

New Horizon in Indian Villages - Corporate Social Responsibility a Driver for Rural Development

Sindhu Varghese*

Abstract

Villages are the roots of a flourishing economy. The sustainability of villages is not only the prerogative of the Government but every individual who is a part of the ecosystem. Rural development is where this sustainability comes from. This paper is an endeavour to understand the contributions of a certain part of the society who are flourishing rather than harvesting the fruits of these villages in one form or another, "the Corporates". Various corporates have a partnership with local communities to develop water and forest resources, open up new non-farm livelihoods, empower women, expand primary education, and drive future skilling in India. Corporates have triggered a large-scale transformation of villages in regions of endemic poverty, implementing health and nutrition rapid adoption of commercial agriculture; Agri-entrepreneurs were engaged as Value Chain Actors to facilitate the rapid adoption of commercial agriculture. This paper delves into the various activities; CSR initiatives are taken up in Villages for rural development. To find answers and probable solutions for the challenges these initiators face and the drivers for CSR activities in India. Truly it is a new horizon for Indian villages with the Government of India, Corporates, NGOs, and various local communities joining hands for rural development.

Keywords: Villages, CSR, Rural Development, Inclusive Growth

Introduction

Villages are the roots of a flourishing economy. The neglect or the malnourishment of villages is just as the harvest is done year after year without proper sustainability for the future of the economy. The sustainability of villages is not only the prerogative of the government but every individual who is a part of the ecosystem. Lack of resources and limitations of time and place have impeded this duty. The government levies taxes for the betterment

of the society, a country at large. Rural development is where this sustainability comes from. This paper is an endeavour to understand the contributions of a certain part of the society who are flourishing rather than harvesting the fruits of these villages in one form or another. The government of India, for many years, has been working for the prosperity of its villages through its various programs like the Sansad Adarsh Gram Yojana for holistic rural development. A major part of India is the rural population. There are several problems like poor health, illiteracy, poverty, lack of development etc. There has been a dearth of planning, investment process, and a lack of resources. The government's efforts are not enough to overcome their severity (Vastrapath, 2015). Corporate Social Responsibility has been recognised by policymakers and development specialists as a feasible driver for rural development (Arato et al., 2016). Companies foster socio-economic improvement by engaging in rural development. "Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of workers and their families and the local community and society at large".

It is the economic betterment of people along with social transformation when we speak about rural development in India. It is important to bridge the gap between the urban-rural divide and upgrade the standard of living of people in rural areas. These involve drinking water, sanitation, road construction, electrification of villages and food supply (<https://www.india.gov.in/topics/rural>).

A survey conducted by RBI showed that the contribution of agriculture had declined fast, but the share of employment has not decreased that faster. Such a large population depends on agriculture surely. Directly or indirectly, this has an impact on the inclusiveness of

* Assistant Professor, MBA Department, Loyola Academy, Secunderabad, Telangana, India. Email: vijoyalsindhu@yahoo.co.in

the growth sector. Therefore, it becomes important for grassroots participation and public accountability (RBI, 2010).

For their innovative & sustainable CSR initiatives, the Ministry of Corporate Affairs, Government of India, has instituted National Corporate Responsibility (CSR) Awards. These awards are given to recognise companies that have made a positive impact on society. These will foster Increased Competition in Various Categories Of Companies and also Infuses Excellence In Their CSR Activities (CSR, India, 2022).

CSR is the obligations of businessmen to pursue those policies... which are desirable in terms of the objectives and values of our society (Myles Stirling, 2019). Corporate Social Responsibility (CSR) implies a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment – a concept whereby the companies integrate social and other useful concerns in their business operations for the betterment of their stakeholders and society in general in a voluntary way. CSR is an immense term that is used to explain the efforts of a company in order to improve society in any other way; it improves the public image by publicising the efforts towards a better society and increases their chance of becoming favourable in the eyes of consumers; increases media coverage as media visibility throws a positive light on the organisation; enhances the company's brand value by building a socially strong relationship with customers; helps companies to stand out from the competition when companies are involved in any kind of community. CSR initiatives for India's rural development are of significance and relevance, as 67 per cent of its population resides in villages. CSR is a nation-building activity.

Boosting profits is no longer the sole business performance indicator for the corporate, and they must play the role of responsible corporate citizens as they owe a duty towards society. The concept of Corporate Social Responsibility (CSR), introduced through the Companies Act 2013, puts a greater responsibility on companies in India to set out a clear CSR framework. Many housing companies, such as TATA and Birla, have been involved in volunteering CSR. The law introduces a culture of corporate social responsibility (CSR) to Indian companies that require companies to formulate a CSR policy and

eliminate social empowerment activities. CSR is about corporate repatriation (MCA, 2018).

Literature Review

Ahmad et al. (2015), in their study of CSR, have shown that it is more than generosity. They cite it as a variety of meanings: social responsibility, stakeholder participation in improving corporate image, and reputation, economic development, voluntary entrepreneurship, human rights, environmental protection, transparency, and accountability. Vasantha (2019) has recognised CSR as a game changer and a rural development drive. This paper dealt with skill development in rural areas. She studied how CSR impacted career readiness in graduate education. Graduates trained by corporates were scrutinised in this paper.

Kumar and Ruhela (2021), Investigated the attitude towards CSR Corporate Social Responsibility among India's future business leaders. It stated that many large companies have undertaken. CSR is superfluous just to promote and highlight in Media. They studied the various issues and challenges faced by CSR activities in India. Medina (2018) proposed an integrated framework for poverty alleviation as a CSR activity/goal. They stated the need for firms to engage in sustainable development goals. They discussed pro-poor CSR initiatives. This helps to contribute to society and the local community. It helps in the long-term survival of a firm. Jadhav (2021) notes that according to the Ministry of corporate affairs, the state and the central government hope that corporates will spend on health infrastructure. He also notices that CSR spending is more in the states of Maharashtra, followed by Karnataka.

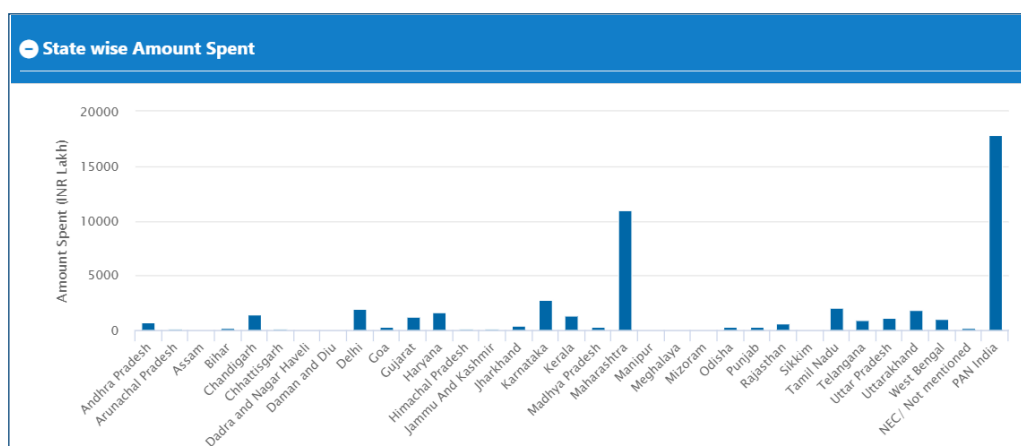
The CSR portal of the Government of India states certain statistics which have made a relook into the CSRs' contribution to rural development. Out of 17,884.75 INR cr of CSR funding.

Only 1,885.28 INR cr is allotted for rural development, according to the development-wise amount spent for the year 2019-20 (<https://www.csr.gov.in/index20.php>).

This study highlights the importance of a commitment to rural development. In what ways can the needs of the people be met? Development requires more than just government action. In lieu of resource involvement,

Business houses may meet other rural needs. The transformation of rural areas depends on many factors; it is social change. In a market-oriented economy, the business sector is at the forefront of economic growth. These programs need to be expanded by major steps. According to Model participants, CSR is the result of

realising that with growing economic benefits, business is contributing to this. CSR is about a sustainable business. Rural development is not highlighted by the government as much as other sectors like education, health, and other development indices.



Source: <https://www.csr.gov.in/statelist.php>

Fig. 1: State-Wise Amount Spent by CSR Fund

The CSR contributions have not been spent equitably in all the states. We observe that in some states, the funding is non-existent in Arunachal Pradesh, Assam, Bihar etc. It gives an indication that corporates are concerned only with the areas which are near to their proximity. This should make the government retrospect the industrialisation of the neglected states like Bihar, Chhattisgarh etc.

The state of Maharashtra has 10978.69, followed by Karnataka with 2718.01, whereas the other states with needs are not allotted their funding from CSR. Equity has to be maintained. The government has to intervene in this equilibrium. So an understanding of the areas of present CSR activities will highlight the lacunae in the neglected sectors and states of India.

Methodology

This paper has taken information from various companies' CSR activities from their websites, also from government websites for the data. Secondary information is predominantly used here.

Research Questions

- What are the various areas in which the CSR is effective in terms of rural development?

- What are the drivers for CSR implementation in rural areas?
- What issues and challenges do companies face while implementing CSR activities?

What are the various areas in which CSR is effective in terms of rural development?

The soul of India resides in its villages. The social commitment is bound to give wings to this soul by financing rural development in a systematic way. We will see how the Corporates make their contribution to rural development. Honestly, these are steps from companies. Although CSR tasks have been made mandatory by the government, much of this work still needs attention.

Table 1: Development Sector-Wise Amount Spent for the year 2019-20 in INR Crs.

<i>Development Sector-Wise</i>	<i>Amount Spent for the Year 2019-20</i>
Clean Ganga Fund	1.06
Education, Differently Abled, Livelihood	7,222.41
Encouraging Sports	237.03
Environment, Animal Welfare, Conservation of Resources	1,336.03

<i>Development Sector-Wise</i>	<i>Amount Spent for the Year 2019-20</i>
Gender Equality, Women Empowerment, Old Age Homes, Reducing Inequalities	458.84
Health, Eradicating Hunger, Poverty And Mal-nutrition, Safe Drinking Water, Sanitation	4,865.05
Heritage Art And Culture	491.87
Other Sectors - Technology Incubator , Benefits To Armed Forces, Admin Overheads	73.2
Prime Minister's National Relief Fund	537.15
Rural Development	1,885.28
Slum Area Development	10.64
Swachh Bharat Kosh	38.78
Any Other Fund	702.36
NEC/Not Mentioned	24.99
Grand Total (in Cr.)	17,884.75

Source: <https://www.csr.gov.in/developmentlist.php>

CSR in Rural Development

Many long-term CSR programs, from HDFC Bank's Holistic Rural Development Program to ITC's Mission Sunehra Kal, are making progress in sustainable rural development. These companies work in partnership with government programs and departments other than non-profit organizations, using partners, agencies and CSR professionals who work well to implement the program. We offer you a glimpse of social projects by top Indian companies that support rural development today.

ITC Team

Social investment is as important to the company as it is to its growth, which is why ITC Group's largest Social Investment Programs, now known as SIPs, form the backbone of MSK (Mission Sunehra Kal). MSK aims to build rural capacity in partnership with local communities to improve water and forest resources, open non-farm livelihoods, empower women, expand primary education, and drive future skills in India. For example, the Sustainable Agriculture program provides farmers with a better climate. The program focuses on strengthening the resilience of small and medium-sized farmers to climate change by reducing planting costs, improving production, and restoring and replenishing depleted natural resources. Currently, 3.95 hectares are

covered under the scheme. Last year, 4,747 Farmer Field Schools and Choupal Pradarshan Khets benefited from 1.34 lakh farmers. Agri's business group has launched the 'Village Adoption Program'. It covers 250 model villages in Andhra Pradesh, Karnataka, Telangana, and Rajasthan. This initiative is in support of rural development and is in line with the SAGY of Prime Minister Narendra Modi (Sansad Adarsh Gram Yojana) on comprehensive rural development.

Mahindra and Mahindra

M&M won the National CSR Award for the National Priority Area Agriculture and Rural Development for Integrated Watershed Management Program (IWMP) at the Parliamentary Festival organized by the Department of Cooperative Affairs. The IWMP is a model of Private Partnerships with the Madhya Pradesh Government in Bhopal and in Hata with the National Bank for Agriculture and Rural Development (NABARD) to expand the groundwater table in the region. Located in 48 villages (35 villages in Bhopal and 13 villages in Heta), the project will help increase agricultural productivity and improve the overall quality of life, benefiting 38,447 people living in these areas. Through Mahindra Hariyali, the Mahindra Group planted 1.52 million trees, which contributed to building green cover and protecting the country's biodiversity. Of these, 1.13 million trees were planted in the Araku district, in addition to enhancing the environment and providing health support to the coffee growers and fruit farmers in the area. Of the 1.52 million, 1.32 million tree planting was done by the company. Through the Wardha Farmer Family Project and the Krishi Mitra Project, the company continued to support small and medium-sized farmers by training them in practical farming practices.

The CSR department works with partners and organizations to enable rural women to become self-sufficient and to promote entrepreneurship. In addition to providing villages with basic health care facilities and rehabilitating schools in their districts, the company has been instrumental in creating interventions and following these practices that help to make the villages self-sufficient. Other major interventions include the reconstruction of public health facilities and community health centres, the reconstruction of community facilities,

and the reconstruction of hand pumps, water filters and roads. In addition, Team Hero organizes animal husbandry testing camps for community livestock and holds workshops with farmers on how to have a better food product.

Tata Group

Transforming Rural India (TRI) is a Tata trust program that works to revolutionise urban sprawl in poverty-stricken regions, especially in Madhya Pradesh, Jharkhand, and Chhattisgarh. TRI's long-term goal is to reach 100,000 villages in 1,000 blocks that change the lives of 200 million lives. Key achievements of the CSR program include using health-focused interventions in 342 villages in Madhya Pradesh, which includes 1,035 settlements, 710 community volunteers trained in community-led agreements, and initiated discussions involving 2070 women's groups in their villages. The MoU has been signed with the Department of Education to facilitate collaboration with teachers and schools. Direct support was facilitated in 198 schools and 731 community volunteers who participated in local organisations and School Management Committees. 'Kushal Kisan Abhiyaan' is a step towards the rapid adoption of commercial agriculture through rural media channels in three blocks of Jharkhand, involving nearly 7,000 farmers. An estimated 630 farmers have increased their income by Rs more. One lakh; 98 agribusiness entrepreneurs were involved as Value Trainers to facilitate the rapid adoption of commercial agriculture. TRI has launched a 'Sarathi' platform to support youth aspirants in the villages of Madhya Pradesh, Jharkhand, and Chhattisgarh, in making informed career decisions and linking them to a pool tested by training service providers (TSP). Signed agreements with seven well-known TSPs; relationships are explored with small financial institutions to provide credit through training programs that provide better job opportunities.

NTPC

India cannot prosper without rural communities thriving. That is why NTPC has spent INR 34.81 crores in support of rural development in 2018-19. The NTPC CSR on rural infrastructure includes building community halls and facilities, repairing roads, distributing solar lights, and repairing dams and village infrastructure. Six solar power

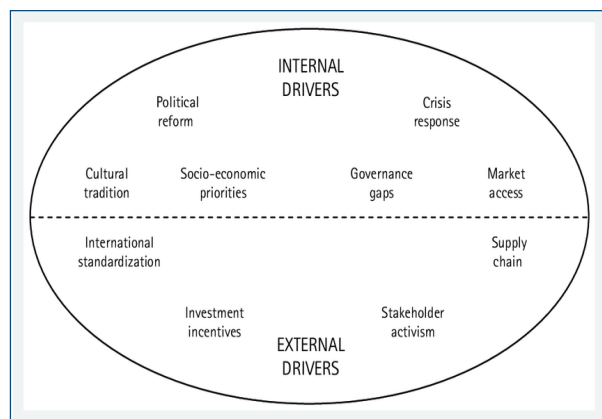
plants and more than a thousand solar streetlights were installed by 2019. NTPC has started building community halls at Vivekanand College (Dhanbad), Brahmani village, in Maharashtra. A total of 27 community centres have been built, and 40 km of roads were repaired last year.

Aditya Birla Group

India cannot prosper without rural communities thriving. That is why NTPC has spent INR 34.81 crores in support of rural development in 2018-19. The NTPC CSR on rural infrastructure includes building community halls and facilities, repairing roads, distributing solar lights, and repairing dams. For more than 50 years now, the Aditya Birla Group has been participating in social programs that have a clear impact on the quality of life of the rural poor. The group uses social welfare in 7,000 villages, reaching 9 million people annually through the Aditya Birla Center for Community Initiatives and Rural Development, led by Rajashree Birla. Model Villages is a transformation project under their home program in which the conglomerate has selected 300 villages. Over a five-year period, villages will be able to become self-reliant in all aspects, emerging from a state of 'below poverty'. More than 90 Indian villages have reached the level of exemplary villages. These are found in Tamil Nadu, Karnataka, Chhattisgarh, Maharashtra, Gujarat, Madhya Pradesh, and Rajasthan (Fernandes, 2020).

What are the drivers for CSR implementation in rural areas?

Factors influencing the Company's Corporate Social Responsibility can be internal drivers such as Internal in their country and external factors, such as stakeholders and investment decisions. CSR drivers in developing countries, internal drivers refer to internal pressure, Internal Transformation-Political Transformation, economic and economic priorities, crisis management, cultural culture, and governance positions, while foreign drivers tend to have a global origin. In terms of infrastructure- six solar power plants and more than a thousand solar streetlights were installed in 2019. NTPC has started building community halls at Vivekanand College (Dhanbad), Brahmani village, in Maharashtra. A total of 27 community centres have been built, and 40 km of roads were repaired last year.



Source: https://www.researchgate.net/figure/Drivers-of-CSR-in-developing-countries_fig2_285925758

Fig. 2: Drivers of CSR

CSR focuses on traditional values rooted in community service, business ethics, and social inclusion. Indeed, some cultures go back to ancient times. The various types of problems associated with developing countries often result in CSR responses. These problems can be economic, social, environmental, health-related, or industrial. However, industrial hazards can put pressure on CSR. Examples include the Union Carbide response to the 1984 Bhopal disaster in India (Visser, 2009).

Tax Exemption- Parliament stated that the purpose of CSR is to share the burden of the Government in providing social services by companies having net worth/turnover/profit above a threshold. However, corporate spending on activities like rural development, skill development, agricultural extension projects, contribution to Prime Minister's National Relief Fund, etc., took recourse to tax exemption under other relevant provisions of the Income Tax Act, like section 80G and 35AC (Nangia, 2021).

Crisis Management and CSR- Any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 is considered as CSR (Nangia, 2021).

What issues and challenges do companies face while implementing CSR activities?

Even though many Business Houses are implementing CSR activities, they face various issues like a poor response from society, clear guidelines, the narrow outlook of entities etc. A clear picture to overcome these challenges can improve the affectivity of various programs.

Table 2: Challenges in CSR Implementation

<i>Challenges</i>	<i>Number of Organisations</i>	<i>Percentage</i>
Poor response of Society	42	28 %
Transparency issues	28	19 %
Lack of trained and capable workforce	39	26 %
Lack of clear guidelines of CSR	30	20 %
Narrow outlook of NGOs and Government Agencies	07	4 %
Lack of consensus of local agencies or NGOs	04	3 %

Source: [researchgate.net/figure/Challenges-and-Constraints-in-implementation-of-CSR-activities_tbl4_334895935](https://www.researchgate.net/figure/Challenges-and-Constraints-in-implementation-of-CSR-activities_tbl4_334895935)

It is found that there are several challenges and obstacles in the implementation of CSR activities. Lack of public participation or poor public accountability is a major obstacle or challenge to organizations. Apart from this, the challenge is to find qualified and capable staff to perform CSR tasks. There are no clear guidelines or policy guidelines for performing CSR tasks. CSR activities performed by Indian organizations do not have specific guidelines regarding its investment boundaries, including major routes and areas to be included in CSR activities (Amiri, 2019). According to the United Nations and the European Commission, Corporate Social Responsibility (CSR) leads in three areas: profit, environmental protection and the fight for social justice. Governments rely on law and order to bring about social and environmental goals in the business sector.

The decline in government resources, coupled with a lack of regulation, has led to the exploration of voluntary and non-legal programs instead. Lack of consensus among local agencies regarding CSR projects leads to duplication of activities by business houses in their areas of intervention. A spirit of competition comes between local spending agencies rather than building collaborative approaches to issues. This feature reduces the company's ability to periodically evaluate the impact of its plans.

There is a lack of interest in the local community participating and contributing to corporate CSR activities

as there is little or no information about CSR in local communities. No major efforts have been made to disseminate information about CSR and instil confidence in local communities through these programs. The situation is exacerbated by the lack of communication between the company and the community at the grassroots level (Kazim, 2013).

This study will focus on CSR activities involving rural areas in India. Secondary data analysis will be used to study the various areas of development taken up by business houses in India concerning rural development. The latest data has been taken from the national portal of corporate governance.

Discussions

The various areas where CSR is successful with respect to rural development Various corporates have a partnership with local communities to develop water and forest resources, open up new non-farm livelihoods, empower women, expand primary education, and drive future skilling in India.

Corporates have triggered a large-scale transformation of villages in regions of endemic poverty, implementing health and nutrition rapid adoption of commercial agriculture; Agri-entrepreneurs were engaged as Value Chain Actors to facilitate the rapid adoption of commercial agriculture. This paper delves into the various activities CSR initiatives are taken up in Villages for rural development. To find answers and probable solutions for the challenges faced by these initiators and the drivers for CSR activities in India. Truly it is a new horizon for Indian villages with the Government of India, Corporates, NGOs, and various local communities joining hands for rural development.

The drivers for the implementation of CSR in rural areas

Tax Exemption- The Parliament of India stated that the purpose of CSR is to share the burden of the Government in providing social services by companies having net worth/turnover/profit above a threshold. However, corporate spending on activities like rural development, skill development, agricultural extension projects, contribution to Prime Minister's National Relief Fund, etc., have taken recourse to tax exemption under other

relevant provisions of the Income Tax Act, like section 80G and 35AC.

Crisis Management and CSR- It also purposed that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 is considered as CSR.

Issues and challenges do companies face while implementing CSR activities

Governments rely on law and order to bring about social and environmental goals in the business sector. The decline in government resources, coupled with a lack of regulation, has led to the exploration of voluntary and non-legal programs instead.

There should be a consensus among local agencies regarding CSR projects so that duplication of company housing activities in their areas of intervention does not take place. Collaborative approaches should be a pattern of various activities. Government should appoint or come as a local self-help incentive or NGOs and partner companies to meet partnerships. In the same way, an impact assessment of their programs from time to time can be done. Proper planning from panchayat or village managers can reduce the lack of interest in the local community in participating in and contributing to corporate CSR activities. Various training or promotion activities should be taken up by local communities regarding these programs as there is little or no information about CSR in local communities, and no major efforts have been made to inform people about CSR and instil confidence in them. Company-community interaction at the grassroots level should also be encouraged (Kazim, 2013).

Conclusion

Various companies are partnering with local communities to improve water and forest resources, open up non-farm livelihoods, empower women, expand primary education, and advance skills in India in the future. Sustainable Agriculture Initiative gives farmers the right knowledge of climate risks. A program focused on strengthening

the resilience of smallholder and vulnerable farmers by reducing the cost of farming and improving productivity. CSR initiatives for rural development have projects to increase agricultural productivity and improve the overall quality of life, to support smallholder and subsistence farmers by including efficient farming practices including land health, crop planning, creating exemplary farms with biodynamic farming methods, and expanding the water table to increase productivity.

Corporates have triggered a large-scale transformation of villages in regions of extreme poverty using health and nutrition by the rapid adoption of commercial agriculture; Agricultural entrepreneurs were involved as Value Chain actors to facilitate the rapid adoption of commercial agriculture. Other interventions include the construction of halls and community centres, road repairs, distribution of solar panels, repairs of dams and village infrastructure, solar power plants and solar streetlights.

To successfully implement CSR activities, it is suggested that there should be a public-private partnership with well-defined controls and procedures in order to make the best use of available social services. There should be appropriate government-led guidelines for the successful implementation of CSR activities in rural and in remote areas (Amiri, 2019). Truly it is a new horizon for Indian villages with the Government of India, Corporates, NGOs, and various local communities joining hands for rural development.

Future Research Areas

Future research can be done objectively for each state and each district with respect to the funds allocated and the areas that need development. This will help the policymakers to make an unduplicated effort. Other areas needed for development can be highlighted.

Future research can be done on setting up of Social Stock exchange p to help enterprises and voluntary organisations working for social welfare to raise capital through debt, equity, or mutual funds. Research can be done to find out whether capital markets can be taken closer to the people, including the rural population. This would meet the social welfare objectives of our country. Also, it will lead to all-inclusive growth and financial inclusion.

References

- Amiri, M. (2019). A study of corporate social responsibility (CSR) initiatives of selected organizations in and around Pune city, state of Maharashtra, India. *Religacion-Revista De Ciencias Sociales Y Humanidades*, 4(16), 375-383.
- Arato, M., Speelman, S., & Van Huylenbroeck, G. (2016). Corporate social responsibility applied for rural development: An empirical analysis of firms from the American continent. *Sustainability (Switzerland)*, 8(1), 1-17. doi:<https://doi.org/10.3390/su8010102>
- Ahmad. et al (2015), Responsibility for social cohesion: A review of definitions, key elements and theoretical theories. *Mediterranean Social Sciences Journal*, 6(4), 83-95.
- CSR Government of India. (2020). Retrieved from <https://www.csr.gov.in/index20.php>
- Fernandes, K. (2020). *Top Indian companies funding CSR in rural development: The CSR journal* (7th ed.). Retrieved from <https://thecsrjournal.in/funding-rural-development-top-india-companies/>
- Jadhav, R. (2021). Data Focus. with 27% share healthcare ranks second in CSR spends, Retrieved from <https://www.thehindubusinessline.com/economy/with-27-share-healthcare-ranks-second-in-csr-spends/article34581178.ece>
- Kumar, R., & Ruhela, P. (2021). Responsibility for social cohesion in India - Problems and challenges. *PJAE*, 18(4.) ISSN 15587-214x
- Mahajan, A. (2018). CSR partnership for rural development. Retrieved from <https://indiacsr.in/csr-partnerships-rural-development/>
- Medina-Muñoz, R. D., & Medina-Muñoz, D. (2018). CSR on poverty reduction: Integrated research framework. *Business Ethics: A European Review*, 29(4).
- Stirling, M. (2019). A brief history of CSR. Retrieved from <https://www.smartsimple.com/blog/2019/3/29/a-brief-history-of-csr>
- Ministry of Corporate Affairs. (2018). Invitation for public comments for high level committee on corporate social responsibility. Retrieved from https://www.mca.gov.in/Ministry/pdf/InvitationOfPublicCommentsHLC_18012019.pdf
- Kazim, S. (2013). Responsibility for social cohesion - Problems and challenges in India. Retrieved from

<https://thecompanion.in/corporate-social-responsibility-issues-and-challenges-in-india/>)

Menaga, A., & Shanmugam, V. (2020). Corporate Social responsibility initiatives towards rural skill development. *International Journal of Scientific & Technology Research*, 8, 1-4. Retrieved from <https://www.downtoearth.org.in/news/governance/csr-is-india-inc-spending-responsibly--69353>

Nangia, R. (2021). A closer look at CSR law. *The Hindu Business Line*. Retrieved from <https://www.thehindubusinessline.com/business-laws/a-closer-look-at-csr-law/article33897046.ece>

Vastradmath, N. (2015). The role of corporate social responsibility for an inclusive growth in the society “the practice of CSR in the context of rural devel-

opment in India”. *International Journal of Scientific and Research Publications*, 5(10), 1-5. Retrieved from www.ijsrp.org

Visser, W. (2009). Corporate social responsibility in developing countries. *The Oxford Handbook of Corporate Social Responsibility*, October. doi:<https://doi.org/10.1093/oxfordhb/9780199211593.003.0021>
<https://www.india.gov.in/topics/rural>

Nayak, P. K., Chattopadhyay, S. K., Kumar, A. V., & Dhanya, V. (2010). Inclusive growth and its regional dimension. *Reserve Bank of India Occasional Papers*, 31(3).

<https://www.csr.gov.in/content/csr/global/master/home/national-csr-awards/national-csr-awards.html>