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An Analytical Study of Corporate Social Responsibility Practices Among Indian Industries

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Abstract

Corporate Social Responsibility (CSR) in India has moved from predominantly philanthropic activity towards a structured and legally regulated component of corporate governance and sustainable development. The source paper examines CSR across public-sector companies, private-sector companies and small and medium enterprises, with emphasis on education, health, environmental sustainability, rural development, livelihood generation and stakeholder welfare. This rewritten study strengthens the original analytical framework through secondary statistical evidence from Government of India sources. Official data reported in February 2026 indicate that companies filed more than ₹1,44,159 crore of CSR expenditure for the five financial years from 2019-20 to 2023-24. Historical Ministry of Corporate Affairs data show that reported CSR spending rose from ₹10,065.93 crore in FY2014-15 to ₹13,326.69 crore in FY2017-18. Sector-specific evidence also illustrates the concentration of CSR resources in health, education, livelihood, rural development and environmental sustainability. For example, SAIL reported ₹16,193 lakh of CSR expenditure in FY2023-24, while SECL reported ₹53.07 crore in Chhattisgarh in the same year. The study concludes that Indian CSR is expanding in financial scale and institutionalization, but effectiveness depends on needs assessment, impact measurement, transparency, stakeholder participation and stronger linkage between CSR spending and measurable social outcomes.

Keywords: *Corporate Social Responsibility, CSR Expenditure, Indian Industries, Sustainable Development, Stakeholders, Corporate Governance, Social Impact*

Introduction

In the Indian context, Corporate Social Responsibility refers to the commitment of business organizations to contribute to sustainable economic and social development while improving the quality of life of employees, their families and the wider community. The source paper identifies CSR as a multidimensional practice involving social, environmental, ethical and human rights considerations. It examines how Indian industries implement CSR and identifies differences across automotive, oil and gas, FMCG, engineering, hospitality, steel, banking and other sectors. The original scope also distinguishes public-sector, private-sector and SME organizations. The institutionalization of CSR under the Companies Act, 2013 marked an important transition from largely voluntary philanthropy towards a statutory governance framework for qualifying companies. The source paper emphasizes that, despite this transition, significant questions remain concerning the form of CSR practices, stakeholder involvement, sustainability of projects, managerial commitment, measurement of outcomes and comparability of CSR performance. This study retains that framework but adds recent official statistics to provide a stronger national-level empirical perspective. The statistical analysis is based on reported CSR expenditure rather than invented survey observations.

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Objectives of the Study

1. To examine the evolution of CSR practices among Indian industries.
2. To analyse the scale and direction of CSR expenditure using published statistical data.
3. To compare CSR priorities across selected industrial sectors and public-sector enterprises.
4. To examine major CSR themes including education, healthcare, livelihood, rural development and environmental sustainability.
5. To identify implementation barriers and assess the need for stronger CSR impact measurement.
6. To suggest strategies for improving the effectiveness and transparency of CSR in India.

Research Questions

1. How has CSR expenditure in India changed over time?
2. Which social and environmental sectors receive substantial CSR investment?
3. How do CSR priorities differ among major Indian public-sector enterprises?
4. What institutional and managerial barriers affect CSR implementation?
5. How can CSR expenditure be linked more effectively with measurable stakeholder outcomes?

Research Methodology

The study adopts a descriptive and analytical secondary-data research design. The conceptual framework, terminology and sectoral structure are based on the supplied research paper, which examines CSR practices among public-sector companies, private-sector companies and SMEs and discusses policy, stakeholder and implementation issues. Statistical evidence is supplemented with official Government of India data from the Ministry of Corporate Affairs and Press Information Bureau releases. The analysis uses year-wise expenditure, percentage change, sectoral shares, comparative expenditure and descriptive interpretation. The study does not claim to have conducted a new primary survey. Where percentages are derived from published amounts, they are explicitly identified as calculated statistics.

Evolution of CSR Expenditure in India

Ministry of Corporate Affairs historical data show substantial CSR expenditure by companies after the introduction of the statutory framework. Reported expenditure increased from ₹10,065.93 crore in FY2014-15 to ₹14,503.65 crore in FY2015-16, before standing at ₹14,312.03 crore in FY2016-17 and ₹13,326.69 crore in FY2017-18.

Financial Year	Number of companies	CSR expenditure (₹ crore)
2014-15	16,548	10,065.93
2015-16	18,290	14,503.65
2016-17	19,532	14,312.03
2017-18	21,337	13,326.69

Table 1. Historical CSR expenditure reported by companies. Source: Ministry of Corporate Affairs, Vision 2019-2024.

Between FY2014-15 and FY2017-18, the number of reporting companies increased by 28.99%, while reported CSR expenditure increased by 32.39%. The increase should be interpreted in the context of changes in reporting, company participation and the evolving implementation of the statutory CSR framework rather than as a pure measure of CSR effectiveness.

National Scale of CSR Expenditure

A major recent official development is the Government's reporting that annual filings by companies recorded more than ₹1,44,159 crore of CSR expenditure over the five financial years from 2019-20 to 2023-24. The Ministry of Corporate Affairs maintains a central CSR database containing state-wise, year-wise, company-wise and project-wise information.

Period	Reported CSR expenditure	Analytical significance
FY2019-20 to FY2023-24	₹1,44,159+ crore	Large cumulative national CSR resource base
Average per year (derived)	₹28,831.8+ crore	Approximate five-year annual average

Table 2. Recent national CSR expenditure. Source: Ministry of Corporate Affairs/PIB, February 2026. The annual average is a derived calculation from the reported five-year total.

The five-year total demonstrates that CSR has become a significant source of social-development financing. However, financial scale alone cannot establish social impact. Effective CSR assessment requires information on beneficiaries, outputs, outcomes, cost-effectiveness, sustainability and community participation.

7. CSR Priorities and Sectoral Allocation

The source paper identifies education, healthcare, environmental sustainability, poverty alleviation, gender equality, vocational skills, rural development and community welfare among the major CSR areas. Recent official enterprise-level data confirm the continuing importance of these sectors.

1. SAIL CSR Expenditure

Steel Authority of India Limited (SAIL) reported total CSR expenditure of ₹16,193 lakh in FY2023-24. Its major reported thrust areas included healthcare, drinking water, sanitation and social security; education;

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livelihood and skills development with women empowerment; sports, art and culture; and rural development/environment sustenance.

SAIL CSR thrust area	FY2023-24 expenditure (₹ lakh)	Share of total (%)
Healthcare, drinking water, sanitation & social security	3,592	22.18
Education	4,398	27.16
Livelihood/skills & women empowerment	1,739	10.74
Sports, art & culture	3,288	20.31
Rural development & environment sustenance	2,885	17.82
Administrative overheads	291	1.80
Total	16,193	100.00

Table 3. SAIL CSR expenditure by thrust area, FY2023-24. Source: Government of India/PIB. Percentages are calculated from the reported total.

2. SAIL: Five-Year Trend

Financial Year	SAIL CSR expenditure (₹ lakh)
2019-20	2,756
2020-21	4,718
2021-22	9,424
2022-23	16,246
2023-24	16,193

Table 4. SAIL CSR expenditure trend. Source: Government of India/PIB.

SAIL's reported expenditure increased from ₹2,756 lakh in FY2019-20 to ₹16,193 lakh in FY2023-24, an increase of approximately 487.6%. The increase was particularly pronounced between FY2020-21 and FY2022-23. FY2023-24 remained broadly at the FY2022-23 level, indicating sustained high CSR expenditure.

SECL CSR Expenditure: Sectoral Evidence

South Eastern Coalfields Limited (SECL) provides another useful example of sectoral CSR allocation. In Chhattisgarh, SECL reported ₹53.07 crore of CSR expenditure in FY2023-24. Healthcare accounted for ₹32.07 crore, education ₹7.25 crore, rural development ₹6.54 crore, other activities ₹6.97 crore and environmental sustainability ₹0.24 crore.

SECL CSR area, Chhattisgarh	FY2023-24 (₹ crore)	Share (%)
Healthcare	32.07	60.42
Education	7.25	13.66
Water supply	0.00	0.00
Environmental sustainability	0.24	0.45
Rural development	6.54	12.33
Others	6.97	13.13
Total	53.07	100.00

Table 5. SECL CSR expenditure in Chhattisgarh, FY2023-24. Source: Government of India/PIB. Percentages are calculated from reported amounts.

The SECL data demonstrate how industry context can influence CSR priorities. In this case, healthcare represented about 60.4% of the reported total, indicating a strong concentration on community health-related needs.

Comparative Analysis of Selected Public-Sector CSR Patterns

Comparing SAIL and SECL shows that CSR portfolios are not uniform. SAIL's FY2023-24 allocation was relatively diversified, with education as its largest listed category, while SECL's Chhattisgarh expenditure was strongly concentrated in healthcare. This supports the source paper's argument that CSR practices differ by industry, organization, ownership and local socio-economic context.

Indicator	SAIL FY2023-24	SECL Chhattisgarh FY2023-24
Total reported expenditure	₹16.193 crore	₹53.07 crore
Largest area	Education (27.16%)	Healthcare (60.42%)
Second major area	Healthcare/social security (22.18%)	Education (13.66%)
Rural/environment-related allocation	17.82%	12.78%*

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*SECL rural development plus environmental sustainability. The comparison is illustrative because the geographic scopes of the two datasets differ.

CSR and Stakeholder Development

CSR affects multiple stakeholder groups, including employees, communities, customers, suppliers, government institutions, shareholders and civil society. The source paper argues that CSR can generate competitive advantage through better allocation of resources, stronger corporate image and improved stakeholder relationships. However, it also identifies institutional, managerial and regulatory barriers.

1. Institutional barriers: complex rules, bureaucracy, implementation costs and coordination difficulties.
2. Managerial barriers: limited awareness, weak planning, inadequate commitment, lack of primary data and insufficient managerial time.
3. Regulatory barriers: procedural rigidity and difficulties in aligning projects with community requirements.
4. Information barriers: limited comparability of CSR performance and insufficient standardized impact data.

CSR Effectiveness and Impact Measurement

An important limitation identified in the source paper is the shortage of rigorous CSR effectiveness assessment. Expenditure figures measure financial inputs but do not necessarily measure social outcomes. A stronger evaluation system should distinguish between inputs, activities, outputs, outcomes and longer-term impacts.

Level	Example CSR indicator	Suggested measurement
Input	CSR expenditure	₹ spent per programme/beneficiary
Activity	Training programmes	Number of programmes completed
Output	People trained	Number and completion rate
Outcome	Employment improvement	Percentage obtaining employment/ income improvement
Impact	Long-term community welfare	Change in livelihood, health or education indicators

Table 6. Proposed CSR impact-measurement framework based on the source paper's emphasis on monitoring, reporting and impact assessment.

Policy and Regulatory Context

The source paper traces CSR from philanthropic traditions and labour-welfare measures towards a statutory corporate responsibility framework. The Companies Act, 2013 institutionalized CSR for qualifying companies and placed CSR within a corporate-governance context. Contemporary CSR governance also emphasizes CSR committees, policies, annual action plans, financial certification and audit-related accountability. The current national database approach is significant because the Ministry of Corporate Affairs states that CSR expenditure data are available through the CSR portal at state, year, company and project levels. This creates an opportunity for researchers to conduct more rigorous longitudinal and comparative studies.

Discussion

The statistical evidence supports several conclusions from the original paper. First, CSR has expanded considerably in financial scale. Second, CSR priorities remain strongly connected with fundamental development needs such as education, healthcare, livelihood, rural development and environmental sustainability. Third, organizational and sectoral differences are substantial. Fourth, higher spending does not automatically imply higher social impact. The data also highlight the importance of local context. SAIL's portfolio shows a relatively broad distribution across education, healthcare, sports and culture, livelihood, and rural/environmental activities, whereas SECL's Chhattisgarh allocation is dominated by healthcare. CSR strategy should therefore be based on structured community needs assessments rather than uniform spending templates.

Recommendations

1. Develop measurable CSR objectives and indicators for every major project.
2. Publish outcome and impact data in addition to expenditure figures.
3. Strengthen independent impact assessment for major CSR programmes.
4. Increase community participation in needs assessment, project design and monitoring.
5. Use longitudinal indicators to measure whether benefits continue after project completion.
6. Improve coordination among companies, NGOs, local governments and educational institutions.
7. Develop sector-specific CSR benchmarks to improve comparability.
8. Strengthen digital CSR databases and public disclosure for greater transparency.
9. Link CSR initiatives with relevant Sustainable Development Goals while retaining local community priorities.
10. Promote evidence-based CSR rather than treating CSR primarily as philanthropy or corporate image management.

Limitations of the Study

This is a secondary-data study and does not present original questionnaire responses from Indian companies. National CSR figures reported through government databases may change as companies file, revise or update information. The enterprise-level examples of SAIL and SECL are not statistically representative of all Indian industries. In addition,

expenditure data alone cannot establish causal effects on social welfare. Future studies should combine CSR expenditure data with company-level financial indicators, beneficiary surveys and measurable social outcomes.

Future Research Scope

1. Construct a national panel dataset of CSR expenditure by company, sector and state.
2. Compare public-sector, private-sector and SME CSR performance using standardized indicators.
3. Examine the relationship between CSR expenditure and financial performance.
4. Study CSR effectiveness using regression, correlation and structural equation modelling.
5. Conduct stakeholder satisfaction surveys among CSR beneficiaries.
6. Develop district-level CSR impact indices for education, health, livelihood and environment.
7. Compare Indian CSR practices with international ESG and social-impact frameworks.

Conclusion

Corporate Social Responsibility in India has evolved from largely philanthropic activity into an increasingly institutionalized component of corporate governance and sustainable development. The source paper emphasizes that Indian CSR practices vary across public-sector firms, private companies and SMEs and that effectiveness is constrained by institutional, managerial, regulatory and information barriers. Recent government statistics demonstrate the scale of the national CSR system. More than ₹1,44,159 crore was reported through company filings for FY2019-20 to FY2023-24. Historical MCA data show reported expenditure rising from ₹10,065.93 crore in FY2014-15 to ₹13,326.69 crore in FY2017-18. Enterprise-level evidence further demonstrates substantial spending in education, healthcare, livelihood, rural development, environmental sustainability and other areas. The central challenge for the next phase of Indian CSR is therefore not merely increasing expenditure but improving impact. CSR should move from an input-oriented model towards an outcome- and impact-oriented model supported by transparent reporting, community participation, independent evaluation and measurable indicators. Such an approach can strengthen stakeholder trust, improve the efficiency of CSR resources and align corporate activity more effectively with India's sustainable and inclusive development priorities.

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Conflicts of interest

The authors declare that there are no conflicts of interest regarding the publication of this paper.

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