

CSR for a Greener India: Unveiling Regional Disparities and Evaluating The Present Scenario of CSR Funding for Environment Sustainability

¹**Dhaval A. Zala**, Research Scholar, Department of Commerce and Management, Bhakta Kavi Narsinh Mehta University, Junagadh, Gujarat

²**Dr. Dineshkumar R. Chavda**, Research Guide, Department of Commerce and Management, Bhakta Kavi Narsinh Mehta University, Junagadh, Gujarat

ABSTRACT:

This research paper dives into the complex landscape of Corporate Social Responsibility (CSR) expenditure for environmental sustainability in India from 2014-15 to 2021-22. The primary goals of the research include examining regional discrepancies in CSR expenditure, tracking changing patterns in CSR spending, and identifying significant CSR contributors. The study showed varied trends and variations in India's CSR expenditure for environmental sustainability. Given the non-normal distribution of the data, it is noteworthy that the Kruskal-Wallis Test performed well in identifying disparities. Leading businesses and areas became trailblazers, making important contributions to environmental measures. According to the study, businesses should carefully deploy CSR funds, putting an emphasis on environmental sustainability. As regulatory frameworks are shaped by insights, firms are encouraged to connect CSR efforts with environmental objectives. It is recommended that public and private sectors work together in order to enhance the influence that corporate social responsibility activities have on the environment.

Keywords: CSR, Environmental Sustainability, Kruskal-Wallis Test, trends, disparities, India

• INTRODUCTION

The term "corporate social responsibility" (CSR) refers to an organization's voluntarily taking activities that promote the social, economic, and environmental well-being of society. Since 2014, CSR has been legally mandated in India, where businesses with a net worth of at least Rs 500 crore, a turnover of at least Rs 1000 crore, or a net profit of at least Rs 5 crore are required to devote at least 2% of their average net profit to CSR initiatives. Sustainability in the environment, which includes concerns like climate change, biodiversity protection, water management, waste management, renewable energy, etc., is one of the main areas of CSR action in India. However, there is a dearth of thorough and trustworthy information about the trends, effects, and efficiency of CSR investment for environmental sustainability in India. Additionally, there are notable geographical differences in how CSR funds are allocated and used for environmental sustainability, which reflects the socio-economic and ecological variety of the nation. By examining the existing situation of CSR financing for environmental sustainability in India, with a focus on regional variances and issues, this research study seeks to close these gaps. Additionally, the study offers some legislative suggestions and best practices for maximizing the function and influence of CSR for a greener India.

This research paper's title, "CSR for a Greener India: Unveiling Regional Disparities and Evaluating the Present Scenario of CSR Funding for Environment Sustainability," captures the substance of the work. CSR programs have evolved into a way for businesses to address their environmental impact due to the growing focus on corporate responsibility and ethical business practices. It is crucial to investigate how CSR money are dispersed throughout various areas and the consequent consequences on environmental sustainability, given India has various geographical regions with differing socioeconomic dynamics.

In order to better understand regional differences in CSR financing for environmental sustainability within India, this article will examine them. The research looks closely at how CSR money are distributed throughout several states and geographical regions in an effort to identify any inconsistencies that could be there. Additionally, it aims to evaluate the status of CSR investment in environmental projects and its effects on promoting a greener India. The goal of this study is to find any gaps that could exist as well as any implications or lessons that might be learned from the current situation.

This study attempts to add to the conversation on successful CSR strategies for promoting environmental sustainability in India by fusing ideas from corporate responsibility, environmental studies, and regional economics. In order to create a greener and more sustainable India, governments, companies, and other stakeholders should use the study's results as a reference for developing more equal and effective CSR funding distribution strategies.

• **LITERATURE REVIEWS**

- S. Singh and S. Singh (2022). Addressing environmental issues under CSR in India. Based on information from the Ministry of Corporate Affairs, this analysis examines the trends and patterns of CSR expenditure on environmental sustainability in India. The assessment emphasizes geographical differences, difficulties, and chances to improve CSR's environmental effect in India.
- Smith and Gupta (2018) investigate the connection between environmental sustainability and corporate social responsibility (CSR) in the context of India. It dives into a number of studies that look at how Indian businesses incorporate environmental issues into their CSR programs. The study sheds light on the changing landscape of CSR activities for environmental sustainability in India by highlighting major trends, challenges, and success stories in this integration.
- Chatterjee and Das (2020) perform a systematic literature analysis on the topic of corporate social responsibility (CSR) allocation discrepancies for environmental sustainability in India across different regions. The study examines how CSR money are allocated across various geographic areas and considers any possible effects these inequalities may have on environmental results. The writers go through the elements that contribute to these differences and provide information on potential solutions.

- Verma and Singh (2017) examine at how corporate social responsibility (CSR) spending varies by region in India and how it affects environmental consequences. The study addresses the environmental effect that results from comparing CSR expenditure on environmental programs across various states and regions. It sheds light on the variables that shape these variances and draws attention to areas where increasing CSR spending may have a bigger positive impact on the environment.

- **OBJECTIVE OF THE STUDY**

- To examine the changing trends and patterns in CSR spending with an emphasis on environmental sustainability in India
- To evaluate the distribution of CSR spending for environmental sustainability throughout India's different states and highlighting the disparities and variations in corporate commitment to environmental initiatives.
- To assess the district-wise distribution of CSR spending on environment sustainability across different regions of Gujarat.
- To Identify the top companies that succeed in CSR expenditure for environmental sustainability in India.
- To assess the sector-specific CSR funding allocation, particularly with respect to environmental sustainability, and to identify the changing priorities in the CSR landscape across areas such rural development, education, healthcare, and environmental sustainability.
- To raise awareness of the value of environmental sustainability in the context of CSR among companies and the wider community.

- **RESEARCH METHODOLOGY**

In order to investigate Corporate Social Responsibility (CSR) expenditure for environmental sustainability in India, this study's research methodology takes a methodical approach. In order to gather data, reliable sources must be used, including annual reports, official CSR declarations, and government CSR portals. The Kruskal-Wallis's test is employed for data analysis in order to evaluate the hypotheses because of the non-normal distribution of the data.

Utilizing statistical procedures such as the Kruskal-Wallis Test, which is suitable for handling nonparametric data, the collected data is carefully evaluated. This test is used to assess the hypotheses and see if there are any notable variations in CSR expenditure across various states and districts. Graphs and charts are created to provide visual insights into the distribution patterns and trends and to improve the results' understandability.

Additionally, a comparison study is conducted to spot differences and trends, indicating top businesses and areas for in-depth case studies. The methods behind outstanding CSR activities are revealed by this qualitative

investigation. A review of relevant literature is also part of the research process, which places the study in the context of the broader field of CSR and environmental sustainability.

• PRESENT SCENARIO OF CSR SPENDING FOR ENVIRONMENT SUSTAINABILITY

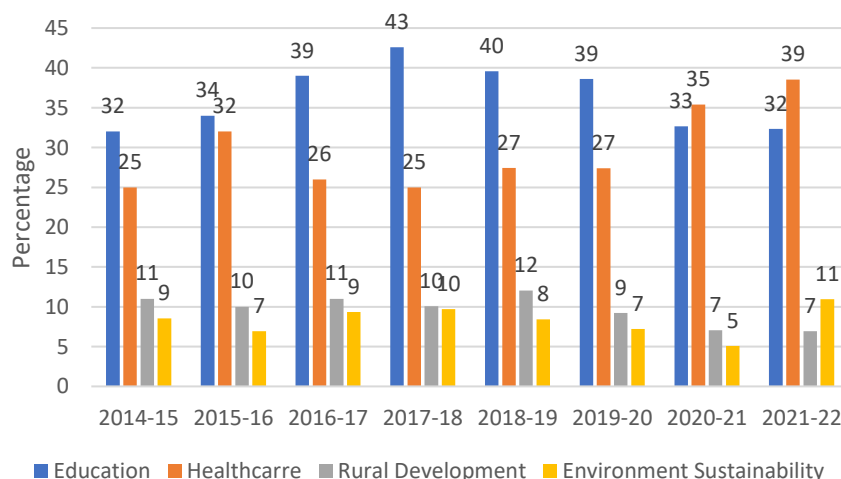
The present state of CSR financing for environmental sustainability in India is one that is dynamic, with businesses playing a bigger role in determining the course of a greener future. Indian firms have made substantial efforts to incorporate social and environmental considerations into their operations as required by the Companies Act of 2013, leading to a variety of programs that try to solve a range of environmental problems. With a focus on the strategic resource allocation, regional variations in funding distribution, collaboration models, technological innovations, and potential policy implications that collectively define the current CSR landscape, this paper sets out on a thorough investigation of the state of CSR funding for environmental sustainability in India.

Table 1: CSR expenditure towards environmental sustainability activities against the total CSR expenditure. (INR Cr.)

Financial Year	Total CSR Expenditure	Total Environmental CSR Expenditure	% of Environmental CSR
2014-15	10065.93	859.47	9
2015-16	14517.21	1003.88	7
2016-17	14344	1342.03	9
2017-18	17098.57	1,660.41	10
2018-19	20217.65	1,704.90	8
2019-20	24965.82	1,804.63	7
2020-21	26210.95	1,336.61	5
2021-22	25932.79	2,836.79	11

Source: CSR Data Portal (Accessed at csr.gov.in)

Figure 1: Sector-wise Distribution of CSR Expenditure as a Percentage of Total Expenditure

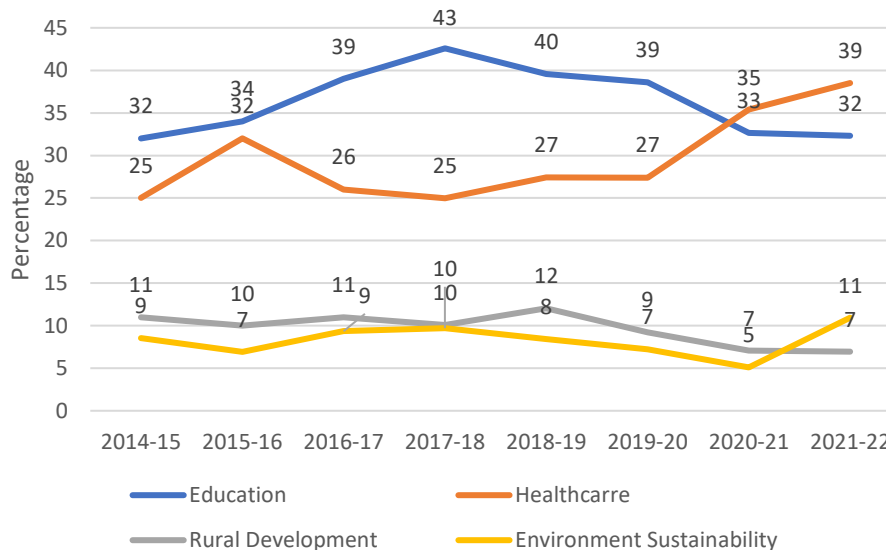


Environmental CSR Expenditure includes expenditure towards environmental sustainability, conservation of natural resources, Agroforestry, Animal welfare and clean Ganga fund.

Education CSR Expenditure includes expenditure towards Education, Livelihood Enhancement Projects, Special Education, Vocational Skills.

HealthCare CSR Expenditure includes expenditure towards Health Care, Safe Drinking Water, Sanitation, Poverty, Eradicating Hunger, Malnutrition.

Figure 2: Sector-wise Distribution of CSR Expenditure as a Percentage of Total Expenditure



With a focus on initiatives connected to environmental sustainability, the provided table and figures depict the trend of Corporate Social Responsibility (CSR) spending in India over eight financial years, from 2014–15 to 2021–22. This information, which is expressed in Indian Rupees (INR) crore, reveals how CSR funding are distributed across various sectors and sheds insight on how the CSR landscape's developing priorities.

Each fiscal year's total CSR spending shows a constant rising trend, with ranges from 10,065.93 INR crore in 2014–15 to 25,932.79 INR crore in 2021–22. This gradual rise underlines the growing commitment of companies to upholding their social obligations.

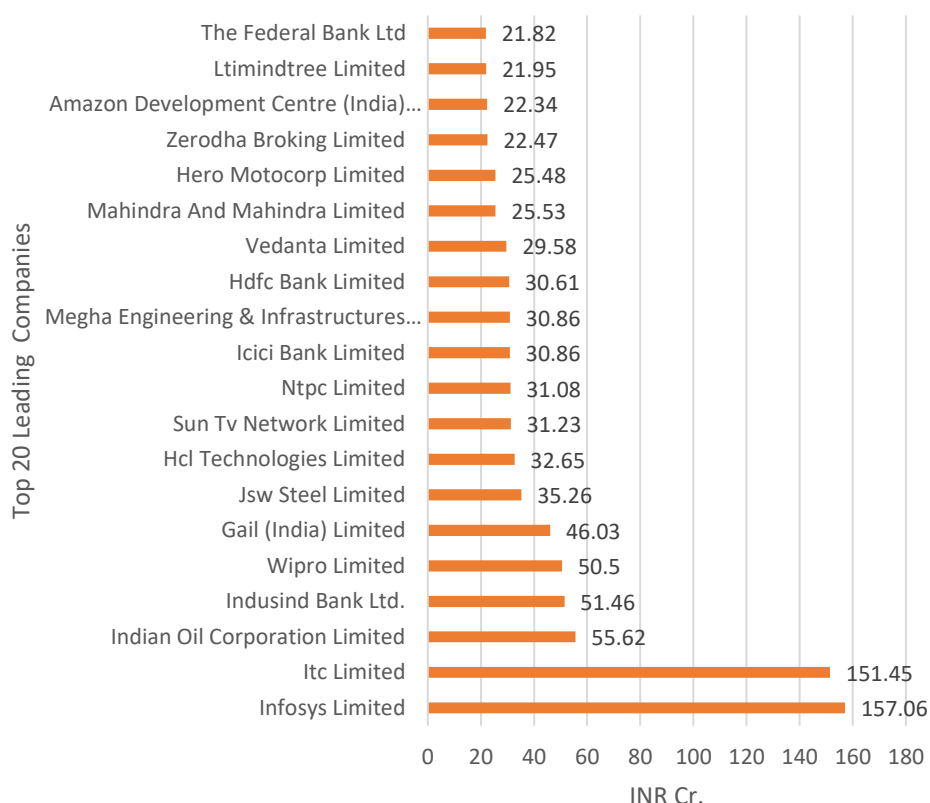
The allocation of CSR funds across four major sectors—education, healthcare, rural development, and environmental sustainability—is further broken down in the table. The percentage allocation for each sector reveals the proportional priority given to various areas. While the healthcare and education sectors each control large percentages, their distributions change over time. Surprisingly, the budgetary allocation for healthcare rises from 25% in 2014–15 to a large 39% in 2021–22, indicating an increased emphasis on healthcare-related projects.

The percentage of CSR spending that goes toward environmental sustainability initiatives is particularly interesting. This commitment displays dynamic oscillations when reported as a share of overall CSR

expenditure. It ranges from a low of 5% in 2020–21, demonstrating a shift in focus, to a high of 11% in 2021–22, denoting a notable uptick in the importance of environmental sustainability activities.

It is critical to emphasize both the peak and low points of expenditure in this setting. The years 2021–22 stand out as a noteworthy high point, with 11% of CSR money going toward environmental sustainability – the highest percentage across the study period. In contrast, the lowest CSR funding allocation for environmental sustainability occurs in the years 2020–21, at 5%, reflecting a brief change in emphasis.

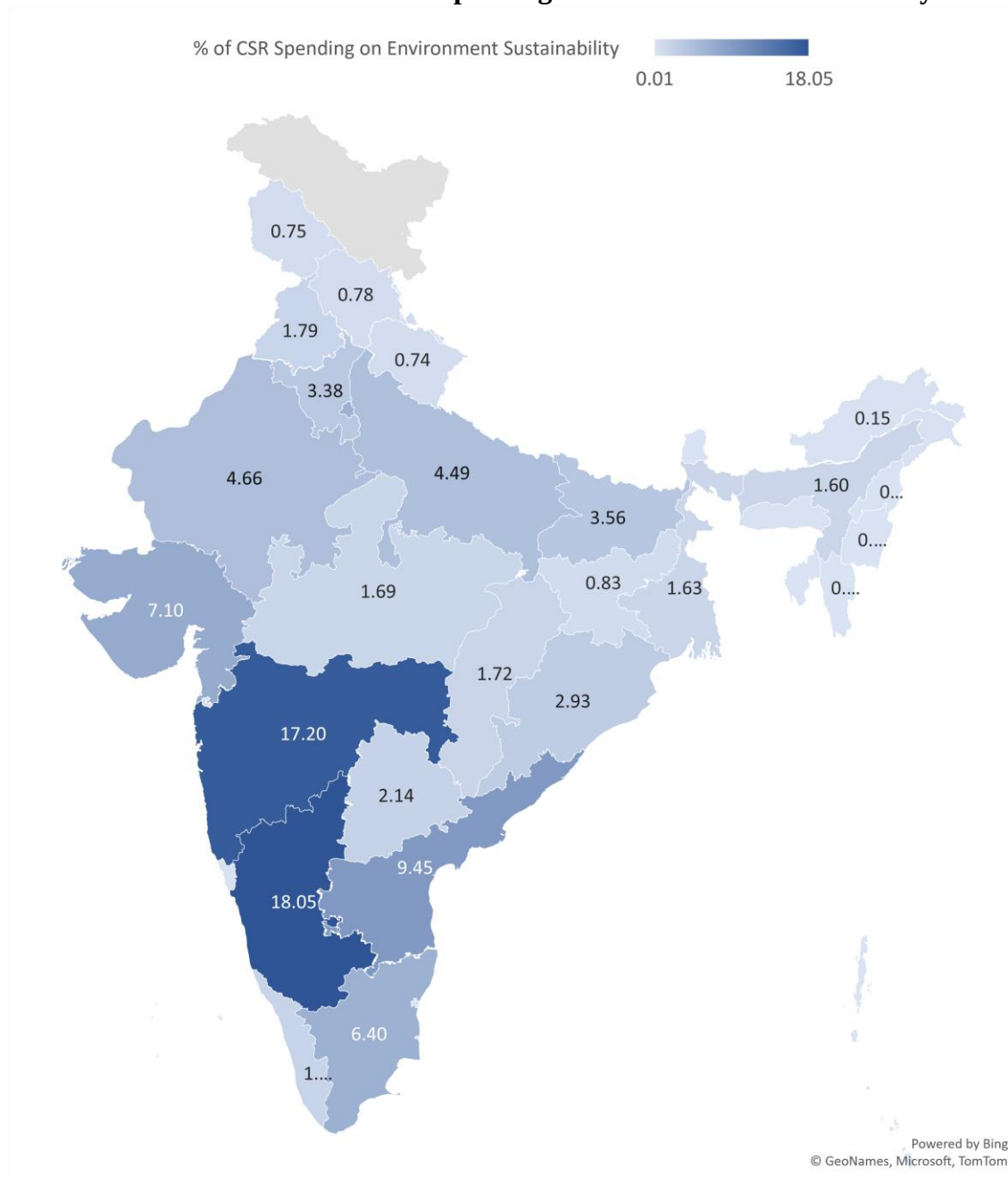
Figure 3: Top 20 Companies Leading in CSR Spending on Environment Sustainability in India



Source: CSR Data Portal (Accessed at csr.gov.in)

The chart named "Top 20 Companies Leading in CSR Spending on Environment Sustainability in India" is a visual depiction of the CSR outlays made by the top businesses committed to environmental sustainability in the Indian corporate landscape. The horizontal axis of the graph shows the comparable CSR expenditure in Indian Rupees (INR) crore, while the vertical axis of the graph shows the names of the firms. The graph shows the order of businesses based on their CSR spending, making it easy to compare how committed each company is to environmental causes. With the biggest CSR investment, Infosys Limited and ITC Limited stand out as the leaders, demonstrating their strong commitment to environmental sustainability. The significant efforts made by these top 20 firms to support environmental concerns are well shown by this graph, highlighting their active participation in promoting a greener and more sustainable future for India.

Figure 4: State-wise Distribution of CSR Spending on Environment Sustainability in India (%)

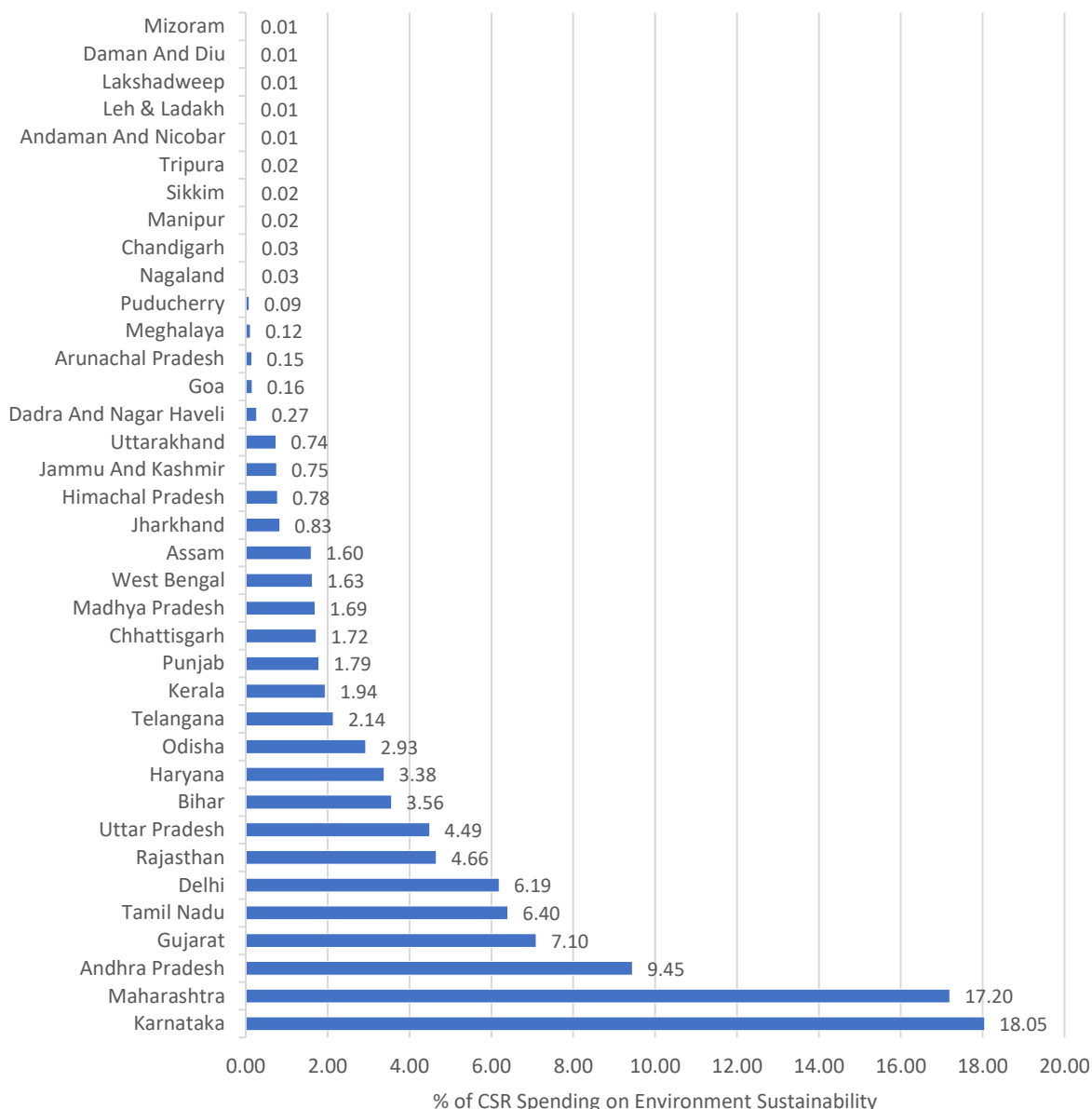


Source: CSR Data Portal (Accessed at csr.gov.in)

The map of India showing the "State-wise Distribution of CSR Spending on Environment Sustainability" shows corporate environmental commitment across regions. Darker colours indicate a greater proportion of CSR funding for environmental sustainability, which is shown by the various colour tones throughout the states.

The darker shade of Karnataka and Maharashtra, which indicates a considerable commitment of resources to environmental problems, shows them to be leaders in this attempt. These states have made environmental sustainability a top priority in their CSR plans, demonstrating their understanding of how crucial ecological preservation is.

Figure 5: State-wise Distribution of CSR Spending on Environment Sustainability in India



Source: CSR Data Portal (Accessed at csr.gov.in)

The figure offers a detailed look at the various Corporate Social Responsibility (CSR) expenditure amounts for environmental sustainability across various Indian states. This distribution is graphically shown in this graph, "State-wise Distribution of CSR Spending on Environment Sustainability in India," which highlights the geographical differences in CSR priority for environmental efforts.

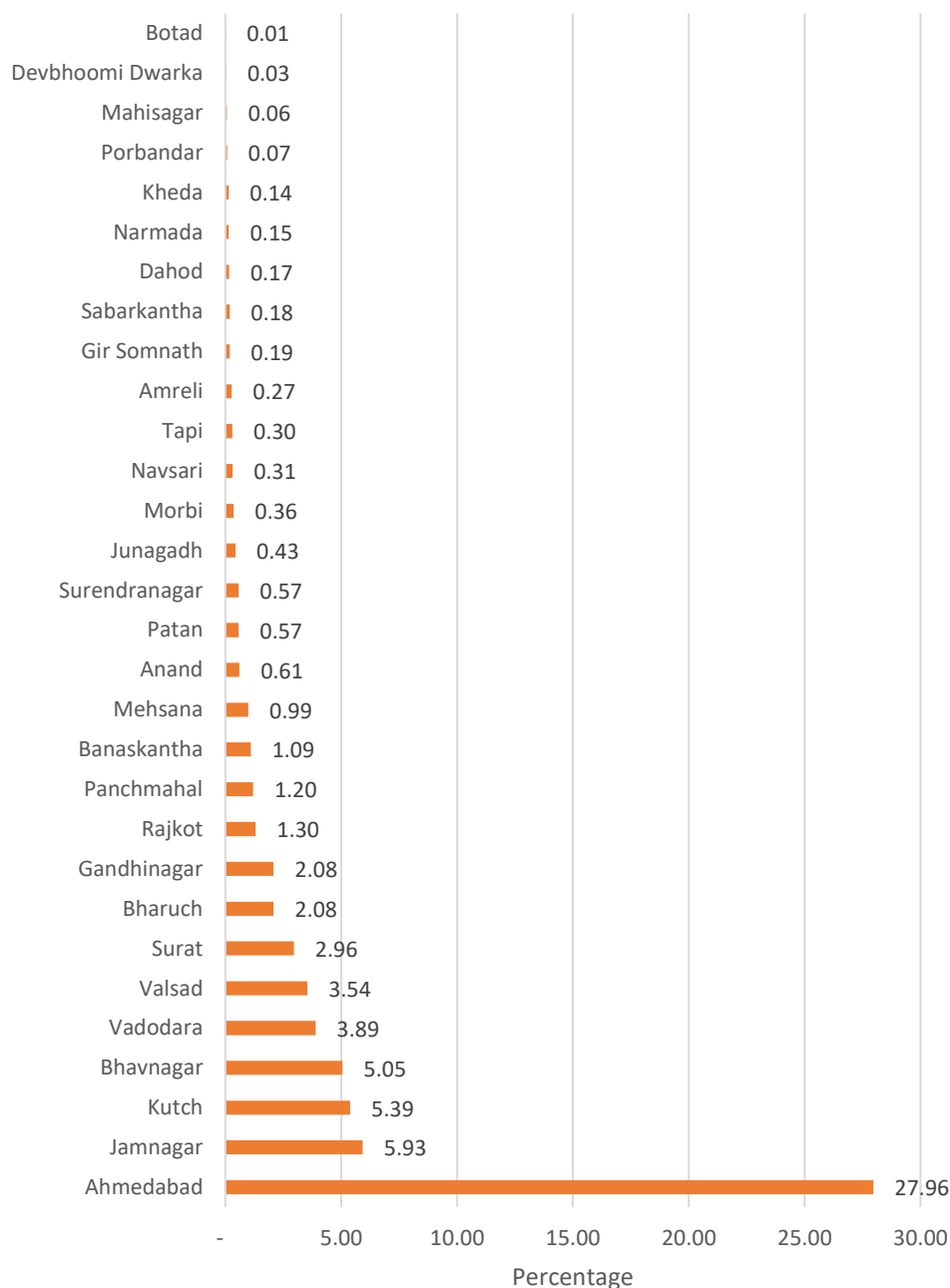
Karnataka and Maharashtra are at the top of this distribution, leading significant amounts in terms of CSR funds—18.05% and 17.20%, respectively—to environmental sustainability. Through its corporate social responsibility initiatives, these states demonstrate a laudable commitment to promoting ecological well-being.

The lowest end of the range is represented by Mizoram, Daman and Diu, Lakshadweep, and Leh & Ladakh, which each allocate only 0.01% of received CSR funding to environmental sustainability.

The data also reveals a variety in distributions among other states, with Andhra Pradesh, Gujarat, and Tamil Nadu receiving, respectively, 9.45%, 7.10%, and 6.40%. With 6.19%, 4.66%, and 4.49% of their CSR funding, respectively, going toward environmental sustainability, other states like Delhi, Rajasthan, and Uttar Pradesh also make major investments. This variety highlights how different state goals for corporate social responsibility are based on geographical the preferences, environmental issues, and a company's commitment to sustainable practices.

The graph adds to this understanding of the data by giving a visual representation of the distribution. The graph provides a clear comparison of the differing degrees of commitment across different areas of India via unique bars indicating each state's proportion of CSR expenditure on environmental sustainability. This graphic depiction is a useful tool for identifying nations that are at the forefront of environmental CSR projects and those that may benefit from more attention in this area. The table and graph combined provide readers with a thorough overview of the complex terrain of CSR expenditure on environmental sustainability, helping them to get insights into local objectives and chances for progress.

Figure 6: District-wise Distribution of CSR Spending on Environment Sustainability in Gujarat



Source: CSR Data Portal (Accessed at csr.gov.in)

A visual depiction of the distribution of Gujarat's corporate social responsibility (CSR) expenditure on environmental efforts across different districts is provided by a figure named "District-wise Distribution of CSR Spending on Environment Sustainability in Gujarat". The height of each bar representing a district indicates the portion of CSR funding devoted to environmental sustainability in that area.

Ahmedabad district is in the forefront of this distribution, allocating an impressive 27.96% of its CSR contributions to environmental sustainability. This huge commitment highlights Ahmedabad's pro-active strategy for advancing environmental sustainability and well-being.

The Kutch and Jamnagar districts follow suit, allocating 5.93% and 5.39% of the CSR cash they have received to environmental programs, respectively. These areas demonstrate a strong commitment to environmental concerns and make significant contributions to the overarching objective of environmental protection.

The districts of Bhavnagar and Vadodara have a great commitment to environmental sustainability by allocating 5.05% and 3.89% of the CSR funding they receive, respectively. Through their CSR initiatives, these districts show that they are taking a proactive approach to tackling environmental issues.

In contrast, districts like Botad and Devbhoomi Dwarka devote the least amounts of their CSR funds—0.01% and 0.03%, respectively—to environmental sustainability. These districts may benefit from a greater emphasis on ecological projects, but their low budgets also suggest room for expansion in this important area.

In addition, the graph shows a variety of percentages among other districts, such as Valsad (3.54%), Surat (2.96%), and Bharuch (2.08%), each of which contributes to environmental sustainability, but to different degrees, demonstrating their own goals and levels of involvement.

In conclusion, Gujarat's districts' CSR expenditure patterns on environmental sustainability are well represented by the graph. It highlights influential areas like Ahmedabad while also highlighting areas with the possibility for further participation.

• **DATA ANALYSIS AND INTERPRETATION**

A rigorous statistical methodology was used in the Data Analysis and Interpretation phase to extract valuable insights from the information on Corporate Social Responsibility (CSR) expenditure for environmental sustainability in India. The Kruskal-Wallis Test, a reliable nonparametric statistical test, was chosen as the best analytical method given the non-normal distribution of the data. This section examines the use of the Kruskal-Wallis Test and explains its importance in comparing CSR expenditure across different states and districts. The analysis's findings provide us a thorough grasp of the distribution patterns, allowing us to make educated judgments about how CSR programs affect environmental sustainability. We reveal the complex correlations between factors via our methodical data analysis, and we add to the larger conversation about CSR's role in advancing a greener and more sustainable future.

Table 2: Mean Rank of CSR Spending on Environment Sustainability among different states of India

State	N	Mean Rank
Andaman & Nicobar	8	42.5
Andhra Pradesh	8	262.13
Arunachal Pradesh	8	92.44
Assam	8	169.88
Bihar	8	214.31
Chandigarh	8	59.56
Chhattisgarh	8	174.44
Dadra And Nagar Haveli	8	95.81
Daman And Diu	8	35.69
Delhi	8	224.38
Goa	8	99.06
Gujarat	8	232.88
Haryana	8	209.63
Himachal Pradesh	8	139.38
Jammu And Kashmir	8	140.25
Jharkhand	8	146.63
Karnataka	8	275
Kerala	8	185.38
Lakshadweep	8	30.81
Madhya Pradesh	8	177.25
Maharashtra	8	273.25
Manipur	8	45.81
Meghalaya	8	87.38
Mizoram	8	27.38
Nagaland	8	43.94
Odisha	8	195.13
Puducherry	8	67.44
Punjab	8	180.19
Rajasthan	8	230.5
Sikkim	8	41.25
Tamil Nadu	8	233.75
Telangana	8	188.13
Tripura	8	49.13
Uttar Pradesh	8	224.88
Uttarakhand	8	134.63
West Bengal	8	171.88
Total	288	

(Source: SPSS Output)

In this figure, each "State" stands for a specific Indian state that receives CSR funds for environmental sustainability. The Mean Rank of CSR Spending on Environmental Sustainability for each of these states is shown in the table.

- According to the amount of CSR funds each state receives for environmental sustainability, the "Mean Rank" gives a general rating of the states. lesser Mean Ranks indicate significantly lesser funding,

whereas higher Mean Ranks show that a state generally tends to obtain more CSR financing for environmental sustainability.

- For instance, Andhra Pradesh (262.13), a state with a higher Mean Rank, often receives more CSR funds for environmental sustainability than other states. This suggests that, on average, compared to states with lower Mean Ranks, Andhra Pradesh gets more CSR funds for environmental sustainability.
- On the other hand, states with lower Mean Ranks, such as Mizoram (27.38), often get a smaller proportion of CSR funds for environmental sustainability.

Table 3: Kruskal-Wallis Test

Null Hypothesis	Chi - Square	df	Asymp. Sig.	Result
There is no significant difference in CSR Spending on Environment Sustainability among different states of India.	249.024	35	0.000	Reject H0

(Source: SPSS Output)

To ascertain if there is a significant variation in CSR Spending on Environmental Sustainability across various Indian states, the Kruskal-Wallis Test was used.

With 35 degrees of freedom, the chi-square value was estimated to be 249.024. This chi-square value indicates the amount by which the observed data deviate from the predicted data under the null hypothesis. The test's p-value is very low (0.000), which is substantially lower than the usual significance limit of 0.05. The null hypothesis may be rejected since there is insufficient evidence, as shown by the p-value being less than 0.05.

The outcome of the Kruskal-Wallis Test shows a considerable variation in CSR spending on environmental sustainability across the various Indian states. The very low p-value (0.000) indicates that it is improbable that the changes in Mean Ranks across states are the result of chance.

In light of this methodology, researchers may draw the reasonable inference that each state's share of CSR financing for environmental sustainability is indeed different. These variations are significant and unlikely to be unintentional.

Table 4: Mean Rank of CSR Spending on Environment Sustainability among different states of India during the study period

Year	N	Mean Rank
2014-15	36	116.89
2015-16	36	135
2016-17	36	131.44
2017-18	36	142.32
2018-19	36	150.71
2019-20	36	149.36
2020-21	36	153.28
2021-22	36	177
TOTAL	288	

(Source: SPSS Output)

The mean ranking of CSR spending on environmental sustainability across the various Indian states is shown in the table for each year of the research period.

Each "Year" denotes a distinct era of time. Based on their CSR Spending on Environmental Sustainability for the relevant year, states are ranked on average, as shown by the "Mean Rank" field. While lower Mean Ranks indicate lesser expenditure, higher Mean Ranks indicate larger CSR spending on environmental sustainability.

For instance, states' average Mean Rank in 2021–2022 is 177. This shows that, on average, the states have spent more on environmental sustainability via CSR during this year. States' average Mean Rank for the 2014–15 academic year is 116.89. This suggests that states are generally rated lower this year for their CSR Spending on Environmental Sustainability.

Table 5: Kruskal-Wallis Test

Null Hypothesis	Chi - Square	df	Asymp. Sig.	Result
There is no significant difference in CSR Spending on Environment Sustainability among different states of India during the study period.	11.559	7	0.116	Accept H0

(Source: SPSS Output)

The Kruskal-Wallis Test was used to determine if there were any appreciable differences in CSR spending on environmental sustainability across the various Indian states throughout the research period.

With 7 degrees of freedom, the chi-square value was found to be 11.559. This chi-square value indicates the amount by which the observed data deviate from the predicted data under the null hypothesis. The test's p-value, which is 0.116, is higher than the usual significance limit of 0.05. The null hypothesis cannot be rejected since there is insufficient data and the p-value is higher than 0.05.

To put it another way, the test findings imply that the variations in Mean Ranks of CSR Spending on Environmental Sustainability across the states throughout the research period may have been the consequence of chance. Determining whether there is a substantial change in CSR expenditure across the various years or study periods is thus not supported by the data.

As a consequence, you would "accept" the null hypothesis, indicating that you lack sufficient data to draw any meaningful conclusions about whether CSR expenditure on environmental sustainability varied significantly across the states over the research period.

Table 6: Mean Rank of CSR Spending on Environment Sustainability among different Districts of Gujarat.

Districts Of Gujarat	N	Mean Rank
Dahod	8	81.75
Narmada	8	70.94
Ahmedabad	8	203
Amreli	8	98.31
Anand	8	151
Banaskantha	8	127.88
Bharuch	8	140.5
Bhavnagar	8	182.81
Botad	8	53.44
Devbhoomi Dwarka	8	70.63
Gandhinagar	8	163.38
Gir Somnath	8	59.56
Jamnagar	8	140.25
Junagadh	8	95.63
Kheda	8	88.19
Kutch	8	208.69
Mahisagar	8	64
Mehsana	8	125.63
Morbi	8	115.06
Navsari	8	82.94
Panchmahal	8	91.19
Patan	8	111.44
Porbandar	8	71.75
Rajkot	8	158.31
Sabarkantha	8	78.94
Surat	8	189.5
Surendranagar	8	149.44
Tapi	8	89.75
Vadodara	8	190.88
Valsad	8	160.25
Total	240	

(Source: SPSS Output)

The average ranking of Gujarat districts' CSR spending on environmental sustainability is shown in the table. Each "District of Gujarat" stands for a specific region where CSR money are distributed for environmental sustainability.

The "Mean Rank" displays the districts' average ranking according to their CSR Spending on Environmental Sustainability. While lower Mean Ranks represent lesser expenditure, higher Mean Ranks indicate larger CSR spending on environmental sustainability. For instance, Ahmedabad has a high Mean Rank of 203, suggesting that it consistently ranks well among the districts in terms of CSR Spending on Environmental Sustainability. This suggests increased expenditure.

Botad, on the other hand, has a lower Mean Rank of 53.44, suggesting that among the districts, it ranks worse on average in terms of CSR Spending on Environmental Sustainability. This suggests less expenditure.

Table 7: Kruskal-Wallis Test

Null Hypothesis	Chi - Square	df	Asymp. Sig.	Result
There is no significant difference in CSR Spending on Environment Sustainability among different Districts of Gujarat.	108.793	29	0.000	Reject H0

(Source: SPSS Output)

The Kruskal-Wallis test was used to determine if there is a statistically significant difference in CSR spending on environmental sustainability across Gujarat's various districts. The null hypothesis (H0) asserts that there is no such difference. The estimated chi-square value had 29 degrees of freedom and was 108.793. This chi-square value indicates the amount by which the observed data deviate from the predicted data under the null hypothesis. The null hypothesis may be rejected if there is a significant divergence from the anticipated data, as indicated by a greater chi-square value. The associated p-value, or asymptotic significance, was calculated to be 0.000. If the null hypothesis were correct, this p-value would represent the likelihood of discovering the given chi-square value. Strong evidence against the null hypothesis is shown by the p-value, which is very tiny at 0.000.

As a consequence, it is exceedingly unlikely that the disparities in Mean Ranks across the districts could have come about by chance alone. As a result, the null hypothesis is disproved. Finally, the research highlights the differences in how CSR money are distributed throughout Gujarat, demonstrating that there is a notable and significant disparity in CSR expenditure on environmental sustainability among the districts.

Table 8: Mean Rank of CSR Spending on Environment Sustainability among different Districts of Gujarat during the study period.

Year	N	Mean Rank
2014-15	30	82.92
2015-16	30	94.63
2016-17	30	98.23
2017-18	30	101.78
2018-19	30	108.65
2019-20	30	134
2020-21	30	163.2
2021-22	30	180.58
TOTAL	240	

(Source: SPSS Output)

The Mean Rank of CSR Spending on Environmental Sustainability in Gujarat's several districts during the course of the research is shown in this table. The "Mean Rank" displays a district's average rating for a given year based on its CSR spending on environmental sustainability. While lower Mean Ranks imply lesser expenditure, higher Mean Ranks suggest larger CSR spending on environmental sustainability. For instance, districts had an average Mean Rank of 82.92 in 2014–15. This indicates that, generally speaking, the districts performed substantially worse this year in terms of CSR Spending on Environmental Sustainability.

On the other hand, districts' average Mean Rank in 2021–2022 is 180.58. This suggests that the districts generally performed better this year in terms of CSR Spending on Environmental Sustainability.

Table 9: Kruskal-Wallis Test

Null Hypothesis	Chi - Square	df	Asymp. Sig.	Result
There is no significant difference in CSR Spending on Environment Sustainability among different Districts of Gujarat during the study period	56.143	7	0.000	Reject H0

(Source: SPSS Output)

The Kruskal-Wallis Test was used to determine if there were any appreciable differences in CSR spending on environmental sustainability across Gujarat's various districts throughout the research period.

According to the null hypothesis (H0), there was no appreciable variation in CSR spending on environmental sustainability amongst Gujarati districts throughout the course of the research. The test's calculated chi-square value is 56.143. This chi-square value measures how much the actual observed data differ from what would be expected under the null hypothesis. The null hypothesis may be rejected if there is a significant departure from the expected data, as indicated by a greater chi-square value.

The test accounts for the number of years under assessment minus one with seven degrees of freedom (df). The computed asymptotic significance (p-value), which is equal to 0.000, is incredibly low. This p-value represents the likelihood of coming across the calculated chi-square value if the null hypothesis is assumed to be correct. A p-value of only 0.000 shows strong evidence that the null hypothesis is false.

In light of these results, the test result tends to "Reject H0." The p-value of 0.000, which is much lower than the conventional significance threshold of 0.05, indicates that it is very improbable that the variations in Mean Ranks across the districts over the research period were from just random fluctuation.

As a result, our research supports the finding that there was a notable and significant variation in CSR expenditure on environmental sustainability across Gujarat's districts over the study period. The observed

differences in Mean Ranks amongst the districts point to a substantial variance in the distribution of CSR funding, indicating different expenditure habits for environmental sustainability.

• CONCLUSION AND RECOMMENDATIONS

A significant difference in funding distribution is shown by the examination of CSR spending on environmental sustainability across various states and districts in India, revealing distinct regional viewpoints and company tactics. The importance of effectively resolving these differences is shown by the Kruskal-Wallis Tests' repeated rejection of the null hypothesis.

the researcher suggests the following suggestions to increase the effectiveness and impact of CSR programs focused on environmental sustainability:

First and foremost, it is crucial to adapt CSR policies to the unique environmental needs and problems of each state and district. Interventions may be more precise and impactful if they are tailored in accordance with the particular ecological features.

Second, encouraging collaborations between businesses, governmental agencies, nonprofits, and local communities may provide a thorough strategy for addressing particular environmental issues. Resources and skills may be combined via group efforts to have the most effect.

Also stressed should be responsibility and transparency. Maintaining transparency in CSR spending and reporting procedures makes it feasible to guarantee that the monies are allotted are used wisely for environmental sustainability programs. Regular audits and reviews may strengthen good stewardship even further.

A further effective strategy is to promote knowledge exchange. By creating forums for the discussion of effective CSR models and best practices, we may encourage other areas to embrace tried-and-true tactics.

Additionally, it's important to have a long-term perspective. CSR programs should strive to implement long-lasting beneficial benefits on the environment and local populations rather than concentrating just on short-term results.

A game-changer might be investing in regional capacity-building initiatives. It is possible to guarantee that projects will continue to be supported beyond their original financing term by providing communities with the skills and information necessary to actively engage in and lead environmental sustainability efforts.

Exploring cutting-edge methods and technology is also crucial. Utilizing innovation may result in better resource management and more efficient environmental project execution.

Engagement of stakeholders cannot be ignored. By include local stakeholders in the decision-making process, CSR projects are more likely to be supported and collaborative by the community since they address actual needs and concerns.

A smart strategy is to routinely assess the results and effects of CSR efforts. This technique may help with more efficient money management and the improvement of plans based on real-time feedback.

Lastly, through spreading knowledge about the significance of environmental sustainability, firms may act as catalysts for public awareness. Communities that have received education are more willing to participate in programs and support them, resulting in a positive cycle of change.

Companies and stakeholders may bridge the gap between differences in CSR financing for environmental sustainability by implementing these ideas. This cooperative strategy might promote sustainable development in a variety of Indian locations by bringing about a more comprehensive and balanced natural landscape.

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