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Effectiveness of Corporate Social Responsibility (CSR) Under Companies Act, 2013: A Secondary Data Analysis

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Abstract:

The CSR in India is an interesting context for examining the possibility of the mandatory 'corporate spending' of work for public welfare. This paper uses descriptive analysis of official expenditure data, and a focused review of legislation and academic research to assess the effectiveness of CSR under the Companies Act, 2013. The financial years 2019-20 to 2023-24 have been examined with reference to national expenditure and the allotments made for selected sectors have been compared for the financial year 2021-22 and 2023-24. The analytical framework is divided into resource mobilization, institutional accountability, allocation and social outcomes. The nominal CSR spending grew by 39.83% in the national series, with CAGR of 8.74%. The expenditure on education rose sharply while that on health care fell between the sectoral endpoints. These findings suggest increasing financial resources and shifting priorities but not that the law led to increased expenditure or that it enhanced the welfare of its beneficiaries. There are different types of evidence for spending compliance and social effectiveness, the paper argues. It suggests easy project reporting, independent evaluation in proportion, and community participation and allocation based on needs. The main finding is that the statutory framework shows that there has been good mobilization of financial resources, but that its effectiveness in terms of money spent and causal social impact is less well defined based on the analyzed data.

Keywords: corporate social responsibility; Companies Act, 2013; India; secondary data; mandatory CSR; social impact.

1. Introduction:

Corporate Social Responsibility (CSR) relates to the way that businesses interact with society and the impact of their actions. Questions are included in the concept of who will benefit from decisions made by the corporation, how responsibilities will be governed, and what evidence will show

responsible conduct. According to Carroll (1991), there are three categories of responsibilities – economic, legal, ethical and philanthropic. This is important because the gift of a company does not necessarily imply that the company acts responsibly in its business. Similarly, Freeman's (1984) stakeholder perspective focuses on those who influence, or are influenced by, organisational activities. India's CSR system is unique and poses a research challenge of a law mandated expenditure obligation that is supposed to be fulfilled through corporate decision making. This is a public policy goal and private policy options. The effectiveness issue at hand is more general than a money question, as it concerns whether firms spend money. It covers the provision of resources to meet appropriate needs, the delivery of projects competently and the afterlife of benefits. The following questions are addressed to separate indicators as they are different objects of analysis: financial inputs, organizational processes and outcomes for the beneficiaries.

The present study considers effectiveness as a multidimensional construct and not as just one measure. This represents a programme that is effective in raising resources but ineffective in reaching disadvantaged communities. It can meet some reporting requirements and provide some evidence of learning, health or livelihoods. On the other hand, a small, well-thought-out project could produce significant results without having an appreciable impact on national budgets. A policy question that takes account of these differences is better suited to the policy question than one that equates expenditure growth with success.

The paper applies official national and sectoral expenditure data and a selective literature review. The contribution is clear, descriptive and has clear limits as to what is established in the evidence. It does not offer a beneficiary survey, a detailed examination of the compliance of the firms or a causality estimate of the impact of the legislation. However, it is not a blueprint for better financial evaluation, but rather a set of patterns observed, implications drawn, and a workable agenda for financial evaluation improvement.

2. Research Objectives and Questions:

The study aims are to explore the levels of CSR expenditure growth at the national level; to contrast some of the sectoral allocations; to investigate the relationship between the governance requirements and accountability; and to identify evidence required to evaluate the social effectiveness. The questions are: What was the change in recorded expenditure over the period selected? Which of the sectors' priorities has shifted? What is the institution's framework able to support and what does it leave for implementation? Is there enough data to support claims about social impact?

The questions intentionally do not ask a statistical hypothesis concerning the welfare of the beneficiaries. This hypothesis would only be possible if the observations of the outcomes were not included in the extracted data set. Rather, the research questions are focused on the evidence as basis for a qualified assessment of effectiveness. This helps maintain the separation between the

observations and any conclusions made that would need further research.

3. Legal and Institutional Context:

Section 135 is applicable when a company has attained the required net worth, turnover or net profit in the previous financial year. These thresholds are at ₹500 crore, ₹1,000 crore and ₹5 crore respectively. Expenditure requirement is a minimum of 2% of the average net profits of the three preceding financial years with the applicable provisions. Activities which are eligible are related to Schedule VII. Local area preference is a directory and not compulsory and must be weighed against national priorities (Ministry of Tribal Affairs 2026).

How to treat money that hasn't been spent on matters. Funds linked to current and continuing qualifying projects are required to be transferred into an Unspent CSR Account within 30 days of the end of the financial year and must be used during the statutory period. The remaining unspent funds are required to be transferred to Schedule VII fund within six months. Monetary penalties are levied on the person when they default. The board undertakes the functions of the CSR committee under the statutory exemption in the Government of India (2013 as amended) in cases where expenditure does not go beyond ₹50 lakh.

The instructions given by the Ministry of Corporate Affairs provide the specifications of disclosure, the registration of implementing agencies, and allowed implementation arrangements. Companies can do this directly or via eligible agencies or jointly. Registering should allow for better traceability but does not indicate the quality of the programmed. They offer scope for examinations; and they are useful if the information is accessible and detailed enough (Ministry of Corporate Affairs, 2021).

Independent impact assessment is applicable to specified larger obligations and projects, wherein the average CSR obligations must exceed ₹10 crore in the preceding 3 financial years and project expenditure exceeds ₹1 crore, and if it is a project, its completion is at least one year before the impact assessment (Ministry of Corporate Affairs, 2026). This does not mean that there is an obligation for evaluation of all qualifying cases – only that there is an evaluation requirement for qualifying cases when funding takes place.

4. The literature review and analytical framework are included.

4.1 Stakeholder responsibility and required spending:

Fundamentally, responsibilities can be considered outside the narrow scope of expenditure, as Freeman (1984) suggests. When applied to project selection, stakeholder reasoning implies that interests and knowledge of intended beneficiaries should be considered. In this paper we take this perspective to suggest that communities ought to shape priorities and criteria for evaluation. If a consultation process is simply a matter of minutes and attendance, without any indication how participant concerns influenced project decisions, then it would not be adequate.

Carroll's (1991) framework also enables one to differentiate compliance with legal expenditures from the broader responsibility of business ethics. The analytical implication is that the integrity of implementation and the behavior of the corporations should be taken into consideration when addressing the funding of CSR projects. A satisfactory scholarship programme would not address individual issues of labour practices or environmental damage. Those operational issues are not reported in the expenditure dataset and are applicable to an assessment of responsibility.

India's approach is interpreted as co-regulation with a mix of compulsory and voluntary aspects by Gatti et al (2019). They give a conceptual explanation of why there is no legal necessity to eliminate managerial choice. In this paper this insight is complemented by a differentiation between the need for resource allocation and the element of choice when selecting projects, partners and beneficiaries. Varying these options may result in different outcomes of the same rule.

The data are presented as evidence and alternative explanations are offered. Alternative interpretations are given, and the data are presented as evidence.

Using quasi-experimental approaches, Dharmapala and Khanna (2018) examine India's mandate. They found that, at the firm level, companies affected by CSR increased their CSR participation while some larger firms that had been spending more than 2% of profit before CSR decreased their spending. Their evidence warns to take no assumption or there would be no need for a minimum requirement as it would lead to greater voluntary commitments. In addition, their research reveals that there were a negative valuation reaction and no statistically significant sales or accounting performance improvement.

The stock-price losses that firms incur when forced to spend under the rule range from an average of 4.1% and vary with advertising spending, according to Manchiraju and Rajgopal (2017). The results are related to the shareholder value induced by the regulatory change. They have no direct impact on recipients' welfare. Thus, a negative market response would not prove community programmes to have been unsuccessful, and a positive corporate reputation response would not prove that there was lasting benefit to beneficiaries.

The studies address questions that differ from the descriptive national analysis that is provided here. Firm-level research focuses on the behavioural and valuation reactions, while aggregate expenditure deals with the size and structure of resources that have been documented. Their insights enhance the interpretation of this study, but do not allow the researcher to identify the strategies or make the causal conclusions of the present study equivalent to those of these researchers.

4.2 The reporting credibility and the evaluation framework.

Gatti, Seele, and Rademacher (2019) review the literature on greenwashing and identify some of the problems with credible CSR communication. Their review backs the prudence in limiting public claims to supporting facts. The idea here is that in reports the reader be able to distinguish funded

activities, observed outcomes and attributable effects. Evaluation RECOMMENDATION: This is not a conclusion that the companies included in the dataset carried out greenwashing, but rather an evaluation recommendation.

The study thus employs four angles of analysis. Resource mobilization issues are related to both the quantity and direction of spending. Institutional accountability issues relate to the arrangements for traceability, supervision and assessment. Allocation deals with the distribution of funding between needs and sectors. Social effectiveness relates to long-term changes that can be attributed to interventions. The first dimension can be measured directly in the extracted national series; the second dimension is analyzed using documentary evidence; the third dimension is analyzed partially using sector totals; and the last dimension is an evidence gap.

5. Methodology:

5.1 Design and source selection.5.1 Design and source selection.

The research is descriptive type secondary data with focused documentary review. The national data set includes five yearly (aggregate) expenditure observations from FY 2019-20 to FY 2023-24. The data is from a government statement dated February 2026. The selected categories are from a March 2026 government annexure that specifies that the data underlying the categories is available up to 31 March 2025 (Ministry of Corporate Affairs, 2026; Ministry of Tribal Affairs, 2026).

The statutory text, official CSR guidance and selected academic publications relevant to the topic of mandatory expenditure and corporate responses and reporting credibility are included in the documentary component. Sources were chosen to include where it was possible, the year of publication and because of the relevance of the source. This is a focused review, rather than a systematic review; comprehensive literature screening, a formal quality scoring instrument or a claim of full literature coverage is not made.

The units of rupees crore are retained in the extraction. Financial years are separate from publication years. Information for 2026 should therefore not be referred to as 2026 expenditure. The selected sector labels are not aggregated into larger categories as this might affect the interpretation of shares (such as aggregating education and special education/sanitation and health care).

5.2 Measures and calculations:

Year on year growth percentage is the total expenditure increase divided by the previous total expenditure and then multiplied by 100. The first and last observations are used for endpoint growth. The five annual observations contain 4 growth intervals, and all compound annual growth is calculated as: $(\text{last expenditure} / \text{first expenditure})^{(1/4)} - 1) \times 100$ The share categories represent the distribution of the sector expenditure over the national expenditure, and the share changes are shown in percentage points.

All growth projections are in real terms. No attempt is made to make an inflation adjustment,

and the outcomes are nonpolarized. Published amounts of expenditure are distinguished from calculations done for this paper in tables. Percentages are only rounded to 2 decimal places once they have been calculated. The selected-sector table is not complete, and the rows of the table are not expected to add up to national totals.

5.3 The interpretation and ethical issues of the stories are discussed:

The five national observations do not have an inferential test. If a series of short time periods has no comparison group, the effect of the law cannot be separated from a change in profits, reporting coverage, prices or other conditions. The time also starts after the introduction of the legislation, thus avoiding a directly before/after analysis of implementation. The paper thus uses growth as a pattern of observation and not as an estimated treatment effect.

Public aggregate records and published research are used in the study. Does not seek personal data, nor does it claim approval or consent of participants. It has the main obligations of accuracy of transcription, transparent calculations, traceable references and restraint in interpreting evidence. There are no new observations, interviews, significance levels or what the beneficiaries will gain invented.

6. Results:

6.1 National expenditure trends:

Official expenditure series and growth rates calculated are presented in Table 1. Average nominal spending rose in each year interval. The growth is 39.83% at both the endpoints, or ₹9,942.93 crore. The compound annual growth rate (CAGR) for the four intervals was 8.74%. The total was at ₹144,159.05 crore and the mean expenditure per year was at ₹28,831.81 crore. These are 'derived measures' which refer to financial scale and trajectory, not social returns.

Table 1. National CSR expenditure and annual growth

Financial year	Expenditure (₹ crore)	Annual growth (%)
2019–20	24,965.82	—
2020–21	26,210.95	4.99
2021–22	27,141.45	3.55
2022–23	30,932.08	13.97
2023–24	34,908.75	12.86

Note. Amounts: Ministry of Corporate Affairs (2026). Growth rates: calculations for this paper. Values are nominal; ₹1 crore = ₹10 million.

There are two slower increases followed by two faster increases in the annual pattern. This is important as one endpoint percentage hides changes over the interval. To determine the reasons for the acceleration, researchers would have to explore if more companies reported expenditures, if companies spent from previous years increased their spending, and if the pattern could be accounted for by

changes in the obligation to spend based on business profits. These possibilities cannot be distinguished in an aggregate total.

There is another difference between programme continuity and financial growth. The annual expenditure may also be rising, due to new projects being added on top of existing projects that have been discontinued or a transition toward a more diverse set of projects. The scenarios have different long-term welfare implications, but yield the same total welfare impacts at the national level. In this way, Table 1 provides an indication of the increase of recorded resources but does not indicate their durability or efficiency.

6.2 Selected sector allocations:

It was seen that the selected categories for FY 2021-22 and FY 2023-24 were compared in Table 2. At the later endpoint, the expenditure on education and health care combined accounted for 55.25% of national expenditure. Health care fell 11.16%, in contrast to an increase in education of 80.58%. The nominal amount of environmental sustainability remained nearly the same. The gains in livelihoods were significantly higher based on a relatively small starting community.

Table 2. Selected sector expenditure and national shares

Sector	2021–22 (₹ crore)	2023–24 (₹ crore)	2021–22 share (%)	2023–24 share (%)
Education	6,719.89	12,134.57	24.76	34.76
Health care	8,049.49	7,150.87	29.66	20.48
Environmental sustainability	2,441.82	2,429.97	9.00	6.96
Livelihood enhancement projects	880.50	2,360.09	3.24	6.76
Rural development projects	1,847.07	2,408.09	6.81	6.90
Gender equality	104.97	204.17	0.39	0.58
Women empowerment	264.94	454.23	0.98	1.30

Note. Amounts: Ministry of Tribal Affairs (2026), annexure, underlying data up to 31 March 2025. Shares: calculations for this paper. Selected categories only; rows do not sum to national totals.

The gaps illustrate the importance of not viewing aggregate growth as steady growth. Reductions in particular categories do not diminish an increasing national total. There are also differences between sector share and absolute expenditure. If the total for the nation increases more rapidly, a category can receive more funds and lose share. The relative reduction in share for the environmental sustainability category was larger than the small nominal reduction, as national spending on this category increased.

Special care must be taken in small category growth rates. A high percentage increase may be a small proportion of national resources. On the other hand, a relatively large funding amount can be a small percentage of a large category. The quantities, shares and changes should therefore be considered simultaneously in the assessment. None of these indicators is by itself a sufficient basis for determining appropriateness to social need.

6.3 Evidence assessment:

The findings corroborate a favorable conclusion for the description of greater financial resources during the chosen time frame. They also offer a more limited conclusion on a change in sectoral composition. Formal accountability mechanisms documented. The extracted figures are not, however, distinguished by company-specific obligation denominators, by outcomes of beneficiaries nor by project comparison groups. They are not suitable for calculating a national compliance rate, geographical equity score and causal welfare effect.

7. Discussion:

7.1 Financial mobilization and additionality:

The growth and development of recorded resources is relevant to the policy because many interventions require funding. However, mobilization should be clearly differentiated from additionality (resources that would not otherwise have been mobilized). It is impossible to isolate any expenditure which reflects the statutory requirement without a counterfactual, since existing corporate programmers and the overall conditions of business have not been altered.

The diverse reactions found by Dharmapala and Khanna (2018) further underscore the need for holding back from uniform additionality. A policy assessment should take account of any additional costs incurred that would not be included in expenditure reporting, and whether the firms retain spending levels beyond what is required by the policy, as well as whether partners contribute resources that are not captured in expenditure reporting. These are ideas for research questions rather than conclusions arrived at by the aggregate series.

It would be helpful to do a future study that correlates the number of obligations made by firms to the amount spent and the types of giving in previous years. It should identify changes in the number of new firms as from changes in the number of established contributors to the companies. This would allow a more accurate measurement of the behavioral responses but without combining the questions of whether funded projects have any useful effect.

7.2 Allocation, equity and unmet need:

It does not automatically mean that there is an issue with targeting. A high proportion to education and health can be due to high needs or due to a high capacity for delivery. Likewise, if a large proportion of the population were supported, it does not indicate that support was provided to the most disadvantaged groups. An equity assessment needs to include a denominator (e.g. population,

deprivation/service gaps) and data on where and what recipients are like.

Hence, the relevant question is not what part sectors play, but rather what parts resources play in terms of just priorities. For instance, a district with little infrastructure may need more implementation support in accepting funds. A lack of capacity in this district could result in poor results if money is used; and being unable to deliver in this district could continue deprivation. Policies must be developed with needs and feasibility in mind.

The present study does not examine a state or district expenditure dataset, so it is not possible to make an empirical claim regarding geographical concentration. Information identified in its equity discussion is desired for future work. The project records held at the district level may be associated with measures of deprivation, but the multi-district project and expenditure defined at the national level requires careful management.

7.3 The quality of accountability and evaluation is satisfactory:

Formal oversight is a structure that allows projects to be questioned and monitored. Its usefulness is determined by the criteria considered by boards and evaluators. Financial verification includes inquiry into the expenditure of money for authorized purposes. Outcome evaluation questions if the intervention had an impact on the relevant conditions. They're the supporting tasks and need distinct evidence and abilities.

This is an educative programmed that teaches the difference. The number of devices issued is an output, student access and use build upon that outcome, and improved learning is another outcome. To assess programmed impact would need to consider what would have occurred if the programmed had not taken place. Reporting just distribution counts can prove delivery but cannot prove educational effectiveness.

Unintended consequences and impacts on recipient groups must also be evaluated. Improvements that are average may mask the absence of people with disabilities and the focus of irregular attendance and benefits on those who are already well off. Reporting should thus include reporting of sampling, missing observations and experiences of relevant subgroups. The proposed standards would assist decision makers to evaluate the quality of evidence without requiring all interventions to be of a specific type of research design.

7.4 Corporate value and social value:

There needs to be a distinction between shareholder outcomes and community outcomes. While the valuation evidence by Machiraju and Rajgopal (2017) is important for an understanding of corporate incentives, it cannot be a substitute for the beneficiary evaluation. The policy could be costlier for companies, but beneficial for people, or could have a positive impact on the image of companies, without any commensurate social benefits. There is a need for evidence on both sides to make the decision.

A more comprehensive evaluation would consider programmed benefits and costs and recognize that there are some outcomes for which money cannot be used to measure. A combination of quantitative and qualitative indicators could be needed for improved inclusion, trust or environmental resilience. The present study therefore eschews the practice of assigning financial social-return ratio without the data and assumptions of the outcome that would form the basis for a social-return ratio.

8. Recommendations:

First, obligations, expenditure, transfers, project outputs and outcomes should be reported separately. If there were clear definitions, readers would not confuse these quantities. Project records should contain the following information: duration, location, planned beneficiaries, and evaluation availability. Standardized identifiers would help to monitor from one financial year to another and minimize the likelihood of counting successive phases of the same project as separate interventions.

Second, companies need to have a theory of change prior to approving large projects. This should clarify the problem, the planned solution, assumptions and measurable outcomes. Plan and budget for baseline information and evaluation plans in design phase. Evaluation after delivery usually will not allow the conditions to be reconstructed to allow for credible comparison.

Third, evaluation must be commensurate. Greater independence of assessment is required for larger or higher-risk interventions, and simpler documented monitoring for smaller projects. Comparison groups phased implementation or credible quasi-experimental designs can complement attribution as appropriate. If these are not applicable, transparent contribution analysis should cover alternative influences but not suggest causal certainty.

Fourth, community should be involved in decision making throughout the project cycle. Availability of accessible feedback channels and documented responses should be provided for consultation. Deliveries should be made possible for beneficiaries to report issues, not just relying on the implementing partner. Evaluation results need to be presented in a way that is accessible to communities and open to questions.

Fifth, local knowledge and indicators of deprivation and gaps in services should be used in combination when making allocation decisions. Collaborative funding may be used to support underserved areas and projects that need ongoing investment. However, there must be clear responsibility for delivery, reporting and evaluation within collaboration. If there is no accountability outlined, pooling of funds may make implementation issues more difficult to solve.

Lastly, national assessment should be related to expenditure data and outcome data that have been validated and safeguarded against personal data. Evaluation methods and results may be more easily reviewed in a public evidence repository. When results are not successful or mixed, but it is a source of learning, this should be reported and not automatically assumed to reflect misconduct. This

would aid in making more realistic decisions regarding continuation, redesign or closure.

9. Limitation and further study.

A major restriction is the reliance on expenditure aggregates that shows the financial input rather than the welfare benefiting to the beneficiaries. The national series is 5 years long and entirely post-implementation. Selected sectors are not a representation of a full portfolio analysis. The dates of publication and the data cutoff should be kept, as figures are based on company filings and may be revised. Comparisons using numbers also do not reflect inflation.

Literature review is selective and contains early studies that were influential and were set outside the years of the later review. They can't prove the impact of all subsequent regulatory changes. This paper also does not have commitments to the level of the firm, costs per beneficiary, district coverage and longitudinal outcomes. It will not be able to rank individual companies, and it will not be able to establish national non-compliance.

Future research needs to integrate firm level panels with project evaluations and need based geographic analysis. Issues of priority are the assessment of long-term impacts once funding has been exhausted, the diversity of implementation organizations and the impact of the independent assessment of the project-on-project decisions. In the absence of stronger evidence, researchers can only describe resources and not evaluate the additionality, equity and social benefits attributable to the resource.

10. Conclusion:

The evaluation of CSR under Companies Act 2013 should be done in the financial, institutional, distributional and social perspective. The series analyzed show continuing growth in the amount of expenditure recorded, and the selected sector data indicate significant shifts in composition. These results are not a sign of welfare improvement but of increasing resources. The logical answer is that financial mobilization is present, formal accountability mechanisms are in place, and social effectiveness needs more project-level evidence. Future judgements of effectiveness would be more informative and more closely related to the outcomes of beneficiaries if reporting were better, needs-based planning and credible evaluation were in place.

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