports.**

| CSR Reports apart from Annual Report | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 29 | 58.0 |
| | No | 21 | 42.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 29 | 58.0 |
| | No | 21 | 42.0 |
| | Total | 50 | 100.0 |

**Private Sector:**

**Majority 58% (n=29) of the respondents are of the opinion that their company produces CSR Reports apart from Annual Report. While 42% (n=21) disagree with the statement.**

**Public Sector:**

**Majority 58% (n=29) of the respondents are of the opinion that their company produces CSR Reports apart from Annual Report. While 42% (n=21) disagree with the statement.**

A strong similarity is seen amongst the two sectors as far as producing CSR Report apart from annual report is considered.

**Table 58.    Distribution of the respondents on their perception regarding the objectives of disclosure and reporting by their company.**

## Objectives of Disclosure and Reporting

| Response Category | To Gain legitimacy from External Stakeholders | | To demonstrate transparency and accountability dimensions | | To enhance and sustain corporate credibility and reputation | | To create stakeholder value in the long run | | To inform the govt policy makers of the active role of the corporation | | To promote brand equity and market share of the company | | To establish some linkage between corporate social and financial performance | | To participate in international business with globally compatible practices focussing on stakeholder engagement | | To develop organizational capacity, knowledge, skill and attitudes for promoting socially responsive business practices | | To comply with global environmental and sustainability standards. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent |
| **PRIVATE SECTOR ENTITIES** | | | | | | | | | | | | | | | | | | | | |
| Yes | 18 | 36.0 | 36 | 72.0 | 32 | 64.0 | 26 | 52.0 | 28 | 56.0 | 15 | 30.0 | 18 | 36.0 | 15 | 30.0 | 19 | 38.0 | 18 | 36.0 |
| No | 32 | 64.0 | 14 | 28.0 | 18 | 36.0 | 24 | 48.0 | 22 | 44.0 | 35 | 70.0 | 32 | 64.0 | 35 | 70.0 | 31 | 62.0 | 32 | 64.0 |
| Total | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 |
| **PUBLIC  SECTOR ENTITIES** | | | | | | | | | | | | | | | | | | | | |
| Yes | 21 | 42.0 | 40 | 80.0 | 36 | 72.0 | 32 | 64.0 | 23 | 46.0 | 8 | 16.0 | 15 | 30.0 | 12 | 24.0 | 13 | 26.0 | 16 | 32.0 |
| No | 29 | 58.0 | 10 | 20.0 | 14 | 28.0 | 18 | 36.0 | 27 | 54.0 | 42 | 84.0 | 35 | 70.0 | 38 | 76.0 | 37 | 74.0 | 34 | 68.0 |
| Total | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 |

The above table indicates the objectives of disclosure and reporting according to the policymakers of private and public sector enterprises.

In Private sector Entities,

The objective "to demonstrate transparency and accountability dimensions" is clearly given highest preference with 72% (n=36) of the respondents agreeing to it. Nearly 64% (n=32) of the respondents opine that the objective of disclosure and reporting is "To enhance and sustain corporate credibility and reputation".

The third preference is given to the objective "To inform the govt policy makers of the active role of the corporation" with 56% (n=28) of the respondents agreeing to it. 52% (n=26) of the respondents belonging to private sector entities opine that the objective of disclosure and reporting is "To create stakeholder value in the long run".

However the private sector firms disagreed to a major extent as far as the following objectives are concerned.

"To Gain legitimacy from External Stakeholders" 64% (n=32), "To promote brand equity and market share of the company" 70% (n=35), "To establish some linkage between corporate social and financial performance" 64% (n=32), "To participate in international business with globally compatible practices focussing on stakeholder engagement" 70% (n=35), "To develop organizational capacity, knowledge, skill and attitudes for promoting socially responsive business practices" 62% (n=31), "To comply with global environmental and sustainability standards" 64% (n=32).

In public sector entities,

The objective "to demonstrate transparency and accountability dimensions" is clearly given highest preference with 80% (n=40) of the respondents agreeing to it. Nearly 72% (n=36) of the respondents opine that the objective of disclosure and reporting is "To enhance and sustain corporate credibility and reputation".

The third preference is given to the objective of "To create stakeholder value in the long run" with nearly 64% of the respondents agreeing to this.

However the public sector firms disagreed to a major extent as far as the following objectives are concerned:

"To Gain legitimacy from External Stakeholders" 42% (n=21), To inform the govt policy makers of the active role of the corporation 54% (n=27) "To promote brand equity and market share of the company" 84% (n=42), "To establish some linkage between corporate social and financial performance" 70% (n=35), "To participate in international business with globally compatible practices focussing on stakeholder engagement" 76% (n=38), "To develop organizational capacity, knowledge, skill and attitudes for promoting socially responsive business practices" 74% (n=37), "To comply with global environmental and sustainability standards" 68% (n=34).

Through comparison of the above data, it can be interpreted that , the private sector gives third preference to the objective of "To inform the govt policy makers of the active role of the corporation" as they are more concerned with showcasing the active role of corporation in the social sector.

While public sector entities give more preference to the objective of "To create stakeholder value in the long run". It can be said that public sector is more concerned with the sustainability of the activities taken up for stakeholders rather than merely showcasing it to the government.

**Table 59.**      Distribution of the respondents on their perception whether their organisation conducts any social audits or any kind of third party verifications.

| Whether the organisation conducts any social audits or any kind of third party verifications. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 23 | 46.0 |
| | No | 26 | 52.0 |
| | Cant say | 1 | 2.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 28 | 56.0 |
| | No | 22 | 44.0 |
| | Total | 50 | 100.0 |

**As per the above table, it can be said that**

**PRIVATE SECTOR:**

Majority 52% (n=26) of the respondents disagree that their organisation conducts  social audits or any kind of third party verifications. 46% (n=23) of the respondents agree with the statement. While 2% (n=1) of the respondents did not give any opinion on the same.

**PUBLIC SECTOR:**

Majority 56% (n=28) of the respondents are of the opinion that their organisation conducts any social audits or any kind of third party verifications. While 44% (n=22) agree with the statement

The comparative view shows a difference between both the sectors regarding their opinion whether their organisation conducts  social audits or any kind of third party verifications. Majority of the respondents from private sector entities  disagree with the statement while majority of the respondents of public sector agree with the statement.

**Table 60.** Tribution of respondents on their perception regarding the dissemination options used by their firm for reporting.

| Dissemination Options | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Websites | 9 | 18.0 |
| | Video Films | 4 | 8.0 |
| | CD's | 4 | 8.0 |
| | Annual Reports | 20 | 40.0 |
| | Chairman Statement at the AGM | 11 | 22.0 |
| | Booklets | 2 | 4.0 |
| | Total | 50 | 100.0 |
| Public | Websites | 16 | 32.0 |
| | Video Films | 4 | 8.0 |
| | CD's | 9 | 18.0 |
| | Annual Reports | 9 | 18.0 |
| | Chairman Statement at the AGM | 7 | 14.0 |
| | Booklets | 5 | 10.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

**Majority 40% (n=20) of the respondents are of the opinion that Annual Reports are the** dissemination options used by their firm for reporting. While 22% (n=11) are of the opinion that Chairman Statement at the AGM is considered as one of the dissemination options used for reporting by their firm. This is followed by Websites 18% (n=09), Video films 8% (n=04), CD's 8% (n=04), and Booklets 4% (n=02).

**PUBLIC SECTOR:**

**Majority 32% (n=16) of the respondents are of the opinion that Websites are the** dissemination options used by their firm for reporting. While 18% (n=09) are of the opinion that Annual Reports are considered as one of the dissemination options used for reporting by their firm. While 18% (n=09) are of the opinion that CD's are considered as one of the dissemination options used for reporting by their firm.

This is followed by Chairman Statement at the AGM 14% (n=07), Booklets 10% (n=05), Video films 8% (n=04).

A Difference has been noticed as far as Dissemination options for reporting is considered.

Through comparison of the data belonging to private and public sector, it can be said that the private sector gives preference to Annual Reports and Chairman's statement at AGM followed by other options as dissemination for reporting.

While public sector gives preference to Websites, Annual Reports and CD's followed by other options as dissemination for reporting.

**Table 61.** Distribution of respondent on their perception whether their firm follows inclusive CSR reporting to satisfy stakeholders.

| Whether the firm follows inclusive CSR reporting to satisfy stakeholders. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 43 | 86.0 |
| | No | 7 | 14.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 34 | 68.0 |
| | No | 16 | 32.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

**Majority 86% (n=43) of the respondents agree that their firm** follows inclusive CSR reporting to satisfy stakeholders. While 14% (n=07) disagree with the same.

**PUBLIC SECTOR:**

**Majority 68% (n=34) of the respondents agree that their firm** follows inclusive CSR reporting to satisfy stakeholders. While 32% (n=16) disagree with the same.

The comparative observation shows a strong similarity between both the sector that there their company follows inclusive CSR reporting to satisfy their stakeholders.

**Table 62.**   **Distribution of respondent on their perception whether their firm reports on the social aspects of CSR.**

| Whether the firm reports on the social aspects of CSR | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | Yes | 40 | 80.0 |
| | No | 10 | 20.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 31 | 62.0 |
| | No | 19 | 38.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

**Majority 80%(n=40) of the respondents agree that** their firm reports on the social aspects of CSR. While 20% (n=10) disagree with the statement.

**PUBLIC SECTOR:**

**Majority 62%(n=31) of the respondents agree that** their firm reports on the social aspects of CSR. While 38% (n=19) disagree with the statement.

**The comparative observation shows a strong similarity between both the sectors that** their firm reports on the social aspects of CSR.

# AWARENESS AMONG POLICYMAKERS REGARDING THEIR AWARENESS REGARDING EXTERNAL REPORTING STANDARDS PERTAINING TO CSR.

PRIVATE SECTOR ENTITIES

**Table 63.      External Reporting standards in CSR**

| | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **To some extent** | **%** | **Neutral** | **%** | **To a great extent** | **%** | **Total** | **%** |
| Accountability AA1000 (Implementation: Y/N) | 31 | 62.00 | 5 | 10.00 | 14 | 28.00 | 50 | 100.00 |
| Global Reporting Initiative | 19 | 38.00 | 6 | 12.00 | 25 | 50.00 | 50 | 100.00 |
| Social Accountability 8000 | 25 | 50.00 | 4 | 8.00 | 21 | 42.00 | 50 | 100.00 |
| United Nations Global Compact | 31 | 62.00 | 7 | 14.00 | 12 | 24.00 | 50 | 100.00 |
| OECD Guidelines for Multinational Enterprises | 31 | 62.00 | 6 | 12.00 | 13 | 26.00 | 50 | 100.00 |
| Principle for Global Corporate Responsibility | 43 | 86.00 | 2 | 4.00 | 5 | 10.00 | 50 | 100.00 |
| Crux Round Table | 46 | 92.00 | 3 | 6.00 | 1 | 2.00 | 50 | 100.00 |
| Global Sullivan Principle | 47 | 94.00 | 2 | 4.00 | 1 | 2.00 | 50 | 100.00 |
| Keidanren Charter for Good corporate Behaviour | 46 | 92.00 | 1 | 2.00 | 3 | 6.00 | 50 | 100.00 |
| Asia Pacific (APEC) Business code of conduct | 47 | 94.00 | 3 | 6.00 | 0 | 0.00 | 50 | 100.00 |

Reporting is not just for the companies but also for the stakeholders and society at large. Almost all the stakeholders are asking for more information on Reporting and Disclosure practices. An increasing number of companies are adopting various reporting standards. Recently in the *"The World Summit on Sustainable Development, Johannesburg 2002"* the standards were set to promote reporting and/or certification. The requirement for innovative measures to evaluate and assess the impact of CSR activities on the community is stressed, we as a country are yet to achieve significant developments in this area.

There are various models and measures of CSR Reporting and accountability.

The above table depicts the awareness level of policymakers belonging to various private sector entities regarding various national and international reporting standards of CSR.

Majority 50% (n=25) of the policymakers belonging to private sector entities agree to a great extent that they are aware of the GRI as a reporting standard. While 38% (n=19) of the respondents do not agree with the same.

The next Reporting standard which the policymakers were most aware of to a great extent is Social Accountability 8000 42% (n=21) while 50% (n=25) of the policymakers were of the opinion that they are not aware of the same.

The other Reporting standards which the policymakers were least aware of only to a some extent are Asia Pacific (APEC) Business code of conduct 94% (n=47), Global Sullivan Principle 94% (n=47), Keidanren Charter for Good corporate Behaviour 92% (n=46), Crux Round Table 92% (n=46), Principle for Global Corporate Responsibility 86% (n=43), OECD Guidelines for Multinational Enterprises 62% (n=31), United Nations Global Compact 62% (n=31) etc.

# PUBLIC SECTOR ENTITIES

**Table 64.**     **External Reporting standards in CSR**

| Particulars | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Disagree** | **%** | **Neutral** | **%** | **Agree** | **%** | **Total** | **%** |
| Accountability AA1000 (Implementation: Y/N) | 40 | 80.00 | 0 | 0.00 | 10 | 20.00 | 50 | 100.00 |
| Global Reporting Initiative | 37 | 74.00 | 0 | 0.00 | 13 | 26.00 | 50 | 100.00 |
| Social Accountability 8000 | 36 | 72.00 | 0 | 0.00 | 14 | 28.00 | 50 | 100.00 |
| United Nations Global Compact | 34 | 68.00 | 1 | 2.00 | 15 | 30.00 | 50 | 100.00 |
| OECD Guidelines for Multinational Enterprises | 35 | 70.00 | 1 | 2.00 | 14 | 28.00 | 50 | 100.00 |
| Principle for Global Corporate Responsibility | 39 | 78.00 | 1 | 2.00 | 10 | 20.00 | 50 | 100.00 |
| Crux Round Table | 44 | 88.00 | 4 | 8.00 | 2 | 4.00 | 50 | 100.00 |
| Global Sullivan Principle | 46 | 92.00 | 3 | 6.00 | 1 | 2.00 | 50 | 100.00 |
| Keidanren Charter for Good corporate Behaviour | 46 | 92.00 | 2 | 4.00 | 2 | 4.00 | 50 | 100.00 |
| Asia Pacific (APEC) Business code of conduct | 47 | 94.00 | 2 | 4.00 | 1 | 2.00 | 50 | 100.00 |

The above table depicts the awareness level of policymakers belonging to various sector entities regarding various national and international reporting standards of CSR.

The above table depicts that there is less understanding among public

Majority 28% (n=14) of the policymakers belonging to private sector entities agree that they are aware of the "Social Accountability 8000" and "OECD Guidelines for MNCs" as a reporting standard to a great extent. While 72% (n=36) of the respondents agree that they are aware "Social Accountability 8000"  to some extent. And 70% (n=35) of the policymakers agree that they are aware of "OECD Guidelines for MNCs" to some extent.

The other Reporting standards which the policymakers were least aware  of (only to some extent)  are Asia Pacific (APEC) Business code of conduct 94% (n=47), Global Sullivan Principle 92% (n=46), Keidanren Charter for Good corporate Behaviour 92% (n=46), Crux Round Table 88% (n=44), Principle for Global Corporate Responsibility 78% (n=39), OECD Guidelines for Multinational Enterprises 70% (n=35), United Nations Global Compact 68% (n=34) etc.

**THE COMPARISON.**

In the above tables the understanding related to CSR reporting among the policymakers of both the public and private sector entities are presented. It is found that all data's taken together, according to the policymakers the private sector companies are comparatively better aware of the reporting standards than the public sector entities.

**Table 65.** Distribution of respondents on their perception whether their company has obtained various standards or other certifications.

| Obtained ISO | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 27 | 54.0 |
| | No | 23 | 46.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 14 | 28.0 |
| | No | 36 | 72.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 54% (n=27) of the respondents are of the perception that their company has obtained various standards or other certifications. While 46% (n=23) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 72% (n=36) of the respondents are of the perception that their company has obtained various standards or other certifications. While 28% (n=14) of the respondents do not agree with the statement

Difference between both the sector has been noticed from the data regarding whether their company attained various standards or other certifications.

**Table 66.**  Distribution of respondent on their perception whether the regular monitoring, use of measurement standards and evaluation will help their firms in evaluating the effectiveness of CSR activities.

| Whether the regular monitoring, use of measurement standards and evaluation will help their firms in evaluating the effectiveness. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Yes | 45 | 90.0 |
| | No | 5 | 10.0 |
| | Total | 50 | 100.0 |
| Public | Yes | 47 | 94.0 |
| | No | 3 | 6.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 90% (n=45) of the respondents agree to the statement that regular monitoring and use of measurement standards and evaluation will help their firms in evaluation the effectiveness of CSR activities. While 10% (n=05) disagree with the same.

**PUBLIC SECTOR:**

Majority 94% (n=47) of the respondents agree to the statement that regular monitoring and use of measurement standards and evaluation will help their firms in evaluation the effectiveness of CSR activities. While 06% (n=03) disagree with the same.

Comparing the data, it can be interpreted that a strong similarity in the opinion is observed between the two sectors as far the opinion that  regular monitoring and use of measurement standards will help their firms in evaluation of the effectiveness of CSR activities.

**Table 67.**      **Distribution of respondents on the basis of their Gender.**

| Gender | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | Male | 42 | 84.0 |
| | Female | 8 | 16.0 |
| | Total | 50 | 100.0 |
| Public | Male | 43 | 86.0 |
| | Female | 7 | 14.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 84% (n=42) of the respondents belong to the Gender Male. While 16% (n=08) of the respondents are females.

**PUBLIC SECTOR:**

Majority 86% (n=43) of the respondents belong to the Gender Male. While 14% (n=07) of the respondents are females.

**Table 68.**     Distribution of respondents on the basis of the highest level of education attained.

| Highest Level of Education | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | MSW | 27 | 54.0 |
| | LLM | 5 | 10.0 |
| | MBA | 10 | 20.0 |
| | MSC | 4 | 8.0 |
| | MCOM | 4 | 8.0 |
| | Total | 50 | 100.0 |
| Public | MSW | 22 | 44.0 |
| | LLM | 7 | 14.0 |
| | MBA | 14 | 28.0 |
| | MSC | 4 | 8.0 |
| | MCOM | 1 | 2.0 |
| | ME | 2 | 4.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

The highest qualification that majority 54% (n=27) of the respondents have attained is MSW. Nearly 20% (n=10) of the respondents belonging to private sector have highest qualification of MBA. While 10% (n=05) of the respondents are LLM. 8% (n=04) of the respondents hold the highest degree of MSC and another 8% (n=04) of the respondents hold the degree of MCOM.

**PUBLIC SECTOR**

The highest qualification that majority 44% (n=22) of the respondents have attained is MSW. Nearly 28% (n=14) of the respondents belonging to private sector have highest qualification of MBA. While 14% (n=07) of the respondents are LLM. 8% (n=04) of the respondents hold the highest degree of MSC. Nearly 4% (n=2) of the respondents hold the degree of ME and another 2% (n=01) of the respondents hold the degree of MCOM.

**Table 69.     Distribution of respondents on the basis of their Job Title***

| Job Title | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | HR Officer | 15 | 30.0 |
| | Corporate Heads | 14 | 28.0 |
| | HR Manager | 20 | 40.0 |
| | Engineer | 1 | 2.0 |
| | Total | 50 | 100.0 |
| Public | HR Officer | 14 | 28.0 |
| | Corporate Heads | 12 | 24.0 |
| | HR Manager | 14 | 28.0 |
| | Engineer | 10 | 20.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR**

Majority 40% (n=20) of the respondents hold the Job Title of a Manager. Nearly 30% (n=15) of the respondents hold the Job Title of HR Officer. While 28% (n=14) of the respondents hold the Job Title of "Corporate Heads". Minority 2% (n=1) of the respondents hold the Job title of an Engineer.

**Public sector**

Nearly 28% (n=14) of the respondents hold the Job Title of a Manager. Nearly 28% (n=14) of the respondents hold the Job Title of HR Officer. While 24% (n=12) of the respondents hold the Job Title of "Corporate Heads". 20% (n=10) of the respondents hold the Job title of an Engineer.

*Job Title of Policy makers refers to (the CSR/HR/Corporate communication Heads/Area Head/Zonal Head/Company secretaries of the public and private sector enterprises)

**Table 70.**      **Distribution of respondents on the basis of their Age.**

| Age | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percent** |
| Private | Lowest through 33 | 13 | 26.0 |
| | Between 34 to 44 | 25 | 50.0 |
| | Highest through 45 | 12 | 24.0 |
| | Total | 50 | 100.0 |
| Public | Lowest through 33 | 12 | 24.0 |
| | Between 34 to 44 | 21 | 42.0 |
| | Highest through 45 | 17 | 34.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR**

The Majority of the respondents 50% (n=25) from private sector belong to the age group of (34-44). While 26% (n=13) of the respondents belong to the age group of Lowest through the age of 33. And 24% (n=12) of the respondents belong to the age group of Highest through 45.

**PUBLIC SECTOR**

The Majority of the respondents 42% (n=21) from private sector belong to the age group of (34-44). While 34% (n=17) of the respondents belong to the age group of Highest through 45. And 24% (n=12) of the respondents belong to the age group of Lowest through 33.

**PART-II IMPLEMENTERS**

**(Public and Private Sector entities)**

**IMPLEMENTATION OF CSR ACTIVITIES**

**PART-II**

**IMPLEMENTERS (Public and Private Sector Entities)**

**(Implementers include implementing Authorities)**

**I IMPLEMENTERS PROFILE (Demographic Variables)**

**II IMPLEMENTATION OF THE PROJECTS**

**III (METHOD/ STRATEGY/APPROACHES/MODELS)**

**IV EVALUATION OF THE IMPLEMENTATION PROCESS**

**V CHALLENGES IN IMPLEMENTATION**

**Implementer's Profile**

**Table 1.**     **Distribution of Respondents on the basis of Type of implementing Agency**

| Type of Implementing Agency | | | |
|---|---|---|---|
| Constitution | | Frequency | Percent |
| Private | NGO's | 27 | 55.1 |
| | Separate Trust | 10 | 20.41 |
| | CSR Committee | 9 | 18.37 |
| | Separate foundation | 3 | 6.12 |
| | Total | 49 | 100.0 |
| Public | NGO's | 35 | 70.0 |
| | Separate Trust | 5 | 10.0 |
| | CSR Committee | 5 | 10.0 |
| | Separate foundation | 5 | 10.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 55.1% (n=27) of the implementing agencies are "NGO's" for CSR.20.41% (n=10) of the implementing agencies are "Separate trust" for CSR. 18.37% (n=09) of the implementing agencies are "Separate trust" for CSR. This is followed by "Separate Foundation" which constitutes 6.12% (n=03).

**PUBLIC SECTOR:**

Majority 70% (n=35) of the implementing agencies are "NGO's" for CSR.10% (n=05) of the implementing agencies are "Separate trust" for CSR.  10% (n=05) of the implementing agencies are "Separate trust" for CSR. This is followed by "Separate Foundation" which constitutes 10% (n=05).

# RESPONDENT INFORMATION

**Table 2.**       **Distribution of respondents on the basis of their Gender**

| Gender of the Respondents (Implementers) | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Male | 35 | 71.43 |
| | Female | 14 | 28.57 |
| | Total | 49 | 100.0 |
| Public | Male | 42 | 84.0 |
| | Female | 8 | 16.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 71% (n=35) of the respondents belong to the Gender Male. While 29% (n=15) of the respondents are females.

**PUBLIC SECTOR:**

Majority 8% (n=42) of the respondents belong to the Gender Male. While 16% (n=08) of the respondents are females.

Most of the respondents in both the sector are of male category.

**Table 3.** Distribution of Respondents on the basis of highest level of education successfully completed by the respondents (Implementers)

| Highest level of education successfully completed | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | MSW | 36 | 73.5 |
| | Ph.D (Doctor of philosophy) | 6 | 12.2 |
| | M.Com | 2 | 4.1 |
| | PG (Rural Management) | 1 | 2.0 |
| | Bachelor degree in varied fields | 4 | 8.2 |
| | Total | 49 | 100.0 |
| Public | MSW | 32 | 64.0 |
| | PHD (Doctor of philosophy) | 1 | 2.0 |
| | M.Com | 1 | 2.0 |
| | BACHELOR | 8 | 16.0 |
| | MBA | 8 | 16.0 |
| | Total | 50 | 100.0 |

The Highest level of education of the persons appointed by the company for implementation.

It can be depicted from the above table that:

**PRIVATE SECTOR:**

73.5% () of the executives employed for overseeing the implementation of the CSR in private sector entities are from social work discipline.

Nearly 12.2% (n=06) of the respondents belonging to private sector have completed doctorates. While 8.2% (n=04) of the respondents have Bachelor degree in varied fields .4.1% (n=02) of the respondents hold the highest degree of MCom and another 2.0% (n=01) of the respondents hold the degree of PG in Rural Management.

**PUBLIC SECTOR**

Majority 64% (n=32)of the executives employed for overseeing the implementation of the CSR in public sector entities are from social work discipline.

Nearly 16% (n=08) of the respondents belonging to public sector have completed MBA. While another 16% (n=08) of the respondents have Bachelor degree in varied fields .

2% (n=01) of the respondents hold the highest degree of Ph.D and another 2.0% (n=01) of the respondents hold the degree of MCom.

The comparison show that the highest qualification that majority of the respondents from both the sectors have attained is MSW.

The next most highest qualification found in implementers of Private sector entities were Doctorated, Bachelor degree in varied fields, followed by the qualification of Mcom and  PG in Rural Management.

While in case of public sector the next most highest qualification depicted in the data were MBA holders and Bachelor Degree holder in various fields followed by Ph.D Degree holders and MCom.

**Table 4.    Distribution of the Respondents on the basis of Job Title**

| Job Title of the Implementers | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| | Project Officer | 17 | 34.7 |
| | CSR Executive | 8 | 16.3 |
| | Co-ordinator | 12 | 24.49 |
| | Dy Director | 4 | 8.2 |
| | Administration | 6 | 12.2 |
| | Engineering | 2 | 4.1 |
| | Total | 49 | 100.0 |
| | Project Officer | 31 | 62.0 |
| | CSR Executive | 10 | 20.0 |
| Public | Co-ordinators | 4 | 8.0 |
| | Administration | 3 | 6.0 |
| | Engineering | 2 | 4.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR**

Majority 34.7% (n=17 of the respondents from private sector entities are holding the job title of Project officer.

**Nearly 24.49% (n=12) of the respondents hold the Job Title of Coordinator. While 16.3% (n=08) of the respondents hold the Job Title of "CSR Executive". Nearly12% (n=6) of the respondents hold the Job title related to Administration. While 8.2% (n=4)** hold the Job Title of Dy Director. Minority 4.1% (n=2) hold the job title related to engineering.

**PUBLIC SECTOR**

**Majority** 62% (n=31) of the respondents from private sector entities are holding the job title of Project officer.

**Nearly 20% (n=10) of the respondents hold the Job Title of CSR Executive. While 8% (n=04) of the respondents hold the Job Title of "Coordinator". While 6% (n=3)** hold the Job Title related to Administration. Minority 4% (n=2) hold the job title related to engineering.

From the comparison of the above data it is seen that majority of the respondents belonging to both the sectors hold the job title of Project officer. In private sector it is followed by co-ordinator, CSR executives and job title related to administration.

In public sector this is followed by CSR Executive, Coordinator, and job title related to administration.

**Table 5.        Distribution of the respondents on the basis of years of experience**

| Years of Experience of the Implementers | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | 3 yrs + | 22 | 44.9 |
| | 10 yrs | 13 | 26.5 |
| | 9 yrs | 7 | 14.3 |
| | 6 yrs | 7 | 14.3 |
| | Total | 49 | 100.0 |
| Public | 3 yrs + | 23 | 46.0 |
| | 10 yrs | 11 | 22.0 |
| | 9 yrs | 10 | 20.0 |
| | 6 yrs | 6 | 12.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 44% (n=22) of the respondents from private sector hired implementers to oversee the implementation process hold more than 3 years of experience. While 26.5% (n=13) of the respondents have more than 10 years of experience. Nearly 14.3% (n=07) of the respondents have 9 years of experience. And another 14.3% (n=07) of the respondents have 6 years of experience.

**PUBLIC SECTOR:**

Majority 46% (n=23) of the respondents from public sector hired to oversee the implementation process hold more than 3 years of experience. While 22% (n=13) of the respondents have more than 10 years of experience. Nearly 20% (n=09) of the respondents have 9 years of experience. And another 12% (n=06) of the respondents have 6 years of experience.

From the comparison of above tabulated data, it can be observed that most of the respondents hired to oversee the implementation process hold more than 3 years of experience.

In private sector entities, more resopondents  hold 10 years of experience 26.5% compared to pubic sector 22%.

**Table 6.**     **Distribution of respondent on their perception in the manner in which the Project Activities Identified under CSR is Implemented**.

| Through Specialized trained Professionals | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 32 | 65.3 |
| | No | 17 | 34.7 |
| | Total | 49 | 100.0 |
| Public | Yes | 45 | 90.0 |
| | No | 5 | 10.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 65.3% (n=32) of the respondents from the private sector are of the opinion that the project activities identified through specialized trained professionals. While 34.7% (n=17) disagree with the statement.

**PUBLIC SECTOR:**

Majority 90% (n=45) of the respondents from public sector are of the opinion that the project activities identified through specialized trained professionals. While 10% (n=05) disagree with the statement.

Through comparison it can be interpreted that public sector employs more specialized trained professionals 90% as compared to private sector entities 65.3%

**Table 7.**      Distribution of respondent on their perception whether any adequate Training & Orientation given to the implementers

| Whether any adequate Training & Orientation given to the implementers | | | |
| --- | --- | --- | --- |
| **Constitution** | | **Frequency** | **Percentage** |
| | Yes | 25 | 51.0 |
| | No | 24 | 49.0 |
| | Total | 49 | 100.0 |
| Public | Yes | 17 | 34.0 |
| | No | 33 | 66.0 |
| | Total | 50 | 100.0 |
| | | | |

**PRIVATE SECTOR:**

In private sector entities, Majority 51% (n=25) are of the opinion that training and orientation programmes are organised to provide training to implementors. While 49% (n=24) of the respondents disagree with the statement.

**PUBLIC SECTOR:**

In public sector entities, majority 66% (n=33) are of the opinion that training and orientation programmes are not organised to provide training to implementors. While 34% (n=17) are of the opinion that training programmes are organised for implementers.

From the comparison of the data in the above table a difference is observed as far as training and orientation programmes for the implementers is concerned.

The respondents from the public sector disagree (66%) to the above statement. While private sector entities agree (51%) with the statement.

**Table 8.**      Distribution of respondent on their perception Whether any Capacity building programmes organised to provide training to the implementors

| Whether any Capacity building programmes organised to provide training to the implementors | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| | Yes | 28 | 57.1 |
| | No | 21 | 42.9 |
| | Total | 49 | 100.0 |
| Public | Yes | 22 | 44.0 |
| | No | 28 | 56.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

In private sector entities, Majority 57.1% (n=28) are of the opinion Capacity building programmes organised to provide training to implementors. While 42.9% (n=21) of the respondents disagree with the statement.

**PUBLIC SECTOR:**

In public sector entities, majority 56% (n=28) are of the opinion that Capacity building programmes organised to provide training to implementors. While 44% (n=22) are of the opinion that training programmes are organised for implementers.

From the comparison of the data in the above table a difference is observed as far as training and orientation programmes for the implementers is concerned.

The respondents from the public sector disagree (56%) to the above statement. While private sector entities agree (57.1%) with the statement.

**Table 9.**     **Distribution of respondent on their perception whether any effort made to verify the reliability and clean track record**

| Whether any effort made to verify the reliability and clean track record | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 33 | 67.3 |
| | No | 12 | 24.5 |
| | Cant say | 4 | 8.2 |
| | Total | 49 | 100.0 |
| Public | Yes | 43 | 86.0 |
| | No | 6 | 12.0 |
| | Cant say | 1 | 2.0 |
| | Total | 50 | 100.0 |

The above table depicts that the perception of implementers whether their track record is verified before the projects are assigned to them.

**PRIVATE SECTOR:**

In private sector entities, Majority 67.3% (n=33) are of the opinion that their track record is verified before the projects are assigned to them. While 24.5% (n=12) of the respondents disagree with the statement.

**PUBLIC SECTOR:**

In public sector entities, Majority 86% (n=43) are of the opinion that their track record is verified before the projects are assigned to them. While 12% (n=06) of the respondents disagree with the statement.

From the comparison of the data in the above table a similarity is observed  as far verifying the clean track record before assigning the projects is concerned. The respondents from the private sector agree (67.3%) to the above statement. While public sector entities agree (86%) with the statement.

**Table 10.** **Distribution of respondent on their perception on the number of person implementing CSR activity.**

| Number of person implementing CSR activity | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Full Time | 29 | 59.2 |
| | Part Time | 10 | 20.4 |
| | Volunteers | 10 | 20.4 |
| | Total | 49 | 100.0 |
| Public | Full Time | 17 | 34.0 |
| | Part Time | 18 | 36.0 |
| | Volunteers | 15 | 30.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

In private sector entities, it can be interpreted that 59.2% (n=29) are of the opinion that full time persons are appointed to implement CSR activity. While 20.4% (n=10) of the respondents agree that Part time persons are appointed to implement the CSR activity. Another 20.4% (n=10) of the respondents opined that volunteers are appointed to implement the CSR activity.

**PUBLIC SECTOR:**

While in public sector entities, it can be interpreted that majority 36% (n=18) are of the opinion that part time persons are appointed to implement CSR activity. While 34% (n=17) of the respondents agree that Full time persons are appointed to implement the CSR activity. Another 30% (n=15) of the respondents opined that volunteers are appointed to implement the CSR activity.

From comparison of the data presented in the table it can be interpreted that in private sector entities most of the respondents opine that full time persons are appointed while in public sector entities mostly part time persons are appointed.

**Table 11.**     Distribution of respondent on their perception whether the implementers work singly or in tandem with others

| Whether the implementers work singly or in tandem with others | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Work Singly | 11 | 22.4 |
| | Tandem with others | 35 | 71.4 |
| | Cant say | 3 | 6.1 |
| | Total | 49 | 100.0 |
| Public | Work Singly | 10 | 20.0 |
| | Tandem with others | 39 | 78.0 |
| | Cant say | 1 | 2.0 |
| | Total | 50 | 100.0 |

The above table shows that:

**PRIVATE SECTOR:**

In private sector entities, it can be interpreted that majority 71.4% (n=35) are of the opinion that the implementers work in tandem with others. While 22.4% (n=11) are of the opinion that the implementation work is done singly.

**PUBLIC SECTOR:**

While in public sector entities, it can be interpreted that 78% (n=39) are of the opinion that the implementers work in tandem with others. While 22.4% (n=11) are of the opinion that the implementation work is done singly.

From comparison of the above data, a strong similarity has been noticed between the public and private sector as majority of the respondents carry out the implementation work in tandem with others.

**Table 12.** **Distribution of respondent on their perception regarding the term of implementation plan.**

| The Term Implementation plan | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Long Term | 26 | 53.1 |
| | Medium Term | 13 | 26.5 |
| | Short Term | 10 | 20.4 |
| | Total | 49 | 100.0 |
| Public | Long Term | 24 | 48.0 |
| | Medium Term | 19 | 38.0 |
| | Short Term | 7 | 14.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

In private sector entities, it can be interpreted that majority 53.1% (n=26) are of the opinion that the implementors have long term implementation plan. While 26.5% (n=13) of the respondents are of the opinion that they have Medium term implementation plan. While 20.4% (n=10) of the respondents are of the opinion their implementation plan is short term.

**PUBLIC SECTOR:**

In Public sector entities, it can be interpreted that 48% (n=24) are of the opinion that the implementors have long term implementation plan. While 38% (n=19) of the respondents are of the opinion that they have Medium term implementation plan. While 14% (n=07) of the respondents are of the opinion their implementation plan is short term.

**Table 13.** Distribution of respondent on their perception whether Implementation guidelines specified

| Whether Implementation guidelines specified | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 43 | 87.8 |
| | No | 6 | 12.2 |
| | Total | 49 | 100.0 |
| Public | Yes | 46 | 92.0 |
| | No | 4 | 8.0 |
| | Total | 50 | 100.0 |

## PRIVATE SECTOR:

In private sector entities, it can be interpreted that 87.8% are of the opinion that the implementation guidelines are specified. While 12.2% (n=06) of the respondents disagree with the statement.

## PUBLIC SECTOR:

While in public sector entities, it can be interpreted that 92% are of the opinion that the implementation guidelines are specified. While 8% (n=04) of the respondents disagree with the statement.

The comparison shows a strong similarity between both the sectors as far as implementation guidelines are concerned.

**Table 14.      Distribution of respondent on their perception whether Long term CSR plan match with long term business plan.**

| Whether Long term CSR plan match with long term business plan. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 1 | 100.0 |
| | Yes | 40 | 81.6 |
| | No | 9 | 18.4 |
| | Total | 49 | 100.0 |
| Public | Yes | 36 | 72.0 |
| | No | 14 | 28.0 |
| | Total | 50 | 100.0 |
| | | | |

**PRIVATE SECTOR:**

In private sector entities, it can be interpreted that 81.6% (n=40) are of the opinion that CSR plan matches with the long term business plans. While 18.4% (n=9) disagree with the statement.

**PUBLIC SECTOR:**

While in public sector entities, it can be interpreted that 72% (n=36) are of the opinion that that CSR plan matches with the long term business plans. While 28% (n=14) of the respondents disagree with the statement.

The comparison shows  a strong similarity between both the sectors as far as the statement "CSR plan matches with the long term business plans" is concerned.

**Table 15.** **Distribution of respondent on their perception whether CSR plan broken down into Medium term / Short term CSR plans.**

| Whether CSR plan broken down into Medium term / Short term CSR plans. | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Yes | 1 | 100.0 |
| | Yes | 46 | 93.9 |
| | No | 3 | 6.1 |
| | Total | 49 | 100.0 |
| Public | Yes | 44 | 88.0 |
| | No | 6 | 12.0 |
| | Total | 50 | 100.0 |
| | | | |

**PRIVATE SECTOR:**

In private sector entities, it can be interpreted that 93.9% (46) are of the opinion that CSR plan broken down into medium term and short term plans. While 6.1% (n=3) of the respondents disagree with the statement.

**PUBLIC SECTOR:**

While in public sector entities, it can be interpreted that 88% (n=44) are of the opinion that that CSR plan broken down into medium term and short term plans. While 12% (n=06) of the respondents disagree with the statement.

The comparative analysis shows a strong similarity between both the sectors.

**Table 16.     Distribution of respondents on their perception regarding the specifications of CSR Implementation plan.**

| Response Category | Requirements Relating to base line survey | | Activities to be undertaken | | Budgets allocated. | | Time-line prescribed | | Responsibilities & Authorities Defined | | Major results expected | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **PRIVATE SECTOR ENTITIES** | | | | | | | | | | | |
| | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent |
| Yes | 39 | 79.6 | 39 | 79.6 | 33 | 67.3 | 28 | 57.1 | 29 | 59.2 | 31 | 63.3 |
| No | 10 | 20.4 | 10 | 20.4 | 16 | 32.7 | 21 | 42.9 | 20 | 40.8 | 18 | 36.7 |
| Total | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 |
| | **PUBLIC SECTOR ENTITIES** | | | | | | | | | | | |
| Yes | 45 | 90.0 | 40 | 80.0 | 34 | 68.0 | 28 | 57.1 | 29 | 58.0 | 33 | 66.0 |
| No | 5 | 10.0 | 10 | 20.0 | 16 | 32.0 | 21 | 42.9 | 21 | 42.0 | 17 | 34.0 |
| Total | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 49 | 100.0 | 50 | 100.0 | 50 | 100.0 |

The above table shows what does the CSR Implementation Plan Specify:

**PRIVATE SECTOR:**

In private sector entities, it can be interpreted that 79.6% are of the opinion that CSR implementation plan specifies Requirements relating to baseline survey. In private sector entities, it can be interpreted that 79.6% are of the opinion that CSR implementation plan specifies the activities to be undertaken.In private sector entities, it can be interpreted that 67.3% are of the opinion that CSR implementation plan specifies the budgets allocated. In private sector entities, it can be interpreted that 57.1% are of the opinion that CSR implementation plan specifies the timelines prescribed. In private sector entities, it can be interpreted that 59.2% are of the opinion that CSR implementation plan specifies the responsibilities and authorities defined.

In private sector entities, it can be interpreted that 63.3% are of the opinion that CSR implementation plan specifies the major results expected.

**PUBLIC SECTOR:**

In public sector entities, it can be interpreted that 90% are of the opinion that that CSR implementation plan specifies Requirements relating to baseline survey. in public sector entities, it can be interpreted that 80% are of the opinion that that CSR implementation plan specifies the activities to be undertaken. in public sector entities, it can be interpreted that 68% are of the opinion that that CSR implementation plan specifies the budgets allocated.  In public sector entities, it can be interpreted that 60% are of the opinion that that CSR implementation plan specifies the timelines prescribed. In public sector entities, it can be interpreted that 58% are of the opinion that that CSR implementation plan specifies the responsibilities and authorities defined

In public sector entities, it can be interpreted that 66% are of the opinion that that CSR implementation plan specifies the major result expected.

**Table 17.    SPECIALIZED AGENCIES FOR IMPLEMENTATION**

| Response Category | Community based organisation (Formal or Informal) | | Elected local bodies (such as panchayats) | | Voluntary Agencies (NGO's) | | Institutes: Academic Organisations | | Trusts, Missions etc. | | Government, Semi government & Autonomous organizations | | Standing Conference of Public Enterprise (Scope) | | MahilaMandals&Samitis | | Contracted Agencies for civil works s | | Professional Consultancy organizations. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent | No. | Per cent |
| PRIVATE SECTOR ENTITIES | | | | | | | | | | | | | | | | | | | | |
| Yes | 27 | 55.1 | 37 | 75.5 | 30 | 61.2 | 24 | 49.0 | 20 | 40.8 | 22 | 44.9 | 14 | 28.6 | 36 | 73.5 | 11 | 22.4 | 11 | 22.4 |
| No | 22 | 44.9 | 12 | 24.5 | 19 | 38.8 | 25 | 51.0 | 29 | 59.2 | 27 | 55.1 | 35 | 71.4 | 13 | 26.5 | 38 | 77.6 | 37 | 75.5 |
| Can't say | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | 2.0 |
| Total | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 | 49 | 100.0 |
| PUBLIC  SECTOR ENTITIES | | | | | | | | | | | | | | | | | | | | |
| Yes | 34 | 68.0 | 32 | 64.0 | 45 | 90.0 | 33 | 66.0 | 34 | 68.0 | 26 | 52.0 | 16 | 32.0 | 24 | 48.0 | 7 | 14.0 | 8 | 16.0 |
| No | 16 | 32.0 | 18 | 36.0 | 5 | 10.0 | 17 | 34.0 | 16 | 32.0 | 24 | 48.0 | 34 | 68.0 | 26 | 52.0 | 43 | 86.0 | 40 | 80.0 |
| Cant say | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 | 4.0 |
| Total | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 |

The above table shows **Specialized Agencies for implementation.**

**PRIVATE SECTOR:**

Specialized Agencies for implementation. In private sector entities, it can be interpreted that 55.1% are of the opinion that community based organisations are included in specialized agencies for implementation.

In private sector entities, it can be interpreted that 75.5% are of the opinion that elected local bodies are included in specialized agencies for implementation.

In private sector entities, it can be interpreted that 61.2% are of the opinion that elected voluntary agencies are included in specialized agencies for implementation

In private sector entities, it can be interpreted that 51% are of the opinion that elected institutes are not included in specialized agencies for implementation.

Majority (59%) of the Private sector entities do not include trusts and missions as specialized agencies for implementation.

**PUBLIC SECTOR:**

Specialized Agencies for implementation.in public sector entities, it can be interpreted that 66% are of the opinion that community based organisations are included in specialized agencies for implementation.

While in public sector entities, it can be interpreted that 64% are of the opinion that elected local bodies are included in specialized agencies for implementation.

While in public sector entities, it can be interpreted that 90% are of the opinion that voluntary agencies are included in specialized agencies for implementation.

While in public sector entities, it can be interpreted that 66% are of the opinion that institutes are included in specialized agencies for implementation.

While (68%) of the public sector entities do include trusts and missions as specialized agencies for implementation.

**Table 18.    IMPLEMENTERS**

**Processes used during implementation of CSR activities.**
**PRIVATE SECTOR**

| | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | To some extent | % | Neutral | % | To a great extent | % | Total | % |
| Profiling and scoping of community needs and issues | 17 | 34.00 | 0 | 0.00 | 33 | 66.00 | 50 | 100.00 |
| Stakeholder Need analysis | 7 | 14.00 | 3 | 6.00 | 40 | 80.00 | 50 | 100.00 |
| Stakeholder involvement | 12 | 24.00 | 3 | 6.00 | 35 | 70.00 | 50 | 100.00 |
| Information dissemination | 18 | 36.00 | 3 | 6.00 | 29 | 58.00 | 50 | 100.00 |
| Policy communication | 19 | 38.00 | 5 | 10.00 | 26 | 52.00 | 50 | 100.00 |
| Community interaction | 8 | 16.00 | 2 | 4.00 | 40 | 80.00 | 50 | 100.00 |
| Revision of plans based on community response and feedback | 9 | 18.00 | 5 | 10.00 | 36 | 72.00 | 50 | 100.00 |
| Consultative meets for mobilization of people's support | 26 | 52.00 | 3 | 6.00 | 21 | 42.00 | 50 | 100.00 |
| Transparency and clarity in communication process | 21 | 42.00 | 5 | 10.00 | 24 | 48.00 | 50 | 100.00 |
| Acceptance of intervention plan s | 13 | 26.00 | 6 | 12.00 | 31 | 62.00 | 50 | 100.00 |
| Close participation of People | 16 | 32.00 | 1 | 2.00 | 33 | 66.00 | 50 | 100.00 |
| Involvement and onus of the project by people | 19 | 38.00 | 2 | 4.00 | 29 | 58.00 | 50 | 100.00 |
| Policy implementation with people's initiative & management. | 16 | 32.00 | 6 | 12.00 | 28 | 56.00 | 50 | 100.00 |
| Development of faith and positive attitude in people for program interventions. | 9 | 18.00 | 4 | 8.00 | 37 | 74.00 | 50 | 100.00 |

Apart from the funds, the processes used for implementation are responsible for successful execution of CSR programmes. The Implementation model or methodologies used by the implementers assume great significance. The table shows that companies used various processes while implementing CSR activities at different levels. Let's see to what extent the companies have adopted the above processes while implementing the CSR activities.

The results from the table portray that as per the opinion of the implementers of private sector entities "stakeholder need analysis" 80% (n=40) and "community interaction" 80% (n=40)are two methods used to a great extent while implementing CSR activities.

Majority of the implementers agree to a great extent 74% (37) that "Development of faith and positive attitude in people for program interventions" should be created for implementing CSR programmes successfully at the community level. While 18% (n=09) agree with the same to some extent.

The implementers of the private sector opine that they consider these processes to a great extent for effective implementation of CSR activities. They are "Revision of plans based on community response and feedback" 72% (n=36), Stakeholder involvement 70% (n=35), Close participation of People 66% (n=33), "Profiling and scoping of community needs and issues" 66% (n=33), Information dissemination 58% (n=29), Involvement and onus of the project by people 58% (n=29), Policy implementation with people's initiative & management 56% (n=28),
Policy communication 52% (n=26), Transparency and clarity in communication process 48% (n=24), Consultative meets for mobilization of people's support 42% (n=21).

**Table 19.     PUBLIC SECTOR**

| | PUBLIC | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Disagree** | **%** | **Neutral** | **%** | **Agree** | **%** | **Total** | **%** |
| Profiling and scoping of community needs and issues | 10 | 20.00 | 1 | 2.00 | 39 | 78.00 | 50 | 100.00 |
| Stakeholder Need analysis | 8 | 16.00 | 1 | 2.00 | 41 | 82.00 | 50 | 100.00 |
| Stakeholder involvement | 11 | 22.00 | 2 | 4.00 | 37 | 74.00 | 50 | 100.00 |
| Information dissemination | 13 | 26.00 | 2 | 4.00 | 35 | 70.00 | 50 | 100.00 |
| Policy communication | 14 | 28.00 | 3 | 6.00 | 33 | 66.00 | 50 | 100.00 |
| Community interaction | 7 | 14.00 | 2 | 4.00 | 41 | 82.00 | 50 | 100.00 |
| Revision of plans based on community response and feedback | 9 | 18.00 | 1 | 2.00 | 40 | 80.00 | 50 | 100.00 |
| Consultative meets for mobilization of people's support | 37 | 74.00 | 0 | 0.00 | 13 | 26.00 | 50 | 100.00 |
| Transparency and clarity in communication process | 31 | 62.00 | 0 | 0.00 | 19 | 38.00 | 50 | 100.00 |
| Acceptance of intervention plan s | 14 | 28.00 | 3 | 6.00 | 33 | 66.00 | 50 | 100.00 |
| Close participation of People | 15 | 30.00 | 0 | 0.00 | 35 | 70.00 | 50 | 100.00 |
| Involvement and onus of the project by people | 15 | 30.00 | 1 | 2.00 | 34 | 68.00 | 50 | 100.00 |
| Policy implementation with people's initiative & management. | 9 | 18.00 | 40 | 80.00 | 1 | 2.00 | 50 | 100.00 |
| Development of faith and positive attitude in people for program interventions. | 4 | 8.00 | 7 | 14.00 | 39 | 78.00 | 50 | 100.00 |

The results from the table portray that as per the opinion of the implementers of public sector entities "stakeholder need analysis" 80% (n=40) and "community participation" 82% (n=41)are two methods used to a great extent while implementing CSR activities.

80% (n=40) of the implementers opined that there is "Revision of plans based on community response and feedback" while carrying out the implementation activities of the company. While 18% (n=09) agree with the same to some extent.

78% (n=39) of the implementers of public sector entities agree to a great extent that "Development of faith and positive attitude in people for program interventions" & "Profiling and scoping of community needs and issues" should be done for implementing CSR programmes successfully at the community level.

The implementers of the public sector entities opine that they also consider these processes to a great extent for effective implementation of CSR activities. These are "Stakeholder involvement" 7% (n=37), "Information dissemination" 70% (n=35), "Policy communication" 66% (n=33),
"Acceptance of intervention plans" 66% (n=33), "Transparency and clarity in communication process" 38% (n=19).
According to the implementers, One process which is strikingly different from private sector entities is "Policy implementation with people's initiative & management". 80% (n=40) of the implementers of the public sector entities are of neutral opinion on the same. While 62% (n=31) of the implementers are of the view that "Transparency and clarity in communication process" is observed during the process of implementation only to some extent.
Through comparison of the datas of both the sectors, the observation that can be drawn is that as far as the processes "stakeholder need analysis" & "community participation" are concerned both the sectors have got similar and highest percentage. Both the sectors use these two processes majorly during implementation of CSR activities.

In Private sector entities, this is followed by "Development of faith and positive attitude in people for program interventions". "Consultative meets for mobilization of people's support" is used to least extent as per the implementers of public sector entities are concerned.

However in public sector entities this is followed by "Revision of plans based on community response and feedback". "Transparency and clarity in communication process" is used to least extent as per the implementers of public sector entities are concerned.

**Table 20.    Distribution of respondents on their perception whether Measurable CSR Targets are set by the implementers**

| Whether Measurable CSR Targets are set by the implementers | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 47 | 95.9 |
| | No | 1 | 2.0 |
| | Cant say | 1 | 2.0 |
| | Total | 49 | 100.0 |
| Public | Yes | 49 | 98.0 |
| | No | 1 | 2.0 |
| | Total | 50 | 100.0 |
| | | | |

**PRIVATE SECTOR:**

Majority 95% (n=47) of the respondents are of the opinion that measurable CSR Targets are set by them. While 2% (n=1) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 98% (n=49) of the respondents are of the opinion that measurable CSR Targets are set by them. While 2% (n=1) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors as measurable CSR targets are set by them.

**Table 21.** Distribution of respondents on their perception whether their firm engages the employees to whom the CSR Commitments apply

| Whether you engage the employees to whom the CSR Commitments apply | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 37 | 75.5 |
| | No | 11 | 22.4 |
| | Cant say | 1 | 2.0 |
| | Total | 49 | 100.0 |
| Public | Yes | 44 | 88.0 |
| | No | 5 | 10.0 |
| | Cant say | 1 | 2.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 75.5% (n=47) of the respondents are of the opinion that they engage the employees to whom the CSR Commitments apply. While 22.4% (n=11) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 88% (n=44) of the respondents are of the opinion that they engage the employees to whom the CSR Commitments apply. While 10% (n=05) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that they engage the employees to whom the CSR Commitments apply.

**Table 22.     Distribution of respondents on their perception whether the implementers Design & Conduct Training**

| Whether the implementers Design & Conduct Training | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 32 | 65.3 |
| | No | 17 | 34.7 |
| | Total | 49 | 100.0 |
| Public | Yes | 38 | 76.0 |
| | No | 12 | 24.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 65.3% (n=32) of the respondents are of the opinion that they Design & Conduct Training.  While 34.7% (n=17) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 76% (n=38) of the respondents are of the opinion that they Design & Conduct Training. While 24% (n=12) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that they opinion that they Design & Conduct Training.

**Table 23.     Distribution of respondents on their perception whether they establish Mechanisms for addressing problematic behaviour**

| Whether the implementers establish Mechanisms for addressing problematic behaviour | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 32 | 65.3 |
| | No | 17 | 34.7 |
| | Total | 49 | 100.0 |
| Public | Yes | 40 | 80.0 |
| | No | 10 | 20.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 65.3% (n=32) of the respondents are of the opinion that they establish Mechanisms for addressing problematic behaviour.   While 34.7% (n=17) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 80% (n=40) of the respondents are of the opinion that they establish Mechanisms for addressing problematic behaviour. While 20% (n=10) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that they opinion that they establish Mechanisms for addressing problematic behaviour.

**Table 24.**    **Distribution of respondents on their perceptionwhether they create External & Internal communication plans**

| Whether the implementers create External & Internal communication plans | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Yes | 27 | 55.1 |
| | No | 22 | 44.9 |
| | Total | 49 | 100.0 |
| Public | Yes | 39 | 78.0 |
| | No | 11 | 22.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 55.1% (n=27) of the respondents are of the opinion that the implementers create External & Internal communication plans.    While 44.9% (n=22) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 78% (n=39) of the respondents are of the opinion that the implementers create External & Internal communication plans.    While 22% (n=11) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that the implementers create External &Internal communication plans.

**Table 25.** **Distribution of respondents on their perception whether the implementers measure and assure performance to stakeholders**.

| Whether the implementers measure and assure performance to stakeholders. | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Yes | 16 | 32.7 |
| | No | 33 | 67.3 |
| | Total | 49 | 100.0 |
| Public | Yes | 21 | 42.0 |
| | No | 29 | 58.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 67.3% (n=33) of the respondents disagree with the statement that the implementers measure and assure performance to stakeholders. While 32.7% (n=16) of the respondents agree with the statement.

**PUBLIC SECTOR:**

Majority 58% (n=29) of the respondents disagree with the statement that the implementers measure and assure performance to stakeholders. While 42% (n=21) of the respondents agree with the statement.

There is a strong similarity seen amongst the two sectors as they disagree with the statement "that the implementers measure and assure performance to stakeholders".

**Table 26.**     **Distribution of respondents on their perception whether the implementers report on performance Internally & Externally**

| Whether the implementers take steps to evaluate and improve performance. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 32 | 65.3 |
| | No | 17 | 34.7 |
| | Total | 49 | 100.0 |
| Public | Yes | 37 | 74.0 |
| | No | 13 | 26.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 65.3% (n=32) of the respondents are of the opinion that the implementers report on performance Internally & Externally. While 34.7% (n=17) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 74% (n=37) of the respondents are of the opinion that the implementers report on performance Internally & Externally. While 26% (n=13) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that the implementers report on performance Internally & Externally.

**Table 27.** Distribution of respondents on their perception whether they take steps to evaluate and improve performance.

| Whether the implementers take steps to evaluate and improve performance. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 1 | 100.0 |
| | Yes | 41 | 83.7 |
| | No | 8 | 16.3 |
| | Total | 49 | 100.0 |
| Public | Yes | 42 | 84.0 |
| | No | 8 | 16.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 83.7% (n=41) of the respondents are of the opinion thatthe implementers take steps to evaluate and improve performance. While 16.3% (n=08) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 84% (n=42) of the respondents are of the opinion thatthe implementers take steps to evaluate and improve performance. While 16% (n=08) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors thatthe implementers take steps to evaluate and improve performance.

**Table 28.** Distribution of respondents on their perception whether they identify areas of Improvement

| Whether implementers identify areas of Improvement | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 35 | 71.4 |
| | No | 14 | 28.6 |
| | Total | 49 | 100.0 |
| Public | Yes | 44 | 88.0 |
| | No | 6 | 12.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 71.4% (n=35) of the respondents are of the opinion that the implementers identify areas of Improvement. While 28.6% (n=14) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 88% (n=44) of the respondents are of the opinion that the implementers identify areas of Improvement. While 12% (n=06) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that the implementers identify areas of Improvement.

**Table 29.**     Distribution of respondents on their perception whether they engage stakeholders in the implementation process

| Whether the Implementers engage Stakeholders in the implementation process | | | |
| --- | --- | --- | --- |
| **Constitution** | | **Frequency** | **Percentage** |
| | Yes | 26 | 53.1 |
| | No | 23 | 46.9 |
| | Total | 49 | 100.0 |
| Public | Yes | 29 | 58.0 |
| | No | 21 | 42.0 |
| | Total | 50 | 100.0 |
| | | | |

**PRIVATE SECTOR:**

Majority 53.1% (n=26) of the respondents are of the opinion that they engage stakeholders in the implementation process. While 46.9% (n=23) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 58% (n=29) of the respondents are of the opinion that they engage stakeholders in the implementation process. While 42% (n=21) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that they engage stakeholders in the implementation process.

**Table 30.**     **Distribution of respondents on their perception whether they cross check once the Implementation cycle is completed.**

| Whether the implementers cross check once the Implementation cycle is completed. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 41 | 83.7 |
| | No | 8 | 16.3 |
| | Total | 49 | 100.0 |
| Public | Yes | 46 | 92.0 |
| | No | 3 | 6.0 |
| | Cant say | 1 | 2.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 83.7% (n=41) of the respondents are of the opinionthatthey cross check once the Implementation cycle is completed.While16.3% (n=08) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 92% (n=46) of the respondents are of the opinion that they cross check once the Implementation cycle is completed.While6% (n=3) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that they cross check once the Implementation cycle is completed

**Table 31.      The CSR stages where major difficulties were faced.**

PRIVATE SECTOR

| | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Disagree | % | Neutral | % | Agree | % | Total | % |
| CSR Planning | 2 | 4.00 | 9 | 18.00 | 39 | 78.00 | 50 | 100.00 |
| CSR communication | 11 | 22.00 | 10 | 20.00 | 29 | 58.00 | 50 | 100.00 |
| CSR Implementation | 10 | 20.00 | 7 | 14.00 | 33 | 66.00 | 50 | 100.00 |
| CSR Monitoring | 11 | 22.00 | 14 | 28.00 | 25 | 50.00 | 50 | 100.00 |
| CSR Evaluation | 9 | 18.00 | 14 | 28.00 | 27 | 54.00 | 50 | 100.00 |
| CSR Reporting | 19 | 38.00 | 9 | 18.00 | 22 | 44.00 | 50 | 100.00 |

**This table depicts the stages of CSR activities where major difficulties faced by the organizations in implementing CSR practices.** The implementers were asked to state the stages where they have faced most of the difficulties.

It can be summarized from the above table that as per the opinion of implementers to a great extent major difficulties were faced during the stage of "CSR Planning" constituting 78% (n=39). While 58% (n=29) of the implementers were of the opinion that to a great extent they faced difficulties during the stage of "CSR Communication". Nearly 66% (n=33) of the implementers opined that they face major difficulties during the stage of "CSR implementation".

While 54% (n=27) of the implementers were of the opinion that they faced difficulties during the stage of "evaluation of CSR activities" to a great extent. This is followed by the stages "CSR Monitoring" 50% (n=25) where major difficulties were experienced by the implementers to a great extent.

**Table 32.     PUBLIC SECTOR**

| | PUBLIC | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Disagree** | **%** | **Neutral** | **%** | **Agree** | **%** | **Total** | **%** |
| CSR Planning | 8 | 16.00 | 1 | 2.00 | 41 | 82.00 | 50 | 100.00 |
| CSR communication | 9 | 18.00 | 6 | 12.00 | 35 | 70.00 | 50 | 100.00 |
| CSR Implementation | 22 | 44.00 | 7 | 14.00 | 21 | 42.00 | 50 | 100.00 |
| CSR Monitoring | 13 | 26.00 | 11 | 22.00 | 26 | 52.00 | 50 | 100.00 |
| CSR Evaluation | 12 | 24.00 | 8 | 16.00 | 30 | 60.00 | 50 | 100.00 |
| CSR Reporting | 12 | 24.00 | 7 | 14.00 | 31 | 62.00 | 50 | 100.00 |

It can be summarized from the above table that as per the opinion of implementers  to a great extent major difficulties were faced during the stage of "CSR Planning" constituting 82% (n=41). While 70% (n=35) of the implementers were of the opinion that to a great extent they faced difficulties during the stage of "CSR Communication".  Nearly 62% (n=31) of the implementers opined that they face major difficulties during the stage of "CSR Reporting".

While 60% (n=30) of the implementers were of the opinion that they faced difficulties during the stage of "evaluation of CSR activities" to a great extent. This is followed by the stage of "CSR Implementation" 42% (n=21) where major difficulties were experienced by the implementers to a great extent. While 44% (n=22) of the implementers agree to some extent that the difficulties were faced during the stage of implementation.

**Table 33.** Distribution of the respondents on their perception whether they evaluate the implementation process to know about the status of impact.

| Whether they evaluate the implementation process to know about the status of impact. | | | |
|---|---|---|---|
| Constitution | | Frequency | **Percentage** |
| Private | Yes | 44 | 89.8 |
| | No | 5 | 10.2 |
| | Cant say | - | - |
| | Total | 49 | 100.0 |
| Public | Yes | 45 | 90.0 |
| | No | 2 | 4.0 |
| | Cant say | 3 | |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 89.8% (n=44) of the respondents are of the opinion that they evaluate the implementation process to know about the status of impact While 10.2% (n=05) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 90% (n=45) of the respondents are of the opinion that they evaluate the implementation process to know about the status of impact While 4% (n=02) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that they evaluate the implementation process to know about the status of impact.

**Table 34.    TIMINGS OF EVALUATION**

| | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | To some extent | % | Neutral | % | To a great extent | % | Total | % |
| Introductory Stage | 10 | 20.00 | 17 | 34.00 | 23 | 46.00 | 50 | 100.00 |
| Growth Stage | 14 | 28.00 | 23 | 46.00 | 13 | 26.00 | 50 | 100.00 |
| Maturity Stage | 5 | 10.00 | 7 | 14.00 | 38 | 76.00 | 50 | 100.00 |
| Saturation Stage | 19 | 38.00 | 13 | 26.00 | 18 | 36.00 | 50 | 100.00 |
| Decline stage | 22 | 44.00 | 22 | 44.00 | 6 | 12.00 | 50 | 100.00 |

The above table depicts the timing of evaluation of CSR activities.

As per the implementers of Private sector the evaluation is done mostly to a great extent during the "Maturity stage" 76% (n=38). This is followed by evaluation during "Introductory Stage" 46% (n=23), Saturation Stage 36% (n=28), Growth Stage 26% (13) to a great extent.

Nearly 44% (n=22) of the implementers opined to some extent that the timing of evaluation is during "Decline stage".

| | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | To some extent | % | Neutral | % | To a great extent | % | Total | % |
| Introductory Stage | 27 | 54.00 | 10 | 20.00 | 13 | 26.00 | 50 | 100.00 |
| Growth Stage | 22 | 44.00 | 9 | 18.00 | 19 | 38.00 | 50 | 100.00 |
| Maturity Stage | 6 | 12.00 | 11 | 22.00 | 33 | 66.00 | 50 | 100.00 |
| Saturation Stage | 20 | 40.00 | 9 | 18.00 | 21 | 42.00 | 50 | 100.00 |
| Decline stage | 23 | 46.00 | 19 | 38.00 | 8 | 16.00 | 50 | 100.00 |

The above table depicts the timing of evaluation of CSR activities.

To a great extent.

As per the implementers of Public sector the evaluation is done mostly to a great extent during the "Maturity stage" 66% (n=33). This is followed by evaluation during "saturation Stage" 42% (n=21).

To some extent.

According to the opinion of implementers of public sector entities the evaluation during "Decline stage" 46% (n=23) only to some extent.

Nearly 44% (n=22) of the implementers opined to some extent that the timing of evaluation is during "Growth stage". And 38% (n=19) of the respondents opined to a great extent that the timing of evaluation is during "Growth stage".

While 54% (n=27) of the implementers opined to some extent that the timing of evaluation is during "Introductory Stage".

The comparative study of the data shows that there is strong similarity noticed among private and public sector entities as far as the the timing of evaluation is "Maturity Stage" followed by "saturation stage" is concerned.

This is followed by "Introductory stage" in private sector entities and "Decline stage" 46% (n=23) in case of Public sector entities.

The difference is seen in terms of "Introductory stage". The private sector gives third preference to this stage as far as timing of evaluation is concerned while in public sector entities this stage is given the last preference.

**Table 35.**     **Distribution of the respondents on their perception whether the impact be Quantified & Measured.**

| Whether the impact be Quantified & Measured. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| | Yes | 49 | 100.0 |
| | No | - | - |
| | Total | 49 | 100.0 |
| Public | Yes | 48 | 96.0 |
| | No | 1 | 2.0 |
| | Cant say | 1 | 2.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

All the respondents are of the opinion that  the impact be Quantified & Measured.

**PUBLIC SECTOR:**

Majority 96% (n=4) of the respondents are of the opinion that  the impact be Quantified & Measured. While 2% (n=01) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that that  the impact be Quantified & Measured

**Table 36.** **Distribution of the respondents on their perception Whether the monitoring of CSR Projects a Periodic Activity of the company**

| Whether the monitoring of CSR Projects a Periodic Activity of the company | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| Private | Yes | 47 | 95.9 |
| | No | 2 | 4.1 |
| | Total | 49 | 100.0 |
| Public | Yes | 48 | 96.0 |
| | No | 2 | 4.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 95.9% (n=47) of the respondents are of the opinion that the monitoring of CSR Projects a Periodic Activity of the company. While 4.1% (n=02) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 96% (n=48) of the respondents are of the opinion that the monitoring of CSR Projects a Periodic Activity of the company. While 04% (n=02) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that that the monitoring of CSR Projects a Periodic Activity of the company.

**Table 37.** Distribution of respondents on their perception Whether of the companies discuss the implementation of CSR activities in their Board Meetings

| Whether of the companies discuss the implementation of CSR activities in their Board Meetings. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 48 | 98.0 |
| | No | 1 | 2.0 |
| | Total | 49 | 100.0 |
| Public | Yes | 45 | 90.0 |
| | No | 2 | 4.0 |
| | Cant say | 3 | 6.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 98% (n=48) of the respondents are of the opinion that the companies discuss the implementation of CSR activities in their Board Meetings.While 2% (n=01) of the respondents do not agree with the statement.

**PUBLIC SECTOR:**

Majority 90% (n=45) of the respondents are of the opinion that the companies discuss the implementation of CSR activities in their Board Meetings.While4% (n=02) of the respondents do not agree with the statement.

There is a strong similarity seen amongst the two sectors that the companies discuss the implementation of CSR activities in their Board Meetings.

**Table 38.      Challenges faced while Implementation**

**PRIVATE**

| | Private | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Disagree | % | Neutral | % | Agree | % | Total | % |
| Community, Resistance for cooperation | 26 | 52.00 | 2 | 4.00 | 22 | 44.00 | 50 | 100.00 |
| Lack of faith and trust of community | 12 | 24.00 | 3 | 6.00 | 35 | 70.00 | 50 | 100.00 |
| Lack of faith and trust of functionaries | 12 | 24.00 | 7 | 14.00 | 31 | 62.00 | 50 | 100.00 |
| Community resistance for economic contribution | 18 | 36.00 | 7 | 14.00 | 25 | 50.00 | 50 | 100.00 |
| Poor participation of beneficiaries | 24 | 48.00 | 9 | 18.00 | 17 | 34.00 | 50 | 100.00 |
| Rigidity in thinking of the community | 30 | 60.00 | 4 | 8.00 | 16 | 32.00 | 50 | 100.00 |
| Lack of information | 17 | 34.00 | 7 | 14.00 | 26 | 52.00 | 50 | 100.00 |
| Lack of support | 10 | 20.00 | 6 | 12.00 | 34 | 68.00 | 50 | 100.00 |
| Lack of follow up and monitoring system | 10 | 20.00 | 7 | 14.00 | 33 | 66.00 | 50 | 100.00 |
| Unreasonable Delay | 17 | 34.00 | 9 | 18.00 | 24 | 48.00 | 50 | 100.00 |
| Coordination problems (may be due to implementation of multiple schemes) | 19 | 38.00 | 6 | 12.00 | 25 | 50.00 | 50 | 100.00 |
| Limited budget allocation | 16 | 32.00 | 10 | 20.00 | 24 | 48.00 | 50 | 100.00 |
| Lack of CSR information systems within the corporations. | 7 | 14.00 | 9 | 18.00 | 34 | 68.00 | 50 | 100.00 |
| Lack of training in implementation | 20 | 40.00 | 6 | 12.00 | 24 | 48.00 | 50 | 100.00 |
| Lack of connectivity between CSR agenda formulation and implementation | 10 | 20.00 | 4 | 8.00 | 36 | 72.00 | 50 | 100.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Centralised decision making within the company. | 7 | 14.00 | 9 | 18.00 | 34 | 68.00 | 50 | 100.00 |
| Lack of delegation at local levels | 5 | 10.00 | 4 | 8.00 | 41 | 82.00 | 50 | 100.00 |
| Multiple points of contact for one task | 11 | 22.00 | 5 | 10.00 | 34 | 68.00 | 50 | 100.00 |
| Non-responsive nature of top-management | 8 | 16.00 | 5 | 10.00 | 37 | 74.00 | 50 | 100.00 |
| Poor skill in managing CSR function by staff | 10 | 20.00 | 3 | 6.00 | 37 | 74.00 | 50 | 100.00 |
| Lack of technical expertise in CSR | 22 | 44.00 | 4 | 8.00 | 24 | 48.00 | 50 | 100.00 |
| Lack of training and orientation towards CSR function | 22 | 44.00 | 3 | 6.00 | 25 | 50.00 | 50 | 100.00 |
| Negative/rough attitude of higher authorities | 7 | 14.00 | 1 | 2.00 | 42 | 84.00 | 50 | 100.00 |
| Philanthropic attitude towards CSR services | 13 | 26.00 | 1 | 2.00 | 36 | 72.00 | 50 | 100.00 |
| No department deals with CSR practices | 5 | 10.00 | 9 | 18.00 | 36 | 72.00 | 50 | 100.00 |
| Inadequate involvement of HR and corporate communication departments with the CSR dept at various stages of formulation, implementation and evaluation of CSR agenda. | 5 | 10.00 | 2 | 4.00 | 43 | 86.00 | 50 | 100.00 |
| More focus on targets rather than value additions. | 6 | 12.00 | 3 | 6.00 | 41 | 82.00 | 50 | 100.00 |
| Difficult access to senior government functionaries | 12 | 24.00 | 3 | 6.00 | 35 | 70.00 | 50 | 100.00 |
| Lack of some specified work | 8 | 16.00 | 6 | 12.00 | 36 | 72.00 | 50 | 100.00 |
| CSR function seen as an ancillary and not a core business function | 7 | 14.00 | 2 | 4.00 | 41 | 82.00 | 50 | 100.00 |

**This section covers the difficulties faced by organizations in implementing CSR practices.** The implementers were asked to rate the difficulties faced by them while carrying out CSR activities.

The above table identifies the challenges that are encountered by private sector while implementing the CSR activities.

The problems most frequently encountered by the implementers of private sector entities in implementing CSR activities are: "Inadequate involvement of HR and corporate communication departments with the CSR dept at various stages of formulation, implementation and evaluation of CSR agenda" 86% (n=43), "Negative/rough attitude of higher authorities " 84% (n=42), "CSR function seen as an ancillary and not a core business function" 82% (n=41), More focus on targets rather than value additions 82% (n=41), Lack of delegation at local levels 82%, (n=41), Poor skill in managing CSR function by staff 74% (37), Non-responsive nature of top-management 74% (n=37), Lack of some specified work 72% (n=36), No department deals with CSR practices 72% (n=36), Philanthropic attitude towards CSR services 72% (n=36), Lack of faith and trust of community 70% (n=35), Difficult access to senior government functionaries 70% (n=35), Multiple points of contact for one task  68% (n=34), Lack of CSR information systems within the corporations 68% (n=34), Lack of support 68% (n=34), Lack of follow up and monitoring system 66% (n=33), Lack of faith and trust of functionaries  62% (n=31), Community resistance for economic contribution 50% (n=25), Coordination problems (may be due to implementation of multiple schemes) 50% (n=25), Lack of training and orientation towards CSR function 50% (n=25).

The other challenges perceived by the implementers to some extent are: Community, Resistance for cooperation 52% (n=26), Rigidity in thinking of the community 60% (n=30),

**Table 39.** **PUBLIC SECTOR (Challenges in Implementation)**

| | Public | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Disagree | % | Neutral | % | Agree | % | Total | % |
| Community, Resistance for cooperation | 25 | 50.00 | 0 | 0.00 | 25 | 50.00 | 50 | 100.00 |
| Lack of faith and trust of community | 22 | 44.00 | 0 | 0.00 | 28 | 56.00 | 50 | 100.00 |
| Lack of faith and trust of functionaries | 15 | 30.00 | 0 | 0.00 | 35 | 70.00 | 50 | 100.00 |
| Community resistance for economic contribution | 28 | 56.00 | 3 | 6.00 | 19 | 38.00 | 50 | 100.00 |
| Poor participation of beneficiaries | 36 | 72.00 | 1 | 2.00 | 13 | 26.00 | 50 | 100.00 |
| Rigidity in thinking of the community | 32 | 64.00 | 4 | 8.00 | 14 | 28.00 | 50 | 100.00 |
| Lack of information | 16 | 32.00 | 5 | 10.00 | 29 | 58.00 | 50 | 100.00 |
| Lack of support | 7 | 14.00 | 1 | 2.00 | 42 | 84.00 | 50 | 100.00 |
| Lack of follow up and monitoring system | 10 | 20.00 | 2 | 4.00 | 38 | 76.00 | 50 | 100.00 |
| Unreasonable Delay | 18 | 36.00 | 1 | 2.00 | 31 | 62.00 | 50 | 100.00 |
| Coordination problems (may be due to implementation of multiple schemes) | 14 | 28.00 | 0 | 0.00 | 36 | 72.00 | 50 | 100.00 |
| Limited budget allocation | 13 | 26.00 | 1 | 2.00 | 36 | 72.00 | 50 | 100.00 |
| Lack of CSR information systems within the corporations. | 9 | 18.00 | 1 | 2.00 | 40 | 80.00 | 50 | 100.00 |
| Lack of training in implementation | 17 | 34.00 | 1 | 2.00 | 32 | 64.00 | 50 | 100.00 |
| Lack of connectivity between CSR agenda formulation and implementation | 10 | 20.00 | 3 | 6.00 | 37 | 74.00 | 50 | 100.00 |
| Centralised decision making within the company. | 4 | 8.00 | 0 | 0.00 | 46 | 92.00 | 50 | 100.00 |
| Lack of delegation at local levels | 4 | 8.00 | 2 | 4.00 | 44 | 88.00 | 50 | 100.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Multiple points of contact for one task | 8 | 16.00 | 4 | 8.00 | 38 | 76.00 | 50 | 100.00 |
| Non-responsive nature of top-management | 7 | 14.00 | 3 | 6.00 | 40 | 80.00 | 50 | 100.00 |
| Poor skill in managing CSR function by staff | 10 | 20.00 | 3 | 6.00 | 37 | 74.00 | 50 | 100.00 |
| Lack of technical expertise in CSR | 23 | 46.00 | 1 | 2.00 | 26 | 52.00 | 50 | 100.00 |
| Lack of training and orientation towards CSR function | 19 | 38.00 | 2 | 4.00 | 29 | 58.00 | 50 | 100.00 |
| Negative/rough attitude of higher authorities | 6 | 12.00 | 2 | 4.00 | 42 | 84.00 | 50 | 100.00 |
| Philanthropic attitude towards CSR services | 10 | 20.00 | 1 | 2.00 | 39 | 78.00 | 50 | 100.00 |
| No department deals with CSR practices | 4 | 8.00 | 1 | 2.00 | 45 | 90.00 | 50 | 100.00 |
| Inadequate involvement of HR and corporate communication departments with the CSR dept at various stages of formulation, implementation and evaluation of CSR agenda. | 6 | 12.00 | 1 | 2.00 | 43 | 86.00 | 50 | 100.00 |
| More focus on targets rather than value additions. | 8 | 16.00 | 0 | 0.00 | 42 | 84.00 | 50 | 100.00 |
| Difficult access to senior government functionaries | 7 | 14.00 | 0 | 0.00 | 43 | 86.00 | 50 | 100.00 |
| Lack of some specified work | 4 | 8.00 | 2 | 4.00 | 44 | 88.00 | 50 | 100.00 |
| CSR function seen as an ancillary and not a core business function | 5 | 10.00 | 4 | 8.00 | 41 | 82.00 | 50 | 100.00 |

The problems most frequently encountered by the implementers of private sector entities in implementing CSR activities are: "No department deals with CSR practices" 90% (45), "Lack of some specified work" 88% (44), "Difficult access to senior government functionaries" 86% (n=43), "Inadequate involvement of HR and corporate communication departments with the CSR dept. at various stages of formulation, implementation and evaluation of CSR agenda" 86% (n=43), "More focus on targets rather than value additions" 84% (n=42), "Lack of support"84% (n=42), "CSR function seen as an ancillary and not a core business function" 82% (n=41), "Lack of CSR information systems within the corporations" 80% (n=40), "Philanthropic attitude towards CSR services" 78% (n=39), "Lack of follow-up and monitoring system" 76% (n=38), "Poor skill in managing CSR function by staff" 74% (n=37), "Lack of faith and trust of functionaries"70% (n=35), "Lack of information" 58% (n=29), Lack of training and orientation towards CSR function" 58% (n=29), "Lack of faith and trust of community" 56% (n=28), "Lack of technical expertise in CSR" 52% (n=26).

However, equal percentage of the private and public sector entities are of neutral opinion regarding the challenge of "community resistance for cooperation.

The above table identifies the challenges that are encountered by public sector while implementing the CSR activities.

The other challenges perceived by the implementers to some extent are: "Community, Resistance for cooperation"56% (n=28), "Poor participation of beneficiaries" 72% (n=36), Rigidity in thinking of the community 64% (n=32),

**Table 40.** **Distribution of the respondents on their perception regarding how they intend to solve the challenges faced during implementation.**

| How the implementers intend to solve the challenges faced during implementation. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Board Meetings | 17 | 34.7 |
| | Discuss with Higher Authority | 24 | 49.0 |
| | Others Pls Specify | 8 | 16.3 |
| | Total | 49 | 100.0 |
| Public | Board Meetings | 12 | 24.0 |
| | Discuss with Higher Authority | 34 | 68.0 |
| | Others Pls Specify | 4 | 8.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 49% (n=24) of the respondents agree that they discuss with higher authority when they face challenges during implementation. Majority 34.7% (n=17) of the respondents agree that they discuss in Board Meetings when they face challenges during implementation.

The other category generated the following results:

**PUBLIC SECTOR:**

Majority 68% (n=34) of the respondents agree that they discuss with higher authority when they face challenges during implementation. Majority 24% (n=12) of the respondents agree that they discuss in Board Meetings when they face challenges during implementation.

The comparison of the above data shows that the public sector is more inclined to discuss about the challenges in implementation with the higher authority with more than 65% of the respondents agreeing to it. While in the case of private sector its less than 50%. Though both are in majority percentages however public sector tends to prefer approaching to higher authority more than private sector.

**Table 41.** **Distribution of the respondents on how frequently they monitor the CSR activity**

| Monitor CSR Activity | | | |
|---|---|---|---|
| Constitution | | Frequency | Percentage |
| | Daily | 4 | 8.2 |
| | Alternative Days | 1 | 2.0 |
| | Weekly Twice | 6 | 12.2 |
| | Once in a week | 4 | 8.2 |
| | Twice a Month | 12 | 24.5 |
| | Monthly Once | 13 | 26.5 |
| | Others Pls Specify | 9 | 18.4 |
| | Total | 49 | 100.0 |
| Public | Daily | 6 | 12.0 |
| | Alternative Days | 1 | 2.0 |
| | Weekly Twice | 2 | 4.0 |
| | Once in a week | 6 | 12.0 |
| | Twice a Month | 05 | 10.0 |
| | Monthly Once | 20 | 40.0 |
| | Others Pls Specify | 10 | 20.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

Majority 26.5% (n=13) of the respondents agree that the frequency of monitoring is done Monthly once. While 24.5% (n=12) are of the opinion that the monitoring is done twice a month. Nearly 12.2% of the respondents monitor their CSR activities twice weekly. 8.2% (n=4) of the respondents agreed that their firms monitor CSR activities once in a week. While another 8.2% (n=4) of the respondents agreed that they monitor their CSR activities daily. While 2% (n=1) of the respondents agreed that they do monitoring on alternate days.

The other category generated the following results:

Quarterly 18.4% (n=9)

**PUBLIC SECTOR:**

Majority 40% (n=20) of the respondents agree that the frequency of monitoring is done Monthly once. 12% (n=06) of the respondents agreed that their firms monitor CSR activities once in a week. While another 12% (n=06) of the respondents agreed that they monitor their CSR activities daily.

While 10% (n=05) are of the opinion that the monitoring is done twice a month. Nearly 4% (n=02) of the respondents monitor their CSR activities twice weekly. While 2% (n=1) of the respondents agreed that they do monitoring on alternate days.

The other category generated the following results:

Quarterly 20% (n=10)

Monitoring helps the organisations in improving the implementation method of the CSR projects. How frequently the CSR activities are monitored also assumes greater significance.

The comparison of the above data states difference in both the sectors as far a frequency of monitoring is concerned.

According to majority of respondents there is a similarity seen as far as monitoring the CSR activities monthly once is concerned.

While the second preference as per private sector entities is monitoring twice a month. In the case of public sector the second preference is monitoring twice a week. This shows that the public sector enterprises are more involved in monitoring at lesser intervals (twice within a week) while it is not so in the case of private sector.

**Table 42.** Distribution of the respondents on their perception whether they think it is necessary for the implementers to identify the felt need of the beneficiaries towards community development initiatives.

| Whether it is necessary to identify the felt need of the Beneficiaries towards community development initiatives. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 49 | 100.0 |
| | No | - | - |
| | Total | 49 | 100.0 |
| Public | Yes | 49 | 98.0 |
| | No | 1 | 2.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

All the respondents 100% (n=49) of the respondents agree that it is necessary to identify the felt need of the Beneficiaries towards community development initiatives.

**PUBLIC SECTOR:**

Majority 98% (n=49) of the respondents agree that it is necessary to identify the felt need of the Beneficiaries towards community development initiatives.While 4% (n=02) of the respondents disagree with the statement.

A Realistic assessment of the felt needs of the intended beneficiaries is very significant in implementing an effective CSR Programme. The comparison of the above data states that both the sectors give importance to this aspect as more than 90% of the respondents agree with the statement.

**Table 43.** Distribution of the respondents on their perception whether assessing the CSR activities will help rectify the mistakes Committed while Implementing the activity.

| Whether assessing the CSR activities will help rectify the mistakes Committed while Implementing the activity. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 49 | 100.0 |
| | No | - | - |
| | Total | 49 | 100.0 |
| Public | Yes | 48 | 96.0 |
| | No | 2 | 4.0 |
| | Total | 50 | 100.0 |

**PRIVATE SECTOR:**

All the respondents 100% (n=49) of the respondents agree that assessing the CSR activities will help rectify the mistakes Committed while Implementing the activity.

**PUBLIC SECTOR:**

Majority 96% (n=48) of the respondents agree that assessing the CSR activities will help rectify the mistakes Committed while Implementing the activity. While 4% (n=02) of the respondents disagree with the statement.

Assesment of CSR activities is a significant tool to see the effectiveness of the implementation method being adopted. The comparison of the above data states that both the sectors give utmost importance to this aspect as more than 90% of the respondents agree with the statement.

**Table 44.** Distribution of the respondents on their perception whether the implementers have freedom to extend their Full Potential to Success of the CSR project in the company.

| Whether the implementers have freedom to extendtheirFullPotential to Success of the CSR project in the company. | | | |
|---|---|---|---|
| **Constitution** | | **Frequency** | **Percentage** |
| Private | Yes | 1 | 100.0 |
| | Yes | 48 | 98.0 |
| | No | 1 | 2.0 |
| | Total | 49 | 100.0 |
| Public | Yes | 49 | 98.0 |
| | No | 1 | 2.0 |
| | Total | 50 | 100.0 |
| | | | |

**PRIVATE SECTOR:**

Majority 98% (n=49) of the respondents agree that they have freedom to extend their Full Potential to Success of the CSR project in the company. While 2% (n=1) of the respondents disagree with the statement.

**PUBLIC SECTOR:**

Majority 98% (n=49) of the respondents agree that they have freedom to extend their Full Potential to Success of the CSR project in the company. While 2% (n=1) of the respondents disagree with the statement.

The comparison of the data from both the sector show that there is a strong similarity between both the sectors as far as freedom of implementers to extend their full potential to success of the CSR project is considered.