



### EVALUATING THE EFFECTIVENESS OF LIBRARY ORIENTATION PROGRAMS FOR UNDERGRADUATE AND POSTGRADUATE DEGREE PROGRAMME STUDENT AT CKT LIBRARY: A CASE STUDY

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#### Abstract:

Corporate Social Responsibility (CSR) has evolved in India from voluntary philanthropy to a statutory obligation under Section 135 of the Companies Act, 2013, mandating qualifying companies to allocate at least two percent of their average net profits toward approved social activities, with education emerging as the leading beneficiary sector. This paper examines the role of CSR in promoting quality education and its alignment with Sustainable Development Goal 4 (SDG 4), which seeks inclusive, equitable, and quality education and lifelong learning opportunities for all. Using a descriptive and analytical approach based on secondary data from the Ministry of Corporate Affairs, NITI Aayog, United Nations agencies, and peer reviewed literature, the study analyses trends in CSR spending on education in India between 2019–20 and 2023–24, as well as the thematic and regional distribution of these investments. The findings indicate a steady rise in CSR expenditure and a strong concentration of funds in education and skill development, but also reveal regional imbalances, fragmented project design, and concerns regarding long term sustainability. The paper proposes a conceptual model that links CSR inputs to educational resources, learning outcomes, and SDG 4 achievements, and argues that closer alignment with public policy, improved geographic targeting, and outcome based evaluation are essential to maximise the developmental impact of CSR on India's education system.

**Keywords:** Corporate Social Responsibility (CSR); Quality Education; Sustainable Development Goal 4 (SDG 4); India; Educational Development; Skill Development; CSR Policy

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#### Introduction:

Education is widely recognised as a foundational driver of human capital formation, productivity growth, social mobility, and democratic participation. In the context of the 2030 Agenda for Sustainable Development, SDG-4 explicitly calls for “inclusive and equitable quality education and lifelong learning opportunities

for all,” placing education at the core of the global development discourse.

In India, the role of the corporate sector in social development has shifted from discretionary philanthropy to a more regulated and strategic engagement through CSR. Section 135 of the Companies Act, 2013 mandates that companies with a

net worth of ₹500 crore or more, a turnover of ₹1,000 crore or more, or a net profit of ₹5 crore or more must allocate at least 2% of their average net profits of the preceding three years toward CSR activities. Schedule VII of the Act identifies education, including skill development and livelihood enhancement, as a priority area, which has led to substantial flows of private capital into the education

At the same time, India is obligated to operationalise SDG-4 through national policies such as the National Education Policy (NEP) 2020, state education missions, and targeted schemes for school infrastructure, digital learning, and vocational education. The convergence between India's statutory CSR regime and SDG-4 presents a unique opportunity to leverage corporate resources, managerial capabilities, and technological expertise for systemic improvement in educational delivery and outcomes. This paper examines that convergence, relying on secondary data to analyse CSR spending trends in India from 2019–20 to 2023–24 and to explore how these investments can be better aligned with SDG-4 targets through a conceptual.

### Objectives of the Study:

The present study is guided by the following objectives:

- To analyse financial trends and patterns in CSR expenditure on education in India between 2019–20 and 2023–24.
- To examine the relationship between corporate education initiatives and the specific targets under SDG-4.
- To propose a conceptual model linking CSR investments with sustainable educational outcomes that contribute to SDG-4.

### Research Methodology:

The study adopts a descriptive and analytical research design and relies entirely on secondary data. CSR expenditure figures and sector-wise allocations are

drawn from the Ministry of Corporate Affairs (MCA) CSR portal and related official publications, which provide year-wise, sector-wise, and state-wise data based on company filings under the MCA21 system. Press releases of the Government of India and independent databases such as India stat are used to validate aggregate CSR figures for the period 2019–20 to 2023–24.

To understand the policy framework and SDG-4 alignment, the study uses UN and UNESCO documents, including the 2030 Agenda, the Global Education Monitoring (GEM) Report, and national SDG reporting by NITI Aayog. Peer-reviewed literature on CSR and education in India, including empirical studies and conceptual papers, is used to contextualise the findings and to identify challenges related to regional imbalance, project fragmentation, and sustainability. The analysis is qualitative in nature but supported by descriptive statistics on CSR expenditure trends and sectoral allocations.

### CSR: Conceptual Foundations and Indian Regulatory Framework

CSR is broadly understood as a company's responsibility for the social and environmental impacts of its activities, extending beyond legal compliance and profit maximisation. Early conceptualisations, such as Carroll's four-part pyramid, framed CSR as encompassing economic, legal, ethical, and philanthropic responsibilities. Later strategic perspectives, notably Porter and Kramer's shared value approach, argued that firms can enhance competitiveness while simultaneously advancing social conditions in the communities where they operate.

In India, CSR has evolved from voluntary philanthropic contributions by business houses to a quasi-mandatory regime under the Companies Act, 2013. Section 135 requires eligible companies to constitute a CSR Committee, formulate a CSR policy,



and disclose and implement CSR projects in line with Schedule VII. The Schedule explicitly lists activities related to education, including promoting education, enhancing vocational skills, and improving livelihoods through skill development, as permissible CSR activities. Subsequent amendments and MCA circulars have refined reporting requirements, the treatment of unspent CSR amounts, and the classification of activities, thereby strengthening regulatory enforcement and transparency.

India's CSR framework is distinctive because it converts what is often a voluntary corporate practice in other jurisdictions into a statutory obligation, thus mobilising sizeable resources for social sectors such as education and health. This regulatory design has made India a global reference point for mandatory CSR and its potential role in advancing the SDGs.

### **Sustainable Development Goal 4 and Educational Priorities:**

SDG-4 aims to “ensure inclusive and equitable quality education and promote lifelong learning opportunities for all,” and it is operationalised through a series of specific targets covering different levels and dimensions of education. Key targets include universal completion of free, equitable, and quality primary and secondary education (Target 4.1), equal access to affordable technical, vocational, and tertiary education (Target 4.3), elimination of gender and income disparities in education (Target 4.5), and the provision of effective learning environments, including safe, non-violent, and inclusive school infrastructure (Target 4.a).

India's progress on SDG-4 is monitored by NITI Aayog's SDG India Index and complementary state-level indicators, which track enrolment, learning outcomes, infrastructure, and digital access. Several central schemes—such as Samagra Shiksha, digital education initiatives, and skills programmes—aim to improve learning outcomes and reduce inequities, but

public funding constraints and implementation gaps persist, particularly in rural and underserved regions. Within this context, CSR has emerged as a supplementary mechanism that can finance critical gaps, pilot innovative models, and support collaborations between government, NGOs, and educational institutions.

### **CSR Spending Trends and Sectoral Allocation (2019–20 to 2023–24):**

#### **Overall CSR Expenditure:**

Official CSR filings indicate that CSR spending in India has steadily increased over the last five financial years. The total CSR expenditure rose from about ₹24,965 crore in 2019–20 to approximately ₹34,908 crore in 2023–24. This represents an increase of roughly 40% over five years and reflects both the expansion of the corporate base subject to CSR provisions and stronger compliance mechanisms. A press note from the Government of India reports that cumulative CSR spending across all sectors exceeded ₹1.44 lakh crore over the five-year period from 2019–20 to 2023–24.

#### **Sector-Wise Distribution with Focus on Education:**

CSR spending in India is highly concentrated in a few thematic areas. Analyses of MCA data and independent compilations show that roughly three-quarters of CSR funds are channelled into education, health (including sanitation and drinking water), and rural development or poverty alleviation. Within this, education—including school education, higher education, skill development, and livelihood-linked training—consistently emerges as the single largest beneficiary sector.

Studies mapping CSR projects to SDGs suggest that around 28–30% of total CSR funds are aligned with SDG-4, making quality education the most favoured SDG by corporate India. Some analyses that classify combined education and skill development report that this share can reach up to the mid-40% range in certain

years, depending on how programmes are categorised. This dominance of education reflects corporate perceptions of education as a long-term investment in human capital and a critical factor for building a skilled workforce that can contribute to economic growth and competitiveness.

### Role of CSR in Educational Development:

CSR initiatives in education span a spectrum of interventions that target both access and quality. Four broad channels are particularly prominent.

- **Infrastructure development:** Many companies finance the construction, renovation, and maintenance of school buildings, classrooms, laboratories, libraries, and sanitation facilities. Examples include CSR-funded school toilets, boundary walls, and science labs, which improve safety and create environments conducive to learning.
- **Scholarships and financial support:** Corporations provide scholarships, fee waivers, and support for uniforms, books, and transportation aimed at students from disadvantaged socio-economic backgrounds, thereby reducing dropout rates and improving transition to higher levels of education.
- **Digital education and EdTech:** CSR funds increasingly support digital classrooms, provision of tablets and devices, community-based digital learning centres, and partnerships with EdTech providers for curated content and teacher training in technology-enabled pedagogy. These interventions gained momentum during and after the Covid-19 pandemic as companies sought to address the digital divide.
- **Skill development and vocational training:** A significant portion of education-linked CSR is oriented towards vocational skills, employability training, and livelihood enhancement for youth and adults, often in partnership with industrial training institutes, NGOs, and sector skill councils. Public

sector undertakings (PSUs) have made notable CSR investments in vocational skills and livelihood projects between 2019–20 and 2021–22, though funding has fluctuated.

These interventions contribute to multiple SDG-4 targets simultaneously by enhancing completion rates, improving learning environments, expanding digital access, and creating pathways for lifelong learning and employability.

### Proposed Conceptual Model: CSR, Quality Education, and SDG-4

The relationship between CSR investments and sustainable educational outcomes is neither automatic nor linear; it depends on how funds are prioritised, implemented, and monitored over time. Building on existing literature on CSR and education in India, the following conceptual model is proposed:

#### CSR INPUTS

(Funds + Expertise + Partnerships)



**EDUCATIONAL RESOURCES & CAPACITIES**  
(Infrastructure + Digital + Human + Programmes)



**STUDENT & SYSTEM OUTCOMES**  
(Access + Learning + Employability)



#### SDG 4: QUALITY EDUCATION

(Inclusive, Equitable, Lifelong Learning)

- **CSR Inputs:** This includes financial allocations, corporate expertise, technology, and partnerships deployed towards education.
- **Educational Resources and Capacities:** CSR inputs translate into tangible and intangible assets such as improved infrastructure, digital tools, trained teachers, updated curricula, and strengthened school governance.



- Student and System Outcomes: Enhanced resources lead to better attendance, reduced dropout, improved learning levels, higher transition to secondary and higher education, and improved employability through skills training.
- SDG-4 Contributions: Over time, these micro-level outcomes aggregate to progress on SDG-4 indicators, including universal completion of school education, reduction in gender and income gaps, and expansion of lifelong learning opportunities.

This model underscores that CSR spending is only the starting point; effective design, alignment with public policy, and robust monitoring and evaluation are critical to ensure that investments produce sustained improvements in educational quality and equity. It also resonates with the “triple helix” approach, which emphasises collaboration among government, academia, and industry to drive innovation and social outcomes. [ijarsct.co+3](http://ijarsct.co+3)

### Discussion: Regional Imbalances, Coordination Gaps, and Sustainability

Despite encouraging aggregate trends, several structural issues constrain the full potential of CSR in advancing quality education.

First, CSR spending is geographically skewed. Analyses of CSR data show that a large share of CSR funds is concentrated in industrially advanced states such as Maharashtra, Karnataka, Gujarat, Tamil Nadu, Andhra Pradesh, and the National Capital Territory of Delhi. Some estimates suggest that around 60% of CSR funds are absorbed by a handful of these states, while aspirational and low-income districts in Jharkhand, Chhattisgarh, Bihar, Odisha, Madhya Pradesh, and the North-Eastern region receive a disproportionately low share despite higher developmental needs. This pattern limits the role of CSR in addressing regional educational disparities and runs counter to the equity focus of SDG-4.

Second, CSR projects in education often operate in isolation from local government plans and school improvement strategies. Multiple studies observe a fragmentation of efforts, with projects designed around company priorities or branding considerations rather than district education plans or measurable SDG-4 indicators. This misalignment can lead to duplication of infrastructure in some areas, neglect of crucial needs such as teacher support or foundational learning, and limited scope for scaling successful pilots through public systems.

Third, the sustainability of CSR-funded interventions remains a concern. Many initiatives are implemented as three- to five-year projects tied to a single corporate funding cycle, with limited provision for long-term maintenance, institutionalisation, or handover to public authorities. For example, digital labs and smart classrooms established through CSR may fall into disuse if funds are not available for equipment upgrades, connectivity, or teacher training beyond the initial period.

Addressing these challenges requires:

- Stronger place-based planning that encourages companies to direct a portion of CSR funds towards high-need districts identified in national and state SDG and education indices.
- Institutional mechanisms—such as the National CSR Exchange Portal and state-level CSR cells—that facilitate coordination between companies, NGOs, and government departments, and align projects with public education priorities.
- Greater emphasis on outcome-based design and rigorous impact evaluation so that CSR projects move from input-centric to results-oriented approaches aligned with SDG-4 indicators.
- Strategies to embed CSR-supported innovations into mainstream public systems, thereby sustaining gains after the end of direct corporate funding.



### Key Findings

1. CSR expenditure in India has shown a consistent upward trend from 2019–20 to 2023–24, increasing from about ₹24,965 crore to nearly ₹34,908 crore, with cumulative spending crossing ₹1.44 lakh crore in five years.
2. Education and skill development represent the largest thematic focus of CSR, with roughly one-third of total CSR funds mapped directly to SDG-4, and an even higher share in some classifications when skill- and livelihood-oriented education programmes are included.
3. CSR-supported educational initiatives significantly contribute to school infrastructure, digital learning solutions, scholarships for disadvantaged learners, and vocational training, thereby reinforcing several SDG-4 dimensions such as access, quality, and lifelong learning.
4. The effectiveness of CSR in advancing educational equity is weakened by the concentration of funds in a few industrially advanced states, leaving high-need and low-industrialised regions relatively under-served.
5. Limited alignment of CSR projects with government education strategies, along with weak mechanisms for long-term maintenance and scaling, restricts the sustainability and systemic impact of many CSR-funded interventions.
6. The proposed conceptual model highlights that CSR inputs must be converted into enduring improvements in educational infrastructure, capacities, and learning processes, which then translate into measurable student-level and system-level gains contributing to SDG-4.

### Conclusion:

CSR in India has evolved from a voluntary philanthropic activity into an institutionalised and regulated instrument within the national development framework, particularly after the implementation of the

Companies Act, 2013. Within this framework, education and skill development have emerged as central pillars, positioning CSR as a powerful lever for advancing the goals of inclusive and equitable quality education envisaged under SDG-4.

However, the full potential of CSR in education can only be realised when financial commitments are complemented by strategic planning, robust partnerships, and long-term vision. A deliberate shift towards geographically balanced allocation, stronger convergence with public education policies and district-level plans, and rigorous, outcome-oriented monitoring and evaluation is essential to enhance both efficiency and equity.

When CSR initiatives are embedded in collaborative platforms that bring together government, educational institutions, civil society organisations, and local communities, they can move beyond short-term projects and contribute to systemic transformation. In this way, CSR can help ensure that improvements in infrastructure, digital access, and skills development translate into sustained learning gains and reduced disparities, so that no learner or region is left behind in the collective pursuit of SDG-4.

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