

A STUDY OF THE SPENDING PATTERN OF CORPORATE SOCIAL RESPONSIBILITY FUNDS IN UTTARAKHAND

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Abstract

Corporate Social Responsibility is the ancient concept in India. In unorganized form the traces can be seen in the form of charity, daan, seva, zakat. These practices were done as religious acts.

Later it became like that we should give back to the society what we have extracted from it. There after the charity in different form transformed into providing medical facility to society, concessional education and subsidized accommodation to the employees. From last few years the Indian economy is trying to align the corporate social responsibility expenditures to the SDGs with the aim of peace and prosperity for persons and the globe".- while talking climate change and working to preserve oceans and forests. This paper is an effort to understand and evaluate the need and shift in spending patterns of companies with respect to the CSR expenditure.

Keywords: Sustainable Development Goals, Corporate Social Responsibility

Introduction

Corporate Social Responsibility

The thought of social responsibility is not new, the act of business for the welfare of society can be traced back from centuries. The concept of asylums in ancient Roman laws which was a place for the poor and old people and a place for the mentally ill and orphans. (Carroll 2008). In India, religious practices such as daan, seva, and zakat have shaped the relationship between the wealthy and the poor for centuries. Religious institutions have historically been the primary recipients of donations, a trend that persists today. In the 19th century, pioneering industrialists founded trusts and endowed institutions, which were often managed by members of their business families (Deo, 2015).

Kings, businesses, and landowners in ancient India recognized the value and significance of social duty. Everyone thinks that, the more you give, the more you receive (Xia et al. 2018). Every person's life and society will be enhanced by the collective growth of the economy (Narwal and Sharma 2008). The idea of Daan and dharma is available in every granth in all religions in varied forms and these are the basis of the person's helping the poor in the country. Indians have long practised and valued social responsibility, even in pre-written periods (Singh & Kaur. 2016). In Ancient India, Corporate Social Responsibility (CSR) was rooted in a philanthropic perspective. The country's rich cultural and religious heritage promoted values such as charity, community welfare, and sustainable development. These beliefs inspired individuals and communities to actively contribute to social upliftment and environmental preservation efforts. (Avotra et al. 2021) Deep-rooted community values in Indian society have long encouraged a tradition of generosity. This has motivated people to support initiatives in areas such as rural development, environmental sustainability, and education. (Yadav 2020).

CSR in India has evolved from a voluntary, philanthropic endeavor to a legally mandated obligation for qualifying companies (Gatti et al., 2019). The transformation began with the Companies Act of 2013, which introduced a legal framework that required certain companies to allocate a portion of their profits toward CSR initiatives. This legislative shift marked a significant transition, turning CSR from a goodwill gesture into a structured and accountable corporate practice (Pillai, 2017).

The historical trajectory of CSR shows a clear shift from voluntary philanthropy to a more structured and regulated approach, positioning CSR as a significant force for positive change in India's business landscape (Bergman et al., 2020; and Bharti, 2022).

The evolution of CSR in India reflects a broader trend toward prioritizing sustainable, impactful and outcome-oriented projects (Bihari and Shajahan, 2023). The increasing emphasis on environmental, social, and governance (ESG) criteria is steering CSR practices toward longterm sustainability and social wellbeing (Robinson and McIntosh, 2022). CSR and sustainability terms are related but not the same. CSR is a shorter-term reporting initiative, whereas sustainability focuses on the future growth and survival of the business, while supporting environmental, social and economic elements reported on in CSR (Bansal and DesJardine, 2014).

India is a very diverse country with states having a different set of socio economic problems where they need support from the industry Health care, education, rural development projects, environmental sustainability, livelihood enhancement projects, vocational skills, eradicating hunger and malnutrition, sanitation, training to promote sports, special education, art and culture, and women's empowerment are among the top 15 development sectors as far as CSE spending is concerned. Deforestation, pollution, deterioration of the land, depletion of resources like water, minerals, sand, and rocks, loss of biodiversity, and diminished ecosystem resilience are also some of India's major environmental problems (Economic Review, 2021)

Different sectors face unique challenges and opportunities in implementing CSR initiatives (Lindgreen et al., 2009). For instance, the education sector struggles with issues such as access to quality education and disparities in educational resources (CRY India, 2024). In contrast, the healthcare sector contends with infrastructural deficits and the need for improved medical services in underserved areas (Sheikh et al., 2015). An important challenge in agricultural initiatives is the lack of transparency in funding Current reporting mechanisms do not effectively categorise agricultural CSR activities. Unlike healthcare and education, which have clear allocations, agriculture-related initiatives are harder to track. This limits the assessment of their impact.

Examining CSR through a sector-specific lens enables researchers to understand these distinct challenges and evaluate the effectiveness of CSR activities in addressing them (Pang et al., 2011; and Jumde, 2021). This approach highlights the varying impacts of CSR efforts, across different sectors, from enhancing educational outcomes to improving healthcare access.

Understanding the disparities in CSR spending across sectors is critical for several reasons. Identifying which sectors receive more funding can reveal whether resources are distributed equitably. This insight is valuable for guiding policy recommendations and ensuring balanced support across different areas, particularly highlighting those that may be underfunded but are essential for comprehensive social development. Moreover, assessing the effectiveness of CSR initiatives requires recognizing sector-specific outcomes. Different sectors have unique metrics for measuring

success. For example, evaluating the success of a healthcare program involves different criteria, compared to assessing an environmental project (Carroll, 2021). Understanding these distinctions is crucial for accurate impact assessment and refining CSR strategies to enhance their effectiveness (Maroun, 2020).

The dissemination of CSR spending's have been highly unequal across geographical areas as well as across social concerns. More than 80% of the spendings goes to less than half of the India's states with less than 20% left for remaining states. Maharashtra has maintained the top position throughout in the matter of receiving maximum contribution of CSR. Major CSR funds are going for education and healthcare followed by rural development, poverty alleviation and environment sustainability. The contribution of the private sector was found to be higher than the public sector. (Patel, M. B., & Vanparyya, B.(2024)

Each state in India has its peculiar topography, demographic and socio-economic characteristics and this results in different challenges in terms of development. Identification of the requirements of each state in terms of the developmental needs is very significant. Uttarakhand being a hilly state has its own challenges.

The rural hill regions of Uttarakhand are currently at a turning point—trying to balance the pressures of modernization with the need to protect their natural beauty and ecological richness. Although the state is celebrated for its scenic landscapes and vast natural resources, it remains economically underdeveloped. Agriculture continues to be the backbone of rural livelihoods, yet it struggles due to limited fertile land and low crop yields.

The major challenges being faced by the state of Uttarakhand are

- Social challenges such as lack of quality healthcare, education, and gender disparities.
- Water scarcity and management challenges due to the terrain and climate change.
- Migration caused by limited livelihood options in agriculture and other sectors.
- Poor infrastructure, dispersed settlements, and difficulty in service delivery.
- Environmental degradation and increased risk of natural disasters

With minimal industrial growth, the economic gap between the hilly regions and urban centers has widened, contributing to a rising trend of migration. This has led to the creation of “ghost villages”—silent reminders of the people who left in search of better prospects. (Verma & Sharma,2025).

The hilly districts in Uttarakhand lagged behind in receiving Corporate social responsibility (CSR) funds, in comparison to the districts based in plain areas. The corporate houses preferred spending money in plains, not in hilly areas. A discussion on use of Corporate social responsibility (CSR) funds in Uttarakhand took place in a joint workshop organized by the Department of Planning in collaboration with the Center for Public Policy and Good Governance (CPPGG) and the United Nations Development Program (UNDP). It was disclosed during the workshop that corporate houses are more inclined to spend in plain districts of Haridwar, Dehradun and Udhampur, not in hilly districts.

By investing in hilly regions with high migration rates, companies can generate job opportunities,

enhance infrastructure, and stimulate economic progress. For instance, initiatives like local sourcing programs and vocational training can significantly improve local employment prospects. Focus of the vocational training programs should be on Tourism and Hospitality as there are lots of opportunities in Uttarakhand for the youth to get employed in this area. This initiative will equip individuals with the necessary tools to secure meaningful employment locally, achieved through partnerships with educational institutions and scholarships. (Rana and Bisht 2023).

A majority of the CSR funds in Uttarakhand are being spent on livelihood. Livelihood's perspectives offer an important lens for looking at complex rural development questions. But the sustainability of livelihood projects is a challenge. For continued relevance and application, livelihood perspectives must address the questions across the four themes: knowledge, politics, scale, and dynamics. Innovative thinking and practical experimentation are necessary for livelihood perspectives to meet these challenges, and there is an urgent need to rethink, retool, and reengage. Most of the livelihood projects are agriculture based but they lack a linkage to the supply chains. (Bhatta & Bhavani, 2023)

Given the challenging geography and the scale of these problems, it's clear that development strategies must be tailored to the specific needs of hill communities. The stark regional imbalance highlights the necessity for localized policies that are capable of addressing the unique difficulties faced by Uttarakhand's mountainous districts.

CSR activities can be directed in the right direction if the sectors for growth are rightly targeted. This is the reason why a study of the spending pattern of CSR in Uttarakhand needs to be analysed as the money should be spent in the right direction.

Research Gap:

S. No.	Area of Focus	Existing Literature Insight	Identified Research Gap	Proposed Focus for Future Research
1	Regional Distribution of CSR Funds	Studies highlight that CSR spending in India is concentrated in industrialized states such as Maharashtra, Gujarat, and Karnataka (Patel & Vanpariya, 2024).	Limited research on regional disparities in CSR allocation, particularly between plain and hilly regions like Uttarakhand.	Examine spatial patterns of CSR spending to understand why hill districts receive lower CSR investments.
2	Sector-Specific CSR Effectiveness	Literature identifies education, health, and livelihood as primary CSR sectors (Lindgreen et al., 2009; CRY India, 2024; Sheikh et al., 2015).	Lack of comparative studies assessing sectoral effectiveness and sustainability of CSR initiatives.	Evaluate impact differences of CSR across key sectors—education, healthcare, livelihood, and environment.
3	CSR and Livelihood Sustainability	Livelihood-based CSR projects exist but lack continuity and supply-chain integration (Bhatta & Bhavani, 2023).	Insufficient empirical work on long-term sustainability and economic linkage of livelihood-oriented CSR projects.	Investigate how CSR can create sustainable livelihood models through local entrepreneurship and value chain development.
4	CSR and Migration in Hill States	Migration from hilly areas is rising due to limited local opportunities (Verma & Sharma, 2025).	Scarce studies explore the relationship between CSR, skill development, and migration reduction in mountainous regions.	Analyze how CSR-funded vocational programs (e.g., tourism and hospitality) can reduce migration in Uttarakhand.
5	CSR Policy Implementation Frameworks	The Companies Act (2013) institutionalized CSR nationally (Gatti et al., 2019; Pillai, 2017).	Lack of state-specific frameworks aligning CSR with local development needs and ecological constraints.	Develop localized CSR policy models tailored to Uttarakhand's topography, resources, and community priorities.

Research Methodology

1. Research Design:

The study follows a descriptive research design, aimed at analysing and interpreting the spending trends of CSR funds in the state of Uttarakhand over a defined period. It seeks to evaluate how corporate priorities have shifted across various sectors such as education, health, sanitation,

environment, and cultural preservation.

2. Data Source:

The study is based on secondary data obtained from Dynamic CSR Reports published annually. These reports provide company-wise and sector-wise CSR expenditure data under the framework of the Companies Act 2013.

3. Study Period:

The analysis spans nine financial years, from 2014–15 to 2022–23.

4. Area of Study:

The study is focused specifically on Uttarakhand, capturing CSR spending patterns of companies operating within or contributing to projects in the state.

5. Data Presentation:

CSR expenditure data across different categories were extracted and then converted into visual graphs (line charts). These categories include:

- Education, Livelihood, and Differently Abled
- Sports
- Environment, Animal Welfare, and Resource Conservation
- Health, Nutrition, Sanitation, and Safe Drinking Water
- Gender Equality and Empowerment
- Heritage, Art, and Culture

6. Data Analysis:

The paper uses trend analysis to identify:

- Areas with increasing or decreasing CSR investment
- Fluctuations in fund allocations
- Emerging sectors of corporate interest over time

The trend lines included in each graph helped visualize growth or decline, and the authors have offered interpretative commentary on possible causes behind the observed patterns.

7. Limitation of Study:

Although not explicitly mentioned, the methodology inherently relies on the availability and accuracy of secondary data. It also limits itself to Uttarakhand, making findings more region-specific rather than generalizable across India.

Data of CSR funds Spending patterns in different Areas from 204-15 to 2022-23 in Uttarakhand

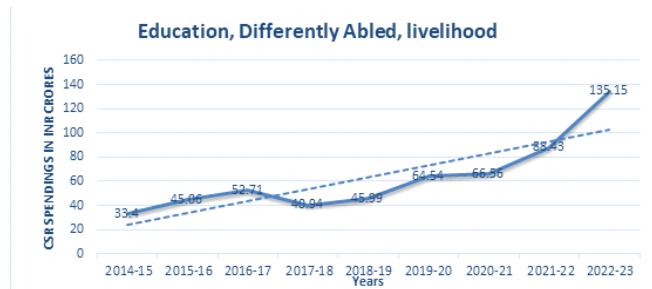


Figure-1 (Source: Image created by author based on data of dynamic CSR report)

The image shows a line graph representing the CSR (Corporate Social Responsibility) spending on education, differently-abled individuals, and livelihood initiatives over the years 2014-15 to 2022-23, in Uttarakhand.

Trend Line: The dotted line shows the overall positive trend despite minor variations over some years.

Key Observations:

: From 2014-15 (₹33.4 crores) to 2022-23 (₹135.15 crores), there is a noticeable growth trend in CSR spending. Spending decreased in 2017-18 (₹40.94 crores) compared to the previous year, but it picked up again from 2018-19 onwards. The spending saw a rapid rise from ₹88.43 crores in 2021-22 to ₹135.15 crores in 2022-23, indicating a strong recent focus on these social sectors.

- Possible Reasons for Trends:
- Focus on Education and Skill Development: Education and livelihood generation are foundational CSR themes in India. Many corporates partnered with government schemes such as Skill India Mission, Digital India, and Beti Bachao Beti Padhao, contributing to rising CSR allocations.
- Inclusion of Differently Abled Initiatives: Post-2016, there was growing attention toward inclusive growth, resulting in more CSR projects supporting accessibility, vocational training, and employment for the differently abled.

This graph highlights an industry's increasing commitment to social welfare initiatives focused on education, disability support, and livelihood development.

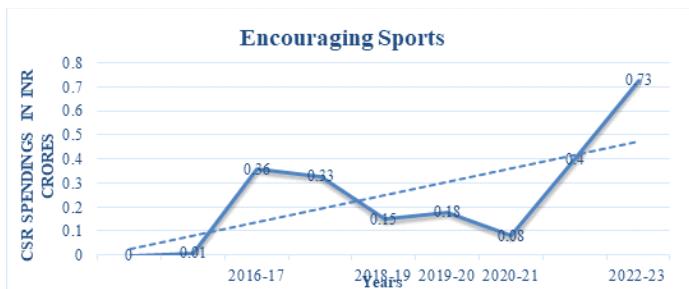


Figure-2 (Source: Image created by author based on data of dynamic CSR report)

The image shows a line graph representing CSR (Corporate Social Responsibility) spending on encouraging sports from 2014-15 to 2022-23, in Uttarakhand.

Trend Line: The dotted trend line indicates an overall upward trajectory despite fluctuations.

Key Observations:

Initial Low Spending: CSR spending started at ₹0 crores in 2014-15 and ₹0.01 crores in 2015-16. **Significant Rise (2016-17):** A sharp increase to ₹0.26 crores in 2016-17 and further to ₹0.33 crores in 2017-18. There was a decline to ₹0.15 crores in 2018-19, followed by minor variations, with the lowest point being ₹0.08 crores in 2020-21. A dramatic rise from ₹0.04 crores in 2021-22 to ₹0.73 crores in 2022-23, indicating renewed investment in promoting sports.

Possible Reasons for Trends:

- **Introduction and Stabilization of CSR Policy (Post-2014):** The initial years likely involved companies understanding compliance requirements, leading to gradual increases after 2016.
- **Increased Focus on Sports Development Initiatives:** The rise in 2016-17 and 2017-18 may be linked to national programs such as "Khelo India" (launched in 2016), which encouraged corporate partnerships to fund sports infrastructure and training.
- **Economic and Pandemic Effects (2018-19 to 2020-21):** The decline could be attributed to:
- **Shifting CSR priorities toward education, health, and COVID-19 relief efforts** during the pandemic years.
- **Budget constraints due to economic slowdown and reduced profits** during the lockdown period.
- **Post-Pandemic Recovery and Renewed Focus (2021-22 onwards):** The sharp rise to ₹0.73 crore reflects: Resumption of sporting events and CSR projects post-COVID. Renewed national interest in sports following India's strong performances in Tokyo Olympics (2021) and Commonwealth Games (2022). Corporate alignment with the government's Fit India Movement and broader wellness initiatives.
- The graph highlights a growing focus on promoting sports as a CSR priority, with substantial spending increases in recent years.

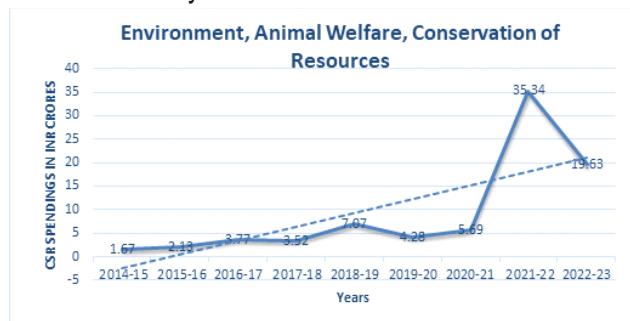


Figure-3 (Source: Image created by author based on data of dynamic CSR report)

Trend Overview:

The CSR spending shows a gradual increase from 2014-15 to 2018-19, with minor fluctuations. There is a slight dip in 2019-20, followed by a steady rise in 2020-21. A sharp spike occurs in 2021-22, reaching a peak at ₹35.34 crores. The spending then declines significantly in 2022-23 to ₹19.63 crores, though it remains above the previous years' levels.

Trend Line:

- The dotted trend line shows an overall upward trajectory in CSR spending over the years.

Notable Observations:

- 2018-19 saw a significant increase in spending (₹7.07 crores), but it dipped slightly in the following year (₹4.28 crores).
- 2021-22 saw an extraordinary spike, suggesting a one-time large allocation, possibly due to regulatory changes or a major initiative.
- The spending in 2022-23 (₹19.63 crores) remains higher than in previous years despite the drop from 2021-22.

Possible Reasons for Trends:

- The steady growth could be attributed to increasing CSR commitments. The peak in 2021-22 might be due to increased corporate focus on sustainability or new government mandates. The drop in 2022-23 might suggest normalization after an exceptional increase the previous year.

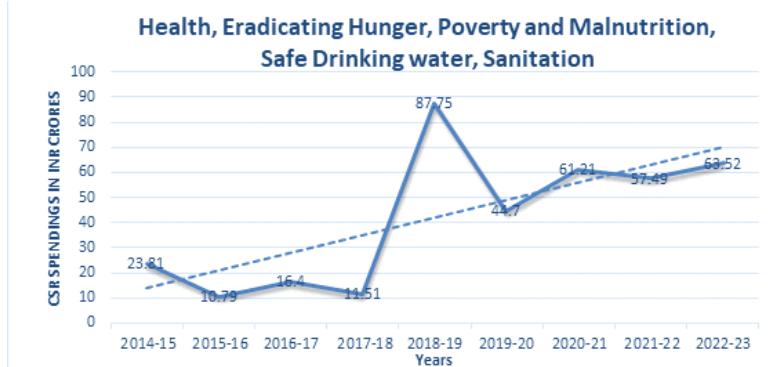


Figure-4 (Source: Image created by author based on data of dynamic CSR report)

The image is a line graph that illustrates CSR (Corporate Social Responsibility) spending in INR crores over the years for Health, Eradicating Hunger, Poverty and Malnutrition, Safe Drinking Water, and Sanitation.

Trend Line:

- The CSR spending has fluctuated significantly over the years but shows an overall increasing trend, as indicated by the dotted trend line. There are notable peaks and dips, suggesting variations in corporate allocations toward these causes.

Key Observations:

- 2014-15: Spending started at ₹23.81 crores. 2015-16 to 2017-18: Decline in spending occurred, reaching ₹11.51 crores in 2017-18 after minor fluctuations. 2018-19: A major spike to ₹87.75 crores, the highest spending observed in the dataset. This suggests a significant push in CSR funds for health and sanitation initiatives. 2019-20: Sharp decline to ₹44.7 crores, indicating a correction or normalization after the previous year's peak.
- 2020-21 to 2022-23: The spending remained relatively stable, with values between ₹57.49 crores and ₹63.52 crores, showing a steady commitment.

Possible Reasons for trends:

- The 2018-19 peak (₹87.75 crores) suggests a major CSR initiative, is due to increased focus on healthcare, sanitation programs, or government mandates. The decline in 2019-20 could indicate a reallocation of CSR funds or project completion. From 2020-21 onward, the spending stabilizes around ₹57-63 crores, indicating a more consistent CSR commitment to health and sanitation.

The graph indicates a long-term increase in CSR spending in health-related areas despite fluctuations. The peak in 2018-19 suggests a significant one-time investment, and the stabilization in recent years shows a continued focus on these essential social causes.

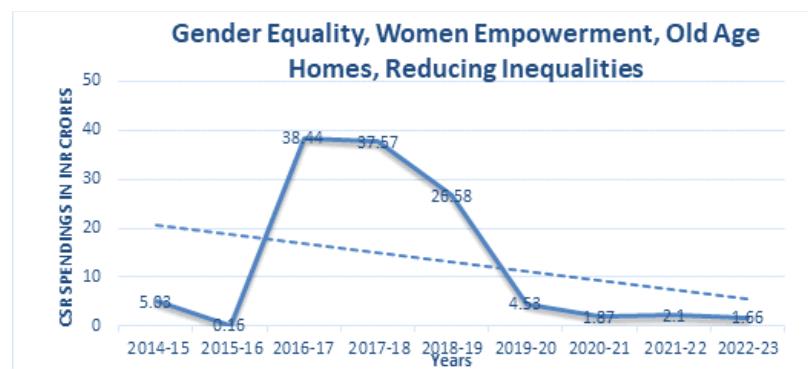


Figure-5 (Source: Image created by author based on data of dynamic CSR report)

The graph illustrates the trend of Corporate Social Responsibility (CSR) spending in India on Gender Equality, Women Empowerment, Old Age Homes, and Reducing Inequalities from 2014-15 to 2022-23 in INR crores.

Trend Analysis:

- The trend follows a rise and sharp decline pattern.
- After a peak in 2016-17 and 2017-18, there has been a steady decline, indicating reduced corporate allocations towards these social causes in recent years.
- The dashed trendline suggests an overall downward trajectory in CSR funding for these sectors.

Key Observations:

Initial Decline (2014-15 to 2015-16): CSR spending dropped significantly from ₹5.03 crores in 2014-15 to just ₹0.16 crores in 2015-16. Sharp Rise (2015-16 to 2016-17): Spending saw a increase, peaking at ₹38.44 crores in 2016-17. Slight Decline (2016-17 to 2017-18): A minor drop to ₹37.57 crores occurred. Significant Decline (2017-18 to 2019-20): Spending saw a steady fall to ₹26.58 crores (2018-19) and then a sharp drop to ₹4.53 crores (2019-20). Near Minimal Spending (2020-21 to 2022-23): Spending remained very low, fluctuating between ₹1.87 crores (2020-21) and ₹1.56 crores (2022-23).

Possible reasons for Trends:

- The peak in 2016-17 may be due to government initiatives, policy changes, or increased corporate focus on these causes.
- The decline post 2018-19 could indicate corporate priorities shifting, economic factors, or changes in government policies regarding CSR allocations.
- The very low spending post-2019 suggests that businesses may have redirected funds to other sectors, such as health, education, or COVID-19 relief efforts.

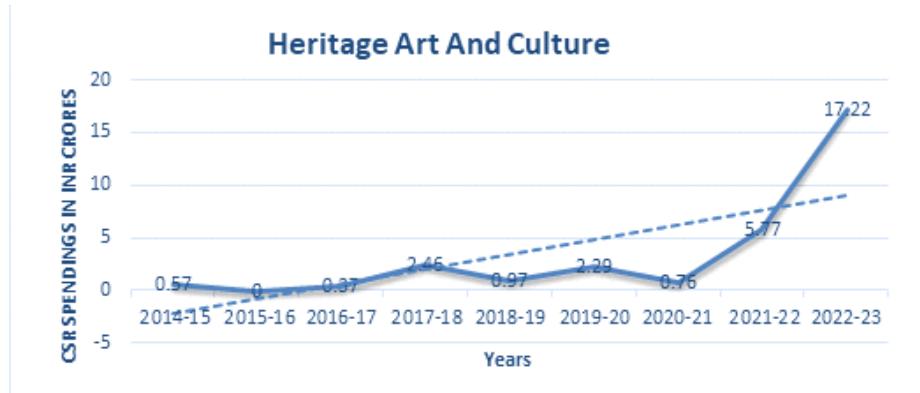


Figure-6 (Source: Image created by author based on data of dynamic CSR report)

The graph illustrates the trend of Corporate Social Responsibility spending in India on Heritage, Art, and Culture from 2014-15 to 2022-23, measured in INR crores.

Trend Analysis:

- The overall dashed trendline suggests an upward trajectory in CSR spending on Heritage, Art, and Culture.
- The early years (2014-2017) show negligible funding.
- The later years (2018-2023) indicate increasing corporate interest, with a significant boost post-2021.

Key Observations:

Minimal Spending (2014-15 to 2016-17): CSR spending was quite low, starting at ₹0.57 crores in 2014-15 and even dropping to ₹0 in 2015-16. Slow increase began in 2016-17 (₹0.37 crores). Gradual Growth (2017-18 to 2019-20) A moderate rise occurred, reaching ₹2.46 crores in 2017-

18. A small dip followed in 2018-19 (₹0.97 crores) before recovering to ₹2.38 crores in 2019-20. Fluctuations (2020-21 to 2021-22): Spending dropped to ₹0.76 crores in 2020-21. A significant rise to ₹5.17 crores in 2021-22. Major Surge (2022-23): CSR spending saw a huge spike to ₹17.22 crores, the highest in the observed period.

Possible reasons for Trends:

- The sharp rise in 2022-23 suggests renewed corporate focus on preserving cultural heritage, promoting arts, and supporting traditional crafts.
- The dip in 2020-21 may be attributed to companies diverting CSR funds towards COVID-19 relief efforts.
- Government initiatives or policy incentives could have encouraged more CSR contributions in 2021-22 and 2022-23.

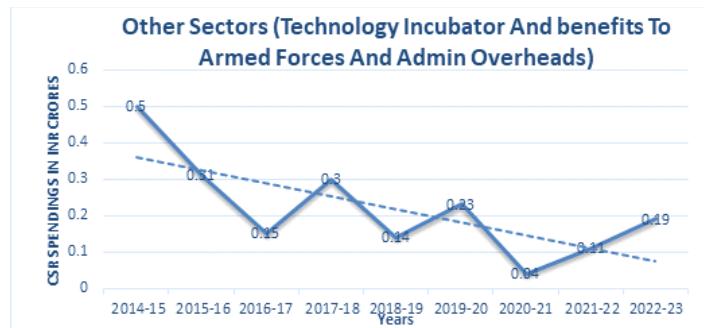


Figure-7 (Source: Image created by author based on data of dynamic CSR report)

Trend Line: The dotted line represents a trend line that clearly indicates a gradual decline in CSR spending over the years in these "other sectors." This suggests a reduced corporate focus or priority on areas such as technology incubation, armed forces benefits, and administrative overheads.

Key Interpretations:

2014-15 had the highest CSR spending at ₹0.5 crores. There is a significant drop in 2016-17 to ₹0.15 crores, followed by a short recovery in 2017-18 to ₹0.3 crores. The lowest spending occurred in 2020-21, at ₹0.04 crores, possibly influenced by the COVID-19 pandemic, where CSR funds might have been diverted to health-related causes. A slight upward recovery is seen in 2021-22 and 2022-23, reaching ₹0.19 crores by the end. Volatility: The spending pattern is not consistent, showing fluctuations year-over-year, indicating a lack of long-term strategic commitment to these sectors.

Possible reason for Trends:

The declining and inconsistent CSR investments may reflect:

- Shift in corporate priorities (e.g., more towards healthcare, education, or environment).
- Perception that these sectors offer less visible impact or ROI in CSR terms.
- Need for policy incentives to rejuvenate corporate interest in these underfunded areas.

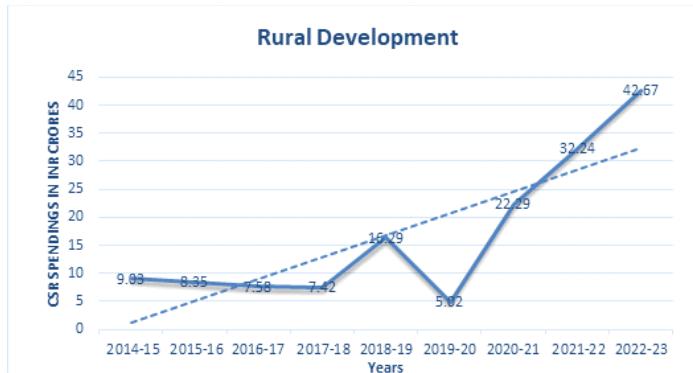


Figure-8 (Source: Image created by author based on data of dynamic CSR report)

Trend Line:

- A dotted trend line is included in the graph.
- It indicates an overall upward trend in CSR spendings for rural development over the 9 years despite short-term fluctuations.

Observations:

Initial Decline (2014-15 to 2017-18): Spending gradually decreased from ₹9.03 Cr to ₹7.42 Cr. Sudden Spike (2018-19): Jumped significantly to ₹16.79 Cr, indicating a sharp rise in rural development CSR initiatives. Sharp Drop (2019-20): Plummeted to ₹5.02 Cr — likely due to budget redirection or external shocks (e.g., COVID-19 onset). Consistent Increase (2020-21 to 2022-23): Rapid and consistent growth from ₹22.29 Cr to ₹42.67 Cr, highlighting renewed and increasing focus on rural development.

Possible reason for Trends:

- The graph suggests a growing long-term commitment towards rural development under CSR.
- While there were early declines and one major drop in 2019-20, the post-2020 period shows strong and accelerating investment, potentially driven by increased awareness, regulatory encouragement, or pandemic recovery strategies.

Findings

1. Significant growth Areas

Certain sectors have experienced consistent growth or a sharp increase in CSR spending, indicating a strategic focus shift:

Education, Differently Abled, and Livelihood:

- Consistent increase in spending, reaching ₹135.15 crore in 2022-23.
- Indicates long-term commitment to education and livelihood initiatives.

Rural Development:

- Slow growth initially but saw a major jump post-2020-21, reaching ₹42.67 crore in 2022-23.
- Suggests a strong push for rural infrastructure and social welfare in recent years.

Heritage, Art, and Culture:

- Spending remained low until 2020-21 but surged to ₹17.22 crore in 2022-23.
- Shows growing interest in preserving cultural heritage.

Health, Hunger Eradication, and Sanitation:

- Large peak in 2018-19 (₹87.75 crore), followed by a slight drop but remains stable at ₹59.52 crore in 2022-23.
- Indicates continued corporate focus on healthcare and sanitation

2. Sectors with Declining or Fluctuating Spending

Some sectors gained initial attention but later saw a decline or inconsistency:

Gender Equality, Women Empowerment, and Reducing Inequalities:

- Sharp peak at ₹38.44 crore in 2016-17, followed by a steep decline to ₹1.66 crore in 2022-23.
- Suggests a reduced corporate focus on gender-based initiatives over time.

Environment, Animal Welfare, and Conservation:

- Spending peaked at ₹35.34 crore in 2021-22 but dropped to ₹19.63 crore in 2022-23.
- Indicates inconsistent prioritization of environmental initiatives.

Encouraging Sports:

- Remains a low-funded category, peaking at ₹0.73 crore in 2022-23.
- Indicates that sports development is not a major CSR priority.

Technology Incubators & Armed Forces Benefits:

- Highest spending in 2014-15 (₹0.5 crore) but has mostly declined or fluctuated.
- Suggests minimal long-term interest from corporates in this area.

Suggestions

The analysis of CSR spending patterns reveals a clear shift in corporate priorities, highlighting significant growth in sectors such as education, livelihood development, rural infrastructure, cultural preservation, and public health. These trends suggest an increasing corporate commitment to long-term, community-centric development initiatives with broad social impact. At the same time, the notable decline or fluctuation in areas such as gender equality, environmental sustainability, sports promotion, and technology incubation indicates uneven attention toward other critical development domains. This imbalance underscores the need for a more holistic, strategically aligned CSR approach that not only strengthens high-performing sectors but also revitalizes underfunded ones. By promoting evidence-based planning, multi-year interventions, and collaborative partnerships, CSR efforts can become more equitable, sustainable, and impactful, ultimately contributing to inclusive socio-economic development and long-term societal well-being.

Conclusions

In the end the authors concluded the findings with following words:

Our time-series analysis of Corporate Social Responsibility (CSR) spending patterns reveals notable

trends that reflect both continuity and shifts in corporate priorities. Core development sectors such as education, healthcare, and rural development continue to dominate CSR allocations, indicating a sustained corporate commitment to foundational social needs and national development agendas. These sectors are widely regarded as high-impact areas, often yielding measurable outcomes in community welfare, which explains their continued prominence. In contrast, there has been a marked decline in CSR funding directed toward environmental sustainability, gender equality, and sports-related initiatives. This downward trend may stem from changing corporate perceptions regarding the visibility, scalability, or strategic value of investments in these areas, although it raises important concerns about neglecting long-term societal needs such as climate resilience, social equity, and youth empowerment. On the other hand, heritage and cultural preservation have gained considerable traction, suggesting a shift in corporate focus toward nation-building, cultural identity, and tourism-linked development. The increasing support for such initiatives highlights a broader understanding of CSR beyond traditional welfare models, encompassing intangible socio-cultural assets. These dynamic patterns emphasize the need for longitudinal, sector-specific studies to better understand how CSR priorities evolve over time and to guide more balanced and inclusive policy and corporate strategies.

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