



CAPSTONE PROJECT



Exploring Policy Solutions to Strengthen CSR Participation in Protecting and Preserving India's Heritage

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**Exploring Policy Solutions to Strengthen CSR Participation in
Protecting and Preserving India's Heritage**

**Submitted to Kautilya School of Public Policy in Partial Fulfillment
of the Requirement for the Degree of
Master of Public Policy (MPP)**

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SELF-DECLARATION

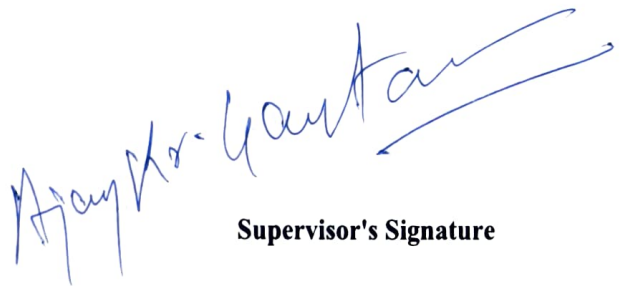
This is to certify that the thesis titled “Exploring Policy Solutions to Strengthen CSR Participation in Protecting and Preserving India’s Heritage” is my original work and has not previously formed the basis for the award of any Degree, Diploma, Associateship or Fellowship to this or any other University.

Aishwariya Kaaveri A

04.04.2026

CERTIFICATE OF THE SUPERVISOR

This is to certify that the thesis titled "Exploring Policy Solutions to Strengthen CSR Participation in Protecting and Preserving India's Heritage" is original work undertaken by Aishwariya Kaaveri A under my supervision and guidance as part of his/her Master's degree in this Institute. The thesis may be sent for evaluation.

**Supervisor's Signature****Dr. Ajay Kumar Gautam****04.04.2026****Assistant Professor****Kautilya School of Public Policy**

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ABSTRACT

The study evaluates the gap between the sector of Heritage, Art and culture and it being underfunded amongst the other sectors within the Corporate Social Responsibility (CSR) policy in India.

Adopting a qualitative approach, the study involves semi-structured interviews with key stakeholders and to support it a public perception survey was conducted. Using thematic analysis, the research explores how stakeholders navigate and experience decision-making processes related to CSR participation in heritage preservation.

The findings show that CSR decision making is shaped by compliance requirements, measurability constraints and business operation related decisions.

The study proposes interventions to align CSR mechanisms with heritage preservation, a platform for improved coordination, impact framework and the implementation roadmap.

Chapter 1: Introduction

1.1 The significance of India's Heritage

India's cultural heritage encompasses a wide range of tangible and intangible forms, including monuments, temples, artistic traditions and everyday cultural practices that reflect long historical processes of social and civilizational development. Heritage is not confined to archives or formal records but is embedded in everyday spatial and social practices. It is materially embedded in built environments and socially reproduced through lived practices across generations. From huge architectural brilliance to the holy cultural landscapes and living artistic traditions. India's heritage is formed through beliefs, collective creativity and based on the knowledge of various diverse community over thousands of years. These are not just buildings or expressions, they represent the very idea of who we are – our identity, our values that have shaped our very existence. (Winter, 2015; Logan,2017)

The cultural heritage of India is not limited to the temples, monuments, forts, performative arts, crafts or traditions only, the heritage of India is the living identity of the nation its values, collective memory, artistic expressions, and cultural practices that continue to influence social life across generations. The tangible heritage such as architecture, archaeological sites, etc., coexists with intangible heritage such as music, dance, arts and crafts, rituals, festivals, and traditional knowledge systems, all of which play a role in social cohesion and cultural continuity.

For many communities, these heritage sites hold deep significance that go beyond their architecture marvel or their history. These places serve as places of self-reflection, spirituality, shared consciousness, togetherness and cultural pride. These sites also boost the economy and

improve social life through art and craft, tourism and cultural industries. (UNESCO, 2016; Labadi et al., 2019). These heritage assets act as knowledge system and project an idea of our country's vast civilization and history. It also connects the now modern society with ideas and aesthetics and acts as a repository of our identity. Preserving these assets, therefore, is not just an act of conservation but it is our commitment to protect the cultural memory and the legacy that defined our country's identity. Therefore heritage preservation becomes every citizen's responsibility- an effort to make sure that the stories of our great country that is embedded today in stones, art, craft and music continue to inspire generations and does not become eroded.

1.2 Challenges in Heritage Preservation

However, due to the changes in the modes of living, city expansions, economic growth, and development aspirations, heritage nowadays is under threat. Development priorities mainly focus on sectors that can provide immediate and visible returns whereas, heritage is pushed to the margins and treated as symbolic and not essential (Gupta & Prathama, 2021; Basu, 2017).

It needs far more than maintenance to protect the heritage. Expertise in architecture, archaeology, material science, and cultural management is required for the conservation of the heritage site. Restoration of the site also needs to be done with care and sensitivity to the original period of the site and also with regard to the stability of the site and the convenience of visitors.

The responsibility of protecting and preserving these heritage assets falls under the government institutions such as the Archaeological Survey of India and the respective state archaeology departments. Currently there are 3,693 monuments and sites of national importance registered under the Ancient Monuments and Archeological sites and remains Act, 1958. Institutions like these play a very important role in protecting these heritage sites across the country.

Heritage preservation and conservation needs are becoming increasingly complex and require more than just the resources of government institutions to be preserved. The size of this challenge and increased demands means that all stakeholders must work together (i.e.: cultural organisations, civil society, communities and private sector) to find new ways to support heritage conservation with added money, skills, and unique ways to do so.

1.3 CSR As a Potential Partner in Heritage Preservation

In this broader context of collaborative conservation, Corporate Social Responsibility (CSR) has been proposed as a possible tool to enhance private sector engagement in heritage preservation. CSR is based on the principle that organizations, aside from their economic role, also have a social responsibility to contribute to society and meet social and cultural needs.

In India, the importance of CSR regulations has been highlighted in recent times due to the mandatory provisions introduced in the Companies Act 2013. The legislation mandates profit-generating organizations to invest a portion of their profits in activities that contribute to social development. Schedule VII of the Companies Act 2013 lists various sectors that can be covered under CSR investments, including education, healthcare, environmental sustainability, rural development, and preservation of national heritage, art, and culture.

Recognizing the possible role of corporations in protecting cultural heritage is significant now that the policy will incorporate the concept of heritage protection as part of the new policy framework. Through CSR programs, many corporations are able to provide preservation assistance through funding, providing technical assistance, and developing managerial skills in support of public conservation programs to help preserve cultural resources. In addition, corporations can support restoration projects, document initiatives, create cultural awareness

campaigns, and form partnerships with local communities and cultural organizations with their support.

Given the potential advantages of collaboration among public institutions, for-profit organisations, and civil society actors, CSR examples represent an additional opportunity for developing new sources of funding for heritage conservation projects. CSR initiatives would have the potential to improve the heritage preservation ecosystem by developing new partnerships through innovative models for cultural conservation.

Despite the formal inclusion of heritage within the CSR policy framework, corporate engagement in this sector remains limited. This study argues that this gap is not merely a result of low awareness or weak incentives, but is structurally produced by the interaction between compliance-driven CSR governance, the prioritization of measurable outcomes and institutional fragmentation in heritage management.

1.4 Research Question

The study is guided by the following primary research question:

How do key stakeholders experience and navigate decision-making around CSR participation in the protection and preservation of India's heritage?

This question is designed to capture stakeholder perceptions, institutional constraints, and decision-making processes rather than to evaluate specific conservation outcomes

Chapter 2: CSR and Heritage in India – The Policy Context

2.1 Introduction

In India, various institutions work to preserve the nation's heritage through policy strategies and various stakeholder entities (e.g., governmental institutions, non-governmental organizations, and increasingly, private-sector organizations). Despite the traditional public-sector institution's role in the preservation of cultural heritage, changing policy systems and limited resource availability have led to more exploration about different ways of receiving assistance to protect and preserve India's cultural heritage. In this scenario, CSR has developed as a potential way for private-sector involvement to support the existing public-sector efforts to protect and preserve cultural heritage in India.

This chapter presents the wider policy and institutional environment in which heritage preservation is carried out in India, especially the role of CSR. It analyzes the legal basis of CSR, the integration of heritage in CSR policy, the government programs supporting the heritage sector and the sector-wise distribution of CSR funds. Through embedding heritage conservation in this bigger landscape, the chapter reveals the framework in which CSR heritage engagements are situated.

2.2 The beginning of CSR policy in India

Corporate Social Responsibility (CSR) in India has progressed from a benign voluntary philanthropy model to a legally required regulated and structural framework. Historically, the main impetus behind corporate social involvement in India came from philanthropic motivations where corporate groups would contribute toward various forms of educational, health-related,

and community building initiatives. The creation of a legal policy framework around CSR represents a major transition in the relationship between business and society.

The CSR regulations contained within the Companies Act, which was passed in 2013, represent a watershed moment relating to CSR. There is a requirement for qualified entities defined by [Section 135 of the Companies Act, 2013](#), to allocate at least 2% of their average net profits on CSR. The formation of this provision created an enforceable obligation, requiring the majority of companies to engage in some form of CSR, thereby solidifying India as one of the first countries to institute legislation requiring corporate expenditure on CSR.

In addition to creating the basis for an expenditure requirement, the legislation created a governance framework for companies carrying out CSR programs. CSR Committees are required to be formed, with a written CSR policy created, and for annual reports to disclose all CSR programs carried out during the applicable reporting period. The CSR legislative framework has also resulted in improved transparency and accountability surrounding corporate social expenditure and increased the nature and scope of CSR programs across many different sectors.

2.3 Inclusion of Heritage within the CSR framework

What makes the CSR policy framework in India distinctive is the inclusion of many different sectors in Schedule VII of the [Companies Act, 2013](#). Among these, the protection of national heritage, art and culture is one of the areas that can be funded through CSR.

The decision to do so shows that cultural heritage is not only a public good but also an area where private sector participation can be encouraged. CSR essentially gives corporations a way to help heritage conservation work through restoration, support of cultural institutions, promotion of traditional arts and crafts, and heritage awareness, etc.

However, these policy provisions have not been enough to inspire the corporate sector to significantly increase their spending on heritage activities. Although it has been formalised in the law, heritage is still one of the sectors that is least prioritised in CSR spending. In comparison to education, healthcare, and environmental sustainability, heritage-related projects get a very small share of corporate funding. This prompts us to think about what really determines corporate decision-making and to what extent policy provisions lead to real implementation.

2.4 The Institutional Framework for Heritage preservation

Heritage preservation in India is led by government organizations at the central as well as the state. The Archaeological Survey of India, operating under the Ministry of Culture is the key body that is responsible for the preservation and protection of the historical sites that are listed under the central government. ASI deals with excavation, conservation, maintenance and regulation of the heritage sites across the country

The State Archaeological departments support the central by managing the state-protected heritage sites. The urban local bodies, municipal corporation, panchayati raj authorities are also involved in the preservation of heritage sites within their limits, it comes under the concept of historic urban landscapes

There are many civil society organizations that help in the protection and preservation of heritage through research, awareness, advocacy and on-ground efforts. Organizations such as the Indian National Trust for Art and Culture Heritage (INTACH) have been a key force in promoting awareness related to heritage and conducting projects, documenting it for public use and supporting the government in its conservation initiatives across the country.

Despite the existence of numerous institutions, organizations, the main problem is the coordination amongst these stakeholders. Regulatory challenges, differences in jurisdiction, compliance risk and other administrative procedures often times complicate the implementation of heritage projects especially those that involve multiple partners.

2.5 Government Initiatives in Heritage preservation

The government of India over the years have developed and introduced several schemes and initiatives that has aimed at increasing awareness and strengthening heritage preservation and promoting the cultural tourism in our country. Listed below are the few key initiatives that have shown the government's effort in linking heritage conservation with the country's broader developmental goals.

1. The [National Culture fund](#) was started to promote partnership between the government and the private sector for funding projects related to heritage conservation. It acts as a platform for mobilizing resources from corporates and individuals for the purpose of preserving and protecting India's heritage
2. [Adopt a Heritage](#) initiative provides a platform to the corporates and other private organizations to take up a heritage site and help In maintaining and developing the place around it. This scheme aims to improve visitor facilities and improve the overall experience at heritage locations
3. [HRIDAY Scheme](#), The Heritage city Development and Augmentation Yojana aims to revitalize 12 holy cities in India by improving their infrastructure and conserving the city's soul and cultural assets

4. [PRASHAD Scheme](#), The Pilgrimage Rejuvenation and Spiritual Augmentation Drive which focuses on promoting the key pilgrimage sites across the country and develop the religious and tourism experience
5. [NMMA](#), The National Mission on Monuments and Antiquities: Focusing towards digital India, this mission was introduced to document and digitize India's heritage and antiquities so that they can be preserved for the future generations

The involvement of private sector actors through initiatives like these are increasingly seen as a complementary approach and it also shows that the Government is putting efforts to bring in the Corporate into strengthening heritage protection and preservation but challenges continue to persist.

2.6 CSR spending patter in India

A [secondary research](#) analysis reveals that Education, Healthcare, Environment Sustainability account for 72% of the entire project's focus. These sectors have constantly attracted the largest number of shares from the CSR funds because of its alignment with the nation's broader goals, easier government support and approval, clear metrics for measuring the impact.

In Contrast heritage conservation, there is less than 2% contribution, this is because these projects are long-term and qualitative in nature and is difficult to quantify them. They also involve a lot of regulatory approvals, coordination with various authorities etc making it complex to implement.

1. CSR Spending Table (FY2018–2023)

Company / Sector	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23
Public Sector Undertakings (PSUs)	₹228.62 crore	₹57.31 crore	₹387.67 crore	₹272.12 crore	₹25.67 crore
Private Sector Companies	₹166.60 crore	₹168.62 crore	₹545.90 crore	₹221.01 crore	₹216.38 crore
Indian Oil Corporation Ltd. (IOCL)	Not Available	Not Available	₹11.90 crore	₹0.29 crore	₹0.86 crore

Source: CSR.gov.in database; IOCL CSR Report 2023; Forbes India (2024)

Figure 1: CSR spending table

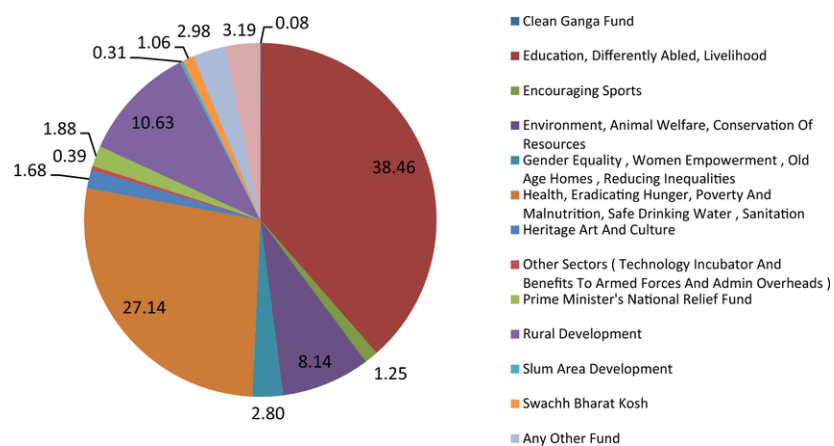


Figure 2: Sector wise spending of CSR funds

FYs	CSR Amt. in Rs. Crore
FY 2019-20	24,965.82
FY 2020-21	26,210.95
FY 2021-22	27,141.45
FY 2022-23	30,932.08
FY 2023-24	34,908.75

This information was given by the Minister of State in the Ministry of Corporate Affairs; and the Minister of State in the Ministry of Road, Transport and Highways, Shri

Figure 3: Year wise spending of CSR in india

The Policy landscape that governs CSR and heritage preservation in India portrays both opportunities and challenges. On one side, with the help of multiple government initiatives for the inclusion of heritage in the country's broader goals has brought in recognition and has increased the importance of heritage conservation. On the other side, even though with so many schemes and initiatives there is very less engagement of corporate in heritage protection and preservation, this highlights the gap that exists between policy intent and implementation.

To understand this gap, we need to move beyond just providing policies and start exploring and examining experiences, decision making processes of the stakeholders involved in these sectors. The following chapter will be based on this context by examining existing literature on CSR decision making and the corporate participation in heritage protection and preservation, laying a foundation to examine the gap and then present the findings.

Chapter 3: Literature Review

When it comes to issues related to social and developmental challenges, CSR plays a very important role and has been a major focus of discussion. The scope for corporate engagement in social issues has increased due to incorporation of CSR through the Companies Act, 2013. There are numerous studies that have focused on CSR and its implementation and engagement but there are not many that deals with CSR and heritage preservation. This chapter will deal with review of literature based on journal, blogs, articles that cover important topics such as the role of CSR in heritage preservation, the institutional challenges and the importance of stakeholders in the implementation of activities.

3.1 Decision making in CSR and the sectoral priorities

There are multiple factors that shape an organization's decision related to its CSR activities. In India, the focus is primarily given to sectors like healthcare, education, rural development. These sectors are typically thought of as having a more visible and a defined social return on investment (ROI)(Dalwadi, 2024). These sectors give a tangible outcomes where the impact can be measured.

Literature review shows that investment in CSR activities depends on the visibility, impact measurability and its alignment with the company's objectives. Dalwadi (2024) mentions that both Public sector undertakings (PSUs) and the private sector tend to prioritize sectors where the outcomes can be easily measured and reported. Organization's preference for measurable impact hence plays an important role in CSR decision making.

Whereas in sectors such as heritage, art and culture preservation there is very less attention compared to the other sectors due to challenges in implementation, compliance and difficulty in measuring the outcome and the impact created. Projects that deal with heritage protection and conservation are mostly long term, while many corporates prefer short term and immediate impact thus putting heritage in the sidelines and unnoticed. This creates a barrier for heritage related projects within the CSR decision making frameworks.

3.2 CSR and Heritage preservation

In recent literature, the potential of CSR as a tool for preserving India's heritage has been vastly explored. Basu (n.d.) tells us that the corporate sector can play an important role in safeguarding

and preserving India's heritage by using a portion of their CSR funds in conservation activities. The involvement of CSR can bridge the lack of resources gap in heritage conservation.

Likewise, Mohanty, Nandhi, and Srinivasan (2024) show that heritage protection and conservation can be incorporated into CSR strategies as a commitment to sustainable development. Their research shows that corporate participation in heritage protection and preservation contributes to not only cultural sustainability but also improves the reputation of corporates and also the trust of the stakeholders.

However, the literature also points out that CSR involvement in heritage protection remains limited. Pareek, Joshi, and Jangid (n.d.) tell us that though CSR activities have contributed to promoting art and culture in the country, these efforts do not have a structured framework and are often sporadic. This limits the capacity and the effectiveness of CSR engagement in heritage.

3.3 Public Private Partnerships and CSR in heritage

A key strategy for strengthening heritage preservation is a collaborative approach. Boniotti (2021) introduces the concept of Public-Private-People Partnerships (P4), which talks about the participation of Government, Private sector actors and the local communities in protecting India's heritage. This method portrays the importance of a multi-stakeholder approach in tackling the challenges of Heritage conservation

Initiatives such as the Adopt a Heritage scheme show that efforts are made to operationalize such partnerships. Bindhu and Panakaje (2023) analyze that the scheme was an initiative to bring in corporate participation in protecting the heritage of India. The research shows the potential of CSR to increase visitor facilities and help the conservation efforts. However, it also shows the challenges pertaining to coordination, implementation and stakeholder alignment. \

This finding shows that while partnership strategies offer promising avenues for CSR participation their effectiveness lies on the clarity of who plays what role, the institutional coordination and the stakeholder collaboration.

3.4 Institutional and Operational challenges in Heritage Preservation

In India, heritage preservation has a lot of institutional and operational challenges. According to the DRONAH (2021) report prepared for the NITI Aayog, there is a lack of funding, lack of technical backing, scattered governance structures and weak coordination between institutions.

Gupta and RK (n.d.) further point out that heritage preservation deals with lot of stakeholders with different opinions, that could lead to challenges in decision making and coordination between them and implementation. The existence of overlapping institutions, authorities and regulatory requirements complicate the efforts taken to conserve India's heritage. (CAG,2021)

Due to lack of people with technical expertise, there arises a challenge in effective preservation. TK(2022) highlights that sustaining preservation of heritage needs people who have technical knowledge and also requires technical support and has to be monitored continuously. Lack of these resources prove to be a problem for heritage conservation.

The above-mentioned challenges lead to an environment where the heritage conservation is complex, challenging and resource-intensive, thus making it less attractive for corporate engagement through CSR investments compared to the other sectors.

3.5 The Role of NGOs and Stakeholders in CSR Implementation

When it comes to implementation of the CSR initiatives, many corporates turn towards NGOs and other intermediary institutions. These actors are very important and play a crucial role in bringing actionable and meaningful projects on the ground using the funding.

Existing research shows that CSR decision making is influenced by the presence of credible implementing partners. But in the context of heritage preservation there are very less implementing agencies or NGOs (Basu,n.d.). Lack of support from implementing agencies can create barriers for corporates those are willing to engage in heritage related CSR activities

Stakeholder perspectives also play a critical role in shaping the CSR outcome of an organization. Mohanty et al. (2024) emphasize in order to create a successful CSR initiative in heritage there should be proper alignment of all the stakeholders such as corporate, government institutions and the local communities. Without the alignment of all these stakeholders, projects may not create the impact it should and also face implementation challenges.

3.6 Research Gap

The existing literature review gives a broad picture into the decision making in CSR, the heritage conservation challenges and the role of various stakeholders. But there remains a significant gap in knowing how these dimensions are inter-linked and how they co-exist in the context of CSR participation in heritage preservation in India.

While there are literature reviews and researches that have explored the CSR trends and where does heritage fit in but there is limited research that talks about the stakeholder experiences and the decision-making involved in relation to the Heritage related activities through CSR funding.

In particular, there is a lack of qualitative research that focuses on stakeholder perspective of how corporate actors, NGOs, intermediaries and heritage authorities.

Addressing this gap is essential to understand why the heritage sector does not receive the attention that most of the other sectors in CSR get despite it being included in the policy framework. This study looks to fill this gap by evaluating stakeholder experiences and identifying the existing barriers to CSR participation in heritage preservation.

This chapter was about the existing literature on CSR and its engagement with heritage preservation, institutional challenges etc. Overall the researches highlights that there is a potential for CSR to contribute to heritage preservation but there are barriers that limits its effectiveness.

Building on these insights, the next chapter will outline the research methodology used in this study to examine various stakeholder perspectives.

Chapter 4: Research Methodology

This research involves a qualitative research method to analyze stakeholder perspectives on CSR participation in protecting and preserving India's heritage. This method was chosen because, the research question was exploratory in nature and focuses more on understanding their experiences, opinions and decision-making processes. Through this approach, an in-depth exploration of the various stakeholders and how they take decisions and navigate CSR engagement particularly in the heritage sector (Dillman, Smyth, and Christian, 2014)

Along with these interviews, the study also incorporates a public perception survey, that gathers information from the general public to get a broader idea of how the people view CSR and

Heritage as a potential avenue for collaboration. Together both these methods bring in a comprehensive analysis of both institutional and public perspectives

4.1 Research Design

This research is designed in a way that it can help in understanding the gap between the CSR policy framework and its on-ground implementation in the Heritage sector. To help understand the gap, exploratory qualitative method was used in the study. This research predominantly focus on finding the factors that influence the decision making behind the CSR projects and the challenges and barriers that limit the corporates from investing their funds in Heritage preservation

The reason behind choosing an exploratory design in this context is because, existing literature did not have insights into stakeholder experiences in heritage preservation. The study therefor keeps the stakeholder's real-world experience at the forefront.

4.2 Stakeholder Selection and Sampling

The study involves multiple stakeholders who are involved in CSR planning, implementation and heritage management. A total of 14 interviews were conducted across key stakeholder groups.

- 4 CSR working professionals who work in Corporates
- 2 people from the foundations and philanthropic wings working in CSR
- 2 people from Intermediaries and platforms facilitating the projects
- 1 person from the Chennai Archeology sub circle and 1 person from Hindu Religious and Charitable Endowments (HRCE)

- 2 people who are heritage site authorities.

Participants were chosen based on their expertise and knowledge relevant to the research topic and those who have direct experience working in either CSR or heritage management or both. The selection of the participants were aimed to bring in a diverse perspective across different stakeholder groups to enhance the research.

4.3 Data Collection methods

4.3.1 Semi Structured Interviews

The primary method used for data collection for this research is semi-structured interviews. This method allowed in exploring participant perspectives while maintaining a proper structure across the interviews

Semi-Structured interviews were opted because they allowed the participants to express their views, opinions and insights in their own words.

The questions were related to

- Their awareness related to heritage within the CSR frameworks
- Various factors influencing their CSR decision-making
- Challenges in the on-ground implementation of heritage related CSR projects
- Institutional and Compliance related challenges
- Perception of CSR and heritage
- Suggestions to tap the potential of CSR in heritage preservation

The interviews were conducted either in person or through online, depending on their availability. Each interview was done with the consent of the participant and then recorded and later transcribed for the analysis.

Date of Interview	Location	Pseudonym	Date of Transcript Deletion
5 th January 2026	Online	Participant 1	6 th January 2026
6 th January 2026	Online	Participant 2	6 th January 2026
6 th January 2026	Online	Participant 3	6 th January 2026
6 th January 2026	Online	Participant 4	6 th January 2026
8 th February 2026	Online	Participant 5	10 th February 2026
18 th February 2026	In-person	Participant 6	19 th February 2026
18 th February 2026	In-person	Participant 7	19 th February 2026
19 th February 2026	In-person	Participant 8	19 th February 2026
21 st February 2026	Online	Participant 9	22 nd February 2026
21 st February 2026	Online	Participant 10	22 nd February 2026
23 rd February 2026	In-person	Participant 11	25 th February 2026
24 th February 2026	Online	Participant 12	25 th February 2026
24 th February	Online	Participant 13	25 th February 2026
25 th February	In-person	Participant 14	25 th February 2026

Table 1: Data log table

4.3.2 Relationship Between the Research Question and the Interview Questions

The interview questions were designed to address each aspect of the research question. These questions together explore the participants experiences on the decision-making process, the potential link between heritage and CSR, how stakeholders understand impact, navigate institutional procedures, barriers of compliance requirements and how they tackle the risk and accountability challenges.

The interview guide captures the path through which CSR participation is enabled or constrained. Overall, these questions give in-depth qualitative insights into how policy expectation and institutional procedures shape CSR decision-making.

4.3.3 Public Perception Survey

To support the qualitative interviews, a public perception survey was also done to understand the broader public opinion on CSR participation and Heritage conservation

The survey included questions related to

- The role of CSR and the awareness amongst the public
- Perceptions of heritage as a priority area
- Importance of Heritage in today's contemporary world
- Opinions on corporate engagement in heritage conservation

The survey was designed keeping in mind the principles of designing a questionnaire (Dillman et al.,2024) to ensure there is clarity and reliability of the responses. Responses were collected through google forms and where shared through online platforms for wider reach.

4.4 Data Analysis and coding

The data collected from the interviews and the survey were analyzed using thematic analysis (Nowell et al.,2017). This method helps in identifying, analyzing and finding common theme from the interviews and survey

A deductive framework was formed in the initial stages from the literature, specifically around the decision-making process, institutional challenges and measurability aspect.

Inductive coding helped get themes from the data that captured stakeholder-specific experiences and insights.

The coding process was done manually, the transcripts were read multiple times and the key themes were highlighted to identify the recurring patterns and concepts.

During this process, few themes were merged or reorganized to reflect the underlying patterns in the data. This ensured that the themes show deeper structural dynamics rather than isolated responses.

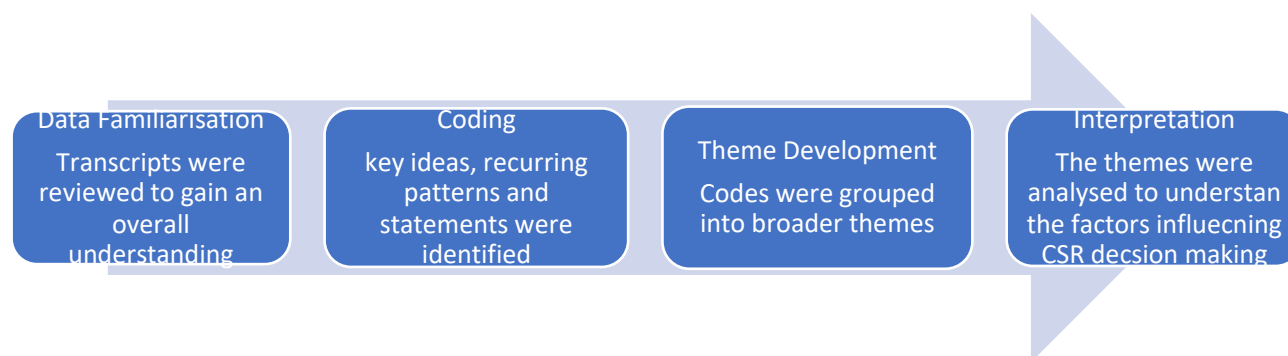


Figure 4: Process Involved in Data Analysis

4.5 Ethical consideration

This research was conducted using ethically approved methods in terms of collecting and analyzing data. Participants were informed about the purpose of the study in order to obtain their consent prior to carrying out the interview process. Throughout the study, the confidentiality and the anonymity of the participants were maintained.

In addition, all identifiable features of the participants were removed from the study at the completion of the study in order for participants to respond openly and honestly without concern over their privacy or the possibility of a negative outcome from participating in the research.

4.6 Analytical Framework

This research uses two analytical frameworks – Theory of Change (ToC) and the Multiple Streams Framework (MSF). This helps in interpreting the findings and help situating them within the broader policy context.

The ToC is used in policy studies to analyze the relationship between the barriers that are identified and the interventions that are proposed. This theory helps in mapping how the inputs such as institutional reforms, improved mechanisms and revised frameworks can lead to more

engagement in Heritage conservation. This enables the study to move from descriptive research to a more structured policy research.

The Multiple Streams Framework is applied to understand the broader policy environment the research is situated in. By analyzing the problem stream (low CSR participation in heritage), the policy stream (existing CSR provisions and proposed solutions) and the politics stream (discourse on importance of heritage and the current political situation) the study converges into the potential window for policy change.

Together, these frameworks help in linking the empirical findings with the policy design and implementation pathways.

4.7 Limitations of the study

The research has highlighted the participation of corporate social responsibility (CSR) in preserving heritage but there are certain limitations that must be acknowledged.

Firstly, it is based on a small group of stakeholders only and their views might not truly reflect the various perspectives within the CSR ecosystem. Secondly, being qualitative in nature, the research findings are linked to the context and cannot be extended to other regions or sectors with certainty.

Moreover, the choice of participants for the interview might have limited the range of data. Due to time constraints the stakeholders that were interviewed were only from south and not the other parts of the Country. The study nevertheless presents a valuable exploration of the stakeholder journey and makes a case for the need for further research.

This chapter has outlined the research design, data collection, and analysis of this research. The research aims to provide a comprehensive understanding of CSR participation in heritage preservation through the use of qualitative interviews and a public perception survey.

The following chapter of this research will present the findings of this research, as obtained from the interviews of the stakeholders and the results of the public perception survey. The findings will include the major themes and trends that are evident from the data

Chapter 5: Findings

This chapter will present the findings that have evolved following the stakeholder interviews across the CSR ecosystem. The chapter will have a thematic analysis that will capture the recurring patterns derived from the interviews, their opinions related to CSR engagement in heritage preservation

In addition to these interviews, insights have been added from the public perception survey to bring in a broader social perspective to the research. Together these insights reveal that although heritage is formally included, its implementation remains limited.

Coding framework and thematic structure

The table below shows the key codes that were derived from the interviews which are organized into broader themes. The codes were derived from an iterative process and were recurring from the stakeholder interviews. The table is the basic foundation for the thematic analysis. Key themes were picked up from this raw data and linked it higher-level analytical themes.

Code	Description
Tangible Measurable outcomes	Company prefers those CSR initiative which can produce tangible and measurable outcomes.
Impact as measurability	CSR impact is understood only through quantifiable factors
Research and Documentation	There are numerous documentation, reporting and researching work in CSR
Alignment of goals	CSR initiatives are aligned with the company's values, goals and priorities
Selective preference	Organizations tend to prefer familiar and low risk CSR sectors
Sector prioritization	CSR sectors are selected based on the company's criteria and policies
Heritage exclusion	Heritage is de-prioritized within CSR decision-making
Progress measurement	There should be emphasis on tracking outputs and milestones in CSR projects
Creating Awareness	CSR impact as awareness building rather than just structural change.

Table 2: Codes derived from interviews

5. 1 Thematic Analyses

5.1.2 Theme 1: CSR decision making logic

From the interviews, it was identified that decisions on CSR activities are a structured and a strategic process that is influenced by the company's priorities, vision and its operations. They are emerged from considerations such as their alignment with the identity of the firm, their brand value and reputation and operational feasibility.

A key point that was noticed is that companies invest their CSR funds in sectors that align with their business goals and those that have clear pathways for implementation.

Heritage therefore is pushed to the sideline and is perceived as peripheral to core corporate priorities and lacking direct alignment with business functions.

Excerpts

“The decisions on CSR funding are made by the company's board based on the recommendation of its CSR committee”

Any CSR activity that we do.. should be in line with our overall goal and purpose as a business”

Analytical insight

This gives us an insight that CSR is not an open or a neutral system which revolves around alignment, visibility and reputation.

5.1.3 Theme 2: Emphasis on Measurability and Quantifiable Impact

One of the major themes that has come across all the interviews was the fact that companies look at the measurable outcomes as the major factor for a CSR project. Corporates prefer projects that can project clear and quantifiable impact, as it is easier for them to show it in their report and it also aligns with their organizational accountability structure.

The reason they choose sectors like education and healthcare is because they give straightforward results that can be measured for example, the infrastructure created, number of beneficiaries all these can be reported and are short term impact and not much time is required unless heritage preservation which is long term in terms of the impact created.

When it comes to intangible heritage its even more difficult to measure the impact and is perceived to be difficult to evaluate. Heritage mostly deals with outcomes such as cultural identity, values instilled, awareness created, community pride which cannot be converted into quantifiable metrics and cannot be reported which leads to de-prioritization.

Excerpts:

A CSR head of a company mentioned: *“In education, you can say how many students benefitted...in heritage, the impact is not that straightforward”*

“There is a clear pressure to demonstrate measurable results... sectors like education and health are preferred.”

Analytical insight

This portrays that CSR decision making inclines towards sectors where impact can be measured and documented straightforward, creating a barrier for heritage within the existing framework.

5.1.4 Theme 3: Institutional and Implementation and documentation Barriers

All the participants felt that there is an institutional and implementation barrier when it comes to CSR projects, especially in the context of heritage preservation. A key aspect of that challenge is that there is lack of coordination among various governing authorities that are involved in approving a heritage related project through CSR. All heritage projects needs to get approval from several bodies mainly Archaeology department, revenue departments and the municipal authorities as well. Getting approve from each and every department takes time causing in delays, uncertainty and increased burden for the corporate actors

This fragmentation of authorities creates a situation where even if an organization wants to invest in a heritage related project they face operational hurdles while navigating multiple institutions getting their approvals with differing mandates and procedures which slows down implementation. This also discourages many corporate actors from engaging in heritage related projects altogether

Additionally stakeholders mentioned the heavy documentation and reporting process that consume too much time and reducing efficiency resulting in corporate actors who tend to choose sectors which have less barriers and mor_e streamlined process and implementation pathways.

Ease of Government Partnerships in Thematic Interventions: Experiences of Implementation Partners

Thematic Areas Facilitating Government Collaboration for CSR Projects

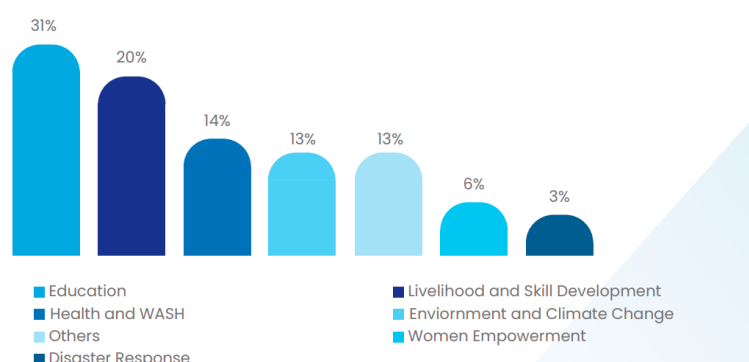


Figure 5: Government collaboration sector-wise

Excerpts

A Participant mentioned *“There is a lot of documentation... companies must report project-wise spending and outcomes”*

Another participant mentioned *“I spend 30 minutes taking a class and 40 minutes documenting it... that should not be the case”*

Analytical insights

This shows a broader challenge that deals with the institutional fragmentation, where there is overlapping of jurisdictions that lead to increase in procedural complexity, increase in costs therefore discouraging corporate participation.

5.1.5 Theme 4: Risk, Compliance and Corporate Preferences

One of the critical factors that an organization considers before investing is its risk perception and the compliance considerations.

All the participants mentioned that the decision making in CSR is a very structured and a selective process which is shaped by the organization's values, goals and compliance consideration.

The comments suggest that the decision making processes of CSR are based less on the need to respond to emerging social issues, and more on supporting the strategic framework of the organization, and mitigating risks associated with institutional activity.

Heritage projects come with a heavy baggage of complex, and high perceived risk that also has regulatory requirements and longer timeline. At the same time, the accountability turns to the corporate board for the compliance framework therefore increasing the preference for sectors that have predictable and easily reportable outcomes.

Excerpts

A CEO from an implementing agency mentioned “ *Non compliance can attract regulatory scrutiny...boards are accountable for CSR decisions* ”

A Researcher mentioned that “ *Its not that some sectors are riskier... some are just easier to show outcomes* ”

5.1.6 Theme 5: Perception of Heritage and Missed Opportunities

Heritage is seen to be very limited and small-scale within corporate social responsibility (CSR) because the term is generally associated with monuments and things that can be touched rather than larger definitions including who we are, how we live and where we come from.

The perception of heritage in this context has decreased the importance of heritage as a priority for CSR organizations and led to the marginalization of heritage. Further, heritage is not typically considered to be a priority for many stakeholders when it comes to developing development efforts in ways that provide for the urgent needs of people.

There are significant untapped opportunities for heritage to contribute to tourism, employment, education and community development, and this makes it much more in line with the goals of CSR.

Connection between the themes

The themes that evolved from this study are not discrete, they are deeply inter-linked and connected to each other and are mutually reinforcing. The strong emphasis on measurability within the decision-making directly links with the risk perception, as corporates do not take projects that lack clear metrics and difficult to justify within the compliance framework. When there is perceived risk there is institutional fragmentation, which has multiple authorities, unclear procedures and coordination challenges which increases the operational complexity. This complexity leads to corporates preferring the sectors which have pathways implemented and standardized reporting mechanisms. The limited perception of heritage as a development-relevant sector v

5.2 Insights from the Public Perception Survey

To support the insights from the interviews, a public perception survey was conducted through google form to get a broader perspective on public's opinion on CSR participation in heritage preservation.

5.2.2 Perceived Barriers to CSR Investment

The survey findings showed that low visibility (87.5%) is seen as one of the significant barrier to CSR investment in heritage. The other challenge is the lack of measurable impact (62.5 %) and the other one is corporates not having heritage in one of their priorities (50%)

Additionally, people who filled in the form identified that lack of awareness (37.5 %) and the long-term nature of heritage projects (12.5 %) as contributing factors.

These results match with the stakeholder insights, highlighting the importance of visibility and measurability once again.

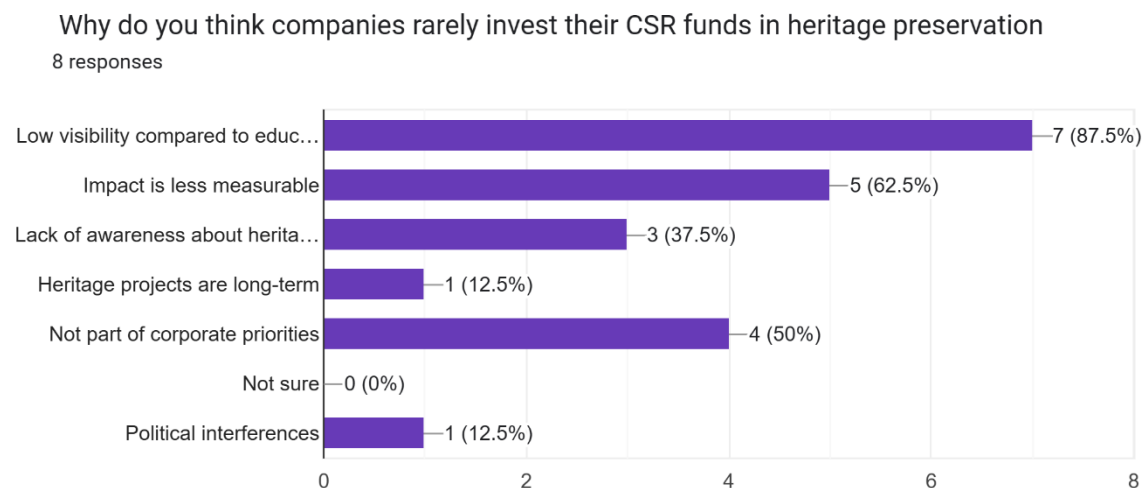


Figure 6: Reasons for low investment in heritage

Source: Public Perception survey

5.2.3 Preferred Policy Interventions

Among the options given, respondents have chosen tax incentives (87.5%) as the most effective policy measure to increase CSR participation

Other key interventions include

- Public recognition and awards (62.5%)
- Easier approvals and coordination (50%)

These results show the importance of both financial incentives and the need for institutional reforms

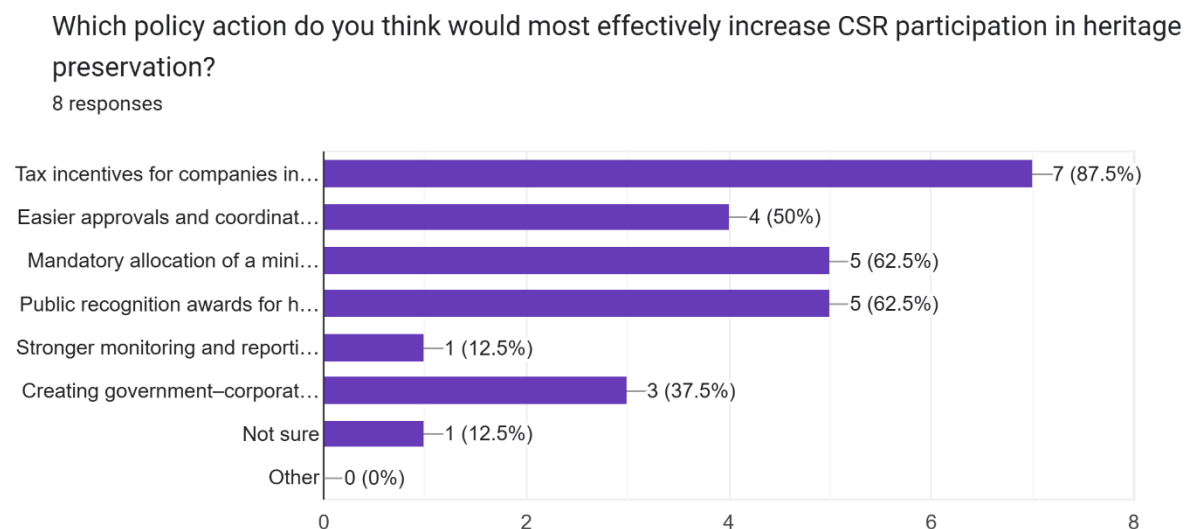


Figure 7: Policy Action

Source: Public Perception survey

5.2.4 Perceived Impact of Heritage Preservation

Respondents mostly associate heritage preservation with cultural identity and values (100%)

Other perceptions

- Tourism and local economy (66.7%)
- Education and Awareness (50%)

Synthesis of Survey and Stakeholder Insights

The Survey findings reinstate the key themes that came out of the stakeholder interviews

- The role of Visibility and measurability
- The potential of heritage as a developmental sector
- Need for better coordination and institutional mechanism

The findings in conclusion reveal a clear gap between the policy inclusion of heritage within the framework and the actual on-ground practice in the country.

The gap brings in interconnected factors such as stronger emphasis on measurable and quantifiable outcomes, institutional and procedural complexity, risk and compliance considerations and limited awareness on heritage.

The findings also project a significant opportunity and potential for heritage as a sector that CSR can focus making it a development oriented sector.

Chapter 6: Discussion

6.1 Introduction

This chapter takes the findings of the study through a conceptual lens, delving beyond description to explain the structural elements that shape the CSR participation in heritage preservation. This chapter will use the findings not as isolated observations but fit them within the broader theoretical framework and policies related to CSR governance, measurement regimes and institutional design.

The analysis will be based on three key dimensions

- CSR as a compliance-regulated field
- Measurability as a governance technology
- Institutional fragmentation and risk production

These three dimensions will explain why heritage remains sidelined within CSR despite it being formally included in the framework.

6.2 CSR as a Compliance Regulated Field

While the concept of CSR in India has traditionally been seen as the voluntary involvement of corporations in the social development of India, the recent incorporation of Section 135 of the Companies Act of 2013 has changed the face of CSR in India. The recent incorporation of this section has resulted in the evolution of CSR as a ‘compliance-regulated field,’ which has been further driven by legal mandates and accountability.

Corporations in India are required to invest a certain percentage of their profits in CSR activities. They must set up special committees for CSR and disclose detailed reports on the spending done

by them. This has created an environment in which the decision-making process in the context of CSR has not only been driven by the desire to contribute to the social cause but has also been driven by the need to comply with the law.

As has been reflected in the research findings above, the CSR stakeholders in India are not concerned about the 'social cause' but are more concerned about the fact that the projects undertaken by them must be 'justifiable.'

This changes CSR from a practice to a governance framework in which decision-making is governed by compliance logics. In such a framework, sectors that fit these requirements and are therefore prioritized are education and healthcare, while heritage is marginalized as a complex and non-standardized sector.

6.3 Measurability as a Governance Technology

Another important finding of this research is the role of measurability in structuring CSR decision-making. Measurability in CSR is not just a means for evaluation but actually functions as a technology for governance, which structures what is considered viable for projects.

CSR systems are based on metrics, impact assessments, and audit trails as means for demonstrating effectiveness and accountability. These are integrated into reporting frameworks and influence how effectiveness is defined and measured.

This means that projects are prioritized based on their measurability. This creates a preference for sectors in which impact can easily be quantified and compared. This is why heritage is marginalized as a sector in which impact cannot easily be quantified or measured on a short-term scale.

Heritage creates diffuse, long-term, and intangible value such as cultural identity, continuity, and meaning for communities. These are not easily quantified or measured on a standardized scale or within a reporting framework.

This creates a structural incompatibility between heritage as a sector and CSR as a governance framework. However, it is important to note that this is not a problem with heritage per se but a problem created by CSR as a governance framework based on quantification.

It is important to note here that heritage is not entirely unmeasurable. There are certain indicators such as no of visitors, livelihood development etc. However, these metrics are not straightforward, they only capture a limited dimension of the heritage value.

This distinction is important and critical. CSR governance does not only need measurement, they have specific forms of measurement that are mentioned in the framework. For example, metrics that are comparable, auditable, and are aligned with reporting cycles. As a result, heritage can be partially measured but it still remains sidelined because its most significant contributions cannot be measured or evaluated.

6.4 Institutional Fragmentation and Risk Production

The study also points to the role played by institutional design in shaping CSR participation.

Heritage governance in India is characterized by fragmentation between various institutions such as central agencies, state departments, and local authorities.

This results in a situation where there are overlaps between these institutions. From a corporate perspective, institutional fragmentation results in uncertainty and increases transactional costs

This situation results in a condition where heritage projects are seen as risky. However, these risks are not sectoral but are institutionally constructed.

Thus, while discussing heritage as a sector for CSR participation, uncertainty in approvals and institutional fragmentation have direct implications for corporate actors in terms of compliance and accountability. This results in heritage as a sector becoming risky for CSR participation.

Thus, while heritage appears as a sector for risk aversion on the part of corporate actors, it can actually be seen as a rational response to institutional fragmentation.

6.5 Integrating the Argument

Thus, these three aspects of compliance-driven CSR governance, measurability regimes, and institutional fragmentation have a bearing on the structural exclusion of heritage as a sector within CSR governance. CSR as a concept is embedded in a framework where standardisation, quantification, and low-risk implementation are valued. Heritage as a sector is characterised by complex governance structures and results in long-term outcomes and intangibles.

This is because, while there is a fundamental disparity between the way we approach C.S.R. decisions in relation to heritage preservation, compared to the way heritage is preserved and managed in general, there is no way to avoid or remedy this; hence, the exclusion of heritage is a result of the way the system is set up incorrectly.

6.6 Conclusion

The research in this chapter has shown that the gap between C.S.R. policies and their implementation in the context of heritage preservation is brought about because of the structural arrangements of the system, rather than individuals not wanting to engage with heritage.

Using different conceptual tools through discussion, it has been established that the way in which C.S.R. decisions are made is inherently linked to governance mechanisms that reward or incentivize outcomes, compliancy, and predictability. This is because heritage operates in environments characterized by complexity, indefinable levels of uncertainty, and immeasurable value.

The understanding of the degree of disparity between C.S.R. and heritage, as well as the consequences of this, is imperative in the design of effective policy intervention frameworks, which will be discussed in the next chapter.

6.7 Closing the Distance: CSR Prospects in Heritage

However, it's crucial to remember that the study identified some opportunities for boosting CSR investment in heritage before drawing the conclusion that heritage has little chance of receiving CSR funds.

For instance, stakeholders suggested that if heritage could be linked to things like tourism, employment, or community development—things that you could measure or show the impact for—then companies were a lot more interested. This is also supported by what's currently available in research; for instance, Wells et al. (2016) found that companies were willing to fund heritage if it was part of a bigger development drive.

Another positive aspect that came up during the study was research and documentation; if companies and other stakeholders have clear research that shows the importance of heritage, then it's much easier to convince them to support it. There was also the case for making changes to enable the tracking of long-term rather than short-term outcomes, which would be useful in making heritage more mainstream in CSR.

In conclusion, therefore, the gap between written and actual CSR support for heritage is not due to a lack of caring. The real problem lies in how things are arranged: everyone wants measurable results, there is too much red tape, and heritage is perceived to be too dangerous and unimportant and someone else's problem. However, there is a solution offered by this study: a new policy, new methods for measuring long-term results, and a smarter approach to integrating heritage with corporate concerns and development. The next chapter looks at the possibilities for change and offers policy recommendations for increasing CSR for heritage preservation

Chapter 7: Policy Recommendations

As indicated by the results of this study, a significant difference can be observed between the inclusion of heritage preservation in Corporate Social Responsibility (CSR) policy and its actual implementation. Although the importance of heritage preservation is included in Schedule VII of the Companies Act, 2013, a number of structural, institutional, and perception-based constraints are impeding the actual involvement of corporations in the field.

This chapter presents a set of policy and institutional recommendations for promoting CSR involvement in heritage preservation in India, which are based on the results of the study and are presented in a Theory of Change framework, where the barriers identified are linked with the proposed solutions and expected outcomes, and a Multiple Streams Framework can also be observed in terms of the alignment of problem recognition, policy solutions, and implementation feasibility.

7.2 Reforming CSR Impact Measurement Frameworks

This recommendation comes from theme 2 and the analytical discussion in section 6.3, which showed that lack of impact measurement framework is one of the disadvantages.

In this regard, a set of heritage-based CSR impact assessment systems should be developed:

- To take a long-term approach to impact assessment, rather than a 1-year approach.
- To include qualitative measurement criteria, such as cultural continuity, community engagement, and knowledge preservation.
- To support progress-based evaluation systems, as opposed to requiring immediate results.
- A move towards a 5- or 10-year evaluation system would enable corporations to become involved in heritage projects without the need for demonstrating immediate results.

7.3 Establishing a CSR–Heritage Matching Platform

To address the information asymmetry and risk aversion identified in Theme 3 and section 6.4, a centralized CSR–Heritage platform should be developed. This platform would curate verified heritage projects, standardize documentation, and provide due diligence support, thereby reducing uncertainty for corporate actors.

This platform would be the one stop shop that would function as a structured and transparent interface that connects CSR funding companies with authorized pre-identified heritage projects

The Key objective of this platform is to reduce the information asymmetry and reduce the uncertainty risk in CSR decision making.

Core Features

The platform will also have a curated database of heritage projects that will be backed by essential information for each project. This will enable the assessment of the projects by the CSR teams using a critical decision-making approach. This will be done by considering the feasibility of the projects, compliance, and reportability.

Additionally, the platform will have filtering options that will enable corporations to identify the projects based on:

- Thematic alignment to the priorities of the CSR
- Geographical location
- Budget requirement
- Level of risk
- Complexity of reporting

The presentation of heritage projects in a manner that is consistent with the language of CSR will bridge the gap between the needs of heritage and the decision-making processes of corporations.

This platform is needed, as studies suggest stakeholders view corporate actors as:

- Preferring sectors that already have implementation pathways in place before taking on any project
- Neglecting projects where there is not a clearly defined approval process
- Focusing on a project that has measurable outcomes
- Being careful in their use of documentation associated with audit risks
- Being unclear as to where they are able to access trusted channels into the heritage sector.

In summary, the issue for corporate actors is not a lack of funding through CSR, but the lack of clear, structured, reliable, and easily accessible pathways to engage.

To address this issue, the proposed platform will do the following:

- Pre-vet heritage projects before being identified as potential heritage projects to confirm that they will be credible heritage projects;
- Translate the requirements of heritage projects into a manner that will allow them to be compatible with CSR;
- Reduce the level of uncertainty that stakeholders have at the time of decision making (identifying low-risk) when determining the most suitable course of action.

Institutional Ownership and Structure.

The platform will be a hybrid governance model. Given that CSR comes under the purview of Ministry of Corporate Affairs and heritage comes under Ministry of Culture, it is best that these two ministries jointly seed-fund the platform. The day-to-day operations would be managed by an independent, autonomous body – that is a section 8 not – for – profit company. This company will have a multi-stakeholder board that will include member representatives from MCA, MoC an industry body such as CII, or FICCI and a nationally recognized NGO working on heritage conservation. This multi-stakeholder structure ensures accountability and transparency and reduces biasness while giving corporates the confidence in the platform’s neutrality and credibility.

By doing this, the proposed platform addresses the key barriers identified in the study such as the selective preference of sector, focus on measurability, compliance driven decision-making, and systemic lack of heritage projects within CSR portfolios.

7.4 Developing a Heritage CSR Partnership Framework

This recommendation is derived from theme 3 which talks about the institutional fragmentation and jurisdictional overlap.

Supporting the platform, this study proposed another solution which is the Heritage CSR Partnership Framework, which is established to clearly define the roles, responsibilities and accountability across various institutions and stakeholders involved.

This framework will define the roles of three major actors involved in the process

- CSR funding actors (Corporates)
- Implementing Partners (NGOs/Trusts/implementing agencies)
- Government/ Local bodies and civil society

The need for a platform comes from constant concerns risen by the stakeholders during the interviews such as

- Delays in approving the project
- Unclear stakeholder responsibility
- Accountability in case of project failure
- Regulatory conflict with the government authorities
- Audit, compliance, documenting challenges

These challenges lead to high-risk perception and corporates tend to choose those projects that do not have much risk leading to avoidance of heritage projects

Structure of the framework

1. CSR funding partner (Corporates)

The Corporate is responsible for

- Giving necessary financial resources
- Setting up of broad CSR priorities and the overall objectives
- Reviewing compliance and reporting outputs

However, they are not directly responsible for

- Day-to-day project implementation
- Navigating regulatory institutional approval processes

This allocation of responsibilities eases their burden and limits their exposure to many risks

2. Implementation Partner

The Implementation partner plays a key central role in operations

- Execution of the project on-ground
- Documenting and reporting of the project
- Ensure coordination with government authorities
- Compliance with the procedures and requirements

This stakeholder serves as the middlemen, reducing risk for corporate funders

3. Government/ Heritage Authority / Local communities

Government and heritage authorities are responsible for

- Clearing the necessary approvals and permission
- Providing the technical guidance and standards
- Make sure the project is adhered to the conservation standards
- Make sure the project is sustainable
- Generate livelihood and contribute to local knowledge

They are not responsible for

- Managing the CSR funds
- Fulfilling the corporate reporting needs

They play a major role in participating in the activities, while contributing to local knowledge and context and make sure there is long term sustainability of the heritage initiative and safeguard it.

Issuing authority

Since there is an overlapping of jurisdiction with CSR and heritage, neither ministry can act alone or issue the guidelines alone. Thus a joint sectoral advisory – a formal notification that is issued by MCA in connection with the MoC – that clearly mentions what constitutes a valid CSR project, what are the documentation required, what are the standards, who does what and their responsibilities.

MCA has already issued such clarifications with other sector ministries. Niti Aayog can play the coordinating role between the ministries.

7.5 Integrating Heritage with Development-Oriented CSR Themes

This recommendation stems from theme 5 which talks about how heritage is not perceived as a development domain and from the discussions that heritage must be brought in within the dominant sectors to attract sustained investments.

The study's findings indicate that heritage stands a greater chance of being included under the CSR umbrella if it is tied to existing priority sectors.

Strategic Integration Areas

- Heritage and Livelihood Generation
- Heritage, Education, and Awareness Programs
- Heritage and Sustainable Tourism Development

Rationale:

This would enable corporations to achieve their objectives through a multi-faceted approach, making heritage projects more viable. This framing is not rhetorical. It aligns heritage's actual development contributions with those sectors that already have measurement schemes.

7.6 Promoting Research, Documentation, and Knowledge Systems

The importance of research and documentation was also stressed by the stakeholders as an essential area for heritage preservation.

Policy Measures:

- Encouraging CSR Investment in Heritage Research and Documentation
- Supporting Digital Archiving and Knowledge Dissemination

- Promoting Interdisciplinary Research on Heritage and Science and Technology

Rationale:

Evidence-based practice is a key factor for building credibility, enhancing the quality of the work, and ensuring a lasting impact on the corporate stakeholders.

7.7 Implementation Roadmap

To implement the recommendations, a series of steps needs to be taken.

Short-Term (0-1 year):

- Launch a pilot CSR-Heritage Matching Platform.
- Issue sectoral guidelines on CSR for the heritage sector.
- Select and implement pilot projects.

Medium-Term (1-3 years):

- Scale up the usage of the platform.
- Develop and implement partnership frameworks.
- Develop and implement heritage impact metrics.

Long-Term (3-5 years):

- Heritage as a mainstream CSR portfolio.
- Strengthening the implementation ecosystem.
- Heritage is a priority sector of CSR.

7.8 Theoretical Integration: Theory of Change and Multiple Streams Framework

The recommendations are also based on a Theory of Change, which links the barriers with the recommended solutions. The recommended solutions address the barriers of measurability, institutional complexity, and perceptions, which will improve the engagement of CSRs in heritage preservation.

The recommendations also follow the Multiple Streams Framework by incorporating the following features.

- Problem Stream: Less engagement of CSR in heritage
- Policy Stream: Availability of solutions for implementation
- Politics Stream: Focus on cultural preservation and sustainability

Thus, a window for policy intervention emerges.

The recommendations offered in this chapter provide a guideline for an overall framework for promoting CSR engagement in heritage preservation. Through addressing the challenges facing heritage preservation, coordination mechanisms, and positioning heritage in the CSR agenda, a connection between formulation and implementation is achieved.

The interventions proposed have a long-term objective: to transform heritage preservation from a peripheral aspect of CSR in India to a key element in sustainable development and cultural preservation in the country.

Chapter 8: Conclusion

This paper focuses on the discrepancy between the theoretical inclusion of heritage in CSR policies and its practical under-realisation. This phenomenon cannot be reduced to lack of attention or intentionality on the part of corporate bodies, but emerges as a result of the interplay between three elements of the CSR framework: governance oriented toward compliance, measurability, and fragmented institutions of heritage.

The results show that CSR functions not only as an expression of corporate responsibility, but also as a regulated practice where decision making relies on measuring impact, complying with regulations, and maintaining reputation. In such environment, initiatives that are quantifiable, risk-free, and standardized receive priority, while areas of work, such as heritage, that rely on long-term and abstract achievements remain at a disadvantage.

This might affect how heritage preservation is handled by governments. In fact, although regulations allow companies to get involved in heritage preservation, they hardly take into consideration the way companies think when they decide to do Corporate Social Responsibility (CSR). This leads to a fundamental contradiction: heritage requires more adaptable and sensitive ways of interaction at a local level, whereas CSR frameworks focus on standardisation and being able to carry out audits. If this discord is not resolved, attempts to increase the involvement of CSR in heritage will probably be quite limited.

One of the next steps in research might consist of using this paper to study the involvement of CSR in different fields, for example, to find out why some areas fit better into the CSR models. Besides, it is very important to make further progress in establishing reliable methods for

assessing intangible cultural heritage, as well as changing the institutional framework that would allow CSR mechanisms to be better integrated with the governance realities of specific sectors.

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ANNEXURES

Informed consent form

Title of the study

Exploring policy solutions to strengthen CSR participation In Protecting and Preserving India's Heritage initiatives

Introduction

My name is Aishwariya Kaaveri Annamalai, A master's student at Kautilya School of Public Policy. This research is conducted as a part of my final capstone project. If you have any questions regarding this research, you may contact me at Akaaveri26@kautilya.org.in

Purpose of the Study

This study seeks to understand how the stakeholders experience and navigate decision -making around Corporate Social Responsibility. It also aims to examine the challenges such as institutional processes, perceptions of impact, policy related barriers that shape the CSR engagement in heritage related initiatives.

Why you Have been Selected

You have been selected as a participant in this study because of your professional experience and involvement in CSR related work, policy implementation or Heritage governance. Your insights are valuable in understanding how CSR functions in practice and how decisions are made and implemented.

Nature of Participation and Data Handling

If you agree to participate in this study, you will be asked to share your views, experiences related to the research question.

- The interview will be conducted online (Zoom/G-Meet/Teams) or in-person and will last for approximately 30-45 mins
- With your consent, the interview will be audio-recorded for accuracy
- The recording will be transcribed, after which the audio will be permanently deleted.
- All data will be stored securely and accessed only by the researcher
- Your responses will be used solely for academic purposes
- Your identity will remain confidential, and all references to you will be made using a pseudonym

Risks and Benefits

There are no anticipated risks that are associated with your participation in this study. Some questions may require you to reflect on your professional experience; you may choose not to answer any question that makes you feel uncomfortable. There are no direct personal benefits to

the participations; your insights will contribute to improved understanding of CSR policy and heritage preservation practices

Voluntary Participation and Withdrawal

Your participation in this study is entirely voluntary. You may choose to withdraw from the study or stop the interview at any time.

Consent Statement

Please indicate your choice below:

- **The nature and purpose of this research have been sufficiently explained, and I agree to participate in this study.**
- **The nature and purpose of this research have been sufficiently explained, and I do not agree to participate in this study.**

(In the case of an online interview, participants may provide consent by replying via email or message. In the case of a physical document, participants may select one option and sign below.)

Name of the Participant

Signature

Date

This consent form does not apply to minors or situations where consent must be obtained from a guardian or legal representative

Interview Questions

For corporate CSR people

1. How are CSR priorities and focus areas decided within your organisation?
2. What factors most influence whether a CSR proposal is approved or rejected?
3. How does your organisation define and evaluate “impact” in CSR initiatives?
4. How do you perceive heritage preservation as a CSR sector compared to areas such as education or health?
5. Under what conditions, if any, would your organization consider supporting heritage-related CSR initiatives?

For CSR Foundations / Trusts

1. How does your foundation identify and select CSR projects for implementation?
2. What role do compliance, reporting, and documentation play in project selection?
3. How do you manage partnerships with government bodies or regulatory authorities?
4. How do you perceive heritage preservation as an area for CSR engagement in terms of feasibility and impact?
5. What challenges arise when implementing CSR projects with long-term or intangible outcomes, such as heritage?

For Intermediaries / CSR Platforms / Implementing Agencies

1. What role do intermediaries play in facilitating CSR partnerships and projects?
2. What are the most common concerns CSR funders raise before committing to a project?
3. How do intermediaries reduce risk or uncertainty for corporate CSR actors?
4. How do CSR organisations generally perceive heritage-related projects compared to other CSR sectors?
5. What challenges exist in connecting CSR funds with heritage preservation initiatives?

For NGO and Partner Organizations Executing CSR-Funded Programs

1. How does your organisation typically engage with CSR-funded programs, and what role do you play in their implementation?
2. What kinds of challenges do you encounter while executing CSR-funded projects, particularly in terms of approvals, reporting, or coordination with multiple stakeholders?
3. How is “impact” usually understood and communicated in the CSR projects you implement?
4. How do you perceive heritage preservation as a CSR sector compared to other areas such as education, health, or livelihoods?

5. Based on your experience, what factors make heritage-related CSR projects more difficult or easier to implement?

For Government Officials and Heritage Authorities (Including ASI and Site Management Bodies)

1. How do government bodies and heritage authorities currently view CSR participation in heritage preservation?
2. What regulatory or approval processes are typically involved when CSR funds are used for heritage-related initiatives?
3. What challenges arise when coordinating with corporate CSR actors, NGOs, or implementation partners on heritage projects?
4. In your view, how effectively does the current CSR framework support heritage preservation efforts?
5. What policy or procedural changes could encourage greater and more effective CSR participation in protecting and preserving heritage sites?

Public Perception Survey Questions (Google Form)

Section 1

1. Age
2. City

Section 2: Awareness and Perception of Heritage

1. How Important do you think India's heritage (temples, crafts, traditions, old markets, monuments, art forms) is?
 - Extremely important
 - Moderately important
 - Slightly Important
 - Not important
2. Do you feel Indian heritage is being neglected or sidelined in the name of development and modernization?
 - Yes, Definitely
 - Yes, to some extent
 - Not really
 - No, not at all
 - Unsure

3. Which heritage areas do you believe are most at risk today
 - Temples and religious heritages
 - Traditional craft clusters
 - Historic markets and bazaars
 - Monuments and Archaeological sites
 - Festivals and cultural practices
 - Intangible heritage (Performing Arts, Music, Traditions)

Section 3: Awareness of CSR

4. Are you aware the companies in India are requires to spend on CSR?
 - Yes
 - No
5. Have you ever seen or heard a company supporting a heritage site or a cultural initiative through CSR?
 - Yes
 - No
 - Maybe

Section 4: Public opinion on CSR for heritage preservation

6. Why do you think companies rarely invest their CSR funds in heritage preservation?
 - Low visibility compared to other sectors like Education and Health
 - Impact is less measurable
 - Lack of awareness about Heritage
 - Institutional and compliance problem
 - Heritage projects require long term
 - Not part of Corporate priorities
 - Not sure
7. Do you believe CSR participation can help protect and preserve India's heritage?
 - Yes
 - No
 - Maybe
8. Which policy action do you think would most effectively increase CSR participation in heritage preservation?
 - Tax incentives for companies investing in heritage
 - Easier approvals and coordination with ASI/State authorities
 - Mandatory allocation of a minimum percentage of CSR funds to heritage
 - Public recognition awards for heritage supporting companies
 - Stronger monitoring and reporting guidelines
 - Creating government-corporate partnership models (PPP) for heritage
 - Others

Section 5: Open ended Questions

9. In your opinion, what is one thing companies could do to help preserve India's heritage?
10. Any heritage site or craft, traditions you feel needs urgent support?