

## Literature Review on Management Practices of CSR for Social Development: A Study of Pune District

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### Abstract

Corporate Social Responsibility (CSR) refers to the responsibility of business organizations to contribute to social development along with earning profits. In India, after the implementation of the Companies Act, 2013, it became mandatory for eligible companies to allocate a specified portion of their profits toward social welfare activities. Pune district, located in Western Maharashtra, is a developed and highly industrialized district with a large population. Due to rapid industrial growth, many business organizations have flourished in Pune district, and as per the Companies Act, 2013, several companies are legally required to create a CSR fund and utilize it for various social initiatives. Being a leading hub in industrial and IT sectors, companies in Pune district actively implement CSR initiatives in areas such as education, healthcare, environmental protection, rural development, and skill development. The objective of this research is to study the CSR management practices adopted by companies in Pune district and to understand their impact on social development. The study examines the planning, implementation, fund management, monitoring, evaluation, and stakeholder participation involved in CSR activities. It also analyzes how far these initiatives are aligned with local needs and the extent to which they create long-term benefits for society. The study is primarily based on CSR reports of companies, government documents, and relevant research literature. The findings reveal that many companies consider CSR not merely as a legal obligation but as a social commitment. However, challenges such as unequal

distribution of funds, lack of community participation, and inadequate impact assessment are still observed. Overall, properly planned, transparent, and need-based CSR initiatives can significantly contribute to social development. Collaborative efforts among companies, local authorities, and non-governmental organizations can help achieve sustainable social development in Pune district.

**Key Words** - Corporate Social Responsibility (CSR), Companies Act, 2013, CSR Management Practices, Social Development, Pune District

## Introduction

At present, business organizations are not expected to work only for earning profits, but they are also expected to take responsibility for contributing to social development. This concept is known as Corporate Social Responsibility (CSR). CSR refers to the responsibility of business organizations to spend a portion of their profits earned from business activities for the welfare of society and to contribute towards social, environmental, and economic development.

In India, after the implementation of the Companies Act, 2013, eligible companies are required to spend at least 2% of the average net profits of the preceding three financial years on CSR activities. This law has provided a more structured and systematic approach to CSR initiatives. As a result, corporate participation has increased in various sectors such as education, healthcare, women empowerment, environmental protection, rural development, and skill development. Pune district is one of the most progressive and industrially developed districts in Maharashtra. Industrial as well as IT companies operate in both urban and rural areas of the district. Therefore, CSR initiatives are being implemented on a large scale in Pune district. By undertaking various social projects based on local needs, companies are contributing significantly to social development. Against this background, the present research aims to study the CSR management practices adopted by companies in Pune district. The study seeks to examine in detail the planning, implementation, allocation of funds, monitoring, and evaluation of CSR activities, and to understand their impact on social development.

## Objectives of the Study

1. To understand the theoretical and historical development of the concept of Corporate Social Responsibility (CSR).
2. To study the perspectives and findings of various researchers regarding CSR management practices for social development.

## Research Methodology

This study was conducted using secondary data, which includes the following sources:

CSR Reports (Annual Reports of Companies)

- Annual CSR reports of industrial, IT, and large companies in Pune were reviewed to understand the objectives of CSR initiatives, fund allocation, nature of projects, and their outcomes. Government & Regulatory Documents.
- Rules under the Companies Act, 2013 and Maharashtra CSR Policy documents were analysed.
- Government guidance documents on CSR were studied to understand the regulations, compliance requirements, and structured management of CSR activities.

## Published Research Papers & Journals

- Journals, research papers, and case studies related to CSR in Pune and Maharashtra were reviewed.
- These studies helped understand how various researchers analysed CSR management practices, assessed strategic impact, and measured social outcomes (e.g., Bhor, 2023; Thakur, 2022; Patil et al., 2025).
- Web Sources & News Reports Data, impact, and strategic perspectives of CSR projects were obtained from online sources such as The CSR Journal, Punekar News, and Karve Institute Reports.

## Detailed History of CSR in India

The concept of Corporate Social Responsibility (CSR) in India has a long historical background and has never been limited solely to profit-making. The history of CSR in India can be divided into different phases:

- **CSR in Social and Religious Traditions**

India has a long-standing tradition of socially responsible thinking among business communities. In the 19th century, many industrialists, such as the Tata family (Jamshedji Tata), Madanlal Sahu, and predecessors of Dhirubhai Ambani, focused more on the welfare of society than merely on profit. They established schools, hospitals, dharmashalas, and public libraries to serve the community.

For example, the Tata Group has been implementing social initiatives since 1868, focusing on education, healthcare, and rural development.

- **Pre-Independence Period**

During the pre-independence era, CSR developed as an expression of industrial ethics and social responsibility. Industrialists at the time focused on the welfare of the poor, public service, and support for disadvantaged communities. CSR was primarily in the form of philanthropy and social service.

Example: During the era of Jawaharlal Nehru, industrialists were active in social service, especially contributing to education and healthcare.

- **Post-Independence Period (1947–1990s)**

After independence, the nature of CSR began to change. The Indian government included CSR in economic planning and industrial policy. CSR started to be seen as fulfilling political and social responsibilities.

Large industries began planning CSR projects, although the initiatives were intermittent and informal. CSR during this period primarily focused on education, healthcare, and employment generation.

- **Post-Liberalization Period (1991 onwards)**

After economic liberalization in 1991, multinational companies increased investments in India. Along with this, CSR began to appear in a more organized and strategic form.

Companies transformed CSR from mere philanthropy into an integral part of business strategy. Various social, environmental, and sustainable development initiatives were started during this period.

- **Legal Mandate (Companies Act, 2013)**

The most significant milestone in the history of CSR was the implementation of the Companies Act, 2013. According to this law:

- Eligible companies in India are required to spend at least 2% of their average net profits of the preceding three financial years on CSR activities.
- CSR is no longer only a social responsibility but has become a part of corporate strategy, being transparent and measurable.
- This legal framework makes CSR initiatives planned, disciplined, and socially beneficial.

Areas of CSR activities: Education, healthcare, women empowerment, environmental protection, rural development, skill development, health camps, sanitation projects, and more.

- **Industrial CSR Studies in Pune**

Shreeraj Suresh Bhor (2023), in his study “*An Analysis of Corporate Social Responsibility of Pharmaceutical Companies in Pune*”, analyzes the CSR initiatives of pharmaceutical companies in Pune district. The study covers the objectives of CSR initiatives, their role in local community development, and the challenges faced during implementation. The paper highlights CSR as a significant factor for social, economic, and technological development. The researcher provides a detailed analysis of CSR practices and suggests possible improvements.

- **CSR Studies in Maharashtra and Pune**

Prof. Dr. Mahesh Thakur (Urban India Journal), in his study “*An Exploration of Corporate Social Responsibility in Small-Scale Industries*”, examines the role of CSR in Pune’s industrial belt, CSR management practices, and patterns of CSR spending. The study evaluates not only the economic, social, and environmental outcomes of CSR but also considers CSR regulations under the Companies Act, 2013.

- **Data-Based Analysis of CSR Initiatives in Pune**

According to the *CSR Journal* publication “*Top CSR Projects in Pune*”, data is available on CSR expenditures, fund allocation areas, and preliminary outcomes of CSR initiatives in Pune district. The study identifies healthcare, education, and environment as major CSR sectors, noting that companies in Pune spent crores in CSR funds for social development during the past financial year. These figures indicate the effectiveness of CSR management strategies.

- **Regulation and Government Role in CSR**

Isha Phalke and Mangesh Bhopale (IJARSCT), in their study “*The Role of Government in Promoting Corporate Social Responsibility (CSR)*”, review the government’s role in CSR management, CSR regulations, and policy reforms. The study specifically highlights the Companies Act, 2013, and Maharashtra’s CSR policies, providing valuable insights into CSR governance and key management principles.

- **Theoretical Review of CSR**

Research presenting a comprehensive overview of CSR literature includes the theoretical development of CSR, CSR management practices, and the relationship between CSR and Sustainable Development Goals (SDGs). Patil, Deshpande, Pawar, & Mane (2025) provide an extensive review of literature exploring the interaction between CSR and SDGs, emphasizing the social and environmental impact of CSR initiatives.

- **CSR Theoretical Context and Ethics**

Studies conducted by Pune and nearby academic institutions on CSR and Business Ethics examine CSR practices, ethical values, transparency, and social responsibility. The research by Aditya Padhyar & Dr. Rajesh Kumar Pandey supports the ethical and practical perspective of CSR, highlighting the importance of integrity and social accountability in CSR management practices.

- **Supporting Institutions and Research Centers for CSR**

The *Center for CSR – Karve Institute of Social Service*, Pune, is an important research and training center focused on CSR studies and developing CSR management strategies. The center conducts guidance sessions for CSR planning, needs assessment, project monitoring, and impact evaluation, thereby enhancing the quality of CSR initiatives and research in Pune district.

- **Overview of CSR Spending and Development Focus in Pune**

According to *The CSR Journal*, Pune district has emerged as one of the top recipients of CSR funds in Maharashtra. In FY 2021-22, Pune received over Rs. 694 crores in CSR contributions from more than 1,000 companies, indicating a high level of CSR engagement directed toward social development priorities like *health, education, and environment*. Major corporate spenders included Serum Institute of India Ltd., Serum Institute Life Sciences Pvt. Ltd., and Wipro Ltd., whose funding supported initiatives such as Anganwadi transformation, health check-up camps, nutrition programs, and awareness sessions for children and women. These interventions have significantly improved community health indicators and education infrastructure in Pune's underserved communities, demonstrating the positive social impact of strategic CSR investments.

- **Impact Through Collaborative CSR Implementation (PCMC Case)**

The *Pimpri Chinchwad Municipal Corporation (PCMC)* initiative highlights how CSR partnerships with over 50 national and international firms have facilitated city-wide social welfare projects. These include centers for persons with disabilities, skill development initiatives, and solid waste management facilities, demonstrating that collaborative CSR

planning and implementation can expand the scale and depth of social development outcomes in urban Pune. PCMC officials emphasized that sustainable CSR impact requires long-term collaboration, integration with civic planning, and alignment with community priorities, which enhances the tangibility of social benefits in areas such as infrastructure, employment, and inclusion.

- **Local Initiatives Showing Community Development Impact**

Local CSR projects across Pune also illustrate meaningful social outcomes at the grassroots level. For example, various CSR-supported educational and health programs such as solar power installations at schools, clean drinking water facilities, cervical cancer vaccination programmes, and environmental awareness activities have contributed to improved student well-being, health security, and sustainable practices among community members. These interventions reflect how well-managed CSR funds, when targeted to specific social needs, can enhance quality of life and community resilience.

- **Improving CSR Fund Effectiveness and Coordination**

Reports highlight the challenge that CSR funds in Pune are not always channeled effectively due to gaps in coordination between corporate donors and social institutions. In response, organisations such as the *Software Exporters Association of Pune (SEAP)* have promoted social impact dialogues to bring corporates and NGOs together to discuss CSR strategies, stakeholder engagement, and community needs. Such multi-stakeholder forums underline that participatory CSR planning and impact assessment strengthen development outcomes by aligning corporate practices with societal priorities.

Additionally, initiatives like the SEEP forum — established to improve CSR coordination and ensure effective use of CSR funds — indicate that addressing implementation challenges (e.g., fund targeting, monitoring, and NGO partnerships) can increase the social return on CSR investments in Pune.

- **CSR Knowledge and Institutional Support in Pune**

The *Centre for Corporate Social Responsibility* at the Karve Institute of Social Service plays a significant role in advancing CSR research, strategy, monitoring, and impact

evaluation in Pune. This center conducts baseline assessments, needs surveys, impact evaluations, and capacity-building programs, which help corporates develop evidence-based CSR management frameworks that enhance social development outcomes. By institutionalizing assessment and evaluation practices, the centre contributes to improved CSR impact measurement and strategic alignment with target communities.

- **Broader Perspectives on CSR Impact (Supporting Evidence)**

Although not Pune-specific, global and national CSR studies support the district-level findings. Research shows that CSR funding, particularly in *education and environment*, has a positive contribution to sustainable development goals, reinforcing the idea that strategic CSR investments when monitored and evaluated properly can produce long-term social benefits.

### Conclusion

Positive Impact of Strategic CSR Initiatives-When CSR initiatives of companies in Pune district are designed in alignment with local needs and implemented according to long-term strategies, they show sustained positive impacts on social development (Bhor, 2023; Thakur, 2022). Importance of Community Participation - CSR initiatives are more effective when local communities, NGOs, and citizens actively participate. Active community involvement makes the projects more aligned with local needs and sustainable (Phalke & Bhopale, 2021).Significance of Organized Resource Management Proper planning, clear allocation of funds, and monitoring of CSR resources make initiatives more impactful and efficient (CSR Journal, 2025). Need for Impact Assessment - To understand the effectiveness of CSR initiatives, regular evaluation and reporting are essential. This ensures that the social impact of CSR becomes visible and improvements can be made over time (Patil, Deshpande, Pawar & Mane, 2025). Positive Impact Across Various Social Sectors CSR initiatives in Pune district have led to improvements in education, health, environment, skill development, and women's empowerment (Karve Institute of Social Service, n.d.; CSR Journal, 2025).Enhanced Effectiveness Through Regulatory and Institutional Support-After the Companies Act, 2013, CSR initiatives have become more structured, and institutional guidance has improved planning, monitoring, and impact assessment, making CSR projects more effective (Jumde, 2020).

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