

Dimensions of Emerging Cross-Sector Partnerships in Mandatory CSR Regime: Perspectives from the Corporate Sector in Karnataka

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Abstract: Cross-sector partnerships (CSPs) are collaborations between organizations from different societal sectors (i.e., business, government and nonprofit) that work together to achieve social welfare. The value of partnerships increased in the global world with the recognition that the world's problems are 'wicked problems' and they cannot be solved by a single partner. In the Indian context, the introduction of mandatory CSR created an enabling environment for the emergence of CSPs. Mandatory CSR, which is based on the 'Chatterjee Model' promotes partnerships between the corporate sector and the voluntary sector for the implementation of projects. In this context, the study tried to map the existing CSPs, the dimensions of partnerships and the gains from partnerships from a company perspective. It is based on the primary data collected from companies located in Bangalore and Mysore districts of Karnataka. The results indicate that majority of the partnerships are in the transactional stage, but the sharing is mainly from company to NGO. At the policy level, the study revealed that implementation of the 'Chatterjee Model' could influence the relationship between the corporate sector and the NGO sector. The policy could achieve the main objectives of bringing measurability to the CSR interventions, projectivization of CSR interventions and sharing of corporate skills and social development skills. Suggestions are made for strengthening the partnerships in the future.

Keywords: Cross-sector partnerships, mandatory CSR, dimensions of partnerships, CSR expenditure

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Introduction

Cross-sector partnerships (CSPs) are collaborations between organizations from at least two different societal sectors (i.e. business, government and nonprofit) that work together in the strive for economic, social and environmental welfare (Vogel *et al.*, 2022). The value

of networks and partnerships increased in the global world with the recognition that the world's problems are 'wicked problems' and they cannot be solved by a single partner. Cross-sector partnerships often address large-scale, persistent, and 'wicked' problems that transcend sectoral boundaries and are therefore hard to solve from within a single sector, where problem-solving capacities are inherently limited (Andrews & Entwistle, 2010). Traditionally the priority of a business has been to increase the value for its shareholders and owners. But in recent times stakeholders started asking "what companies can do for society and not what society can do for companies." Therefore, companies are partnering with civil society to showcase their responsibility to the community (Heap, 2000). According to Austin (2001), partnerships are a collaborative paradigm of the 21st century which is needed to solve the increasingly complex challenges that exceed the capabilities of a single sector. Cross-sector collaborations have been identified as key factors in achieving sustainable development goals. According to Albrechtsen (2017), *"the scale, scope, and complexity of the economic and social transformation to come will be such that no one sector – government, business, civil society or academia – will be able to manage the transformation alone. We are going to need some surprising alliances that bring different sectors together if we are to overcome its challenges."* SDG era recognized all social actors as key development actors and part of the global solutions. According to the UN system, partnerships for sustainable development are multi-stakeholder initiatives voluntarily undertaken by governments, inter-governmental organizations, major groups, and other stakeholders (Stibbe *et al.*, 2019).

Austin (2000) proposed Collaboration Continuum to understand the stages of collaborations and it was further developed by Austin and Seitanidi (2012). According to the collaboration continuum, there are three relationship stages for partnerships: philanthropic, transactional and integrative. Philanthropic collaboration implies that the partnership is mainly a donor-recipient relationship. In this type, the resources flow unilaterally from the corporation to the non-profit organization. Philanthropy is often managed through trust or foundation entities within a corporation (Strickland, 2014). Transactional collaborations involve a bilateral resource flow in the form of an exchange of resources and value is created through the involvement of both partners. By gaining access to resources from each other, the partners increase their competitive advantage and generate value in the form of social capital (Austin and Seitanidi, 2012). The integrative collaborations demonstrate a deeper interaction value (Seitanidi and Crane, 2012). This type of collaboration requires a higher degree of leadership efforts, resources and commitment than transactional or philanthropic collaborations, but has the potential of creating more value for society as well as the partners (Seitanidi and Crane, 2012).

Cross-sector partnerships can be divided into four different categories (Selsky and Parker, 2005) as follows.

1. Public-Private Partnerships
2. Public-NGO Partnerships
3. Private-NGO Partnerships
4. Tripartite Partnerships

Cross-sector partnerships create advantages in terms of new knowledge creation, closer collaborations, customized solutions and increased information and experience sharing, which provides opportunities to form a network of expertise, develop competencies and realize active learning and new knowledge creation. (Khan *et al.*, 2022). However, developing CSPs is not very easy due to the differences in the organizational structures of the partnering organizations. Due to the diversity of the partners involved, the building up of CSPs is a complex and uncertain process that does not always follow rational principles but is influenced by emotions and unconscious dynamics (Battisti, 2009).

Regarding the barriers to the development of cross-sector partnerships in India Davidsdottir (2015) observed that several NGOs in India face problems in meeting the expectations of the companies due to insufficient human resources and the companies' reluctance to include administrative and capacity-building costs. A business informant in the study stated, "The main barrier for partnerships is the lack of managerial expertise of the NGOs and reporting documentation processes."

Van Hille *et al.*, (2020) took a different view to understand cross-sector partnerships. In their analysis, a new player in the name of "mission-driven convener" is introduced. Here, the convener is the unit of analysis. The authors examined how a "mission-driven convener" initiates and participates in CSPs as a strategy to realize the sustainable development agenda. In this analysis, the CSP is considered as 'a convening strategy' of a mission-driven convener to achieve the desired sustainability outcomes. The authors observed that mission-driven conveners must face 'additional' challenges when they choose CSPs as their strategy to realize sustainable supply chains and must convene collaboration among multiple, and sometimes competing, businesses.

Though several research studies have emerged after the announcement of mandatory CSR in India, they are mainly focused on the trends in CSR expenditure and a few evaluation studies at the firm level. But there is no attempt to understand the types of partnerships, drivers and challenges from the partners' (company and NGO) perspective. Therefore, the overall objective of this research is to understand the emerging cross-sector partnerships in Karnataka from a company perspective.

Mandatory CSR Policy as an Enabler of CSPS in India

Corporate Social Responsibility (CSR) in India moved from *voluntarism* to *mandatorism* with the introduction of the Companies Act, 2013. It witnessed a paradigm shift in CSR policy in India and converted CSR activities into a project mode. Mandatory CSR is based on the 'Chatterjee Model' named after the architect of CSR rules and incorporated them in the guidelines for the implementation of mandatory CSR. Practically it has transited CSR from a philanthropic and/or voluntary perspective to a more structured, objective, and measurable format (Mitra *et al.*, 2018). The Act contributed to the development of CSPs by making provision for the involvement of development agencies /NGOs in the implementation of CSR projects by the companies.

The mandatory CSR regime brought changes in the mode of implementation of CSR funds. Several companies have started their own foundations for the implementation of CSR. Many have developed partnerships with NGOs, technical training institutions and the government for the implementation of projects (Rai and Bansal, 2014). According to KPMG India's CSR Reporting Survey (2018), 68% of Indian-origin companies have implemented CSR projects through a combination of direct/through the foundation or implementing agencies during 2015-16. There is an increasing partnership with the voluntary sector. This is reflected in a decrease in the percentage of companies opting for the implementation of CSR projects directly or exclusively through their own foundations. KPMG (2020) observed that the trend of increasing partnerships is a welcoming trend and a clear sign of recognizing the strength of collaboration and partnerships, advancing SDG Goal 17- Partnerships for the Goals. As per the 2019 survey, more than 70% of the companies are using implementing agencies such as NGOs/VOs for their CSR projects. The latest amendments to the CSR rules known as Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 created an environment for the development of CSP by allowing multi-year projects and other provisions.

In this context, this paper presents an overview of emerging CSPs in Karnataka and the perceptions of company representatives regarding the CSPs.

Materials and Methods

Mixed methods research is adopted in this study. The quantitative data for the macroanalysis was collected from the annual CSR reports of the select companies. Primary data for micro level analysis was collected from the sample companies through a survey with an interview schedule and in-depth interviews with key persons responsible for decision making and implementation of CSR projects. As in any exploratory

research, a non-probability sampling design was adopted. To understand the trends in CSR expenditure and map the existing partnerships at the macro level, the top ten companies each from the public and private sectors during three years period of 2016-17 to 2018-19 were identified. Primary data was collected from 18 companies located in Bangalore and Mysore districts. Though efforts were made to reach 20 companies, due to a lack of sufficient data, two companies dropped out. Thus, to understand the partnerships at the micro level, 18 companies located in Mysore and Bangalore districts were selected. The sample includes production and service industries from both the public and private sectors. The triangulation method is used to validate the data. To triangulate the study, follow-up telephone interviews were administered that further validated participant responses.

Hypothesis

A working hypothesis was developed based on the existing data. The study tested the hypothesis that the CSR portfolio of private sector companies is more diversified than that of public sector companies.

Analytical Framework

The analysis uses a four key dimensional framework developed Byiers *et al.* (2016) to understand the drivers and constraints in specific business-CSO partnerships. Two more dimensions are added to the existing four dimensions.

- The process of formation of partnerships*
- Goal alignment / Relation to core business*
- Degree of Partner's Engagement*
- Partnership Activities*
- Governance Structures*
- The value attributed to partnerships*

Analysis and Discussion

The analysis is presented in two sections. The first section presents macro level analysis based on the secondary data and the micro level analysis is based on the primary data collected at the firm level from the companies located in Bangalore and Mysore districts.

Macro Level Analysis of CSPs

Macroanalysis of CSPs is based on the information provided on the CSR annual reports of the top ten public sector and ten private sector companies in Karnataka. The analysis investigates trends in CSR expenditure, the issues addressed, the mention

of partnership in the CSR policy of the companies, the number of partners and their respective shares.

Trends in CSR Funding

Infosys and WIPRO are the two IT giants contributing large amounts to CSR funding. While Infosys contributed INR253.2 million in 2020-21, WIPRO contributed INR2511.9 million during the same year. The contribution of Infosys increased from INR 2395.4 million in 2014-15 to INR 3599.4 million 2019-20. Titan and BOSCH are the other important contributors contributing consistently. IqviaRds (India) Private is another growing private company registered in Bangalore offering services across clinical research, data management, lifecycle safety, medical writing, biostatistics etc. The company steadily increased its CSR contribution over the reference period.

The top ten public sector companies include production and service companies. The contribution of these public sector companies is comparatively less. Over a period of

Table 1 Trends in CSR Expenditure of Top Ten Companies in Karnataka(INR in Millions)

<i>Private Sector Companies</i>							
<i>Company</i>	<i>2014-2015</i>	<i>2015-2016</i>	<i>2016-2017</i>	<i>2017-2018</i>	<i>2018-2019</i>	<i>2019-2020</i>	<i>2020-2021</i>
Biocon	71.3	81	90	88	84.3	79.1	65.8
BOSCH	103.5	197	332	366	353.3	370.8	315.7
Infosys	2395.4	2023	2894.4	3126	3420.4	3599.4	3253.2
IqviaRdsPvt.	10	10	5.9	227.21	310.2	316.9	533.9
Mindtree	40.1	93.7	109	124.2	150.3	343.5	79.5
Mphsis	21.8	117.8	133.6	129.1	182.2	150	100
Titan	123.2	174.2	200.4	234.4	315.9	309.9	375.4
Toyota Kirloska	2.6	11.9	15	87.3661	60.5	17.6	22.1
UB Group	22.4	61	72.7	89.2	107.4	116	194.1
WIPRO	1327	1598	1863	1860	1853	1818	2511.9
<i>Public Sector Companies</i>							
BEL	45.7	78.9	116.4	143.9	241.6	311.6	227.9
BEML	32.6	45.9	35.1	33.5	31	43.2	40.4
Canara Bank	282.3	327	302.3	285.3	236.2	202.3	247.0
HAL	679.6	907.1	679.6	772.9	724.6	820	905.2
KPTCL	26.7	34.4	24.4	154	139.6	250.1	117.0
KSBCL		10.0	9.6	10.2	8.5	10.0	11.5
KSIIDCL		17.3	10.1	10.0	13.4	13.4	16.8
MRPL	48.1	41.1	14.5	103	313.2	762.9	261.2
MSIL	10.0	10.0	23.1	50.0	205.0	24.0	9.2
RBI	20.4	34.9	32.4	42.9	116.7	94.6	84.7

Source: Annual Reports

seven years (2014-2015 and 2020-2021) top private sector companies have contributed INR 41942.68 million while top public sector companies have contributed INR 11988 million during the same period. Among the public sector companies, Hindustan Aeronautics Company (HAL) is the largest contributor. The company contributed INR 905.2 million during 2020-21. Canara Bank is next in the order with INR 247.0 million. Mangalore Refinery and Petrochemicals Limited (MRPL) is a Category 1 schedule 'A' Mini Ratna, Central Public Sector Enterprise (CPSE) located at Katipalla, near Mangalore. MRPL contributed a record of INR 762.9 million in 2019-20 to CSR.

Bharat Electronics Limited (BEL), BEML Limited, formerly Bharat Earth Movers Limited, Hindustan Aeronautics Limited (HAL), Karnataka Power Transmission Corporation Limited (KPTCL), Karnataka State Beverages Corporation Limited (KSBCL), Karnataka State Industrial and Infrastructure Development Corporation (KSIIDC), *Mangalore Refinery and Petrochemicals Limited (MRPL)*, Mysore Sales International Limited (MSIL), Reserve Bank of India (RBI).

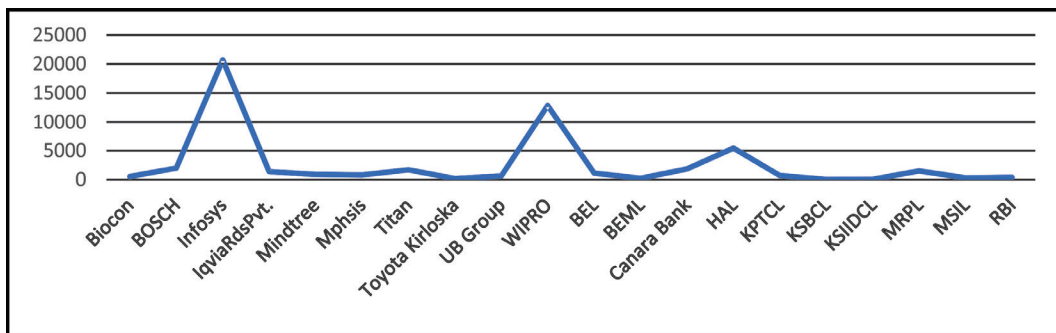


Figure 1: Total CSR Expenditure 2014-15 to 2020-21

Reference to Partnership in CSR Policy

As per the Companies Act 2013 CSR companies are expected to prepare CSR policy. The survey revealed that all the sample companies have released CSR policies and displayed them on their website. The policy was found to be revised as and when there are changes in the Government policies. The content analysis of the CSR policies of the top companies shows that while public sector companies have adopted a common pattern in accordance with the guidelines provided in the Companies Act 2013, private companies have used different terminology in their policy, though it broadly fits into the guidelines. As the focus of the present research is partnerships, the content analysis is focused on the mention of 'partnership' in the policy document. In the content analysis, it came out very clearly that most of the sample companies from the public sector have not mentioned 'partnership' either in the CSR policy or in their annual

reports. On the other hand, most of the private sector companies have mentioned it both in the policy and annual reports. Very few public sector companies have a mention. For example, the CSR policy of Bharat Electronics Limited (BEL) mentions partnerships in the execution of CSR projects. The policy document says “Execution of CSR projects can be taken up by in-house teams or through a suitable partnership with State Governments, PSUs, NGOs, Pvt. Companies and Intl organizations.” In the partnership description BEL talks about the company’s partnership with the Electronic Sector Skill Council of India (ESSCI) for vocational skill training. Some companies use different terminology. Instead of partnership, the term collaboration is used. In the CSR policy of MRPL, there is a mention of collaboration.

All the private companies in the sample have a mention of partnership in their policy document and annual reports. Biocon, a giant in biotechnology, refers to SDG-17 which identifies partnerships as a crucial instrument to achieve the 2030 agenda. The CSR policy says “Biocon Foundation shall implement the CSR activities directly or through Partnerships.” Similarly, Mindtree, a software company registered in Bangalore made partnership an important part of the CSR policy. Its CSR policy says “Mindtree believes in developing true partnerships. We foster a collegial environment where individual perspectives are respected and honest dialogue is expected.” Titan is another large company with a good reputation for its social responsibility and belief in partnerships. The policy document says “Titan will implement its CSR initiatives through a combination of its own in-house teams/volunteering, partnering with Non-Governmental Organisations (NGOs) and institutes of repute and other partner organizations who have competencies in the field under consideration.” The CSR policy of Toyota mentions how the company wants to use partnerships to achieve excellence. In the words of their vice chairman, “We strive to achieve excellence with clear intent and purpose, with ever-growing partnerships and collaboration to transform the lives of the underprivileged sections of society with various innovative social models.” WIPRO one of the well-known companies with its headquarters in Karnataka mentions partnerships in its policy. WIPRO’s CSR charter and policy Version 5.0 says “Our implementation approach is to primarily work through partners with established track records in the respective domains.” Though there is no explicit mention of partnerships in the CSR policy of Infosys, the company developed partnerships with educational institutions. Details about the partners are displayed on the website. The company acknowledges the benefits of partnerships in the annual reports. For example, according to the Infosys Foundation “Forging strong partnerships is a strategic imperative for us. Collaborations with our partners have helped us achieve our goals and venture into new areas of research and experimentation.” The CSR policies of some companies

are very detailed and describe why the company wants to partner and how the CSR commitments are met. While the CSR policies of many companies from the public sector identify partnerships as a means to achieve the greater social, economic and environmental impact of their CSR interventions, private companies have different objectives to be achieved from partnering. Biocon wants to forge partnerships for the future. Mindtree looks at partnerships as an instrument to create a multiplier effect of its social programmes. Bringing a systematic change is the objective of the partnership for United Breweries. To achieve this, the company partners with local schools.

Table 2: Mention of Partnership in CSR Policy

<i>Private Sector Companies</i>			<i>Public Sector Companies</i>		
<i>Company</i>	<i>No</i>	<i>Yes</i>	<i>Company</i>	<i>No</i>	<i>Yes</i>
Biocon		1	BEL		1
Bosch		1	BEML	1	
Infosys	1		Canara Bank		1
IqviaRds	1		HAL	1	
Mindtree		1	KPTCL	1	
Mphasis	1		KSBCL	1	
Titan		1	KSIIDCL	1	
Toyota		1	MRPL	1	
United Breweries		1	MSIL	1	
Wipro		1	RBI	1	
Total Pvt	3	7	Total Public	8	2
	30.00	70.00		80.00	20.00

Source: Annual Reports

Nature of Cross-Sector Partnerships

Mandatory CSR and the guidelines provided in the Act for the implementation of CSR funds created opportunities for several cross-sector partnerships. Based on the disclosure of money spent by the top 20 companies the cross-sector partnerships are mapped. The data reveals that there are different combinations of partnerships and the companies adopt multiple partnerships for different projects. But one common trend observed is that many public sector companies are spending directly, whereas many private sector companies are partnering. Companies partner with governments either directly by participating in government programmes or through an NGO. In the former case, companies contribute to the implementation of certain government programmes or contribute to government funded institutes of higher education and research etc. In this case, the partnership is philanthropic. In the latter case, the company supports an NGO which is implementing any government programme. This is a tripartite cross-

sector partnership where the partners are NGOs, the government and the company. Toyota company introduced the ABCD programme for promoting health and hygiene in government schools in partnership with NGOs and this complements the Swachh Bharat Programme of the government of India. The data shows that 50% of the private sector companies reported direct partnerships with the government and 60% reported NGO partnerships. This shows the extent of partnerships between the government and private sector companies. But the dominant partnerships are between companies and NGOs. While 90% of the companies from the private sector reported partnerships with NGOs only 40% of the companies from the public sector reported so. Details of the partnerships are presented in Table 3.

Table 3: The Nature of Partnerships

<i>Company</i>	<i>Company with Govt.</i>	<i>Company with NGO and Govt.</i>	<i>Company with NGO</i>	<i>Company with Foundations</i>	<i>Company with NGO and another company</i>	<i>Spending directly</i>
Private Sector Companies						
Biocon	1	1		1		
BOSCH		1	1	1		
Infosys	1	1	1	1		
IqviaRds			1			1
Mindtree	1		1	1		
Mphasis	1	1	1	1	1	
Titan	1	1	1	1	1	
Toyota			1			1
United Breweries			1	1	1	
WIPRO		1	1	1		
Total	5	6	9	8	3	2
% to total	50.00	60.00	90.00	80.00	30.00	20.00
Public Sector Companies						
BEL	1					1
BEML	1			1		1
Canara Bank	1		1	1		1
HAL	1			1		1
KPTCL	1					1
KSBCL	1					1
KSIIDCL			1			1
MRPL	1		1	1		1
MSIL	1		1	1		1
RBI	1					1
Total	9	0	4	5	0	10
% to total	90.00	0.00	40.00	50.00	0.00	100.00

*Multiple responsesSource: Annual Reports

Partnering with foundations is observed more among private sector companies. Tripartite partnerships are reported by some private sector companies in which a company partners with another company in the implementation of a project. Sometimes two companies together support a programme. In this case, the partnership is between the two companies and the NGO. The partnerships reported by many public sector companies are more philanthropic in nature. For example, the partnership between BEL and ESSCI is in the form of financial support for skill development. RBI provides support to improve the infrastructure in colleges and schools.

Partnership Portfolio of Companies

The Partnership Portfolio of sample Companies is analyzed by calculating the share of each partner in the average amount spent during 2017-18 and 2019-20. The results are presented in Table 4. The data shows that among the private sector companies, the major contribution is to NGOs. Contribution to NGOs is mainly for the implementation of programmes.

Table 4: Share of Each Partner (Private Sector Companies)

<i>Institutions</i>	<i>Biocon</i>	<i>BOSCH</i>	<i>Infosys</i>	<i>IqviaRds</i>	<i>Mindtree</i>	<i>Mphsis</i>	<i>Titan</i>	<i>Toyota</i>	<i>UB</i>	<i>WIPRO</i>
Company Foundation	25.0		3.57			17.86	3.85			6.9
NGO		42.86	21.43	20.0	33.33	39.29	50.0		55.0	41.38
HEI	25.0		21.42			10.71	11.54			6.9
Pvt.Res.Cen			3.57							
Govt.Res.Cen			10.71							
Foundations	50.0	42.86	17.86			25	30.77		36.0	41.38
Govt.org			17.86		33.33					
Govt. hospitals			3.57							
Direct spending				80.0				100		
Pvt. hospitals		14.29			8.33		3.85			
PM Relief fund						3.57				3.45
Pvt. University					8.33					
Pvt. company									9.1	
Section 8 Company						3.57				
Intl agency					16.67					
Total	100	100	100	100	100	100	100	100	100	100

Source: Annual Reports

In the implementation of programmes, some companies provide services to NGOs apart from monetary support. In this kind of partnership, both monetary and nonmonetary resources are shared. These partnerships are transactional partnerships.

Table 5: Share of Each Partner (Public Sector Companies)

Institutions	BEL	BEML	Canara Bank	HAL	KSIIDC	KSBCL	KPTCL	Mangalore refineries	MSIL	RBI
Company Foundation			15.0							
NGO			10.0		50.0			41.67	16.7	
Govt. Tech. Instt		20.0	7.5	25.0						
Govt. Res. Instt						25.0				
Foundations		20.0	7.5	25.0			3.57	33.33		
Govt.org	66.67	40.0	20.0	25.0					33.3	
Govt. hospitals			5.0			75.0		8.33		
Direct spending	33.33	20.0	7.5		50.0		10.71	8.33	16.7	100
Pvt. hospitals			7.5							
Religious Institutions			5.0	25.0				8.33		
PM Relief fund			15.0				85.71		33.3	
Total	100	100	100	100	100	100	100	100	100	100

Source: Annual Reports

Seven out of the ten private sector companies reported to be having a foundation. Examples are Infosys Foundation, Biocon Foundation, Mindtree Foundation, WIPRO Foundation, etc. Only in a few cases foundations also received funding from the company. Higher education and research also received a major share from private sector companies. Mindtree reported supporting an international agency as a partner of that agency in the implementation of programmes. The company partnered with UNDP for the empowerment of women in India. Mindtree also developed partnerships with private universities in technology transfer. When we look at the partnerships and the spending of public sector companies, it is very clear that the companies in the public sector have a very limited CSR portfolio. The CSR portfolio of public sector companies is much narrower than that of private sector companies. A large percentage of companies from the public sector are contributing to government programmes and some are directly implementing with the involvement of line departments. Contributions to religious institutions are also observed among the public sector companies.

Microlevel Analysis

The micro-level analysis attempts to understand the drivers of partnerships, the different dimensions of partnerships and the perceptions of the representatives of the corporate sector.

Sample Companies and major partners

The sample comprises 18 companies which are based in Mysore and Bangalore districts and have partners in these two districts. The companies were purposively selected to include companies from different sectors with and without international presence. Due to the non-availability of complete data, the analysis is restricted to 18 companies. However, the positive aspect is that the sample fairly represents the sector with both small and large companies. It includes larger public sector companies like HAL, BEML and Bharatiya Reserve Bank Note Mudran Private Limited (BRBNMPL) and private companies involved in manufacturing IT and non-IT products with and without international presence.

Definition of Partnership

A partnership in business is generally defined as an arrangement where business partners agree to cooperate and promote their business interests. In this, each partner contributes resources. Profits and losses of the business are shared. But in the case of cross-sector partnerships (CSPs), the goals are aligned only to the extent of the project and the partnership is not strictly based on financial matters. Therefore, perceptions

Table 6: Sample Companies and their Partners

<i>Company</i>	<i>Govt. /PVT</i>	<i>Foundation/ Trust</i>	<i>Partners</i>
Aris Global Software Pvt Ltd.	PVT	No	Grassroots Research and Advocacy Movement (GRAAM) Ramakrishna Ashram
Asian Paints	PVT	No	Swami Vivekananda Youth Movement (SVYM) MYRADA Kaveri Pradeshika Samsthe (MYKAPS) Grassroots Research and Advocacy Movement (GRAAM)
BEML	Govt	BEML	Govt Agencies and line Departments
Bharatiya Reserve Bank Note Mudran Private Limited (BRBNMPL)	Govt		Govt Agencies and line Departments
Canara Bank	Govt	Centenary Rural Development Trust	Swami Vivekananda Youth Movement (SVYM), Akshay Patra Foundation, Rotary Charitable Trust, District administration.
CII	Yes	CII Foundation	Skill Council for Persons with Disability (SCPwD), Line Departments, Other companies
HAL	Govt	No	Direct, NGOs and Govt. Departments
ITC Ltd.	PVT	ITC Rural Development Trust	ZP MYKAPS
Jindal Aluminium Limited	PVT	Sitaram Jindal Foundation	One time grant to several NGOs, hospitals, schools and training centres
JK Tyres	PVT	No	Zilla Panchayat, MYKAPS, rProcess
Juniper Networks India Private Limited	PVT	The Juniper Networks Foundation Fund	Hope Foundation Save The Children India
Kluber Lubrication India Pvt Ltd	PVT	No	NISARGA Foundation
NESTLE India	PVT	NO	Magic Bus, MAMTA Health Institute for Mother and Child
N Ranga Rao & Sons Pvt.Ltd	PVT	NR Foundation	Blind School Swami Vivekananda Youth Movement (SVYM) Set up in 1988, Ranga Rao Memorial School for Differently Abled (RMSD)
rProcess	PVT	No	ZP, MYKAPS, JK Tyres
Titan	PVT		Swami Vivekananda Youth Movement, Spastics Society of Karnataka, IIT Madras, India Foundation of Arts
Toyota Kirloskar Auto Parts (TKAP)	PVT	No	Community, NGO, Govt. Departments
TVS Motor Company	PVT	Srinivasan Services Trust 1996	Panchayats, Line depts. Agastya International Foundation

of the company play an important role in shaping the CSPs. The definitions given by the key persons involved in the initiation of CSPs are presented below. These views are important as they shape the CSPs.

Table 7: Definition of Partnerships by the Companies

<i>Company</i>	<i>Definition</i>
Aris Global Software Pvt Ltd.	Partnership means Cooperation
Asian Paints	Co-creating value is Partnership
BEML	Partnership means working together
BRBNMPL	Partnership means working together to achieve a common goal
Canara Bank	Create a measurable positive impact on economic, social and environmental success.
CII	Co-creation, co-design, co-implementing
HAL	MOU
ITC	Working together, sharing and respecting each other
Jindal Aluminium Limited	No reply
JK Tyres	Co-implementation
Juniper Networks India Private Limited	Working together to achieve a common goal
Kluber Lubrication India Pvt Ltd	No reply
NESTLE India	Contributing to social cause
N Ranga Rao & Sons Pvt.Ltd	Value addition for social investment
rProcess	Contributing to society
Titan	Co-create value
Toyota Kirloskar Auto Parts (TKAP)	Working together
TVS Motor Company	Working together to achieve common goal

Partners in Social Investments

As per the provisions of the Companies Act 2013, companies choose different models to implement social projects. Companies are generally adopting multiple models depending on the nature of the project. For example, some companies formulated in-house CSR teams with professionals from the social sector and management and the team designed and implement the projects. In this model, the partnership is between the company and the community. The same company may involve an NGO in implementing a project designed by them. In this case, NGO is the implementation partner. In another model of CSP, the company partners with NGOs where both together prepare the project combining their respective expertise. The partnership

between ITC and MYKAPS presents this model. The company partners with NGOs at every stage of the project. In a tripartite partnership a company partners with another company and also an NGO to pool the funds where there is a shortage. Among sample companies, rProcess partnered with JK Tyres and MYKAPS in the lake rejuvenation project. In some cases, the company partners with the government and in this model, it is mainly providing financial resources. But in the case of ITC, which partnered with Mysore Zilla Panchayat in the Swatch Bharat Mission, the company acted as a knowledge partner providing Information, Education and Communication (IEC) services.

Table 8: Partners in Social Investment

<i>Company</i>	<i>NGOs</i>	<i>Community</i>	<i>Govt</i>	<i>Knowledge Institutions</i>
<i>Aris Global Software Pvt Ltd.</i>	1			
Asian Paints	1	1		
BEML		1	1	
BRBNMPL		1	1	1
Canara Bank	1	1		1
CII	1	1	1	1
HAL			1	1
ITC	1	1	1	1
Jindal Aluminium Limited		1		
JK Tyres		1	1	
Juniper Networks India Private Limited	1		1	1
Kluber Lubrication India Pvt Ltd	1			
NESTLE India	1			1
N Ranga Rao & Sons Pvt.Ltd		1		
rProcess				
Titan	1	1		1
Toyota Kirloskar Auto Parts (TKAP)	1	1	1	1
TVS Motor Company		1		1
Total	10	12	8	10
% to total companies	55.55	66.66	44.44	55.55

Dimensions of Partnerships

Different dimensions of partnerships between companies and non-governmental organizations (NGOs) are discussed below.

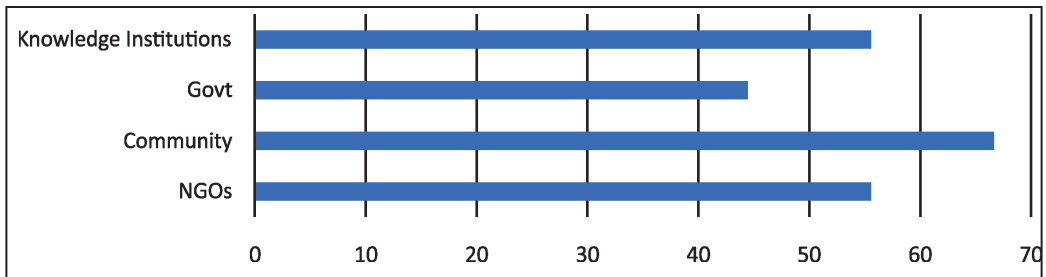


Figure 2: Share of Different Partners (In % to total Companies)

The process of Formation of Partnerships

The process of formation of partnerships influences the nature of partnerships and the status of each partner in the partnership. Especially in the case of policy-driven partnerships, who initiates the partnerships decides who leads them. Based on the survey and interactions with the industry representatives, it is observed that the CSR policy-driven partnerships in the Indian context are initiated by the companies. As the companies must mandatorily invest a certain amount in social activities, the companies started looking for partners. The data presented in Table 9 shows that companies use different methods and the two most important approaches are identifying the NGOs with domain-specific experience and selecting the NGOs when they approach the company with a request. In the first case, the company identifies the NGO with the required domain-specific experience in the area the company is interested in investing in and invites them. In the second case, the company selects the NGOs among those who approach them for funding. In both cases, the company has a choice to select or not to select a particular NGO. In the present study, representatives of ten companies comprising 55.55% said that they identify their NGO partners by themselves based on contacts and networks. But all the representatives said that for some projects, they select their partner from among those who approach them requesting CSR funds. This clearly shows that in the study area, the partnerships are company driven.

Alignment of Partnerships with Core Business

In business-to-business partnerships, the collaborations are between two companies and the objective is to boost growth and revenue. Therefore, the partnership objectives will be aligned with the core business of the company. But in the case of CSPs, the objectives of the partners are aligned to the extent of the project in several cases. Due to this, the investment in partnership projects may not be always aligned with the core business of the firm. It is true in the case of several companies in the present study. Many companies partnered with NGOs and invested in community development

projects that are not related to their core business directly. For example, rProcess invested in lake rejuvenation in partnership with JK Tyres, though the company is involved in providing software solutions. Similarly, NRR&S invested in social activities that are not related to the core business of producing Agarbathi. But some companies in the survey invested in social interventions which help their clients and consumers in the supply chain. ITC is a company which produces cigarettes along with other fast-moving consumer *goods* (FMCG). The objective of the company is to invest in social development which improves the livelihood opportunities for people in their operational area. The increased livelihood opportunities also increase demand for the other products that the company produces. Therefore, the social investments are aligned with the stakeholders in the supply chain. Taking care of the health, hygiene and education needs of the producers in the operational area also complements the other investments. ITC partners with NGOs located in its operational area. The respondent from Toyota Kirloskar also expressed that their social investments are aligned with the core business. The company invested in road safety measures and evolved smart solutions to promote road safety. On the same lines, Titan company also invests CSR money in skill development and promotes artisans who design new products that Titan produces. In the case of JK Tyres, the company focuses on water and environmental conservation which is indirectly related to their business. According to the company respondent, “We use a lot of water and environmental resources. So, we want to contribute to the conservation of water resources more through CSR interventions.” Among the sample companies, complete goal alignment is observed in 33.33% of cases, and in 38.88% of cases, goal alignment only to the extent of the project is observed.

Degree of Partner’s Engagement

Depending on the intensity of interactions, involvement in the exchange of resources and the value that partnerships create, Austin (2000) developed a Continuum of Collaborations from Philanthropic to Integrations.

The stages in the continuum are

- (a) Philanthropic engagement: This is a short-term engagement with a lower degree of interaction between both partners. There is minimum engagement in this.
- (b) Transactional engagement: At this stage, more resources are shared and it may be either short-term or long-term engagement.
- (c) Integrative partnerships: At this stage, the partnership activities involve the core business of both parties and there is a high degree of partners’ engagement. These partnerships are long-term and open-ended.

Partner engagement in the present study is analysed by understanding whether the planning and monitoring of the projects are designed with the involvement of all the partners and what is shared between the partners. As per the respondent from ITC, the company decides the domain where investments are to be made and contacts local NGOs with domain expertise. Once it is done, the CSR team of the company and the NGO representatives conduct several field visits and meetings. Based on the discussions, the project will be designed with the participation of both partners. This is the case with some companies. But in the case of Toyota Kirloskar, the CSR team undertakes baseline surveys, identifies the problems and prepares the projects. After this, the team may implement it by itself or hand it over to a local NGO for implementation. In this case, the NGO is only an implementation partner. Its involvement in the project will be low. Though this kind of partnership can be characterised as ‘transactional’ in Austin’s Collaborative Continuum, the resource flow is unidirectional, i.e., from company to NGO. Another IT company namely rProcess also adopts the same process for its social investment. The results indicate that only in the case of 44.44% of partnerships, planning is done with the involvement of both partners. This means, in the rest of the 55.54% partnerships, only the company prepares and hands it over to the implementation partner. In the case of only 11.11% of partnerships, monitoring systems are developed together. This also shows that in most of the cases, there is no equal involvement of all the partners in developing them. Ten out of 18 companies constituting 55.55% reported sharing technical and managerial skills with their partners.

Governance Structures

The distribution of responsibility and power in partnerships is understood in this dimension. As observed in the earlier dimension, monitoring systems in many of the partnerships are developed by the companies. This is again reinforced in the findings that in 77.77% of partnerships, the company is the leader. No overriding is observed. Many partnerships are found to be not overridden by any single partner and partners are comfortable with the decisions made. There is an ease of communication among the partners. Many respondents from the industry expressed that they could communicate comfortably with their partners. But this is mainly because companies select larger NGOs with good physical and human resources.

Value of Partnerships

It is difficult to estimate the value of the partnerships as the gains from the partnerships are intangible. It can only be estimated by understanding the value attributed to

partnerships by the partners. The study observed that many companies attributed the achievement of their social goal to their partnerships with NGOs. While 38.88% attributed completely to partnerships, another 38.88% attributed to some extent. More than 60% reported improved capabilities in the identification of social problems and improved social image of the company. Many companies also observed a transformative change in the company due to partnerships. Fifty percent of the company representatives said that implementation of CSR through partnering with NGOs and government line departments in the implementation of programmes has

Table 9: Dimensions of Partnerships from a Company Perspective

<i>Sl No</i>	<i>Dimension</i>	<i>Number of companies</i>	<i>Percentage of total companies</i>
<i>The process of formation of partnerships</i>			
1	Company selects partners	10	55.55
2	NGOs approach companies	18	100.00
<i>Relation to core business</i>			
1	Social interventions are aligned with core business	5	27.78
2	Complete goal alignment in partnership	6	33.33
3	Goal alignment only to the extent of the project	7	38.88
<i>Degree of partners' engagement</i>			
1	Projects are designed with mutual interactions	8	44.44
2	Projects are designed by the CSR team and implemented by the NGO	10	55.55
3	Monitoring systems are designed together	2	11.11
4	Technical and managerial skills are shared	10	55.55
<i>Governance Structures</i>			
1	The company is the leader	14	77.77
2	There is no overriding	16	88.88
3	There is complete ease of communication	11	61.11
4	Ease of communication is fairly good	6	33.33
5	Comfortability with decisions made	14	77.77
6	Mutual benefits sustain partnerships	12	66.67
<i>Value attributed to partnerships</i>			
1	Partnerships helped completely to achieve the social objectives of the company	7	38.88
2	Partnerships helped to some extent to achieve the social objectives of the company	7	38.88
3	Capabilities in the identification of social problems improved	11	61.11
4	Improvement in the social image of the company	12	66.66
5	There is a definite transformative change	7	38.88
6	There is a transformative change to some extent	9	50.00

made a change in the organization and now all the employees are aware of the CSR initiatives of their company. They are taking pride in their company's social engagement. As they are encouraged to identify the issues to be addressed in the neighbourhood, there is a change in their attitude towards their company.

Partnership Benefits Experienced By the Companies

Access to Networks

Seven out of 18 companies have reported improved access to NGO networks due to partnerships. According to the representative from ITC, the partnership with MYKAPS has introduced them to other NGOs and networks like MYTHRI, a network of NGOs working in the Mysore district. Similarly, the tripartite partnership of JK Tyres, MYKAPS and rProcess introduced some NGOs to both partnering companies.

Increased Credibility

Several companies reported an increase in their credibility and visibility in remote rural areas due to their partnerships with NGOs. People living in the operational area of the NGO get an understanding of the company. For example, the partnership between ITC and MYKAPS positively impacts the company. Many are aware that ITC produces tobacco-based products, though the company diversified into the FMCG sector later. As a tobacco company, it has a low social value. But when it partnered with MYKAPS and made interventions for soil and moisture conservation and improving the agriculture infrastructure to promote sustainable livelihood, the local community started respecting the company. These sentiments are expressed by one of the respondents from ITC. Similarly, JK Tyres has an image of a polluting industry. But its focus on water conservation and environmental protection helped in improving its image as a socially responsible company. Respondents from a few companies expressed that their company became an attractive opportunity for employment.

Enhanced Capabilities

Several company representatives expressed that by working in partnership with NGOs, their problem-identification skills have improved.

Sharing of Non-financial Resources

When companies are partnering with government agencies, mainly non-financial resources are shared. An example of this is the tripartite partnership of ITC, ZP of Mysore, and MYKAPS in the implementation of the Swachh Bharat mission. ITC

provided support in the preparation of IEC material and media coverage. MYKAPS provided support in mobilizing community contribution. But some companies restrict only to sanction of money based on the proposal submitted. For example, Kluber Lubrication and TVS Company reported that they provide only financial support to their NGO partners. In some other cases, the companies mobilize the technical support from their knowledge partners and provide inputs to the implementation partner. CII, as a network organization, engages in this type of partnership.

Transformative Change in the Partner Organization

Transformative change is observed by some company representatives due to working with NGOs. Only 11% indicated that it has not made any change. According to the respondent from JK Tyres, the partnerships developed under mandatory CSR made CSR more visible. Earlier it was confined only to the Board room. Now every employee is aware of the CSR interventions of the company and is coming out with innovative ideas. In some companies, exclusive CSR teams are formed and the projects are identified by the teams. Separate budgets are proposed for the implementation of CSR. Employees are actively involved in community engagement with innovative ideas.

Satisfaction with the Partnerships

It appears that many respondents are happy with the partnerships, except for a few. But, in-depth interviews with some of the representatives brought out some issues. According to them, partnering with NGOs is tough as NGOs do not follow the procedures suggested and submit the reports on time. The delays cause problems in project management.

Discussion

The study reveals that private companies have multiple partnerships and they are in different stages. While some are in the philanthropic stage, many are in the transactional stage. The CSPs of Toyota are in a transactional stage where the company partners with communities and NGOs by sharing nonmonetary resources also. The CSPs of United Breweries, Government and NGO are also examples of the transactional stage. The integrative stage CSPs are difficult to manage, but the value creation is more in this. Only very few companies have reached the integrative stage. For example, the social investment of ITC in partnership with MYKAPS is at this stage in which both partners share a common goal of the conservation of natural resources. In this case, the goal alignment is not restricted to the project alone. The company promotes its goal across

its value chain involving all the stakeholders. There is a real exchange of monetary and nonmonetary resources. There is frequent interaction between the partners and they respect each other. In terms of alignment with the core business, it is observed that in more than 70% cases the CSR interventions are not related to their core business.

The study observed that in a majority of the CSPs, sharing resources and skills is one way. It is only from companies to NGOs. While companies organize training programmes to train their NGO partners, there seem to be no such training programmes by the NGOs for the corporate sector in the identification of social problems, promoting community participation, engaging with communities etc. The CSPs in the study could make some transformative changes in the management of some of the partnering companies.

Conclusions and Suggestions

Cross-sector partnerships in the Indian context are policy-supported, company-driven, company-dominant and company controlled. The study shows that CSPs are initiated by companies generally. In the case of partnerships between the government and NGO, CSPs are government initiated and are governed by government rules and regulations. The rest of the partnerships are initiated by the companies. These CSPs came into existence in response to the mandatory policy. More than 70% of the company representatives said that leadership is with them as they design the monitoring and evaluation systems. This means there is no equal power share in the existing CSPs.

Constant connection with the partners is important for partnerships to grow stronger and benefit both. Within the organization, there should be frequent interaction to uphold the spirit of partnership. Among the sample CSPs, the partnerships between Nisarga Foundation and WIPRO, TCS and MYKAPS are more successful due to the constant interaction between the organizations. Companies should get beyond the 'Charity Syndrome.' In-depth interviews with representatives of partnering NGOs were conducted to understand their views about partnerships. The results indicate that only a few companies use the term 'we.' It is mainly 'you' and 'me.' But, to gain collaborative value from the partnerships, it is important to start talking 'we' together.

Companies should understand that higher social value can be created when the core capabilities and resources are invested to produce benefits that cannot be obtained from any other alliance. They should see that there is a two-way resource flow. The delays in implementation and documentation in the initial stages are to be considered positively and give space for the partners as NGOs are dealing with human beings in society who resist change and whose behaviour is not always consistent. In the development field, two plus two is not always four. It may be three or six. This means

that sometimes the outcomes may be more than expected and may be less sometimes. Sufficient care and expertise are needed to maintain the partnerships without damaging the self-respect and incentives to the partner.

With the increase in the number of partnerships, it is good to evolve a “Partnership Portfolio.” As suggested by Austin (2000) in the case of a collaborative portfolio. A strategic partnership can be managed more conveniently by adopting the method of maintaining a partnership portfolio. Management of the partnership portfolio is very important when the company is adopting a mixed partnering strategy. A company can adopt different strategies in a mixed partnering strategy, i.e., philanthropic, transactional or integrative with different partners. The management should take stock of the collaborative inventory periodically and answer the questions like what types of partnerships are we involved in? What are the purposes of our partnerships? and how important are these partnerships? (Adopted from Austin’s model of managing collaborations).

Developing Cross-sector Partnerships (CSPs) between companies and NGOs involves several operational and management challenges for both partners. But in the end, it leads to the creation of the highest value for many people. In Austin’s words, “Successfully meeting these challenges earns commensurate rewards.” But ensuring the equal participation of both partners is important for the creation of social value. As observed by Austin “Effective collaboration ultimately involves jointly tailoring a garment that fits the unique characteristics and needs of the partners.” Strategic partnerships play an important role in promoting sustainable and scalable interventions.

The present qualitative exploratory study about CSPs in the Indian context revealed that most of the partnerships are at the philanthropic stage in the continuum and very few have reached the stage of transactional engagement. Based on the study, we can argue that even philanthropic partnerships can create ‘community value’ and ‘transferred resource value’ to NGOs. Community value is created as communities are benefitted through social investments. On the other hand, while the company gets value in fulfilling its mandate, NGOs get value in fulfilling their objectives. At the philanthropic stage, community value is higher than the value created for the NGO and company. The transferred resource value is created for the NGOs through the CSR funds received from the companies.

In a transactional stage, shared value is created for all the partners. In the study, the partners have shared financial resources and technical expertise and gained visibility and improved capabilities.

At the policy level, the study revealed that implementation of the ‘Chatterjee Model’ could influence the relationship between the corporate sector and the NGO

sector. The policy could achieve the main objective of bringing measurability to the CSR interventions, projectivization of CSR interventions, the contribution of companies to the social development of the country, and sharing of corporate skills and social development skills. But still, there is a long way to go to understand where the CSR funds made a transformative change and how much of it is translated into contributions to human development and empowerment of people in respective states.

Research Gaps

According to Tulder and Pfisterer (2013) partnership literature mainly focuses on partnerships between two actors from a one-sided perspective, not giving consideration to the actual interaction that happens when two sectors collaborate. Understanding the actual interaction that takes place when two sectors collaborate is very important to understand the process of achieving the desired outcomes. Based on the extensive review of the literature Byiers *et al.*, (2016) observed that there are few studies on how partnerships are set up, and how agreements and agendas, roles and responsibilities are divided. There has been relatively little conceptual work on the power strategies that actors in cross-sector partnerships deploy to shape collective decisions to their own advantage (Dewulf and Elbers, 2018). Very little is known about how the partnerships are influencing the creation of new employment and improving employment quality and access to resources at the local level. While referring to research on CSP, Tulder *et al.* (2016) observed that there is a need to bring the research on how to deal with more complex organizations and projects. Though CSPs are increasing and reaching a paradigmatic status in society, thorough evidence is lacking. These gaps are to be filled with further large-scale research studies in the Indian context as India is promoting the engagement of the corporate sector with NGOs and the contribution of the corporate sector to the social development of the country.

Based on the above observations, it can be concluded that the social investments of the companies are not generally aligned with the core business of the company and they are guided by the policy prescription and guidelines for the implementation of the policy by the Government.

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