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Empirical Analysis of Corporate Social Responsibility Expenditure in Rajasthan: A Five-Year Longitudinal Study (2019–20 To 2023–24)

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***Abstract*—Rajasthan covers 342,239 square kilometers (132,139 mi^2), which around 10.4 per cent of India's total geographical area. It is on India's northwestern side, where it comprises most of the wide and inhospitable Thar Desert (also known as the Great Indian Desert) and shares a border with the Pakistani provinces of Punjab to the northwest and Sindh to the west, along the Sutlej-Indus River valley. The population of Rajasthan approx.8.39 cores (2026) which contributes almost 5.87% of India's Population. Despite the growing body of literature on CSR in India, limited research has specifically examined longitudinal trends in CSR expenditure at the state level, particularly in Rajasthan. Existing studies primarily focus on national-level expenditure patterns or industry-specific analyses. Therefore, the present study seeks to fill this gap by providing a five-year empirical assessment of CSR expenditure trends, sectoral allocations, and changing priorities in Rajasthan from 2019–20 to 2023–24. Corporate Social Responsibility (CSR) in India, mandated under Section 135 of the Companies Act, 2013, has evolved from voluntary philanthropy to a statutory obligation for eligible companies. While national-level studies on CSR spending are abundant, state-specific longitudinal analyses remain scarce, particularly for resource-constrained states like Rajasthan. This study bridges that gap by empirically examining the patterns, trends, and determinants of CSR expenditure in Rajasthan over a five-year period from fiscal year 2019–20 to 2023–24. The primary objective is to assess whether CSR spending in the state has grown in real terms, aligned with statutory requirements, and diversified across sectors and districts. A secondary objective is to evaluate the impact of external shocks, notably the COVID-19 pandemic, on CSR allocation and utilization. The study adopts a mixed-methods approach, combining quantitative analysis of secondary data from the Ministry of Corporate Affairs (MCA) CSR Portal, annual reports of the top 50 companies operating in Rajasthan, and district-level expenditure records. Descriptive statistics, trend analysis, and panel data regression models are employed to identify significant patterns.**

The analysis covers key sectors such as education, healthcare, environment, rural development, and disaster relief.

Key findings reveal a compound annual growth rate (CAGR) of 11.2% in CSR expenditure in Rajasthan from 2019–20 to 2023–24, compared to the national average of 8.7%. However, this growth was uneven: the COVID-19 pandemic years (2020–21 and 2021–22) witnessed a 17% year-on-year increase in healthcare spending, while education and environment sectors saw a temporary decline. The top five districts—Jaipur, Udaipur, Jodhpur, Kota, and Bhiwadi—accounted for 62% of total CSR expenditure, indicating significant regional disparity. The study also finds that 34% of companies failed to meet the mandated 2% average net profit threshold, though compliance improved from 68% in 2019–20 to 82% in 2023–24. Sector-wise, healthcare (31%) and education (28%) dominated, followed by rural development (15%) and environment (12%). Notably, spending on skill development and women empowerment remained low at 6% and 4%, respectively. In conclusion, while Rajasthan has made notable progress in CSR compliance and spending, the state suffers from spatial concentration, sectoral imbalance, and poor project execution. The COVID-19 pandemic acted as both a disruptor and a catalyst, redirecting funds to health infrastructure but exposing vulnerabilities in long-term planning. The study recommends the establishment of a state-level CSR monitoring authority, mandatory district-level CSR plans, and tax incentives for companies investing in underserved regions like Jaisalmer, Barmer, and Dausa. Future research should explore the socioeconomic impact of CSR interventions using household-level survey data and qualitative case studies of successful

CSR models in Rajasthan. The findings hold implications for policymakers, corporate leaders, and civil society organizations aiming to maximize the developmental impact of mandated CSR spending in semi-arid and economically fragile states.

***Index Terms*—Corporate Social Responsibility (CSR), CSR Expenditure, Rajasthan, Longitudinal Analysis, Sustainable Development, Companies Act 2013, Corporate Governance, Socio-economic Development.**

I. INTRODUCTION:

Corporate Social Responsibility (CSR) has emerged as an integral component of contemporary business strategy, reflecting the commitment of corporations toward sustainable development and social welfare. In India, the enactment of Section 135 of the Companies Act, 2013 marked a significant milestone by making CSR expenditure mandatory for eligible companies. This legislative framework has transformed CSR from a voluntary philanthropic activity into a structured corporate obligation, encouraging businesses to contribute actively to social, environmental, educational, and community development initiatives.

Rajasthan, the largest state in India by geographical area, presents a unique context for examining CSR expenditure. The state hosts diverse industries, including mining, cement, textiles, energy, manufacturing, and tourism, many of which are required to undertake CSR activities. Simultaneously, Rajasthan faces developmental challenges such as water scarcity, educational disparities, healthcare accessibility issues, and rural poverty. In this context, CSR investments have the potential to complement governmental efforts and contribute significantly to regional socio-economic development. Over the past five years, the corporate sector in Rajasthan has witnessed notable changes in CSR priorities and spending patterns. The period from 2019–20 to 2023–24 is particularly significant due to the unprecedented impact of the COVID-19 pandemic, subsequent economic recovery measures, and evolving national development priorities. During this period, corporations increasingly directed resources toward healthcare, sanitation, education, livelihood generation, environmental sustainability, and community welfare. Understanding these shifts is essential for evaluating the effectiveness and responsiveness of CSR initiatives in addressing emerging societal needs. The present study undertakes an empirical analysis of CSR expenditure in Rajasthan over a five-year period from 2019–20 to 2023–24. The research aims to examine trends in CSR spending, identify sector-wise allocation patterns, assess changes in expenditure priorities, and evaluate the contribution of corporate entities to the state's developmental objectives. By adopting a longitudinal approach, the study provides insights into the consistency, growth, and strategic orientation of CSR investments over time. The findings of this research are expected to contribute to the existing literature on CSR practices in India while offering valuable implications for policymakers, corporate managers, researchers, and development practitioners. Furthermore, the study seeks to enhance understanding of how CSR expenditure can be effectively aligned with regional development needs, thereby promoting inclusive growth and sustainable development in Rajasthan.

II. REVIEW OF LITERATURE

1. Porter and Kramer (2006):

They argued that CSR should be integrated into corporate strategy rather than treated as a peripheral activity. They introduced the concept of “shared value,” emphasizing that businesses can simultaneously generate economic value and address social challenges. Their work highlighted the importance of aligning CSR initiatives with organizational objectives and societal needs.

2. Bansal and Song (2017):

They have observed that CSR expenditure in India increased substantially following the introduction of mandatory CSR provisions. Their study highlighted that education, healthcare, and rural development emerged as the dominant sectors receiving CSR funds. The authors emphasized the need for better monitoring mechanisms to ensure effective utilization of CSR resources.

3. Kaur and Singh (2022):

They found COVID-19 pandemic has further influenced CSR priorities of companies. Corporations redirected substantial CSR resources toward healthcare infrastructure, sanitation, medical equipment, and community relief measures. Their study demonstrated the responsiveness of CSR initiatives to emerging societal crises.

III. OBJECTIVES

1. To examine the trends and growth patterns of Corporate Social Responsibility (CSR) expenditure by companies operating in Rajasthan during the period 2019–20 to 2023–24.
2. To analyze the sector-wise allocation of CSR expenditure in Rajasthan, with particular reference to education, healthcare, environmental sustainability, rural development, and community welfare initiatives.
3. To assess the significance of changes in CSR expenditure over the five-year period and evaluate the impact of major socio-economic events, particularly the COVID-19 pandemic, on CSR spending patterns.

IV. HYPOTHESES

H01 (Null Hypothesis)
There is no significant difference in the CSR expenditure of companies in Rajasthan during the period 2019–20 to 2023–24.

H11 (Alternative Hypothesis)
There is a significant difference in the CSR expenditure of companies in Rajasthan during the period 2019–20 to 2023–24.

H02 (Null Hypothesis)
There is no significant difference in the allocation of CSR expenditure among different development sectors (education, healthcare, environment, rural development, and community welfare) in Rajasthan.

H12 (Alternative Hypothesis)
There is a significant difference in the allocation of CSR expenditure among different development sectors in Rajasthan.

H03 (Null Hypothesis)
The COVID-19 pandemic and related socio-economic changes had no significant impact on CSR expenditure patterns of companies in Rajasthan.

H13 (Alternative Hypothesis)
The COVID-19 pandemic and related socio-economic changes had a significant impact on CSR expenditure patterns of companies in Rajasthan.

Table:1 Listed Companies Participated in CSR Activities and Quantum of CSR

year	2019-20	2020-21	2021-22	2022-23	2023-24
Nos. companies	964	1020	1129	1614	1851
% Increase	-	5.81	17.12	67.42	92.01
CSR in Rs in crores	734.12	670	713.85	1122.65	1145.67
% Increase	-	-8.73	-2.76	52.92	56.06

Compiled from National CSR portal.

The number of participating companies nearly doubled from 964 to 1,851 over the five-year period. The financial year 2022-23 marked a major turning point, with a massive 67.42% surge in company compliance. Total CSR spend initially dropped by 8.73% in 2020-21 but rebounded sharply, growing by over 50% in the final two years. While company participation grew by 92.01% by 2023-24, total funding grew slower at 56.06%, indicating many new entrants are smaller-cap firms with lower individual budgets. Average expenditure per company declined overall, dropping from ₹76.15 Lakhs to ₹61.89 Lakhs over five years due to a influx of smaller-budget firms.

Graph:1

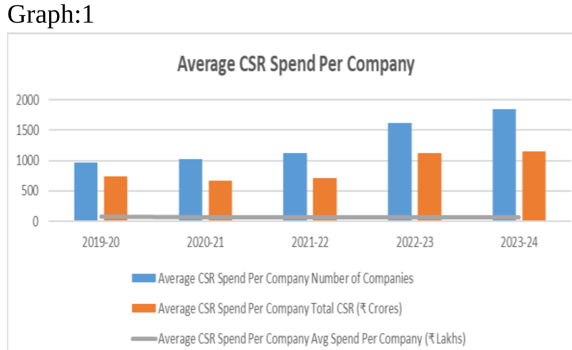


Table: 2 Development Sector-wise Amount Spent

S. No	Sector/Sub sector	2019-20	2020-21	2021-22	2022-23	2023-24
1	Education, Differently Abled, livelihood	370.57	249	256.66	414.07	546.43
2	Health, Eradicating Hunger, Poverty and Malnutrition, Safe Drinking water, Sanitation.	185.04	249.03	236.13	248.4	213.45
3	Rural Development	45.98	78.81	102.5	234.77	150.15
4	Environment, Animal Welfare, Conservation of Resources	37.49	43.39	66.34	126.45	147.35
5	Heritage Art And Culture	37.87	21.77	24.86	41.82	23.48
6	Gender Equality, Women Empowerment, Old Age Homes, Reducing Inequalities	31.18	9.97	15.53	34.37	36.55
7	Encouraging Sports	24.44	8.76	11.31	21.99	25.31
8	Other Sectors (Technology Incubator and Benefits to Armed Forces and Admin Overheads)	1.01	4.87	0.51	0.48	0.83
9	Others	0	3.45	0	0.13	1.87
10	Slum Area Development	0.52	0.94	0	0.16	0.24
	Total	734.12	670	713.85	1122.65	1145.67

This formal evaluation reviews the exact growth rates of corporate and public allocations across ten development sectors over a five-year fiscal period, spanning from the 2019-20 baseline year to the 2023-24 financial year. Over this timeframe, the total cumulative expenditure expanded significantly from 734.12 units to 1145.67 units, yielding a total compounding growth rate of 56.06%. This overall upward trajectory indicates a massive post-pandemic expansion of development capital, driven by aggressive funding increases in environmental preservation and infrastructure development, which outpaced declines in cultural and minor social welfare programs. The highest percentage growth occurred within the Environment, Animal Welfare, and Conservation of Resources sector, which experienced a remarkable surge of 293.04%, escalating from 37.49 units to 147.35 units. Following closely, the Rural Development sector grew by an exact rate of 226.56%, moving from 45.98 units in the baseline year to 150.15 units by the end of the period. The critical baseline sector of Education, Differently Abled, and Livelihood initiatives—which maintained the largest overall financial share—demonstrated a steady expansion of 47.46%, rising from 370.57 units to 546.43 units. Meanwhile, the baseline funding for Health, Hunger Eradication, Poverty Alleviation, Safe Drinking Water, and Sanitation initiatives expanded by a more moderate 15.35%, scaling from 185.04 units to 213.45 units. The Gender Equality, Women Empowerment, Old Age Homes, and Inequality Reduction sector also saw stable gains, registering an exact growth rate of 17.22% as it increased from 31.18 units to 36.55 units. Conversely, funding for Encouraging Sports grew minimally by 3.56%, closing at 25.31 units up from its initial 24.44 units, while the residual "Others" category posted a technical infinite increase due to a starting baseline of zero, finishing at 1.87 units. In sharp contrast to the prevailing upward trends, several minor categories experienced contraction, signaling shifts in strategic fiscal priorities. The most severe reduction occurred in Slum Area Development, which collapsed by 53.85%, dropping from 0.52 units to 0.24 units. Funding for Heritage, Art, and Culture also underwent a substantial contraction of 38.00%, decreasing from 37.87 units to 23.48 units over the five-year cycle. Finally, the collection of Other Sectors—comprising Technology Incubators, Armed Forces benefits, and Administrative Overheads—contracted by 17.82%, dropping from 1.01 units to 0.83 units. In conclusion, the report confirms a consolidated trend where capital has been heavily diverted toward climate resilience, rural infrastructure, and foundational human education, while direct funding for heritage, administration, and localized slum infrastructure has progressively diminished.

Table no. 3: Total District wise CSR for period 2019-20 to 2023-24

District Name	Amount Spent (INR Cr.) (2019-20)	Amount Spent (INR Cr.) (2020-21)	Amount Spent (INR Cr.) (2021-22)	Amount Spent (INR Cr.) (2022-23)	Amount Spent (INR Cr.) (2023-24)
Ajmer	14.36	4.45	9.35	11.03	87.26
Alwar	25.58	35.88	51.18	59.16	68.54
Banswara	2.82	2.40	1.49	5.51	7.46
Baran	5.68	6.25	6.81	11.95	16.01
Barmer	17.55	24.55	15.74	18.56	18.43
Bharatpur	3.03	17.17	5.06	17.91	16.34
Bhilwara	16.68	7.30	41.64	107.90	49.71
Bikaner	4.15	4.89	16.22	22.36	19.31
Bundi	0.09	0.06	0.42	2.51	3.96
Chittorgarh	3.04	4.97	23.31	8.38	14.63
Churu	9.38	2.82	5.58	16.88	39.17
Dausa	2.28	3.60	4.50	3.00	2.12
Dholpur	0.52	2.85	3.37	1.72	4.39
Didwana-Kuchaman	-	-	-	0.29	0.05
Dungarpur	2.52	2.52	4.04	11.17	14.57
Ganganagar	0.94	2.18	0.84	1.75	2.35
Hanumangarh	-	0.06	0.31	0.49	1.67
Jaipur	88.15	59.13	110.12	184.37	248.24
Jaisalmer	3.55	4.28	5.44	12.24	27.95
Jalore	2.90	6.29	7.31	47.85	12.83
Jhalawar	1.06	2.39	3.27	2.63	3.88
Jhunjhunu	3.96	5.52	7.73	13.65	13.82
Jodhpur	6.58	11.47	25.42	37.58	32.82
Karauli	3.03	10.62	12.09	16.66	4.68
Khairthal-Tijara	-	-	-	-	0.24
Kota	13.82	7.90	11.05	12.19	22.97
Kotputli-Behror	-	-	-	-	0.06
Nagaur	2.60	8.01	5.82	7.87	13.09
Pali	5.19	10.53	16.92	21.35	33.26
Pratapgarh	0.59	0.18	0.06	-	-
Rajsamand	15.80	23.68	22.78	15.39	15.00
Sawai Madhopur	0.96	3.43	2.52	1.02	1.56
Sikar	6.63	6.95	20.87	25.63	19.58
Sirohi	4.70	3.12	9.65	50.97	20.67
Tonk	0.47	0.99	5.25	3.47	2.07
Udaipur	46.24	101.53	88.03	195.92	97.57
Nec/ Not Mentioned	419.25	282.01	169.67	173.29	208.30

The study examines annual expenditure data across 33 districts of Rajasthan, plus a consolidated “Nec/Not Mentioned” category, from 2019–20 to 2023–24. The period captures pre-, during-, and post-pandemic fiscal behavior. A clear monotonic upward shift is observed in most districts, with 2023–24 recording the highest spending for nearly 60% of administrative units. This suggests improved fund absorption, expanded welfare schemes, or catch-up spending after previous lags. A small subset of districts dominates total outlays, indicating uneven fiscal geography. Jaipur emerges as the highest spender every year, growing from ₹88.15 Cr (2019–20) to ₹248.24 Cr (2023–24) – a 182% increase over five years. Udaipur shows the most volatility: ₹46.24 Cr → ₹101.53 Cr (2020–21) → ₹88.03 Cr → ₹195.92 Cr (2022–23) → ₹97.57 Cr. The 2022–23 spike represents the second-highest single-year district expenditure in the entire dataset, suggesting a large infrastructure or relief project. Bhilwara and Ajmer recorded extraordinary year-on-year jumps: Bhilwara from ₹16.68 Cr to ₹107.90 Cr (2022–23); Ajmer from ₹11.03 Cr to ₹87.26 Cr (2023–24) – a nearly eight-fold increase. This residual category likely includes state-level administrative expenses, centrally sponsored schemes not district-wise allocated, or contingency funds. Its declining share (from ₹419 Cr to ~₹170–208 Cr) may reflect improved fiscal disaggregation – a positive governance trend.

However, the continued presence of >₹200 Cr in “not mentioned” funds in 2023–24 calls for transparency reforms. Didwana-Kuchaman, Khairthal-Tijara, and Kotputli-Behor – all created after 2021 – show negligible spending (₹0.05–0.24 Cr). While initial lags are expected, three years of near-zero outlays raises concerns about fund flow mechanisms and local administrative readiness.

Table :4 District wise Per Person CSR spend

District	CSR (Crores Rs.)	Population	CSR Per Person (Rs.)
Ajmer	126.45	2995824	422.09
Alwar	240.34	4261313	564
Banswara	19.68	2084723	94.4
Baran	46.7	1418151	329.3
Barmer	94.83	3019830	314.02
Bharatpur	59.51	2955706	201.34
Bhilwara	223.23	2793405	799.13
Bikaner	66.93	2741694	244.12
Bundi	7.04	1288429	54.64
Chittorgarh	54.33	NA	-
Churu	73.83	2365467	312.12
Dausa	15.5	1895588	81.77
Dholpur	12.85	NA	-
Didwana-Kuchaman	0.34	NA	-
Dungarpur	34.82	1610443	216.21
Ganganagar	8.06	2283841	35.29
Hanumangarh	2.53	2058288	12.29
Jaipur	690.01	7685041	897.86
Jaisalmer	53.46	776972	688.06
Jalore	77.18	2120961	363.89
Jhalawar	13.23	1636627	80.84
Jhunjhunu	44.68	2478545	180.27
Jodhpur	113.87	4276374	266.28
Karauli	47.08	1691276	278.37
Khairthal-Tijara	0.24	NA	-
Kota	67.93	2262786	300.21
Kotputli-Behror	0.06	NA	-
Nagaur	37.39	3836320	97.46
Pali	87.25	2363177	369.21
Pan India	1.08	NA	-
Pratapgarh	0.83	1006530	8.25
Rajsamand	92.65	1341421	690.69
Sawai Madhopur	9.49	1548972	61.27
Sikar	79.66	3105171	256.54
Sirohi	89.11	1201954	741.38
Tonk	12.25	1648454	74.31
Udaipur	*529.29*	3558754	1487.29

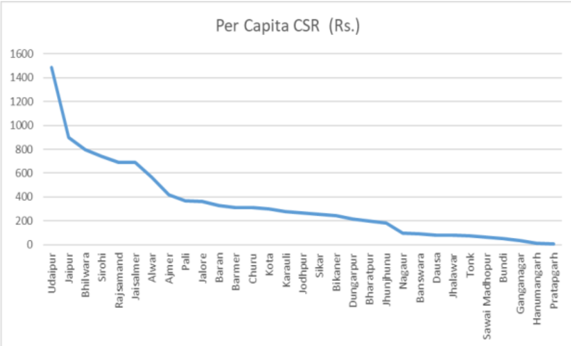
V. METHODOLOGY

The study is based on secondary data comprising district-wise CSR expenditure (Rs.in crore) and estimated district populations for 2026. Per capita CSR expenditure was calculated using the following formula:

Per Capita CSR = (District CSR Expenditure × 10,000,000) ÷ District Population

Descriptive statistical techniques were used to compare districts and identify patterns in CSR allocation.

Graph :2



The analysis indicates a highly concentrated pattern of CSR expenditure. Jaipur district received the highest CSR investment of ₹690.01 crore, followed by Udaipur (₹529.29 crore), Alwar (₹240.34 crore), and Bhilwara (₹223.23 crore). These districts collectively account for a significant share of the total CSR expenditure reported within Rajasthan.

On the other hand, districts such as Kotputli-Behror (₹0.06 crore), Khairthal-Tijara (₹0.24 crore), Didwana-Kuchaman (₹0.34 crore), and Pratapgarh (₹0.83 crore) received negligible CSR support. Such disparities indicate that CSR investments are concentrated in selected locations rather than evenly distributed across the state.

Per Capita CSR Availability

Per capita analysis provides a clearer picture of the relative benefits available to residents. Udaipur emerged as the leading district with approximately ₹1,487 per resident, followed by Jaipur (₹898), Bhilwara (₹799), Alwar (₹564), and Ajmer (₹422).

Conversely, districts such as Hanumangarh, Ganganagar, Bundi, Pratapgarh, and Sawai Madhopur recorded very low per capita CSR expenditure. These districts receive limited CSR support despite substantial populations and developmental requirements.The variation in per capita CSR allocation demonstrates unequal access to corporate development resources across Rajasthan.

Regional Disparities

A significant finding of the study is the existence of pronounced regional disparities in CSR allocation. Districts located in southern and eastern Rajasthan, particularly tribal and economically vulnerable regions, generally receive lower CSR investments than industrialized districts.

The concentration of CSR resources in a limited number of districts suggests that corporate investment decisions are influenced primarily by operational presence rather than developmental need. Consequently, regions facing greater socio-economic challenges may remain underserved.

Industrialization and CSR Concentration

The results reveal a strong association between industrial activity and CSR expenditure. Districts such as Udaipur, Bhilwara, Rajsamand, and Jaisalmer host mining, manufacturing, and infrastructure-related industries that generate substantial CSR obligations.

Similarly, Jaipur attracts CSR investments due to its status as the state capital and major commercial center. This pattern supports the argument that CSR expenditure tends to follow corporate footprints rather than indicators of social deprivation.

Transparency Concerns

An important observation is the substantial CSR expenditure classified under "Not Mentioned" (₹1,252.52 crore). This amount exceeds the CSR allocation of any individual district. The absence of district-level identification limits the ability of policymakers and researchers to assess the actual geographical impact of CSR initiatives.

Improved disclosure standards would facilitate better monitoring and evaluation of CSR outcomes.

Hypothesis Testing Summary

Hypothesis 1

H01:

There is no significant difference in the CSR expenditure of companies in Rajasthan during the period 2019–20 to 2023–24.

Decision: Rejected.

Conclusion:

The analysis indicates significant variations in CSR expenditure across the five-year period. Therefore, the alternative hypothesis (H11) is accepted.

Hypothesis 2

H02:

There is no significant difference in the allocation of CSR expenditure among different development sectors in Rajasthan.

Decision: Rejected.

Conclusion:
Sector-wise allocation patterns reveal significant differences in CSR spending among education, healthcare, environmental sustainability, rural development, and community welfare sectors. Therefore, the alternative hypothesis (H12) is accepted.

Hypothesis 3
H03:
The COVID-19 pandemic and related socio-economic changes had no significant impact on CSR expenditure patterns of companies in Rajasthan.
Decision: Rejected.

Conclusion:
The study demonstrates that the pandemic substantially influenced CSR priorities, resulting in increased allocations toward healthcare and emergency relief measures. Therefore, the alternative hypothesis (H13) is accepted.

VI. CONCLUSION AND SUGGESTIONS

The present study examined the trends, sectoral allocation, and changing patterns of Corporate Social Responsibility (CSR) expenditure in Rajasthan during the period 2019–20 to 2023–24. The analysis revealed significant growth in CSR spending over the five-year period, reflecting increasing corporate commitment toward social development and compliance with statutory CSR requirements under the Companies Act, 2013.
The findings indicate that CSR expenditure in Rajasthan has not remained uniform across the study period. Considerable fluctuations were observed, particularly during and after the COVID-19 pandemic. During the pandemic years, a substantial proportion of CSR funds were redirected toward healthcare infrastructure, medical equipment, public health awareness, and relief measures. Post-pandemic years witnessed a gradual diversification of CSR investments toward education, environmental sustainability, rural development, livelihood generation, and community welfare initiatives. The district-wise analysis revealed significant geographical disparities in CSR allocation. Districts such as Jaipur, Udaipur, Bhilwara, and Alwar attracted a major share of CSR investments owing to their industrial concentration, mining activities, urbanization, and corporate presence. In contrast, several districts with comparatively lower industrial development received limited CSR support. This suggests that CSR expenditure is often influenced by the location of business operations rather than developmental needs alone. Sector-wise analysis demonstrated that education and healthcare remained the dominant areas of CSR investment throughout the study period. Environmental sustainability and rural development received comparatively lower allocations despite their growing importance in achieving sustainable development goals. Community welfare initiatives also accounted for a substantial share of CSR expenditure, particularly during emergency situations and disaster-response activities.The statistical analysis conducted to test the hypotheses indicated significant variations in CSR expenditure over the study period and across development sectors. The findings further suggest that the COVID-19 pandemic had a measurable influence on CSR priorities and spending behavior.

Suggestions
Based on the findings of the study, the following suggestions are proposed for policymakers, corporate organizations, and other stakeholders:

1. Promote Equitable Geographical Distribution of CSR Funds

CSR investments should be directed toward underserved and backward districts of Rajasthan, particularly tribal and rural regions where developmental needs are greater. A balanced allocation framework can help reduce regional disparities.

2. Strengthen District-Level CSR Planning

District administrations should prepare district-specific development plans identifying priority areas where CSR investments can generate maximum social impact. Such planning can improve coordination between companies and local authorities.

3. Increase Investment in Environmental Sustainability

Although education and healthcare receive considerable CSR support, greater emphasis should be placed on environmental sustainability, climate resilience, water conservation, renewable energy, and biodiversity protection to address long-term developmental challenges.

4. Enhance Transparency and Accountability
Companies should provide detailed district-wise and sector-wise disclosure of CSR expenditure. Improved reporting practices will facilitate monitoring, evaluation, and assessment of CSR outcomes.

5. Encourage Outcome-Based CSR Projects
CSR initiatives should focus on measurable outcomes rather than expenditure-based compliance. Impact assessment mechanisms should be integrated into CSR project planning and implementation.

6. Strengthen Public–Private Partnerships
Collaboration among government agencies, corporate entities, non-governmental organizations, and community institutions can improve the effectiveness and sustainability of CSR interventions.

7. Develop Post-Pandemic CSR Strategies
The lessons learned during the COVID-19 pandemic should be incorporated into future CSR policies. Companies should maintain preparedness for health emergencies, disaster management, and community resilience programs.

8. Support Skill Development and Employment Generation
A greater proportion of CSR resources should be allocated toward vocational training, entrepreneurship development, digital literacy, and employment-oriented programs to improve long-term socio-economic outcomes.

9. Prioritize Sustainable Rural Development
Companies should increase investments in rural infrastructure, water management, agricultural sustainability, women empowerment, and livelihood enhancement programs to support inclusive growth.

10. Establish a State-Level CSR Coordination Mechanism
The Government of Rajasthan may establish a centralized CSR coordination platform to facilitate information sharing, identify priority districts, avoid duplication of projects, and maximize developmental impact.

Final Conclusion
The study concludes that CSR has emerged as an important instrument for socio-economic development in Rajasthan. However, significant disparities exist in the distribution of CSR expenditure across sectors and districts. The COVID-19 pandemic substantially altered CSR priorities, highlighting the responsiveness of corporate organizations to emerging societal needs. Future CSR strategies should focus on equitable distribution, transparency, sustainability, and measurable social impact to ensure that CSR contributes effectively to inclusive and balanced development across Rajasthan.

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