



A CASE STUDY OF CORPORATE SOCIAL RESPONSIBILITY OF VARIOUS COMPANY PERIOD OF 2017-2022

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Abstract:

CSR initiatives under Section 135 of the Companies Act, 2013 A company whose turnover are at least 1,000 cores, net worth is at least 500 cores, or net profit is at least 5 cores falls under the CSR provisions of the Companies Act, 2013 total company participate in 2017 to 2022 is 20427 total CSR fund last five 2017-2022 is 18281 reliance top contributor in CSR fund in foreign company is only three.

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Introduction:

In developing economies like India, **Corporate Social Responsibility (CSR)** is seen as part of **corporate philanthropy** in which **corporations augment the social development** to support the initiatives of the government. And in keeping with the Indian tradition, it was believed that **every company has a moral responsibility to play an active role in discharging the social obligations**. In the early 20th century **Mahatma Gandhi** introduced the **concept of trusteeship helping socio-economic growth**. India became the **first country to legislate the need to undertake CSR activities** and mandatorily report CSR initiatives under **Section 135 of the Companies Act, 2013**. But current CSR frameworks have some flaws, such as transparency, lack of community participation in CSR activities, and lack of timely audits. In order to achieve sustainable development, **India should streamline its CSR framework** and focus on **collective betterment through shared responsibility**.

Which Companies Fall Under the Purview of Corporate Social Responsibility?

- A company whose turnover are at least **1,000 cores**, net worth is at least **500 cores**, or net profit is at least **5 cores** falls under the CSR provisions of the **Companies Act, 2013**.
- Under the Act, companies must set up a **Corporate Social Responsibility Committee** that recommends a Corporate Social Responsibility Policy to the Board and monitors the same.
- The Act also encourages companies to **spend 2% of their average net profit in the previous three years** on CSR activities.

Objective of research paper

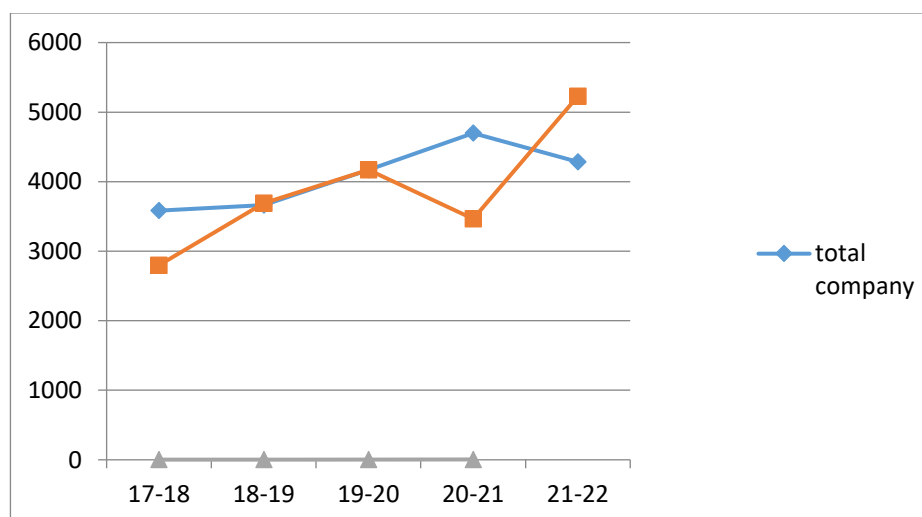
- 1) To study of company contribute in CSR
- 2) To suggestion and recommendation improve CSR activities
- 3) To study of CSR framework

Research mythology:

study only depends on secondary data of company affairs report national CSR portal various research paper article various news paper the Hindu Indian express company law books etc

Table NO 01 Total CSR contribution last five since 2017-2022 figure (crore)

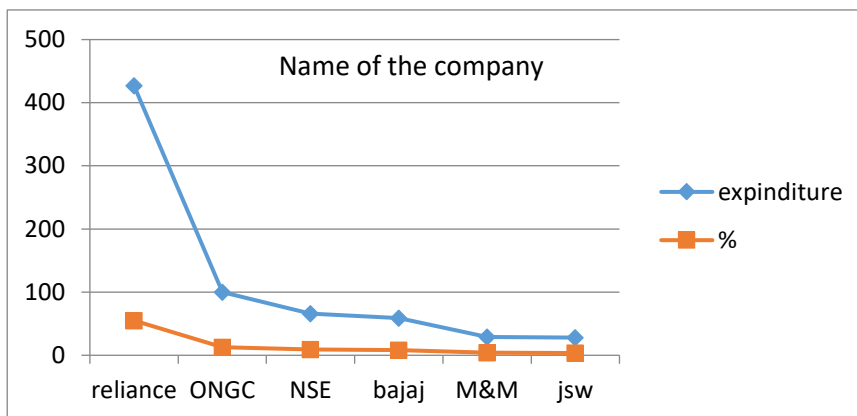
year	Company	Total expenditure
17-18	3583	2798 core
18-19	3691	3148
19-20	4171	3353
20-21	4697	3465
21-22	4285	2529



Above table explain company rise in CSR activity in 17-18 17% 18-19 18% 19-20 20% and 21-22 decrease by 20% this year corona impact on CSR company participate activity

Table no 02 List of companies' contribution in CSR 17-18

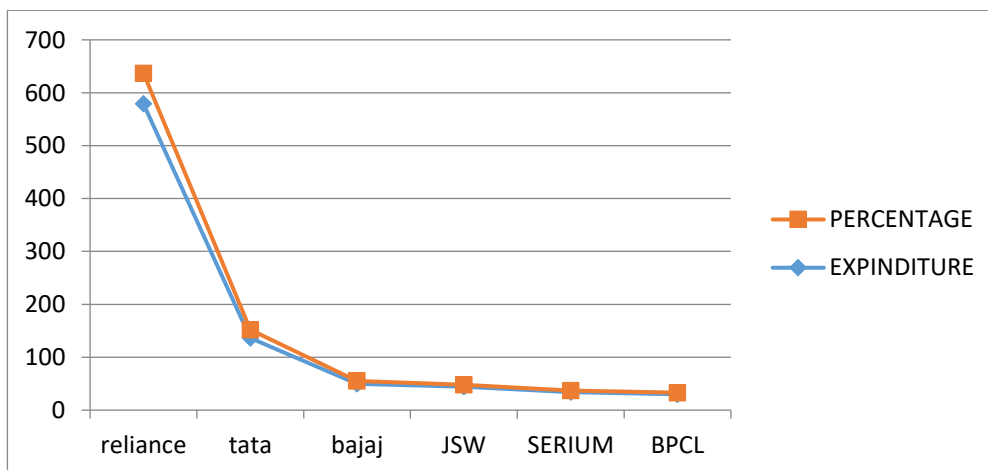
Name of company	expenditure	Percentage%
Reliance	427	55
ONGC	100	12.90
NSE	66	09
BAJAJ	59	08
M & M	29	04
JSW	28	3.60
Britannia	22	3.60
Bharat forge	22	3.60
reckit	22	3.20



Total expenditure of all the company reliance company in top in CSR expenditure more than 50 %
Other company is 45%

Table NO 03List of companies’ contribution in CSR 18-19

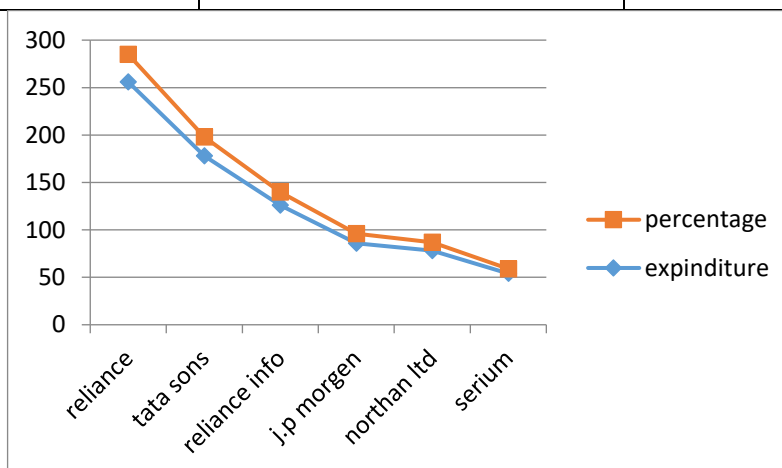
Name of the company	expenditure	% percentage
reliance	579	58
Bajaj	163	05
JSW	50	05
serum	44	04
BPCL	34	03
IHFC	30	03
M.pharm	29	03
Britannia	27	02
M&M	23	03
Tata sons	178	16



Above the table and graph reliance is highest in CSR expenditure is 58 % follow Tata sons 16% then other companies small contribution in CSR fund

Table NO 04 List of companies' contribution in CSR 19-20

Name of the company	Expenditure	percentage
reliance	256	29
Tata sons	178	20
Reliance info	126	14
J p morgon	86	10
Tata sons	78	09
Northan ltd	54	05
Bajaj auto	45	05
Bajaj finance	36	04
Jamnagar power	18	02
BPCL	18	02



Above table and graph reliance company is top in CSR expenditure 256 corore follow Tata 178 cr then other company

Table NO 05List of companies' contribution in CSR 20-21

Name of company	Expenditure	percentage
reliance	383	43
N,power	97	11
Reliance jIO	86	10
Reliance retail	84	09
Tata sons	51	06
Bajaj auto	46	05
Capgemimum service	39	04
serum	38	04
Avenue super	36	04
Britannia's	32	04

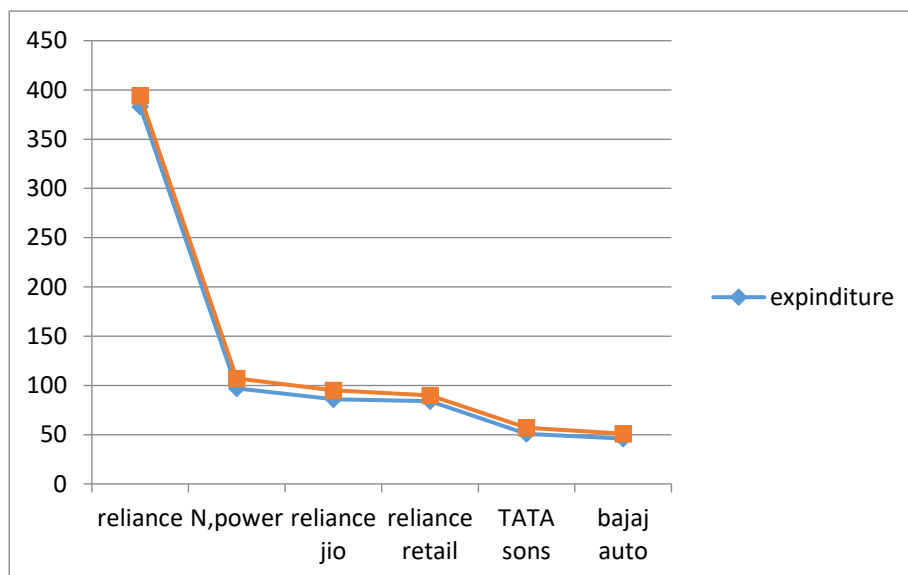


Table No 06List of companies' contribution in CSR 21-22

Name of the company	Expenditure	percentage
Tata	694	14%
HDFC	335	20
reliance	274	16
Hindustan lever	112	07
N.POWER	102	06
serum	69	04
Capgemimum	63	04
Infosys	49	02

Above the explain last five year reliance is dominate in CSR fund but financial year 21-22 Tata is top amt with 694 cr then HDFC is second reliance drop third position

Conclusion:

- 1) Reliance company in top contribution of CSR fund
- 2) Covid impact on CSR fund because profit of decrease
- 3) Tata company is low contribution in CSR because Tata company always ahead in social work
- 4) Reliance company in top CSR fund because profit rise every year
- 5) In CSR fund only three multinational company contribute in CSR fund

- 6) Only two bank contribute in CSR fund HDFC & JP morgon

Suggestion:

- 1) CSR fund used for hunger poverty
- 2) Promoting education employment vocational skill
- 3) Promoting gender equality
- 4) Ensuring environmental sustainability
- 5) Government issue clear guidelines to company
- 6) Avid duplication of CSR activities
- 7) Avaliality well organized NGO
- 8) Regular audit of CSR fund

**Reference:**

- 1) drishti IAS
- 2) Indian economy
- 3) Report of company affairs
- 4) National CSR portal
- 5) Loksabha TV

Cite This Article:

Rajput M.G. (2023). A CASE STUDY OF CORPORATE SOCIAL RESPONSIBILITY OF VARIOUS COMPANY PERIOD OF 2017-2022. In Aarhat Multidisciplinary International Education Research Journal: Vol. XII (Number VI, pp. 200–205). AMIERJ. <https://doi.org/10.5281/zenodo.10518229>