

# Corporate Social Responsibility and Sustainable Development in Odisha: A Comparative Analysis of Selected Public and Private Sector Organizations

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## Abstract

Corporate Social Responsibility refers to organizations contributing to the well-being of society and their stakeholders. This study examines Corporate Social Responsibility (CSR) practices in Odisha, specifically focusing on CSR expenditures in key areas such as the promotion of education, healthcare, disaster management, and rural development. These areas have been selected based on the unique challenges and needs of Odisha's geographical context. The study includes top Public and Private Sector Organizations of Odisha i.e. SAIL Rourkela Steel Plant, Orissa Mining Corporation, Mahanadi Coalfields Limited, Tata Steel Limited, Bhushan Power and Steel Limited, and JSW Utkal Steel Limited. The necessary information has been collected from the GO CARE CSR portal of the government of Odisha. The study finds that CSR expenditure on educational, healthcare, and rural development activities is significant, but there is a lack of focus on disaster management and slum area development activities. The researcher concludes that both public sector organizations and private sector organizations are significantly engaged in corporate social responsibility (CSR) practices. Additionally, the researcher suggests that there is a pressing need for more CSR initiatives focused on disaster management and slum area development, particularly since Odisha is one of the cyclone-prone regions in India.

**Keywords:** Corporate Social Responsibility, Public & Private Sector Organizations of Odisha, GO CARE CSR Portal, Promotion of Education, Healthcare, Rural Development, Disaster Management

## I. INTRODUCTION

Corporate Social Responsibility (CSR) is a concept in which both public and private sector organizations contribute to the welfare of society and their stakeholders, acknowledging the impact of their activities on the environment. Corporate Social Responsibility (CSR) is an ancient concept in India, as it is referenced in our VEDA. As per Veda "man can live individually but can survive only collectively". Hence it is proved that there should be a balance between individuals and society for the development of community. The Corporate Social Responsibility (CSR) concept in India is regulated by Section 135 of the Company Act, 2013 ('Act'), Schedule VII of the Company Act, 2013, and Companies (CSR Policy) Rules, 2014. The

eligibility criteria of a Company for CSR spending, As per Section 135 of the Company Act, 2013, are net worth of Rs. 500 crore or more, turnover of Rs. 1000 crore or more, and net profit of Rs. 5 crore or more. If a Company fulfills any of the above criteria during the immediately preceding financial year, it is mandatory to constitute a CSR Committee of the Board, CSR policies, specify CSR activities, and invest or spend at least 2% of average net profits after tax (an average of net profit of previous three financial years) as approved CSR activities. (The Institute of Company Secretaries of India, 2024)

This study explains the CSR expenditures of Public & Private Sector Organizations that are operating in Odisha. The Organizations are selected randomly from the GO CARE Portal of the government of Odisha for FY 2023-24, the companies are

Sl. No.	Public Sector Organizations	No. of Projects	Private Sector Organizations	No. of Projects
1.	M/S SAIL ROURKELA STEEL PLANT	53	TATA STEEL LTD.	448
2.	ORISSA MINING CORPORATION	7	BHUSHAN POWER AND STEEL LTD.	16
3.	MAHANADI COALFIELDS LTD.	130	JSW UTKAL STEEL LTD.	14

*Source: [csr.odisha.gov.in](http://csr.odisha.gov.in)*

## II. REVIEW OF LITERATURE

(Patnaik and Patra, 2017) They explained the concept of CSR and its impact on Odisha. This study examined the policies of CSR expenditures in different districts of Odisha adopted by major organizations. (Pasumarti, 2020) This research article explained the major companies which were located in Odisha and their CSR activities. This paper also focused on the policies developed by PSUs in connection with societal sustainability.

(Dalwadi and Japee, 2023) They examined the CSR activities of the top ten contributing organizations for the period of 2016-2021. The study found that CSR funds were utilized only for selected activities i.e. Healthcare, Environment Sustainability, and Eradicating Hunger & Poverty.

(Srivastava and Srivastava, 2025) This study examined the CSR spending of the top ten Indian companies for FY 2022-23 as per the National CSR Portal. The study found that CSR funds had been disbursed by Organizations on mainly two important activities i.e. Promotion of Education and Healthcare related.

## III. OBJECTIVES OF THE STUDY

1. To analyze the CSR expenditures for disaster management, education and skill development, healthcare, and rural development for the FY 2023-2024.
2. To identify the areas that require attention based on the geographical context and the unique needs and challenges of Odisha.

## IV. RESEARCH METHODOLOGY

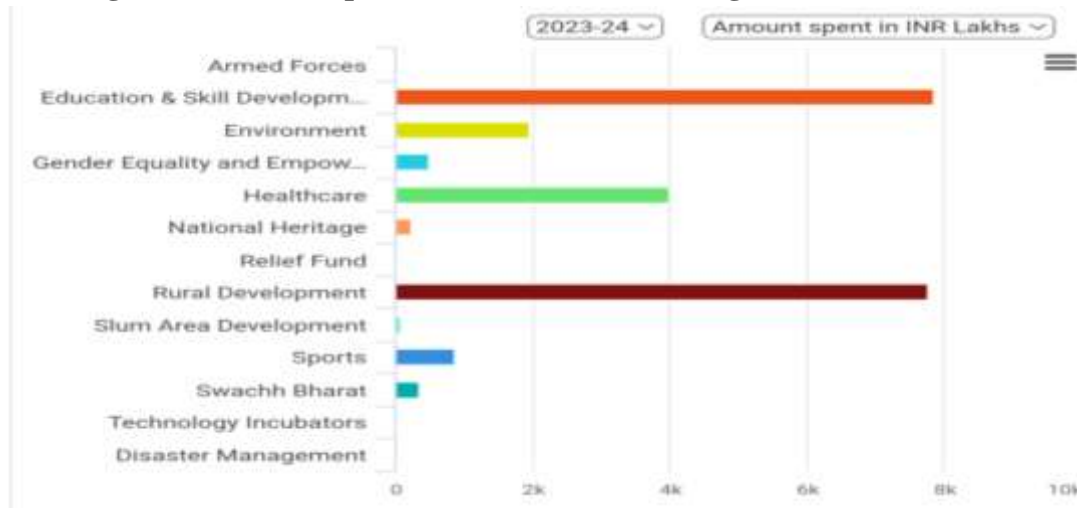
1. The Descriptive Research method is used for the completion of this paper.
2. The Simple Random Probability Sampling method is used for the selection of Public and Private Sector Organizations and Purposive Sampling Method is used for selection of CSR activities criteria

(as per the geographical conditions of Odisha).

- Secondary data (i.e. Reports of the GO CARE Portal of the government of Odisha) are used for the completion of this paper.

## V. DATA ANALYSIS AND INTERPRETATION

**Figure 5.1: CSR Expenditures on Different categories for FY 2023-24**



Source: [csr.odisha.gov.in](http://csr.odisha.gov.in)

**Table 5.1: Selected Public Sector Organizations and their Expenditures on selected CSR Activities for FY 2023-24.**

Sl. No.	Public Sector Organizations	CSR Activities			
		Promotion of Education (INR Lakhs)	Healthcare (INR Lakhs)	Disaster Management (INR Lakhs)	Rural Development (INR Lakhs)
1.	M/S SAIL ROURKELA STEEL PLANT	136.50 (Completed) 392.10 (Ongoing)	22.50 (Completed) 379.86 (Ongoing)	6.14 (Ongoing)	50.44 (Completed) 8.40 (Ongoing)
2.	ORISSA MINING CORPORATION	2786.00 (Completed)	90.00 (Completed)	0.00	559.00 (Completed) 3592.00 (Ongoing)
3.	MAHANADI COALFIELDS LTD.	243.03 (Ongoing)	20.31 (Completed)	0.00	0.00
	Total	3557.63	512.67	6.14	4209.84

Source: [csr.odisha.gov.in](http://csr.odisha.gov.in)

**Table 5.2: Selected Private Sector Organizations and their Expenditures on selected CSR Activities for FY 2023-24.**

Sl. No.	Private Sector Organizations	CSR Activities			
		Promotion of Education (INR Lakhs)	Healthcare (INR Lakhs)	Disaster Management (INR Lakhs)	Rural Development (INR Lakhs)
1.	TATA STEEL LTD.	2794.09 (Completed) 182.04 (Ongoing)	2120.75 (Completed) 136.42 (Ongoing)	22.22 (Completed) 00.00 (Ongoing)	2124.39 (Completed) 106.25 (Ongoing)
2.	BHUSHAN POWER AND STEEL LTD.	117.48 (Completed) 279.12 (Ongoing)	82.03 (Completed) 156.81 (Ongoing)	00.00 (Completed) 00.00 (Ongoing)	572.70 (Completed) 00.00 (Ongoing)
3.	JSW UTKAL STEEL LTD.	65.35 (Completed) 105.66 (Ongoing)	00.00 (Completed) 94.60 (Ongoing)	00.00 (Completed) 00.00 (Ongoing)	(Completed) 00.00 (Ongoing)
	Total	3543.74	2590.01	22.22	2803.88

Source: [csr.odisha.gov.in](http://csr.odisha.gov.in)

**Table.5.3: Comparisons**

Sl. No.	Criteria for Comparison	Public Sector Organizations (INR Lakhs)	Private Sector Organizations (INR Lakhs)
1.	Promotion of Education	3557.63	3543.74
2.	Healthcare	512.67	2590.01
3.	Disaster Management	6.14	22.22
4.	Rural Development	4209.84	2803.88
	Total	8286.28	8959.85

Prepared by Author

Figure 5.1 illustrates the expenditure of Corporate Social Responsibility (CSR) funds across various approved activities. Tables 5.1 and 5.2 present the CSR expenditures on different randomly selected activities by both public and private sector organizations. Table 5.3, prepared by the author, offers a comparative analysis between the two sectors.

In the area of education, both public and private sector organizations contribute similarly, with public sector organizations spending slightly more (3,557.63 lakhs) compared to private sector organizations (3,543.74 lakhs). For healthcare, private sector organizations contribute significantly more (2,590.0 lakhs) than public sector organizations (512.67 lakhs). In disaster management, expenditures from both sectors

are relatively low, with public sector organizations spending 6.14 lakhs and private sector organizations spending 22.22 lakhs. Regarding rural development, public sector organizations again spend more (4,209.84 lakhs) than private sector organizations (2,803.88 lakhs). Overall, while there is no significant difference in the total CSR expenditure between the two sectors, the priorities for utilizing CSR funds differ.

## VI. FINDINGS

1. Dominant Area: Education and Skill Development and Rural Development have significant CSR focuses.
2. Disaster Management: CSR efforts in cyclone-prone Odisha are lacking.
3. Healthcare: CSR expenditure on healthcare activities is remarkable, but a large amount of expenditure is contributed by Private Sector Organizations compared to the Public.
4. Rural vs. Slum Area Development: CSR expenditures on Rural Development show positive results, but Slum Area Development is neglected.
5. Area Needing Attention: There is a requirement for attention for activities like Slum Area Development, Technology Incubator, and Disaster Management.

## VII. CONCLUSION

Corporate Social Responsibility (CSR) is an ongoing process. Organizations such as Orissa Mining Corporation, SAIL Rourkela Steel Plant, Mahanadi Coalfields Limited, Tata Steel Limited, Bhushan Power & Steel Limited, and JSW Utkal Steel Limited are playing significant roles in the environmental development of Odisha. They are dedicating substantial efforts to CSR activities, including education and skill development, rural development, and healthcare, to support the people of Odisha.

The researcher has concluded that both public and private organizations are significantly engaged in CSR practices. Additionally, it is suggested that there is a pressing need for more CSR initiatives focused on disaster management and slum area development, especially considering that Odisha is one of the cyclone-prone regions in India.

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