

CHAPTER V
FINDINGS,
CONCLUSION
AND
SUGGESTIONS

FINDINGS

SECTION- I 5.1 ORGANISATION PROFILE (DEMOGRAPHIC DETAILS OF ORGANISATION)

- **Distribution of organisation on the basis of Constitution:50% (n=10) of the organisations belonged to the Public sector while 50% (n=10) of the organisations belonged to the private sector.**
- **Distribution of the organisation on the basis of number of employees: It has been found that most of the public and private sector entities chosen for the study have employees greater than 500.**
- 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.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.
- **As far as the sector of the industries are concerned, comparatively 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.**

SECTION-II 5.1.1 PERCEPTION OF POLICY MAKERS (CSR PRACTICES)

- Whether firm is a Social responsible Firm. 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. The finding depicts that there is a strong similarity as far as their perception whether their firm is socially responsible or not is considered i.e 56% (n=28) of the respondents from Public sector entities strongly agreed & 56 % (n=28) of the private sector entities agreed that their firm is socially responsible. These findings are validated by the findings of studies carried out earlier AbdulFarooq khan (1981) that the managers find their organisations socially responsible.

- Type of words used to Describe Corporate Social Responsibility. The findings show that the policymakers describe the term as firm specific. Both public and private sector entities had a good understanding of the term Corporate social responsibility.
- Whether primary responsibility of business is to make profit. Majority of the respondents moderately believe in the statement. 48% of the private sector companies believe to a moderate extent that the primary responsibility of a business is to make profit while 78% of the public sector companies believe to a moderate extent in the same. This finding is validated to some extent by the view of Milton Friedman (1970) which says that the social responsibility of a business is to make profit.
- Whether CSR activities conducted on a regular basis: The findings show a strong similarity that the CSR activities of both Public and Private sector are carried on a regular basis. i.e 54% and 68% of the companies belonging to private sector and public sector strongly agree that the CSR activities are conducted on a regular basis.

From the table it was found that the Mean factors of **CSR activities of the firm are conducted on a regular basis** among private and public sector entities were 4.50 and 4.64 respectively. The Standard Deviation from the Means were found to be 0.61 and 0.59 respectively for private sector and public sector entities with Standard Error of Means of 0.086 and 0.084 for the respective groups. Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 1.155 and significance is .251 i.e the CSR activities of the firm are conducted on a regular basis by public sector entities do not vary significantly from that of private sector entities.

- 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. 44% and 48% of the private and public sector

companies strongly perceive that the CSR activities are closely related to business strategy. However the finding that has been drawn is that Public sector companies believe that their activities are closely related to business strategy as it has the highest percentage of 48% as compared to private sector entities.

Mean factors which led to the investment into CSR activities among private and public sector entities were 3.82 and 4.08 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be 1.32 and 1.19 respectively for private sector and public sector entities with Standard Error of Means of 0.18 and 0.16 for the respective groups. Comparing the Means it was found that the Mean of public sector entities was higher than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is -1033 and significance value .304i.e **CSR activities are closely related to the business strategy** by public sector entities do not vary significantly from that of private sector entities.

- Motivation to carry out CSR activities. Many researches have claimed that it is the corporates self interest in carrying out CSR. As far as the motivation to carry out CSR is concerned the findings reveal that the policy makers of the private sector companies think in total contradiction as far as the view that “CSR is undertaken to improve relations with business partners and investors”. i.e Majority 78% (n=39) of the respondents from private 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.**

- ***Focus of CSR Function***

The findings show that majority 60% and 78% of the policy makers belonging to private and public sector entities, the focus of CSR function is both Environmental and social. The public sector believes strongly in the same as compared to the private sector entities. The comparison of the data shows 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.

Mean factors regarding the focus of CSR function among private and public sector entities were 2.54 and 2.76 respectively. The Standard Deviation from the Means were found to be 0.86 and 0.59 respectively for private sector and public sector entities with Standard Error of Means of 0.12 and 0.08 for the respective groups. Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 1.488 and significance value is .140 i.e **the focus of CSR functions in company of** public sector entities do not vary significantly from that of private sector entities.

Perception as to whom the CSR initiative is attributed

- **The findings reveal 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 be said that all of them are involved to various extent as far as CSR activity in an organisation is concerned.

- **Need for investing into CSR activities.**

A strong similarity has been found 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 drive 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.
- The basic goal of company in rendering its contribution to society: The findings show a strong similarity in both the sectors that 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 findings show that the private sector opines 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).
- The Approach of the company towards CSR: The findings show that the approach of both the sectors 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).

- **Opinion of company towards their CSR:**

It has been found 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. 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. 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”.

- ***Focus of CSR: External and Internal dimension***

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.). The finding shows that both the sectors focus more on External Dimension i.e Local Communities, Social Issues and health Issues e.g De-addiction and HIV AIDS, Human Rights & Global Environment concerns and less on internal dimension as a part of their CSR activities.

5.1.2 TYPES OF CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES

- i) ENVIRONMENT
- ii) COMMUNITY
- iii) EDUCATION
- iv) HEALTHCARE
- v) PERIPHERAL DEVELOPMENT

i) ENVIRONMENT

- It has been found 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.
- Survey prior to intervention: The findings depict 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.

ii) CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (EDUCATION)

- 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**

**iii) CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES
(HEALTHCARE)**

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. It has been found 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”.

**iv) CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES
(PERIPHERAL ACTIVITIES)**

- A similarity is observed as far as involvement of both the sectors into the activities related to peripheral development is concerned. The comparison of the perception of the policymakers of both the sectors regarding peripheral activities as CSR activity 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.

**v) CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES
(COMMUNITY) & (COMMUNITY DEVELOPMENT)**

- 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”.

5.1.3 IMPLEMENTATION (PERCEPTION OF POLICYMAKERS)

- *The way CSR is carried out within the firm:*

The findings from the comparative observation show 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.

- Time and length of time CSR Position / Department is in place: The findings from 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.**
- Level of Involvement of senior management in the CSR activities of their firm: The findings show that a strong similarity has been observed as far as perception regarding the level of involvement of senior management in the CSR activities of their firm is concerned.
- Whether the company has adequate manpower to implement and oversee the CSR initiatives:

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.

- Whether their firm has adequately trained staff: The comparative view from the table shows that Private sector agrees to a great extent that their company has adequately trained staff. Whereas the public sector moderately agree on this.

It was found that as far as adequately trained staff is considered for CSR activities among private and public sector entities were 4.34 and 4.24 respectively. The Standard Deviation from the Means were found to be 0.91 and

0.77 respectively for private sector and public sector entities with Standard Error of Means of 0.12 and 0.10 for the respective groups. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is .590 and significance value is .556 i.e. **adequately trained staff who takes care of the implementation of CSR activities** regards to public sector entities and private sector entities do not vary significantly from that of private sector entities.

- Opinion regarding importance of senior management involvement in the CSR activities of the firm:

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. Mean factors which led to the investment into CSR activities among private and public sector entities were 4.22 and 4.30 respectively. The Standard Deviation from the Means for the level of involvement of senior management in the CSR activities of the firm were found to be 0.78 and 0.73 respectively for private sector and public sector entities with Standard Error of Means of 0.11 and 0.10 for the respective groups. Comparing the Means it was found that the Mean of public sector entities was slightly higher than that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is -.524 and significance value .601 i.e. the level of involvement of senior management in the CSR activities of the firm of public sector entities and private sector entities do not vary significantly from that of private sector entities.

- Whether enough personnels are engaged in implementation in the long run.

Mean factors which led to the investment into CSR activities among private and public sector entities were 1.26 and 1.28 respectively. The Standard Deviation from the Means for the whether enough resources and personnel to engage in CSR implementation in the long run were found to be 0.44 and 1.45 respectively for private sector and public sector entities with Standard Error of Means of

0.062 and 0.064 for the respective groups. Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is -.223 and significance value is .824 i.e whether **enough resources and personnel to engage in CSR implementation in the long run** as regards public sector entities and private sector entities vary significantly from that of private sector entities

- Number of persons implementing the CSR activity was found that the Mean were 1.60 and 1.96 respectively. The Standard Deviation from the Means number of persons implementing CSR activity among public and private sector entities were found to be 0.80 and 0.80 respectively for private sector and public sector entities with Standard Error of Means of 0.11 and 0.11 for the respective groups. Comparing the Means it was found that the Mean of public sector entities was higher than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is .660 and significance value is 0.028 i.e number of persons implementing CSR activity among public and private sector entities vary significantly from that of private sector entities.

- Barrier to implementation (perception of policymakers)

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

- Adequate manpower to implement CSR activities

Mean factors which led to the investment into CSR activities among private and public sector entities were 4.42 and 4.64 respectively. The Standard Deviation from the Means were found to be 0.78 and 0.48 respectively for private sector and public sector entities with Standard Error of Means of 0.11 and 0.06 for the respective groups.

Values of Independent Sample T-Test revealed the obtained t-value is .788 and significance value is .095. **the company have adequate manpower to implement and oversee the CSR initiatives as regards to public sector entities and private sector entities do not vary significantly from that of private sector entities**

- Planning and implementation of their company's community Programmes

The findings show 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”.

- The areas where company noticed a positive impact due to good implementation of CSR activities.

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.

- Framework Company used for Implementation

Thus it can be interpreted that more than 70% of the respondents belonging to public sector believe that Company used Framework for Implementation. While 54% of private sector agree with this. The findings show slight high percentage of agreement is seen here in case of public sector.

- The findings show that there is 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.

- Activities in the order of importance according to the opinion of policymakers: **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.**
- A strong similarity has been observed between both the sectors as far as evaluating the impact of implementation is concerned.

5.1.4 METHODOLOGIES USED BY THEIR FIRM FOR EVALUATION.

- Methodologies used for evaluation of CSR activities are a key component. In order to implement an 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 difference has been noticed from the data gathered and analysed from the policymakers belonging to both public and private sector entities.

SECTION-III 5.1.5 CORPORATE SOCIAL DISCLOSURE PRACTICES

- **Understanding Reporting:** A strong similarity is observed in the percentages of those respondents belonging to private and public sector entities who know about Reporting in CSR.

Mean factors which led to the investment into CSR activities among private and public sector entities were 1.36 and 1.36 respectively. The Standard Deviation from the Means whether the policymakers have understanding of Reporting were found to be 0.48 and 0.48 respectively for private sector and public sector entities with Standard Error of Means of 0.68 and 0.68 for the respective groups. Comparing the Means it was found that the Mean of private sector entities were equal to that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is .000 and significance value is 1.00i.e whether the policymakers have understanding of Reporting among public sector entities and private sector entities do not vary significantly from that of private sector entities

- **The comparative observation depicts that majority of the respondents from public and private sector agree that their company does communicate CSR activities. Majority 76% and 86% of the respondents from both private and public sector entities are of the opinion that their company communicates its CSR activities.**

It was found that the Mean were 1.24 and 1.14 respectively. The Standard Deviation from the Means for regarding the communication of CSR activities by the entity were found to be 0.43 and 0.35 respectively for private sector and public sector entities with Standard Error of Means of 0.61 and 0.04 for the respective groups. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 1.272 and significance is .206i.e regarding the communication of CSR activities by the public sector entities and private sector entities do not vary significantly from that of private sector entit

- **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.**
- **Through comparison it can be interpreted that both the sector agree as far as producing Integrated CSR Report is considered.**
- **Report 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.** It was found that the Mean were 1.54 and 1.62 respectively. The Standard Deviation from the Means for the Report Assured by Third Party were found to be 0.50 and 0.49 respectively for private sector and public sector entities with Standard Error of Means of 0.07 and 0.06 for the respective groups. Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is -.805 at 0.05 Level of significance i.e Report Assured by Third Party by public sector entities and private sector entities do not vary significantly from that of private sector entities

- It was found that the Mean were 3.52 and 4.14 respectively. The Standard Deviation from the Means for the **the company have dissemination options to disclose CSR activities** were found to be 1.48 and 1.84 respectively for private sector and public sector entities with Standard Error of Means of 0.21 and 0.26 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

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

It was found that the Mean were 1.42 and 1.42 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be 0.49 and 0.49 respectively for private sector and public sector entities with Standard Error of Means of 0.07 and 0.07 for the respective groups. Comparing the Means it was found that the Mean of private sector entities was equal to that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is .000 and significance value is .000 i.e **the company produces CSR report apart from annual report** by public sector entities and private sector entities do not vary significantly from that of private sector entities.

OBJECTIVES OF DISCLOSURE AND REPORTING

- 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.

- Whether the organisation conducts any social audits or any kind of third party verifications.

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.

- **Dissemination Options: 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.**
- **The comparative observation shows a strong similarity between both the sector that there their company follows inclusive CSR reporting to satisfy their stakeholders.**
- **Reporting on the social aspects of CSR: 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.

- The comparison shows that the understanding related to various 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.
- **Regarding various standards or other certifications: Difference between both the sector has been noticed from the data regarding whether their company attained various standards or other certifications.**
- The findings show 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.**

RESPONDENT INFORMATION.

- Private sector: Highest Level of Education: **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.

- **Job Title: 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. 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.**
- **Age: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 5.1.6 IMPLEMENTERS

(Public and Private Sector entities)

TYPE OF IMPLEMENTING AGENCY:

- 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

- Gender of the Respondents (Implementers): Most of the respondents in both the sector are of male category. Highest level of education successfully completed: 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.

- Job Title of the Implementers: The findings show 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.

- Years of Experience of the Implementers: Findings show that most of the respondents hired to oversee the implementation process hold more than 3 years of experience.

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

5.1.7 IMPLEMENTATION OF THE PROJECTS :

(METHOD/ STRATEGY/APPROACHES/MODELS)

- Project Activities Identified under CSR is Implemented Through Specialized trained Professionals: Through comparison it can be interpreted that public sector employs more specialized trained professionals 90% as compared to private sector entities 65.3%.

The Mean factors regarding the projects identified under CSR through specialized training professionals among private and public sector entities were 1.34 and 1.10 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be .40852 and .30305 respectively for private sector and public sector entities with Standard Error of Means of 0.67 and 0.42 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that regarding the projects identified under CSR through specialized training professionals among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 2.996. The p-value of .004 and that suggests that the means are significantly different. i.e projects Identified Under CSR by specialized training professionals by public sector entities vary significantly from that of private sector entities.

- Any adequate Training & Orientation given to the 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.

Mean factors regarding the Adequate training and re-orientation given to the implementers among private and public sector entities were 1.44 and 1.56 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be .50 and .47 respectively for private sector and public sector entities with Standard Error of Means of 0.71 and 0.67 for the respective groups.

Comparing the Means it was found that Mean of public sector entities was higher than that of private sector entities. It shows that regarding adequate training and re-orientation given to the implementers among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is -1.626. The p-value of .107 and that suggests that the means are significantly different. i.e Adequate training and re-orientation given to the implementers for implementing CSR activity do not vary significantly between both the sectors..

- Capacity building programmes organised to provide training to the implementors: 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%) while private sector entities agree (57.1%).

The Mean factors regarding the Capacity building programmes organised to provide training to the implementors among private and public sector entities were 1.40 and 1.56 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be .50 and .50 respectively for private sector and public sector entities with Standard Error of Means of 0.70 and 0.70 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Capacity building programmes organised to provide training to the implementors among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 2.996. The p-value of .234 and that suggests that the means are significantly different. i.e Capacity building programmes organised to provide training to the implementors do not vary significantly between both the sectors.

- As far as any effort made to verify the reliability and clean track record: 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.

The Mean factors regarding that the **effort made to verify the reliability and clean track record** among private and public sector entities were 1.40 and 1.16 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be .63 and .42 respectively for private sector and public sector entities with Standard Error of Means of 0.90 and 0.59 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that regarding the projects identified under CSR through specialized training professionals among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 2.996. The p-value of .029 and that suggests that the means are significantly different. i.e Efforts made to verify clean track record vary significantly between both the sectors.

- Number of person implementing CSR activity: From comparison of the data it has been found 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.
- Whether the implementers work singly or in tandem with others: From comparison of the 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.
- Whether Implementation guidelines specified: The comparison shows a strong similarity between both the sectors as far as implementation guidelines are concerned.
- Whether Long term CSR plan match with long term business plan. 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.
- Whether CSR plan broken down into Medium term / Short term CSR plans. The comparative analysis shows a strong similarity between both the sectors.
- Perception regarding the specifications of CSR Implementation plan. 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 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

Mean factors relating to Baseline Survey for CSR implementation process among private and public sector entities were 1.20 and 1.10 respectively. The Standard Deviation from the Means for CSR implementation process among private and public sector entities were found to be .40406 and .30305 respectively.

Values of Independent Sample T-Test revealed the obtained t-value is 1.4. The p-value of 0.16 and that suggests that the means are significantly different. i.e information related to baseline survey under CSR among both the sectors vary significantly from that of private sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that factors relating to Baseline Survey for CSR implementation process among private and public sector entities were that it is significantly higher among private sector entities than that of public sector entities.

Mean factors regarding the Activities to be Undertaken among private and public sector entities were 1.20 and 1.20 respectively. The Standard Deviation from the Means for the Activities to be Undertaken were found to be .40 and .40 respectively. Comparing the Means it was found that Mean of public sector entities was higher than that of private sector entities. It shows that Activities to be Undertaken the implementers among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 0. The p-value of .10 and that suggests that the means are significantly different. i.e activities to be undertaken by implementers mentioned in the implementation plan do not vary significantly between both the sectors.

The Mean factors regarding the budgets allocated for activities mentioned in the implementation plan among private and public sector entities were 1.34 and 1.32 respectively. The Standard Deviation from the Means for the budgets allocated for activities mentioned in the implementation plan among private and public sector entities were found to be .478 and .471 respectively. Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that the budgets allocated for activities mentioned in the implementation plan among private and public sector entities, it is significantly higher among public sector entities than that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 0.21. The p-value of 0.83 and that suggests that the means are significantly different. i.e. Budgets Allocated mentioned in the implementation plan do not vary significantly between both the sectors. The Mean factors regarding that Time-lines Prescribed in the implementation plan among private and public sector entities were 1.42 and 1.40 respectively. The Standard Deviation from the Means for Time-lines Prescribed in the implementation plan among private and public sector entities were found to be .498 and .494 respectively. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that regarding Time-lines Prescribed in the implementation plan among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 0.20. The p-value of 0.84 and that suggests that the means are significantly different. i.e. Timelines prescribed in the implementation plan do not vary significantly between both the sectors.

the Mean factors regarding that Responsibilities & Authorities defined in the implementation plan among private and public sector entities were 1.42 and 1.42 respectively. The Standard Deviation from the Means for the factors regarding Responsibilities & Authorities defined in the implementation plan were found to be .498 and .498 respectively. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows

that Responsibilities & Authorities defined in the implementation plan among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 0. The p-value of 0.10 and that suggests that the means are significantly different. i.e Responsibilities and authorities responsible are mentioned in the implementation plan vary significantly between both the sectors.

The Mean factors regarding that the major results expected were mentioned in the implementation plan among private and public sector entities were 1.36 and 1.34 respectively. The Standard Deviation from the Means for the major results expected were mentioned in the implementation plan among private and public sector entities were found to be .484 and .478 respectively. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that regarding the the major results expected were mentioned in the implementation plan among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 0.20. The p-value of 0.83 and that suggests that the means are significantly different. i.e Major results expected are mentioned in the implementation plan vary significantly between both the sectors.

5.1.8 SPECIALIZED AGENCIES FOR IMPLEMENTATION SPECIALIZED AGENCIES FOR IMPLEMENTATION

- **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. 61.2% opined that elected voluntary agencies are included in specialized agencies for implementation. 51% opined that elected institutes are not included in specialized agencies for implementation.(59%) of the Private sector entities do not include trusts and missions as specialized agencies for implementation.

The findings related to **Specialized Agencies for implementation. in public sector entities** shows that **66%** opine that **community based organisations are included in specialized agencies for implementation, 64%** are of the opinion that **elected local bodies are included in specialized agencies for implementation, 90%** are of the opinion that **voluntary agencies are included in specialized agencies for implementation, 66%** are of the opinion that **institutes are included in specialized agencies for implementation.**

COMMUNITY BASED ORGANIZATIONS AS SPECIALIZED AGENCY FOR IMPLEMENTATION:

From the above table it was found that the Mean factors were 1.46 and 1.10 respectively. The Standard Deviation from the Means was found to be .50346 and .47121 respectively for private sector and public sector. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Community based organizations as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 1.4. The p-value of .15. i.e. Community based organisations as specialized agency for implementation of both the sectors vary significantly from that of private sector entities.

ELECTED LOCAL BODIES SUCH AS PANCHAYATS AS SPECIALIZED AGENCY FOR IMPLEMENTATION:

From the above table it was found that the Mean factors were 1.26 and 1.36 respectively. The Standard Deviation from the Means was found to be .44309 and .48487 respectively for private sector and public sector entities. Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Elected local bodies such as Panchayats as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is -1.0. The p-value of .24. i.e. Elected local bodies such as Panchayats as specialized agency for implementation of both the sectors do not vary significantly between both the sectors..

VOLUNTARY AGENCIES (NGO'S)/ SOCIAL WORKERS AS SPECIALIZED AGENCY FOR IMPLEMENTATION:

From the above table it was found that the Mean factors were 1.38 and 1.10 respectively. The Standard Deviation from the Means was found to be .49031 and .30305 respectively for private sector and public sector. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Voluntary agencies (NGO's)/ social workers as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 3.43. The p-value of .001 and that suggests that the means are significantly different. i.e. Voluntary agencies (NGO's)/ social workers as specialized agency for implementation vary significantly between both the sectors.

INSTITUTES: ACADEMIC ORGANIZATIONS AS SPECIALIZED AGENCY FOR IMPLEMENTATION:

The Mean factors were 1.52 and 1.34 respectively. The Standard Deviation from the Means was found to be .50467 and .47852 respectively for private sector and public sector entities. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Institutes: Academic Organisations as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 2.68. The p-value of .009 and that suggests that the means are significantly different. i.e. Trusts, Missions, etc. as specialized agency for implementation vary significantly between both the sectors.

TRUSTS, MISSIONS, ETC. AS SPECIALIZED AGENCY FOR IMPLEMENTATION:

The Mean factors were 1.58 and 1.32 respectively. The Standard Deviation from the Means was found to be .49857 and .47121 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Trusts, Missions, etc. as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

STANDING CONFERENCE OF PUBLIC ENTERPRISES (SCOPE) AS SPECIALIZED AGENCY FOR IMPLEMENTATION:

The Mean factors were 1.72 and 1.68 respectively. The Standard Deviation from the Means was found to be .45356 and .30305 respectively for private sector and public sector entities with Standard Error of Means of 0.67 and 0.42 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Standing conference of public enterprises (SCOPE) as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 0.432. The p-value of .666 and that suggests that the means are significantly different. i.e Standing conference of public enterprises (SCOPE) as specialized agency for implementation do not vary significantly between both the sectors.

MAHILAMANDALS, SAMITIS AND THE LIKE AS SPECIALIZED AGENCY FOR IMPLEMENTATION:

The Mean factors were 1.34 and 1.10 respectively. The Standard Deviation from the Means was found to be .40852 and .47121 respectively for private sector and public sector entities. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Mahila Mandals, samitis and the like as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 0.273. The p-value of .007 and that suggests that the means are significantly different. i.eMahilaMandals, samitis and the like as specialized agency for implementation vary significantly between both the sectors.

CONTRACTED AGENCIES FOR CIVIL WORKS AS SPECIALIZED AGENCY FOR IMPLEMENTATION:

The Mean factors were 1.78 and 1.86 respectively. The Standard Deviation from the Means was found to be .41845 and .35051 respectively for private sector and public sector entities. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Contracted agencies for civil works as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is -1.03. The p-value of .003 and that suggests that the means are significantly different. i.eContracted agencies for civil works as specialized agency for implementation vary significantly between both the sectors.

PROFESSIONAL CONSULTANCY ORGANIZATIONS ETC AS SPECIALIZED AGENCY FOR IMPLEMENTATION:

The Mean factors were 1.84 and 1.92 respectively. The Standard Deviation from the Means was found to be .61809 and .59569 respectively for private sector and public sector entities. Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Professional consultancy organizations etc as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is -.675. The p-value of .501 and that suggests that the means are significantly different. i.eProfessional consultancy organizations etc as specialized agency for implementation do not vary significantly between both the sectors.

- The findings related to processes are used during implementation of CSR activities: Through comparison of the data 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.

Values of Independent Sample T-Test revealed the obtained t-value is -1.36. The p-value of .175 and that suggests that the means are significantly different. **i.e Profiling and scoping of community needs and issues as processes being used during implementation of CSR activities of both the sectors vary significantly from that of private sector entities.**

Values of Independent Sample T-Test revealed the obtained t-value is 0.326. The p-value of 0.745 and that suggests that the means are significantly different. **i.e Stakeholder Need Analysis as processes being used during implementation of CSR activities of both the sectors do not vary significantly between both the sectors..**

Values of Independent Sample T-Test revealed the obtained t-value is -.351. The p-value of .726 and that suggests that the means are significantly different. **i.e Stakeholder involvement as processes being used during implementation of CSR activities do not vary significantly between both the sectors.**

Values of Independent Sample T-Test revealed the obtained t-value is -1.46. The p-value of .146 and that suggests that the means are significantly different. **i.eInformation dissemination as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -1.89. The p-value of .062 and that suggests that the means are significantly different. **i.ePolicy communication as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.900. The p-value of .370 and that suggests that the means are significantly different. **i.eCommunity interaction as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -1.45. The p-value of .149 and that suggests that the means are significantly different. **i.eRevision of plans based on community response and feedback as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is 2.078. The p-value of .040 and that suggests that the means are significantly different. **i.eConsultative meets for mobilization of people's support as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.441. The p-value of .661 and that suggests that the means are significantly different. **i.eAcceptance of intervention plans as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.256. The p-value of .799 and that suggests that the means are significantly different. **i.eClose participation of People as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -1.51. The p-value of .134 and that suggests that the means are significantly different. **i.e Involvement and onus of the project by people as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -1.85. The p-value of .066 and that suggests that the means are significantly different. **i.e Policy implementation with people's initiative & management as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.247. The p-value of .805 and that suggests that the means are significantly different. **i.e Development of faith and positive attitude in people for program interventions as processes being used during implementation of CSR activities** vary significantly between both the sectors.

- Whether Measurable CSR Targets are set by the implementers: There is a strong similarity seen amongst the two sectors that measurable CSR targets are set by them.

The findings show a strong similarity amongst the two sectors that they engage the employees to whom the CSR Commitments apply.

The findings show a strong similarity amongst the two sectors that they opinion that they Design & Conduct Training.

- There is a strong similarity seen amongst the two sectors as per the opinion that they establish Mechanisms for addressing problematic behaviour.
- There is a strong similarity seen amongst the two sectors that the implementers create External & Internal communication plans.
- 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”.

- There is a strong similarity seen amongst the two sectors that the implementers report on performance Internally & Externally.
- There is a strong similarity seen amongst the two sectors that the implementers take steps to evaluate and improve performance.
- There is a strong similarity seen amongst the two sectors that the implementers identify areas of Improvement.
- There is a strong similarity seen amongst the two sectors that they engage stakeholders in the implementation process.
- There is a strong similarity seen amongst the two sectors that they cross check once the Implementation cycle is completed
- The CSR stages major difficulties were faced.

Private Sector: The findings show that 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 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.

In Public Sector the findings reveal that the 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.

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

Values of Independent Sample T-Test revealed the obtained t-value is -1.15. The p-value of .250 and that suggests that the means are significantly different. **i.eCSR Planning as the CSR stages when the major difficulties were faced** do not vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.282. The p-value of .778 and that suggests that the means are significantly different. **i.eCSR communication as the CSR stages when the major difficulties were faced** do not vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.193. The p-value of .847 and that suggests that the means are significantly different. **i.eCSR Implementation as the CSR stages when the major difficulties were faced** do not vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.085. The p-value of .933 and that suggests that the means are significantly different. **i.eCSR Monitoring as the CSR stages when the major difficulties were faced** do not vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is .445. The p-value of .658 and that suggests that the means are significantly different. **i.eCSR Evaluation as the CSR stages when the major difficulties were faced do not** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is 1.144. The p-value of .225 and that suggests that the means are significantly different. **i.eCSR Reporting as the CSR stages when the major difficulties were faced do not** vary significantly between both the sectors.

- **Timings of evaluation**

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.

Evaluation at Introductory Stage

Values of Independent Sample T-Test revealed the obtained t-value is -2.845. The p-value of .005 and that suggests that the means are significantly different. i.e Evaluation at Introductory stage do not vary significantly between both the sectors.

Evaluation at growth stage

Values of Independent Sample T-Test revealed the obtained t-value is -882 The p-value of .380 and that suggests that the means are significantly different. i.e Evaluation at growth stage vary significantly between both the sectors.

CSR Monitoring Evaluation at Maturity stage

Values of Independent Sample T-Test revealed the obtained t-value is -504. The p-value of .61 and that suggests that the means are significantly different. i.e CSR Monitoring Evaluation at Maturity stage vary significantly between both the sectors.

CSR Evaluation Evaluation at saturation stage

Values of Independent Sample T-Test revealed the obtained t-value is .904. The p-value of .36 and that suggests that the means are significantly different. i.e CSR Evaluation at saturation stage vary significantly between both the sectors.

Evaluation at Decline stage

Values of Independent Sample T-Test revealed the obtained t-value is 98. The p-value of .241 and that suggests that the means are significantly different. i.e Evaluation at Decline stage vary significantly between both the sectors.

- There is a strong similarity seen amongst the two sectors that that the impact be Quantified & Measured.
- There is a strong similarity seen amongst the two sectors that that the monitoring of CSR Projects a Periodic Activity of the company.
- There is a strong similarity seen amongst the two sectors that the companies discuss the implementation of CSR activities in their Board Meetings.

5.1.9 CHALLENGES FACED WHILE IMPLEMENTATION

How the implementers intend to solve the challenges faced 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.

- **The frequency to monitor the CSR activity**

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. Whether it is necessary to identify the felt need of the Beneficiaries towards community development initiatives

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.

- Whether assessing the CSR activities will help rectify the mistakes Committed while Implementing the activity. Assessment 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.
- Whether the implementers have freedom to extend their Full Potential to Success of the CSR project in the company: 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.

CONCLUSION

The previous chapter talk through the main findings of the present study and comparisons are drawn out between the perception of policymakers and implementers of public and private sector entities regarding various aspects of corporate social responsibility. The conclusion in respect of perception of policymakers towards the chosen aspects of corporate social responsibility is explained as under:

There is a growing interest in corporate social responsibility in the present scenario. There are many underlying assumptions and discourses on CSR. It is a known fact that inspite of presence of various models and theories the researchers and practitioners remain fragmented. The aim of present survey was to understand the perception of policy makers and implementers' with respect to CSR practices, implementation and corporate social disclosure practices in various public and private sector entities. A comparative study thus provides an insight on various similarities and differences in the way corporations practice CSR.

Perception whether the firm is socially responsible or not is very important as it is the positive perception which helps in framing social policies and has effect on various social aspects of the organisation. The policymakers of both the sectors perceive that their firm is a socially responsible firm. The response is slightly higher in case of public sector entities. The policymakers are very much favourable towards their firm's social status. They had a good understanding of Corporate social responsibility and they described the term as firm specific. All businesses exist to make profit which makes profitability as the core expectation of business which is also validated by Milton Friedman (1970). In the present study the policymakers from both the sectors believe in the same to a moderate extent.

According to few studies, an increasing number of policymakers (managers) are accepting the belief of corporate social responsibility. (Monsen 1974, Holmet 1976) The CSR activities of the firm are conducted regularly as perceived by policymakers of both public and private sector entities. This is a positive approach by corporations that the CSR is practiced regularly. With the increase in awareness about social responsibility among various public and private sector entities, the realisation to

connect the CSR policy with the strategy of the company is growing. This is observed in the present study where majority of the policymakers strongly agree that their CSR activities are closely related to business strategy.

Several motives have been recognised in this study to carry out CSR activities. These include the urge to give back to community, Ethical and moral reasons, to improve community relations, a commitment to reducing the impact of company on environment. Strong similarities have been noticed amongst the policymakers belonging to private and public sector entities in the context of factors motivating to carry out CSR activities. For e.g. a considerable percentage of policy makers from both the sectors accept in general that the need to meet social criteria, the commitment to give back to community, to preserve the reputation of the company, to improve employee motivation also drives them to carry out CSR activities. This motivation substantiates itself in entities which are proactive, aiming for a positive impact on society.

The finding of the present study strongly matches with the **study on Corporate social responsibility by FICCI (Federation of Indian Chambers of Commerce and Industry) 2016 delves into the CSR practices of the companies in India. Their findings depict that** a majority of the respondents participating in the survey indicated ethical considerations as the primary motivation factor behind adoption of CSR activities. Companies are increasingly looking at integrating their businesses with the community to create shared value. About 49% of the respondents in the present survey stated creation of shared value as a motivation factor, followed by social good compliance.

Majority of the respondents strongly agree that the focus of CSR function is both Environmental and social which means comprehensive CSR programmes are designed and carried out in social and environmental areas.

The present study indicates with clarity that there is a strong difference noticed between perception of policymakers of both public and private sector entities so far the authority to whom the CSR initiative is attributed. Though all the authorities are involved to various extent in planning the CSR activity. However the study reveals that private sector entities majorly the CSR initiatives are attributed to the Top

Management while in Public sector it is majorly attributed to professional staff. The findings are similar to the results of the study undertaken by FICCI (2016) which reveals that a majority 79% of the companies participating in the survey indicated that they have an independent director on board. A little less than half (49%) of the respondents said that they have one independent director, while another 26% cited having two independent directors.

A strong similarity have been noticed in the views of policymakers from the study that both the sectors have a willingness to support community problems and are investing into CSR for the same. The belief of charity and philanthropy is one of the major factors that drives the public and private sectors to invest into CSR activities according to the view of policymakers. This similarity has been strongly evident that both the sectors are concerned about growth and social progress of the company. There is a strong similarity between the perception of policymakers of both public and private sector entities that the basic goal of the company is “To positively impact the areas for social growth & development where industry exerts influences”. This conclusion is matches with the case study research, where the corporation contributes to peripheral/community development through CSR activities P. Baburao (2010). The company wished to maximise its contribution through CSR and contribute to sustainable development by developing the localities and by taking into account the interest of stakeholders thereby establishing and strengthening the harmonious relationship of the company with the local public.

Only a small percentage of policymakers belonging to private sector entities believe that the goal of the company “to enhancement of company profile and brand image” where as public sector entities do not perceive the same. This perception of the present study is also strongly manifested according to the study by (Porter and Kramer, 2011a), that CSR can be just a tool to raise a business’s own brand image and reputation, which are core corporate motives.

There is a strong similarity between the public and private sector entities 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). 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. The policymakers also have similar approach when they agree that There are several indirect advantages to the company due to CSR functions.

There is a strong similarity seen as far as the focus of CSR is concerned i.e 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.). The finding shows that both the sectors focus more on External Dimension i.e Local Communities, Social Issues and health Issues e.g De-addiction and HIV AIDS, Human Rights & Global Environment concerns and less on internal dimension as a part of their CSR activities.

5.2 TYPES OF CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES

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 i.e 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. Though there is a strong similarity observed between both the sectors as far as activities related to environment is concerned. However, It is observed that of the private sector companies are involved more into Waste reduction Recycling Reduction of pollution Development of Green belt as a part of Environmental activities on account of CSR.

The findings of the study clearly indicate that there are various activities where a similarity has been observed as far as perception of policymakers belonging to both the public and private sector entities is concerned. Both the entities are involved in most of the activities to a large extent. Both the entities are majorly involved in these two activities viz “Scholarships to students”. **While the private sector gives more preference to “Infrastructure to Schools/Colleges”, the public sector gives preference to “Support to Primary / Secondary Education”.** 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.

A similarity is observed as far as involvement of both the sectors into the activities related to peripheral development is concerned. 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”.

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. The comparative 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.

The findings of the current study relate to the findings of a survey i.e According to a survey by FICCI (2016) on “Corporate social responsibility”, *“It is indeed encouraging to note that companies have continued to base their CSR programmes according to community needs aligning with the national development agenda”*

5.3 IMPLEMENTATION (PERCEPTION OF POLICYMAKERS)

As far as the authorities responsible for CSR within the firm are considered it has been seen that the both public and private sector companies mostly outsource their CSR activities to external agencies. The findings are in contradiction with the analysis result of the research survey undertaken on CSR by FICCI (2016) which says that the CSR activities are carried out through constitution of the CSR Committee, and about 74% respondents reported having the CEO as a part of the committee.

A difference has been observed as far as the time and length of department for CSR in both the entities 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.**

A similarity has been observed as far as the level of Involvement of senior management in the CSR activities of their firm is concerned. The policymakers of both the companies agree that they have adequate manpower to implement and oversee the CSR initiatives.

The policymakers are of the view that their company uses a framework for implementation of CSR activities. There is 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.

A strong similarity has been noticed as far as **the methodologies used by their firm for evaluation.**

5.4 CORPORATE SOCIAL DISCLOSURE PRACTICES

The policymakers perceive strongly that they understand reporting in CSR very well and there is a proper code of conduct in place. There is also a similarity among both the sectors that their company produces CSR Reports. The policymakers strongly perceive that their company communicates CSR activities and that they also publish environmental reports. The findings related to Attitude of managers towards code of practices which was studied by Melrose-woodman and kverndal (1976).

There is a difference observed where respondents from both the sectors disagreed that their reports are assured by third party and that their company organises training sessions to enhance the understanding of Disclosure Practices is concerned.

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

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.

OBJECTIVES OF DISCLOSURE AND REPORTING

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.

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.

The private sector companies are comparatively better aware as far as awareness among policymakers regarding their awareness regarding external reporting standards pertaining to CSR. It can be concluded that regular monitoring and use of measurement standards will help their firms in evaluation of the effectiveness of CSR activities.

A strong difference has been observed between the policymakers of private and public sector entities as far as various CSR reporting measurements are concerned. The private sector companies are comparatively better aware of the reporting standards than the public sector entities.

Overall it can be said that according to the perception of policymakers belonging to both private and public sector entities most of them are engaged in meaningful CSR activities. This conclusion as per the present study is in close coherence according to the statement given by Chairperson of FICCI “Indian Industry has and continues to be actively engaged in meaningful CSR. There is a genuine effort from members of India Inc. to effectively contribute to the society and ecology at large”

5.2 PART-II IMPLEMENTERS(Public and Private Sector entities)

The conclusion on implementation strongly aligns with the findings from a research study on corporate social responsibility by FICCI (2016). According to the respondents of the study undertaken by FICCI (Federation of Indian chambers of commerce and industry) it has been pointed out that they undertake project implementation through their company foundations or directly; and the focus is clearly on community representation in implementation of project. About 40% of the companies indicated that they implement projects through their company foundation and another 36% said that they do it directly. Also, about 65% respondents reported partnering with the Government or another corporate for execution of projects.

In the present study, a slight difference has been observed as far as the implementing agencies for carrying out CSR activities are concerned. As far as NGOs as the implementing agencies are concerned, private sector constitutes (70%) while public sector (55.1%). Whereas public sector is more into implementing CSR activities through trust as compared to Private sector entities.

There is a strong similarity between the perception of implementers of both the sectors as regards to gender and education qualification is concerned i.e majority of them are males holding qualification MSW. A strong similarity also has been noticed in the case of job title of implementers of both the sectors i.e Project officer

A strong difference has been noticed as far as the years of Experience of the Implementers is concerned. In private sector entities, more respondents hold 10 years of experience 26.5% compared to public sector 22%.

Implementation of the projects: Methods/strategies/models

Though there is a similarity between perception of implementer of both the sectors as far as the implementation of the projects identified under CSR is concerned. There is a considerable difference in the percentages of both the sectors. Public sector employs more specialized trained professionals 90% as compared to private sector entities 65.3%.

Majority of the implementers belonging to public sector disagree that training and orientation is provided to them for implementing CSR activities whereas the respondents of private sector agree with the same.

A strong difference is observed as far as training and evaluation of respondents is concerned. The respondents of public sectors disagree that they receive such kind of training while the private sector agrees with the same. A similarity is observed as far as verifying the clean track record before assigning the projects is concerned.

A strong difference of opinion has been observed as far as the number of person implementing the CSR activity is concerned. 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.

A strong similarity has been observed between both the sectors that the implementors work in tandem with others. The implementers belonging to both the sectors also agree that the implementation guidelines are specified by their companies. There is a strong similarity between both the sectors about the view that CSR plan broken down into Medium term / Short term CSR plans.

There is a difference noticed between both the sectors as far as Perception regarding the specifications of CSR Implementation plan is concerned. 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.

The findings related to **Specialized Agencies for implementation.**

There is a strong similarity as far as the processes that are used during implementation of CSR activities is concerned. The implementers of both the sectors agree that “Stakeholder need analysis” & “community participation” are two methods used during implementation. There is a strong similarity between the perception of implementers of both the sectors that measurable CSR targets are set by them which helps them to be on track.

There is a strong similarity seen amongst the two sectors regarding various aspects of implementation i.e that they establish Mechanisms for addressing problematic behaviour, that the implementers create External & Internal communication plans, “that the implementers measure and assure performance to stakeholders”, that the implementers report on performance Internally & Externally, that the implementers take steps to evaluate and improve performance, that the implementers identify areas of Improvement, that they engage stakeholders in the implementation process, that they cross check once the Implementation cycle is completed.

The respondents belonging to both the sectors agree that they face difficulties during the planning stage. There is strong similarity noticed among private and public sector entities as far as the timing of evaluation is concerned i.e. “Maturity Stage” followed by “saturation stage”.

There is a strong similarity seen amongst the two sectors that that the impact be Quantified & Measured, that the monitoring of CSR Projects a Periodic Activity of the company, that the companies discuss the implementation of CSR activities in their Board Meetings.

CHALLENGES FACED WHILE IMPLEMENTATION

A slight difference has been observed as far as the frequency of monitoring the activities 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.

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.

View regarding whether assessing the CSR activities will help rectify the mistakes Committed while implementing the activity is concerned. It is seen that there is a slightly higher response seen in case of public sector entities as compared to private sector entities. 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.

SUGGESTIONS

The following are the suggestions drawn on the basis of the findings of the present study. These suggestions which are in the areas of improving Corporate Social Responsibility practices, improving the implementation strategy, Disclosing the social information and further inculcating innovative strategies to make the CSR activities more sustainable. These are applicable to both public and private sector entities

INNOVATIVE CSR IS EXPECTED IN CASE OF PSU'S

We have noticed that the public sector has a long history of social welfare programmes, charity and philanthropy and bulk of social policy is guided by government. Innovative does not necessarily mean something completely New but it can be few changes incorporated in the systems used to carry out CSR in a organisation. The same initiatives can be practiced differently to make it more effective in the long run. So the investigator recommends that they devise unique and innovative CSR activities at community level. Hence, Innovative CSR practices directing to underlying social challenges in the district should be addressed. i.e Hunger, Poverty, unemployment etc.

ALIGNING INDIVIDUAL RESPONSIBILITY WITH THE RESPONSIBILITY OF THE CORPORATES.

The perceptions of policymakers have been explored in the present study. It is suggested that the term CSR should concern not only to corporates but to all of us as concerned and socially responsible citizens of a country which is still developing and facing numerous social challenges. The attitude of the investors towards serving society should be developed. So aligning Individual social responsibility with the collective responsibility will go a long way in creating sustainable development.

THE CSR ISSUES SHOULD BE EMBEDDED IN THE CORE BUSINESS MODEL.

It has been observed in the present study that the respondent companies carry out CSR in the activities which are not necessarily in congruence with their strategy or core competency.

A COMPREHENSIVE DESIGNING OF THE PROGRAMMES AND CREATION OF A THINK TANK WITHIN THE ENTITIES/ COMPANIES/BUSINESSES.

The findings of the present study suggest that most activities of both public and private are catering to the needs of the community. The findings can give the suggestion to the policyframers to frame a suitable implementation strategy required for different CSR activities so that the sustainability of the activities can be assured.A comprehensive designing of the programmes and a think tank is what is required to create value and sustainability.

PROVIDE CAPACITY BUILDING PROGRAMMES TO THE POLICY MAKERS AND IMPLEMENTERS.

The companies lack core competency to carry out CSR activities e.g A biscuit manufacturing unit may not understand how to spend and carry out CSR activity in the area of environment or build a hospital.The findings indicate that the CSR activities help in enhancing the brand image so proper training should be provided to those selected to work in CSR and nobody without proper qualification should be allowed to work in such field. The implementers should be prepared and capacity building programmes should be provided. **Trainers with extensive skills should be hired by these sectors.** Finding trainers with extensive skills so that policymakers, implementers and employees can be trained and made aware of the latest developments in the field of CSR.

SOCIAL CAUSE CAN BE EMBEDDED INTO A BUSINESS MODEL

If a social cause is embedded into a business model, then this would give the activities a new meaning and will contribute to the sustainable development as well. e.g Horrifying statistics on plight of children and women in India. Hence a social cause can be embedded into the business model which would create longevity finding a sustainable way to address a problem

PUBLIC SECTOR SHOULD DEVELOP EXTENSIVE WEBSITE FOR CSR AND SUSTAINABILITY FOR COMMUNICATING TO STAKEHOLDERS.

In spite of having stable and consistent track records of CSR activities, it is unfortunate as compared to private sector, public sectors have yet to develop extensive website on CSR and sustainability. This aspect should be taken notice of. The CSR activities are also varied under a single group which is found from the present study. These activities deserve to be highlighted.

RELIABLE AND SYSTEMATIC REPORTS DETAILING THE SOCIAL EFFECTS

Consistent & organised reports mentioning the social impacts of CSR activities should be provided by the companies practicing CSR. The websites of the companies should have separate CSR sections specifying minute details of the activities carried on. The CSR documents should be consistent with international reporting standards.

Berniak-Wozny recommends that public administration should promote and popularize CSR concepts. They can reward best practices and support courses dealing with ethics education and corporate social responsibility.

PRIVATE SECTOR SHOULD LOOK INTO ADOPTION OF INTERNATIONAL DISCLOSURE GUIDELINES.

The private sectors have a huge international presence. So international disclosure guidelines should be adopted by them.

A centralised system is the need of the hour which would go a long way in disseminating knowledge on CSR. Pioneering Social work educational institutions, professional CSR institutions and corporates should be included.

Government of Gujarat has initiated GCSRA which would help in directing the CSR funds into meaningful interventions. This is a huge platform where knowledge dissemination would take place. The researcher suggests that the social work educations in the state should also be included which will be able to provide their extensive knowledge of research, education and successful field interventions. This would create inclusive growth and encourage sustainable development.

EDUCATION IN THIS AREA OF CSR SHOULD BE PROMOTED.

Education in CSR would help in knowledge generation and will build the capacity to cater to the society's needs in a scientific manner. The delivering agencies if educated would be sufficient enough to deliver in a better way with the set of acquired skills and expertise in the field.

The skills of social workers will make extensive contribution in implementing successful models of CSR.

A NETWORKING OF PROFESSIONALS SHOULD BE PROMOTED.

To create a networking opportunity for researchers, practitioners, civil society, to enhance strength of social responsibility knowledge network to create and advance the knowledge pool. To create awareness about the latest thinking in CSR to promote innovation in CSR practices and implementation.

BETTER GUIDANCE AND TRAINING NEEDED

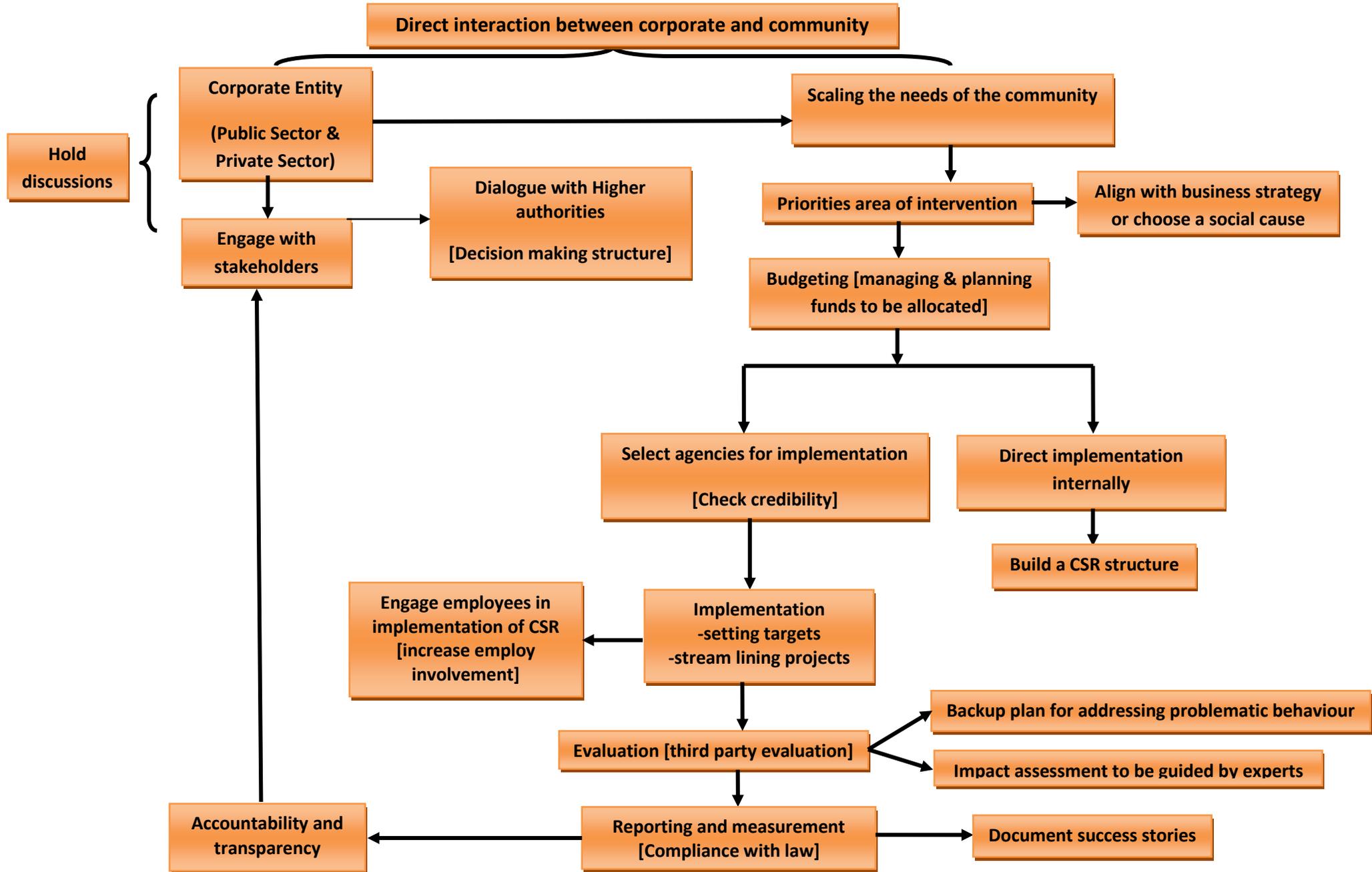
The implementers or the individuals working in NGO's need better guidance for practice and training programmes. The operating expertise of outsourcing organisations should be enhanced. The policy makers are to be convinced in all the industries to adopt the concept of institutional collaboration. **Non-governmental organizations play considerable role in social development. NGOs as partnering agencies for implementation can form a stronger network by supporting organizations in carrying out meaningful CSR activities.**

SUGGESTIONS FOR FURTHER STUDIES.

The investigator would like to suggest following points for further researches.

- A comparative study of the companies carrying out CSR activities for 3 years, 5 years, and 8 years with respect to their sustainability aspect should be carried out.
- Similar studies should be conducted like the present study taking other attributes of CSR like perspective of beneficiaries.
- In-depth case studies employing qualitative techniques of data collections can also be conducted.
- Similar studies can be replicated with larger sample.
- **Single respondents from organisations cannot be relied upon and stakeholders and more beneficiaries should be considered for the further study. A multi informant research design can be considered.**

SUGGESTED MODEL OF IMPLEMENTATION FOR PRIVATE AND PUBLIC SECTOR ENTITIES
 (Based on the findings of the study)



The Implementation Model suggested under the study.

CSR in India has revolutionised the way corporates work in India. However, the implementation of the activities is not uniform across sectors. A research was undertaken to study the perceptions about the CSR among the policy makers and implementers in the public and private sectors. The study says that it is equally important to focus on the attitude and involvement of the policymakers and implementers. An attempt has been made by the researcher to formulate a model which would assist the organizations that have been practicing in the area of CSR and that organization which are new to the field in carrying out the projects successfully.

The implementation model proposed here is based on the findings of the study. The study investigated various aspects of Corporate social responsibility. Organizations and society are more connected nowadays than ever before. It is a well-established fact that corporate owes a lot to the community where it operates. This model begins with Business Corporation's partnership with community prior carrying out the CSR activities. The broad strategies of the organizations should be narrowed down.

Engaging with the stakeholders: Engaging with stakeholders always benefits the organisation. In the present scenario, the stakeholders are of prime importance to any organization. The corporates are expected to be more responsible and connected towards the internal and external stakeholders. Many a times it has been observed that the organizations do not seek guidance from the stakeholders and seek their opinion in choosing the activities of CSR. If there is a healthy dialogue between stakeholders and corporations, the success of the project goes high.

Dialogue with Higher Authorities: The policy framers should frame a suitable implementation strategy required for different CSR activities so that the sustainability of the activities can be assured. A comprehensive designing of the programmes and a think tank is what is required to create value and sustainability. This think tank can only be possible when the senior management officials along with stakeholders hold dialogues to discuss on the CSR initiatives to be conducted.

Scaling the needs of the community: Scaling the needs of the community and prioritizing the area of intervention should be in sync with the core competency of the

organisations. This would help in bringing in sustainability to the activities carried out. It is to be seen that the CSR cause is aligned with the business strategy.

Budgeting: Budgeting and managing and planning the funds to be allocated remains an extensive task to be decided by the company. Lofty aspirations by the companies should be kept in check and real assessment of the scenario should be done to decide the budget. The ultimate aim is to utilize the funds effectively and to create an impact on the community.

Implementation: As far as Implementation is concerned, organisations easily make mistakes when choosing implementation agency. Sometimes they lack clarity. The policymakers who were interviewed for this study were of the opinion that they face major difficulty while choosing implementation agencies. It was realised that the organisations want to best utilise their resources which can only be done if they choose the right implementation agency. Their concerns while choosing a better implementation model and a implementing agency led the researcher to formulate a strategy which can be used by all the organisations interested in carrying out CSR activities.

There are two ways an organisation can implement its CSR activities. The organisation can either carry out the activities internally or through various agencies for implementation.

There are millions of NGOs working in the country. The choices are ample and therefore it is difficult to choose an NGO which would help make an impact in the community. There are number of factors involved in selecting an appropriate organisation which will lead to meaningful actions. It has been proposed in the model that credibility of the implementing agencies must be verified before carrying out the programme or the CSR project.

Measuring the impact and reporting. Measuring the impact of the activities of the organisations helps in assessing the success of a particular project. Measurement standards and guidelines help the corporations measure the impact of the activities in a scientific way provided these are adopted diligently by the organisations. Consistent & organised reports mentioning the social impacts of CSR activities should be provided by the companies practicing CSR. Berniak-Wozny recommends that public

administration should promote and popularize CSR concepts. They can reward best practices and support courses dealing with ethics education and corporate social responsibility. The stakeholders ask for accountability of their funds invested hence it becomes all the more necessary to communicate through reports regarding the activities.

There are a variety of models and techniques of implementation available in the field of CSR. However the corporation should always keep in mind its core areas and the type of CSR initiative to choose any model of implementation. This is an attempt by the investigator to propose a technical framework, which is expected to help in simplifying the implementation aspect.