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RESEARCH ARTICLE

A Study on Regional Imbalances in CSR Contributions to the Education Sector in India

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Abstract

Corporate Social Responsibility (CSR) plays an important role in the upliftment of society. A nation will progress if it has a well-educated, skill-oriented youth. For this, well-equipped educational institutions are of utmost importance. Without the support of the corporations, it is impossible to build and manage well-equipped educational institutions. This empirical study is conducted to understand how companies use their CSR to uplift the education sector. For this, CSR contributions by companies from different Indian states were considered. The states have been divided into the Northern, Eastern, Western and Southern Regions. A hypothesis was developed to determine whether there are any regional imbalances in the CSR contributions to the education sector in India. One-way ANOVA, along with Tukey's Honestly Significant Difference (HSD), is used to determine whether there are pairwise differences among the regions. The study found that CSR contribution towards education has increased significantly in terms of digital literacy, scholarships and infrastructure.

INTRODUCTION

CSR is increasingly recognised as a vital link between businesses and society (Carroll, 2021). Corporate Social Responsibility refers to ensuring the success of a business by incorporating social and environmental considerations into a company's operations. It means satisfying customers' demands as well as managing the expectations of other people, such as employees, suppliers and the community around you. It means contributing positively to society (Chopra & Marriya, 2013). CSR was conceived as a means for integrating social, environmental and human development enterprises in the entire value chain of commercial business. (www.csr.gov.in). CSR is a mechanism in which corporations attempt to contribute a part of their income dedicated towards society. CSR strives to bring about amazing progress in the areas of human growth, environmental sustainability and community engagement. (Anand & Krithika, 2023). In 2013, it

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enacted Section 135 of the Indian Companies Act, prescribing a mandatory CSR spend of 2% of average net profits during the three immediately preceding financial years for all companies meeting specified financial thresholds. In other words, companies having a net worth of rupees five billion or more, or a turnover of rupees ten billion or more or a net profit of rupees fifty million or more during any financial year have to ensure that they spend 2% of average net profits made during the three preceding years on CSR activities. (Madhu Bala, 2020). Today, education faces the mounting challenges of standardised testing, strained budgets, teacher retention, and global workforce competition. Businesses have begun to take a more targeted approach in their corporate social responsibility programs and are seeking to impact areas that have a correlation with their own business goals. For many businesses, education is an important part of their plans, since the needs exist in all geographic areas, across all subject areas, and for all kinds of people. (Nehru, R. 2016). Companies get involved in education for many strategic reasons, including building a positive reputation and goodwill among consumers, employees, investors, and other stakeholders; developing brand recognition, whether to increase consumer loyalty, boost sales, or establish the company as an industry leader; building a more educated workforce; raising consumer awareness about a particular issue; and fulfilling a company mission or mandate. (Nehru, R. 2016). By providing highly engaging resources, building strong connections with instructional needs, and effectively marketing the resources, more and more companies are simultaneously meeting educational goals and their own business goals. (Nehru, R. 2016). Education has emerged as a cornerstone of societal progress and is increasingly becoming a key focus area for CSR initiatives addressing challenges like access to quality education, skill development, and digital literacy. Guided by the principles of the Triple Bottom Line—profit, people, and the planet—CSR activities in education foster inclusivity and contribute to sustainable development. (Reid, 2025). CSR can continue to play a transformative role in ensuring every child has access to quality education, laying the foundation for a brighter, more equitable future for India and hence promoting sustainability. (Reid, 2025). As education is the cornerstone of any nation's progress, the paper firstly outlines how CSR contributions are important for providing and improving the education sector. Secondly, it reviews the various contributors towards education. Thirdly, it highlights the objectives and methodology of the study. Finally, the results and discussions are followed by the conclusions.

LITERATURE REVIEW

Loh & Shaharuddin (2019) analysed three-dimensional holograms as a digital learning tool, providing an overview of possibility theory according to the uses of 3DH to enhance the cognitive skills of learning for primary school children. It shows that 3D technology has a positive potential and is able to catch the children's attention in learning, as well as reduce their cognitive load. Anand & Kritika (2023) explored the unexplored areas of CSR initiatives for developing education in India. Efforts of Indian firms in promoting the educational sector are of utmost importance, and the tasks involved in promoting the education sector. CSR in education have massive effects on Indian corporate performance, and CSR practices not only help a corporation to achieve sustainable growth, but it also provides strategic advantages to the stakeholders. Dey (2023) delves into the pivotal role of higher education in driving economic, social, and cultural changes at present, offering opportunities for individuals on various social, moral, and economic fronts. The primary goal of this research is to identify and analyse the challenges faced by higher education management in India, shedding light on recent trends and their impact on modern society. It is abundantly clear that continuous reform and improvement are the celestial engines that will propel India's higher education success and illuminate its progress on the world stage. Gautam *et al.* (2023) investigated the impact of CSR funding in the education sector and the environment and how it affects India's sustainable development. Investing CSR funds in rural development, education, the environment, health, and other areas supporting India's sustainable development leads to impressive economic growth and reduces poverty. CSR funds have the potential

to help India achieve sustainable growth and reduce poverty. Spending on the environment, education, and rural development can support India's efforts to reduce poverty and promote sustainable development by providing benefits to residents in rural areas. Reid (2025) examined the state-wise contribution of CSR to the educational sector and the role of public and private-sector companies in fostering a more educated and sustainable future. It highlighted how corporate involvement through CSR complements government efforts towards sustainability. CSR initiatives have made a significant contribution to improving education in India, yet challenges like regional disparities and uneven sectoral contributions need to be addressed. Samuel *et al*. (2025) explored CSR spending patterns in the field of educational development, focusing on contributions made by IT companies, manufacturing industries, banks, and public sector enterprises in the North Chennai region. They have evaluated how CSR initiatives improve access to school and higher education, create employment pathways for youth, enhance literacy, and support rural and slum development, ultimately fostering social equity. The study finds that CSR investments in education not only strengthen literacy and employability but also create long-term economic advantages by contributing to GDP growth.

Education is pivotal in any country's progress. For this, contributions from companies are of utmost importance. Development of basic infrastructural and academic facilities plays a huge role in the upliftment of the Education Sector. The government, on their part, is doing its best to uplift the education sector, but without the timely support of the corporates, it is very difficult to provide quality education. There was a need to know about the regional imbalances among states towards education.

Objectives of the Study

- To understand the regional imbalances in the CSR contributions to the Education Sector in India
- To analyse the impact of regional imbalances in the CSR contributions to the Education Sector in India.

Hypothesis

Ho: There are no regional imbalances in CSR contributions to the Education Sector in India.

H1: There are regional imbalances in CSR contributions to the Education Sector in India

RESEARCH METHODOLOGY

The study was conducted using data available from the CSR portal of the Ministry of Corporate Affairs. The CSR contribution by the states to the education sector was taken into consideration for the study. For this, the data for a period of 9 years from 2014-15 to 2022-23 were considered, and the states were classified as 1- Northern, 2-Eastern, 3-Western, and 4-Southern regions. To test the hypothesis, One-way ANOVA was used to determine if there are any regional imbalances in the CSR contributions to the education sector in India, and Tukey HSD was also used for pairwise comparisons between the regions.

RESULTS AND DISCUSSIONS

The results were obtained by using One-way ANOVA along with Tukey HSD. First, a one-way ANOVA was used to test whether there are any regional imbalances in the CSR contributions to the education sector in India.

Table 1 indicates that the Mean Score in the Northern Region is 93.41. Out of 13 states in the region, only states like Delhi, Haryana, and Uttar Pradesh top the list, as the companies are centred in the National Capital Region (NCR). In Uttar Pradesh, the government initiative, "Operation Kayakalp", i.e., building smart classrooms, toilets and promoting Science Technology Engineering Mathematics (STEM) education, has been supported by companies like Power Corporation, OPPO India, PI Industries, Smile Foundation and Shiva Nadar Foundation. In Haryana, in 2020-21, companies like Infosys, Indus Towers Limited and Maruti Suzuki Limited had invested more than 100 crores towards the upliftment of education. Indus Towers Limited had spent 44.58 crores on education, mostly towards girls' education. Maruti Suzuki Limited has spent on

Table 1. CSR contribution and mean score in the Northern Region

States	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	Mean Score
Bihar	8.2	31.9	24.07	18.18	35.14	25.76	32.14	30.37	58.26	**29.34**
Chandigarh	0.71	2.49	3.64	3.29	2.75	3.69	4.79	8.11	8.48	**3.80**
Chhattisgarh	76.03	166.01	26.28	68.98	41.85	59.12	68.11	67.65	302.38	**87.64**
Delhi	101.06	196.75	183.6	279.35	323.86	369.18	305.84	406.56	576.11	**274.23**
Haryana	99.23	245.18	256.64	176.65	172.68	284.47	260.73	287.6	312.36	**209.55**
Himachal Pradesh	4.76	29.08	7.3	17.97	24.52	30.92	37.4	44.4	46.29	**24.26**
Jammu and Kashmir	3.8	9.32	11.02	35.28	5.94	6.13	19.25	21.19	39.85	**15.18**
Jharkhand	8.97	12.98	30.29	29.07	34.31	31.14	54.05	65.61	150.22	**41.66**
Madhya Pradesh	46.77	47.89	59.56	61.82	95.89	81.36	136.31	140.69	227.03	**89.73**
Punjab	21.54	13.87	36.83	43.8	48.04	52.01	55.95	76.39	112.63	**46.11**
Uttar Pradesh	84.33	163.29	141.94	240.52	182.02	272.93	310.76	540.25	476.01	**241.21**
Uttarakhand	33.4	45.06	52.83	40.94	45.99	64.53	68.83	91.76	138.93	**58.23**
Mean Score	**40.73**	**80.32**	**69.50**	**84.65**	**84.42**	**106.77**	**112.85**	**148.38**	**204.05**	**93.41**

(www.csr.gov.in)

government school infrastructure and improving the learning level. The main thrust area of Maruti Suzuki is education and vocational skills. Even in Jammu and Kashmir, after the removal of special status in 2019, there is a steady increase in the CSR contribution.

Table 2 indicates that the Mean Score in the Eastern Region is 45.58. The Eastern Region is surrounded by high hill states where the companies are reluctant to invest. Despite those drawbacks, there has been improvement over the past 5 years. The Eastern region has tremendous potential in terms of Natural Resources. Biological Diversity and Hydroelectricity projects. There has been an increase in enrolment in Assam and Tripura after Oil and Natural Gas Corporation (ONGC) upgraded the infrastructure of 35 schools. In order to improve primary students' enrolment, TATA Steel had started the 1000 Schools Program in the tribal regions of Odisha. Jindal Steel and Power, which operates Jinal Public Schools in Odisha, had started providing modern and holistic education facilities, which benefited over 10000 students. Reliance Foundation has supported merit-based scholarships and digital literacy programs across Bengal and Odisha.

Table 3 indicates the CSR contribution in the states of the Western Region. Overall Mean Score is 344.94. CSR contribution is high in states like Gujarat and Maharashtra. This might be because many high-value companies are centred around these states. In Maharashtra and Gujarat, companies spend on digital literacy, infrastructure and skill development. Companies like Reliance, Adani, Cipla, Bajaj Auto, and Mahindra Group have contributed heavily towards digital infrastructure and vocational training,

Table 4 indicates the CSR contribution in the states of the Southern Region. Overall Mean Score is 218.44. In Karnataka, companies like Infosys, Wipro, and CGI have invested heavily in digital literacy, school rehabilitation, and STEM Education. Wipro, through its Azim Premji Foundation, has provided "*Deepika*" Scholarships for the higher education of students. In Tamil Nadu, companies like Cognizant and NTT Data focused their CSR funds on rural education. In Andhra Pradesh, the "*Badi Runam Teerchukundam*" (Repaying debt to schools) initiative was launched, which saw tremendous progress in improving government school infrastructure.

Table 2. CSR contribution and mean score in the Eastern Region

States	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	Mean Score
Andaman and Nicobar	0	0.33	0.05	0.08	0	0	0.05	4.78	0.95	**0.62**
Arunachal Pradesh	1.1	0.17	10.25	10.05	6.8	12.31	5.27	2.48	5.22	**5.37**
Assam	79.37	116.84	86.69	103.67	81.85	130.21	97.17	147.79	126.89	**97.05**
Manipur	2.31	2.15	10.61	2.93	4.5	4.9	5.09	7.32	38.84	**7.87**
Meghalaya	0.78	1.3	5.42	6.78	4.73	6.29	5.35	4	7.12	**4.18**
Mizoram	0.33	0.03	0.43	0.19	0.07	0.21	0.4	0.42	3.5	**0.56**
Nagaland	0.36	0.32	0.16	0.04	1.65	0.68	0.15	0.36	3.57	**0.73**
Odisha	61.42	152.17	172.13	296.02	362.43	400.78	173.34	173.67	425.32	**221.73**
Sikkim	0.24	0.41	1.91	4.5	2.14	7.84	7.87	6.97	17.03	**4.89**
Tripura	0.31	0.11	0.37	1.11	1.54	0.94	6.05	7.8	8.96	**2.72**
West Bengal	47.41	89.91	110.36	167.11	196.88	196.86	203.69	199.81	344.39	**155.64**
Mean Score	**17.60**	**33.07**	**36.22**	**53.86**	**60.24**	**69.18**	**45.86**	**50.49**	**89.25**	**45.58**

(www.csr.gov.in)

Table 3. CSR contribution and mean score in the Western Region

States	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	Mean Score
Dadra and Nagar Haveli	1.39	6.74	4.56	3.85	2.44	3.53	2.29	4.18	7.81	**4.09**
Daman and Diu	20	1.36	0.36	9.88	1.96	3.97	0.33	0.38	1.7	**4.44**
Goa	15.86	19.52	20.5	25.46	28.23	20.09	14.61	16.92	24.45	**20.63**
Gujarat	163.04	229.08	309.11	314.2	471.46	398.27	511.95	548.14	977.72	**435.89**
Maharashtra	423.85	894.52	985.07	1469.87	1511.31	1477.52	1669.76	1665.14	2215.73	**1368.09**
Rajasthan	145.58	144.02	139.1	201.56	244.97	370.57	249	233.95	399.89	**236.52**
Mean Score	**128.29**	**215.87**	**243.12**	**337.47**	**376.73**	**378.99**	**407.99**	**411.45**	**604.55**	**344.94**

(www.csr.gov.in)

Table 5 shows the mean scores of the regions. The mean score is 344.94 in the Western Region, 218.44 in the Southern Region, 103.52 in the Northern Region, and 50.64 in the Eastern Region. In India, companies spend nearly 40% of the total CSR funds towards the education sector. CSR spending is high in states where there is a heavy corporate presence. Maharashtra, Gujarat, Karnataka and Tamil Nadu have high corporate presence, whereas in the west and south regions, the overall mean scores are high.

Figure 1 depicts that CSR Contribution in the Western region is higher compared to other Regions. In the Western Regions, Maharashtra and Gujarat have received a chunk of the funds due to high corporate presence and industrialisation.

Table 4. CSR contribution and mean score in the Southern Region

States	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	Mean Score
Andhra Pradesh	182.99	266.96	316.68	208.35	186.65	204.74	155.18	176.89	361.44	**228.88**
Karnataka	140.58	320.67	463.56	546.44	649.83	735.13	545.41	756.05	1110.16	**585.31**
Kerala	21.73	54.57	38.3	57.63	87.86	78.95	81.11	76.5	154.67	**72.37**
Lakshadweep	0	0	0	0	0	0	0	0.12	0	**0.01**
Puducherry	0.71	4.55	4.89	4.81	3.74	3.43	4.27	2.52	4.25	**3.69**
Tamil Nadu	382.31	231.92	251.57	343.14	380.8	567.22	490.63	492.55	810.67	**438.98**
Telangana	53.11	109.55	116.52	164.37	219.22	208.68	248.13	265.08	414.19	**199.87**
Mean Scores	**111.63**	**141.17**	**170.22**	**189.25**	**218.30**	**256.88**	**217.82**	**252.82**	**407.91**	**218.44**

(www.csr.gov.in)

Table 5. Mean score of CSR contribution of different regions

Regions	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	Mean Scores
North	40.73	80.32	69.50	84.65	84.42	106.77	112.85	148.38	204.05	**103.52**
East	17.60	33.07	36.22	53.86	60.24	69.18	45.86	50.49	89.25	**50.64**
West	128.29	215.87	243.12	337.47	376.73	378.99	407.99	411.45	604.55	**344.94**
South	111.63	141.17	170.22	189.25	218.30	256.88	217.82	252.82	407.91	**218.44**
Mean Score	**74.56**	**117.61**	**129.76**	**166.31**	**184.92**	**202.96**	**196.13**	**215.78**	**326.44**	**179.39**

(www.csr.gov.in)

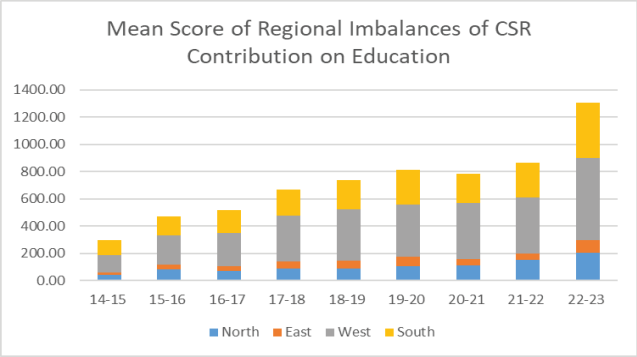


Figure 1. Mean score of regional imbalances of CSR contribution to education.

(www.csr.gov.in)

a) One-Way ANOVA

Ho: There are no regional imbalances in CSR contributions to the Education Sector in India.

H1: There are regional imbalances in CSR contributions to the Education Sector in India

Table 6 shows the results of ANOVA. It rejects the null hypothesis and accepts the alternative hypothesis, as it indicates a significant difference in CSR contribution to the Education Sector within the regions, as the p-value is significant at the 5% level. The difference is because the CSR contribution varies from year to year. In the Western Region, the CSR contribution is higher, as companies are concentrated around it. In the Northern and Eastern regions, the contribution is less, and there must be sustained efforts by the government and companies towards this. The difference is due to the fact that companies spent their CSR only in the developed states like Maharashtra, Gujarat, Karnataka, Haryana, and Uttar Pradesh. The companies must also invest in less developed states like Jharkhand, Chhattisgarh, and the North Eastern states for the nation to progress. Companies like Reliance, Adani, Wipro, and Infosys invest in a few states and regions. As there is a difference, the pairwise

Table 6. Results of ANOVA of regional disparities in the CSR contributions in India

	Sum of Squares	Df	Mean Square	F	p-value
Between Regions	461382.8	3	153794.3	21.10	0.000
Within Regions	233244.3	32	7288.89		
Total	**694627.1**	**35**			

comparisons between the regions need to be checked, and for this, the Tukey HSD test has been used.

b) Tukey HSD

Comparison of Northern, Eastern, Western and Southern Regions

a) Comparison of Northern and Eastern Regions

Ho: There are no regional imbalances in the CSR contribution to the education sector between the Northern and Eastern regions of India

H1: There are regional imbalances in the CSR contribution to the education sector between the Northern and Eastern regions of India

From Table 7, it can be interpreted that the P value is 0.561, which is more than 0.05. Ho is not rejected, as the CSR contribution in the Northern and Eastern regions is almost the same. The mean score of the Northern Region is 103.52, and the Eastern Region is 50.64. This might be because companies are reluctant to invest in the Northern Region except Delhi, Uttar Pradesh and Haryana, where there is a high corporate presence in the NCR Regions. In Eastern regions, apart from Assam, Odisha and West Bengal, the mean scores are minimal as corporates have not been inclined to spend CSR in these high hill states where the population is scattered.

b) Comparison of Northern and Western Regions

Ho: There are no regional imbalances in the CSR contribution to the education sector between the Northern and Western regions of India

H1: There are regional imbalances in the CSR contribution to the education sector between the Northern and Western regions of India

From Table 7, it can be interpreted that the P value is less than 0.05. Ho is rejected. As the CSR contribution by states in Northern and Western regions differs. In the Northern region, the mean score is 103.52, and in the Western region, it is 344.94. Compared to the Northern region, there are a greater number of companies located in the Western region, and the CSR contribution in both regions has marginally increased.

c) Comparison of Northern and Southern Regions

Ho: There are no regional imbalances in the CSR contribution to the education sector between the Northern and Southern regions of India

H1: There are regional imbalances in the CSR contribution to the education sector between the Northern and Southern regions of India

Table 7. Results of Tukey HSD of pairwise comparisons of Northern, Eastern, Western, and Southern regions

Multiple Comparisons (Score)

	(J) Family	(J) Family	Mean Difference (I - J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
Tukey HSD	1.00	2.00	52.88	40.25	.561	-56.16	161.92
		3.00	-241.42	40.25	.000	-350.46	-132.38
		4.00	-114.93	40.25	.036	-223.97	-5.88
	2.00	1.00	-52.88	40.25	.561	-161.92	56.16
		3.00	-294.30	40.25	.000	-403.34	-185.26
		4.00	-167.80	40.25	.001	-276.84	-58.76
	3.00	1.00	241.42	40.25	.000	132.38	350.46
		2.00	294.30	40.25	.000	185.26	403.34
		4.00	126.50	40.25	.018	17.45	235.54
	4.00	1.00	114.93	40.25	.036	5.88	223.97
		2.00	167.80	40.25	.001	58.76	276.84
		3.00	-126.50	40.25	.018	-235.54	-17.45

From Table 7, it can be interpreted that the P value is 0.36, which is more than 0.05. Ho is accepted, due to the steady fall in the CSR contribution in the Northern region over the years, from 2014-15 to 2018-19. The mean score in the Northern region is 103.52, and the Southern region is 218.44.

Comparison of Eastern, Western and Southern Regions

a) Comparison of Eastern with Western Regions

Ho: There are no regional imbalances in the CSR contribution to the education sector between the Eastern and Western regions of India

H1: There are regional imbalances in the CSR contribution to the education sector between the Eastern and Western regions of India

From Table 7, it can be interpreted that the P value is less than 0.05. Ho is rejected as the CSR contribution by states in the Eastern and Western Regions differs. The mean score in the Eastern region is 50.64, whereas in the Western region it is 344.94.

b) Comparison of Eastern with Southern Regions

Ho: There are no regional imbalances in the CSR contribution to the education sector between the Eastern and Southern regions of India

H1: There are Regional imbalances in the CSR contribution to the education sector in the Eastern and Southern regions of India

From Table 7, it can be interpreted that the P value is less than 0.05. Ho is accepted as the CSR contribution by states in the Eastern and Southern regions differs. The mean score in the Eastern Region is 50.64, and in the Southern Region it is 218.44.

Comparison of Western and Southern Regions

Ho: There are no regional imbalances in the CSR contribution to the education sector between the Western and Southern regions of India

H1: There are regional imbalances in the CSR contribution to the education sector between the Western and Southern Regions of India

From Table 7, it can be interpreted that, as the P value is 0.18, which is more than 0.05. Ho is accepted, as the CSR contribution by states in the Western and Southern regions is almost the same. The mean score in the Western region is 344.94, and in the Southern region it is 218.44.

On the basis of the results of One-way ANOVA and Tukey HSD, we can understand that CSR contribution among the regions differs, but when we make a pairwise comparison, the CSR contribution is almost the same between the Northern and Eastern Regions, Northern and Southern Regions and also between the Western and Southern Regions. The difference exists due to the fact that corporates are registered in some states where they focus on those particular states only, especially in states like Maharashtra and Gujarat. In the Northern and Eastern Regions, the CSR Contribution to the education sector wavers despite government assurances, as corporates are reluctant to invest there.

CONCLUSION

Education is at the forefront of any nation's progress. If the youth are well educated, then it contributes to the progress in all sectors. CSR spending on education has fluctuated from year to year. This has affected during the COVID-19 pandemic, with the shift from classroom teaching to online education. The investments in digital learning and infrastructure have surged, such as setting up digital classrooms, providing tablets, and enhancing internet connectivity. Companies like National Thermal Power Corporation (NTPC), TATA Group, Reliance Foundation, and Adani Foundation have invested heavily towards this. In order to improve the Gross Enrollment Ratio (GER), it is important for the government to also encourage Companies to adopt government schools. In Karnataka, companies like Jindal and Wipro have adopted schools in rural areas of Gulbarga and Bidar. Improvement of urban infrastructure and connectivity plays an important role in CSR investments, where states like Maharashtra, Karnataka and Gujarat are the main beneficiaries, and these states have utilised the funds in higher education scholarships, digital literacy and infrastructural improvements. Even rural and backward regions of Rajasthan, Madhya Pradesh, Bihar, Jharkhand, and Chhattisgarh have also received considerable support, and the main thrust areas are concerning high dropout rates, teacher-to-student ratios, and improved learning materials. For a country's progress, all schools must have certain basic infrastructure, so that the corporate sector plays an important role, and it must look into

even the backward states also, and government support plays an important role in this. CSR spending is instrumental for improving infrastructure, enhancing literacy, promoting inclusive education and holistic development.

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