



Performance evaluation and development of the National Sports Development Fund in India

Ch Manikanta

Physical Director VSU College, Kavali Nellore District, Andhra Pradesh, India

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Abstract

The National Sports Development Fund (NSDF), established by the Government of India in November 1998 under the Ministry of Youth Affairs and Sports, is a dedicated mechanism for promoting sports excellence through financial support for elite athletes, high-performance infrastructure, sports science, coaching, and international exposure. This study examines the performance of the NSDF during 2014–15 to 2025–26 using secondary data from official government sources. The analysis reveals substantial fluctuations in fund mobilization, with total annual contributions declining to ₹1,511.00 lakh in 2020–21 during the COVID-19 pandemic before increasing to a record ₹38,354.46 lakh in 2023–24. Government matching contributions reached ₹13,872.00 lakh in 2023^[6]–24, ensuring financial stability amid changing CSR support. Funding for the Target Olympic Podium Scheme (TOPS) increased from ₹1,000.00 lakh in 2016–17 to ₹2,807.52 lakh in 2021–22, with cumulative releases of ₹15,853.38 lakh during the study period. CSR remained the principal funding source, contributing ₹14,163.71 lakh in 2023–24 and ₹5,544.38 lakh in 2024–25, led by the REC Foundation's contribution of ₹10,500.00 lakh (40.13%). The NSDF also invested ₹113.77 crore in sports infrastructure, including athlete hostels, High-Performance Centres, and Anti-Doping and Nutrition Testing Centres. The findings indicate that while the Fund has significantly strengthened India's high-performance sports ecosystem, it continues to face challenges arising from dependence on a limited number of CSR contributors, uneven regional infrastructure development, and fluctuating annual funding. The study recommends promoting long-term CSR partnerships, diversifying funding sources, strengthening General Pool contributions through fiscal incentives, ensuring balanced regional investment, streamlining fund disbursement, and enhancing monitoring and evaluation mechanisms. Overall, a stable, diversified, and strategically managed NSDF is essential for ensuring sustainable sports financing, strengthening athlete development, and enhancing India's performance in future Olympic, Paralympic, Asian, and Commonwealth Games.

Keywords: NSDF Allocations, tied and untied contributions, nsdf expenditure, infrastructure development

Introduction

The National Sports Development Fund (NSDF) was established by the Government of India in November 1998 under the Ministry of Youth Affairs and Sports to promote excellence in sports through sustainable financial support. The Fund mobilizes voluntary contributions from the Central Government, Public Sector Undertakings (PSUs), corporate organizations, charitable institutions, NGOs, and individual donors to supplement government investment in sports development. The NSDF is a dedicated fund that supports elite athletes through investments in sports institutions, sports science, research, high-performance infrastructure, and international partnerships, beyond regular government budget allocations. Its major focus areas include athlete empowerment, discipline-specific development, research and innovation, sports infrastructure, and international cooperation. The Fund also supports India's long-term objective of achieving sustained success at global sporting events, including the Los Angeles 2028 and Brisbane 2032 Olympic Games.

The primary purpose of the NSDF is to provide financial assistance for the holistic development of athletes and the sports ecosystem in India. The Fund finances high-performance training, national and international coaching camps, foreign exposure, participation in international competitions, modern sports equipment, sports science and medicine, nutrition, physiotherapy, rehabilitation, sports psychology, and athlete welfare. It also supports the establishment of High Performance Centres (HPCs), sports

academies, hostels, synthetic athletic tracks, anti-doping facilities, and other modern sports infrastructure. In addition, the NSDF complements flagship initiatives such as the Target Olympic Podium Scheme (TOPS) and encourages Corporate Social Responsibility (CSR) contributions and voluntary donations to create a sustainable financing framework for Indian sports.

The scope of the NSDF extends across all major dimensions of sports development. Financial assistance is provided to individual athletes, National Sports Federations (NSFs), the Sports Authority of India (SAI), training centres, sports academies, educational institutions, and recognized sports organizations. The Fund supports coaching, sports science, medical care, nutrition, research and innovation, international exposure, infrastructure development, capacity building, and athlete welfare. It also promotes partnerships between the government, private sector, and international sports organizations to strengthen India's sporting ecosystem. The NSDF corpus has grown to more than ₹500 crore, reflecting increasing participation from government agencies, public sector enterprises, corporate organizations, and individual donors.

The NSDF has emerged as one of India's most important financial instruments for sports development and high-performance excellence. It bridges critical funding gaps by providing world-class training, advanced coaching, scientific support, modern infrastructure, and international competitive exposure to talented athletes. The Fund strengthens the high-performance sports ecosystem,

promotes innovation in sports science and technology, expands access to quality facilities, and creates equal opportunities for athletes from diverse socio-economic backgrounds. It also enhances public-private partnerships, encourages long-term investment in sports, and reduces dependence on conventional budgetary resources. Through continuous support for Olympic and Paralympic disciplines, talent identification, and athlete development programmes, the NSDF plays a vital role in improving India's performance at the Olympic Games, Paralympic Games, Asian Games, Commonwealth Games, and World Championships. As India works toward becoming a global sports leader and prepares for future Olympic Games, the NSDF continues to play a vital role in supporting sustainable sports funding and sporting excellence.

Objectives

1. To examine the performance of tied and untied contributions to the National Sports Development Fund in India.
2. To analyze the allocation pattern of NSDF funds for the Target Olympic Podium Scheme (TOPS) and grants to the Sports Authority of India.
3. To evaluate the allocation of NSDF funds for the Target Olympic Podium Scheme (TOPS) and Corporate Social Responsibility (CSR)-earmarked assistance in India.
4. To assess the major infrastructure development initiatives supported by the National Sports Development Fund in India.
5. To examine the category-wise expenditure pattern of the National Sports Development Fund in India.

Performance of National Sports Development Fund

Table-1 presents the performance of tied and untied contributions received by the National Sports Development Fund (NSDF) during the period from 2014–15 to 2025–26. The data indicate considerable fluctuations in the volume and composition of contributions over the years, reflecting variations in government support, corporate social responsibility (CSR) funding, institutional donations, and contributions from individuals and organizations. During 2014–15, the Fund received ₹1,000.00 lakh, entirely through tied contributions, with no untied contributions from either non-government sources or the Government of India (GoI). In 2015–16, no tied contributions were received; however, untied contributions of ₹130.83 lakh from non-government sources and ₹500.00 lakh from the GoI resulted in a total contribution of ₹630.83 lakh. A significant improvement was witnessed in 2016–17, when tied contributions increased substantially to ₹3,725.00 lakh, while untied contributions amounted to ₹503.22 lakh from non-government sources and ₹1,420.00 lakh from the GoI, raising the total contributions to ₹5,648.22 lakh. In 2017–18, total contributions declined to ₹1,462.05 lakh, comprising ₹1,200.00 lakh in tied contributions, ₹62.05 lakh in untied non-government contributions, and ₹200.00 lakh from the GoI, indicating a slowdown in financial inflows. During 2018–19, tied contributions stood at ₹400.00 lakh, untied contributions from non-government sources increased to ₹384.71 lakh, and GoI contributions remained at ₹200.00 lakh, demonstrating improved private participation despite lower earmarked funding. In 2019–20, no tied contributions were recorded, whereas untied contributions reached ₹240.10 lakh from non-government

sources and ₹7,715.00 lakh from the GoI, highlighting the dominant role of government funding in strengthening the NSDF during that year. The year 2020–21, affected by the COVID-19 pandemic, witnessed the absence of tied contributions, while untied non-government contributions increased to ₹705.11 lakh and GoI support amounted to ₹238.10 lakh, reflecting the impact of economic disruptions on sports financing. Financial performance improved again in 2021–22, with tied contributions rising to ₹1,500.00 lakh, untied non-government contributions of ₹13.06 lakh, and GoI support of ₹500.00 lakh, resulting in total receipts of ₹2,013.06 lakh. A strong upward trend continued in 2022–23, when tied contributions increased to ₹3,250.00 lakh, untied non-government contributions reached ₹1,138.66 lakh, and GoI contributions amounted to ₹1,600.00 lakh, indicating enhanced support from both public and private sectors. The highest level of contributions during the study period was recorded in 2023–24, with tied contributions of ₹8,354.46 lakh, untied non-government contributions of ₹171.75 lakh, and GoI contributions of ₹4,600.00 lakh, resulting in a total of ₹13,126.21 lakh, reflecting increased investments in athlete development, sports infrastructure, and international sports preparation.

In 2024–25, total contributions moderated to ₹8,387.63 lakh, comprising ₹6,444.38 lakh in tied contributions, ₹572.55 lakh from untied non-government sources, and ₹1,371.00 lakh from the GoI, although the overall level remained substantially higher than in most earlier years. For 2025–26, the Fund received only ₹356.67 lakh, entirely through tied contributions, with no untied contributions reported, which may represent provisional data for the year. Overall, the analysis reveals that the financial performance of the NSDF has been characterized by significant year-to-year variations, with tied contributions serving as the primary source of funding in most years, while Government of India support played a crucial role during specific periods, particularly in 2019–20 and 2023–24. Although untied contributions from non-government sources have shown occasional growth, their overall share remains comparatively modest.

In conclusion, the increasing contributions observed during recent years, especially the record receipts in 2023–24, demonstrate the strengthening financial capacity of the National Sports Development Fund. However, sustained efforts to broaden the donor base, encourage greater CSR participation, and enhance untied contributions are essential to ensure stable, diversified, and sustainable financing for the long-term development of sports and athletes in India.

Table 1: Performance of Tied and Untied Contributions to the National Sports Development Fund (₹in lakh)

Year	Tied Contributions	Untied-non-Gov.	Untied-GoI	Total
2014–15	1000.00	--	--	1000.00
2015–16	--	130.83	500.00	630.83
2016–17	3725.00	503.22	1420.00	5648.22
2017–18	1200.00	62.05	200.00	1462.05
2018–19	400.00	384.71	200.00	684.71
2019–20	--	240.10	7715.00	7655.10
2020–21	--	705.11	238.10	643.21
2021–22	1500.00	13.06	500.00	2013.06
2022–23	3250.00	1138.66	1600.00	5688.66
2023–24	8354.46	171.75	4600.00	13126.21
2024–25	6444.38	572.55	1371.00	8387.63
2025–26	356.67	--	--	356.67

Source: Ministry of Youth Affairs & Sports (MoYAS)

Table-2 presents the pattern of allocations released by the National Sports Development Fund (NSDF) for the Target Olympic Podium Scheme (TOPS) and grants to the Sports Authority of India (SAI) during the period from 2016–17 to 2025–26. The data reveal that NSDF has played a vital role in financing elite sports development by providing financial assistance for athlete training, international exposure, sports science support, coaching, equipment procurement, foreign training, competitions, and other high-performance programmes implemented through TOPS and SAI. During the ten-year period, the NSDF released a total amount of ₹15,853.38 lakh, averaging approximately ₹1,585.34 lakh per year, indicating sustained financial support for improving India's international sporting performance.

The allocation pattern shows considerable fluctuations across the study period. In 2016–17, NSDF released ₹2,000.00 lakh, accounting for 12.62 per cent of the total allocations, reflecting a strong commitment towards strengthening Olympic preparations. However, the allocation declined sharply to ₹1,000.00 lakh in 2017–18, representing a 50.00 per cent decrease compared with the previous year. The same allocation of ₹1,000.00 lakh was maintained during 2018–19, indicating stability in financial assistance despite no further increase. During 2019–20, the allocation was reduced to ₹850.00 lakh, registering a 15.00 per cent decline over the previous year and contributing 5.36 per cent to the total releases. The downward trend continued in 2020–21, when the allocation reached the lowest level of ₹500.00 lakh, accounting for only 3.15 per cent of the total releases. The decline during this period may be attributed to the COVID-19 pandemic, which disrupted sporting activities, postponed international competitions, and affected the implementation of training programmes.

A significant turnaround was witnessed in 2021–22, when NSDF released ₹2,807.52 lakh, the highest allocation during the entire study period. This represented an increase of 461.50 per cent over the previous year and constituted 17.71 per cent of the total allocations. The substantial rise reflects enhanced government investment in preparing elite athletes for major international competitions through specialized coaching, sports medicine, nutrition, sports psychology, foreign exposure, and scientific performance management. In 2022–23, the allocation marginally declined to ₹2,601.86 lakh, a decrease of 7.33 per cent from the previous year, yet it remained the second-highest allocation, contributing 16.41 per cent of the total releases. During 2023–24, NSDF released ₹2,016.00 lakh, accounting for 12.72 per cent of the total allocations, which represented a further decline of 22.52 per cent compared to 2022–23. Nevertheless, the allocation remained substantially higher than the levels recorded before the pandemic.

In 2024–25, the allocation increased marginally to ₹2,078.00 lakh, recording a growth of 3.08 per cent over the previous year and contributing 13.11 per cent to the total releases. This improvement demonstrates the continued emphasis of the Government on strengthening India's high-performance sports ecosystem and sustaining support for Olympic and international medal prospects. During 2025–26, NSDF released ₹1,000.00 lakh, contributing 6.31 per cent of the total allocations. Since the financial year may not have been completed at the time of reporting, the comparatively lower allocation is likely to represent provisional releases rather than the final expenditure.

The overall trend indicates three distinct phases in NSDF allocations. The first phase (2016–17 to 2020–21) was characterized by a gradual decline in releases from ₹2,000.00 lakh to ₹500.00 lakh, reflecting changing funding priorities and the adverse impact of the pandemic. The second phase (2021–22 to 2022–23) recorded a remarkable recovery, with allocations exceeding ₹2,600 lakh annually, demonstrating renewed investment in elite athlete preparation ahead of major international sporting events. The third phase (2023–24 to 2025–26) shows relatively stable allocations above ₹2,000 lakh for two consecutive years before moderating in the latest year. The data clearly indicate that the post-pandemic period witnessed stronger financial commitment towards enhancing athlete performance, international competitiveness, and medal-winning potential.

Overall, the analysis demonstrates that the National Sports Development Fund has remained an important source of financial assistance for TOPS and the Sports Authority of India throughout the study period. Although annual releases exhibited fluctuations, the substantial allocations made after 2020–21 underline the Government's strategic focus on developing world-class athletes through scientific training, international exposure, advanced coaching, sports technology, and high-performance support systems. In conclusion, the cumulative allocation of ₹15,853.38 lakh reflects the increasing significance of NSDF in India's sports development strategy. Sustained and timely financial support through TOPS and SAI will continue to play a crucial role in improving India's performance at the Olympic Games, Paralympic Games, Asian Games, Commonwealth Games, and other international sporting competitions, thereby strengthening the country's position in global sports.

Table 2: Pattern of NSDF Allocations for TOPS and Grants to the Sports Authority of India (₹in lakhs)

S.No.	Year	Amount Released by NSDF
1	2016–17	2000.00
2	2017–18	1000.00
3	2018–19	1000.00
4	2019–20	850.00
5	2020–21	500.00
6	2021–22	2807.52
7	2022–23	2601.86
8	2023–24	2016.00
9	2024–25	2078.00
10	2025–26	1000.00
Total		15853.38

Source: Ministry of Youth Affairs & Sports (MoYAS)

Table-3 presents the year-wise allocation of National Sports Development Fund (NSDF) resources received through Corporate Social Responsibility (CSR) contributions for the Target Olympic Podium Scheme (TOPS) and other earmarked sports development initiatives during the period from 2022–23 to 2024^[3]–25. These allocations demonstrate the increasing role of Public Sector Undertakings (PSUs) and corporate foundations in supporting India's elite sportspersons by providing dedicated financial assistance for training, coaching, equipment, international exposure, sports science services, and competition preparation. During the study period, the NSDF received a total CSR earmarked assistance of ₹14,163.71 lakh, indicating a strong

partnership between the Government of India and corporate organizations in promoting high-performance sports.

The financial assistance began in 2022–23 with a total allocation of ₹2,250.00 lakh, accounting for 15.89 percent of the overall CSR assistance. Among these contributions, the REC Foundation sanctioned ₹1,500.00 lakh for the development of Boxing, Athletics, and Badminton under the Target Olympic Podium Scheme, representing 10.59 percent of the total allocations. The NTPC Foundation provided an additional ₹750.00 lakh exclusively for Archery, contributing 5.29 percent of the overall CSR funding. These initial allocations reflected a focused strategy of supporting Olympic medal-potential disciplines through dedicated corporate funding.

The year 2023^[6]–24 witnessed a substantial increase in CSR support, with allocations amounting to ₹5,684.00 lakh, which represented approximately 40.13 percent of the total assistance released during the period. The REC Foundation emerged as the largest contributor during the year by providing ₹2,500.00 lakh and a further ₹2,100.00 lakh for Boxing, Athletics, and Badminton, together accounting for ₹4,600.00 lakh or 32.48 percent of the total CSR assistance. The NTPC Foundation continued its commitment towards the development of Archery by releasing ₹500.00 lakh, while the ONGC Foundation contributed ₹584.00 lakh for general TOPS activities. These allocations indicate that corporate donors increasingly preferred earmarked funding for specific sports disciplines and athlete development programmes rather than general financial support.

An additional contribution of ₹385.33 lakh was received jointly during 2023–24 and 2024–25 from the General Insurance Corporation of India for the Target Olympic Podium Scheme. This allocation, representing 2.72 percent of the total CSR assistance, reflects the growing participation of financial institutions in supporting India's Olympic preparation. Although comparatively smaller in value, this contribution strengthened the diversified funding base of the NSDF.

The highest level of CSR assistance was recorded during 2024–25, when total allocations reached ₹5,544.38 lakh, constituting nearly 39.14 percent of the cumulative CSR assistance.

The REC Foundation once again emerged as the leading

contributor by providing ₹3,800.00 lakh for Boxing, Athletics, and Badminton, representing 26.83 percent of the total allocations and the single largest CSR contribution during the study period. The NTPC Foundation enhanced its support for Archery by releasing ₹1,000.00 lakh, while the ONGC Foundation sanctioned ₹600.00 lakh for general TOPS activities. In addition, the Indian Oil Corporation Limited (IOCL) earmarked ₹144.38 lakh specifically for the development of female middle- and long-distance athletes, highlighting an important shift towards gender-focused sports development and athlete specialization.

A donor-wise analysis reveals that the REC Foundation was the largest CSR contributor to the NSDF during the period, providing a cumulative assistance of ₹9,900.00 lakh, which accounted for approximately 69.90 percent of the total CSR allocations. The NTPC Foundation ranked second with cumulative assistance of ₹2,250.00 lakh (15.89 percent), followed by the ONGC Foundation with ₹1,184.00 lakh (8.36 percent). The General Insurance Corporation of India contributed ₹385.33 lakh (2.72 percent), while Indian Oil Corporation Limited supported women athletes with ₹144.38 lakh (1.02 percent). The concentration of CSR funding among a few major Public Sector Undertakings demonstrates their significant contribution towards strengthening India's Olympic preparation and enhancing international sporting performance.

Overall, the data indicate a consistent upward trend in CSR-supported funding under the National Sports Development Fund. The increasing allocations from leading Public Sector Enterprises reflect growing corporate commitment towards developing Olympic and international-level athletes through the Target Olympic Podium Scheme. The emphasis on sports such as Boxing, Athletics, Badminton, Archery, along with dedicated assistance for female middle- and long-distance athletes, demonstrates a strategic approach to improving India's medal prospects in international competitions. The sustained CSR support has strengthened the financial capacity of the NSDF, enabling the implementation of specialized training programmes, international exposure, scientific coaching, sports medicine, nutrition support, and performance monitoring, thereby contributing significantly to the development of elite sports in India.

Table 3: Allocation of NSDF Funds for TOPS and CSR Earmarked Assistance (₹in lakhs)

S.No.	Year of Release	CSR Sources Purpose (Tied)	Amount
1	2022–23	REC Foundation–TOPS (Boxing, Athletics, Badminton)	1500.00
2	2022–23	NTPC Foundation–TOPS(Archery)	750.00
3	2023–24	NTPC Foundation–TOPS(Archery)	500.00
4	2023–24	REC Foundation–TOPS (Boxing, Athletics, Badminton)	2500.00
5	2023–24	ONGC Foundation–TOPS(General)	584.00
6	2023–24	REC Foundation–TOPS (Boxing, Athletics, Badminton)	2100.00
7	2023-24 & 2024-25	General Insurance Corporation of India–TOPS	385.33
8	2024–25	ONGC Foundation–TOPS(General)	600.00
6	2024–25	REC Foundation–TOPS (Boxing, Athletics, Badminton)	3800.00
10	2024–25	Indian Oil Corporation Ltd.–Female Mid & Long Distance	144.38
11	2024–25	NTPC Foundation–TOPS(Archery)	1000.00
Total			14163.71

Source: Ministry of Youth Affairs & Sports (MoYAS)

Table-4 presents the major infrastructure development activities supported by the National Sports Development Fund (NSDF) to strengthen sports infrastructure and improve training facilities for athletes in India. The NSDF sanctioned a total of ₹113.77 crore for five accommodation, high-performance training, sports science, and athletics

infrastructure.

The highest allocation of ₹30.00 crore (26.37%) was provided for the development of synthetic athletic tracks across multiple states through State bodies and Foundations. This was followed by ₹26.46 crore (23.26%) for the construction of a 330-bedded hostel at SAI Bengaluru, while

₹25.00 crore (21.97%) was sanctioned for a 400-bedded hostel at LNIPE, Gwalior, implemented jointly by LNIPE and the Sports Authority of India (SAI). These projects are expected to improve residential facilities and training capacity for athletes.

Further, ₹20.00 crore (17.58%) was allocated for establishing a High Performance Centre at Sonapat, which will provide advanced coaching, sports science, physiotherapy, and performance analysis for elite athletes. In addition, ₹12.31 crore (10.82%) was sanctioned for setting up Anti-Doping and Nutrition Testing Centres

through the National Forensic Sciences University (NFSU) and the National Institute of Pharmaceutical Education and Research (NIPER), strengthening scientific support, athlete health, and fair competition.

Overall, the infrastructure projects supported by the NSDF reflect a balanced investment in sports infrastructure, athlete welfare, and scientific facilities. These initiatives are expected to enhance training quality, expand modern sports infrastructure, and improve India's preparedness for international sporting competitions.

Table 4: Major Infrastructure Development Activities Supported by the NSDF (₹in crores)

Project	Implementing Agency	Sanctioned Amount
400-bedded hostel, LNIPE Gwalior	LNIPE/SAI	25.00
330-bedded hostel, SAI Bangalore	SAI	26.46
High Performance Centre, Sonapat	SAI	20.00
Synthetic athletic tracks (multiple states)	State bodies /Foundations	30.00
Anti-doping & nutrition testing centres	NFSU, NIPER	12.31

Source: Ministry of Youth Affairs & Sports (MoYAS)

Table-5 shows the expenditure pattern of the National Sports Development Fund (NSDF) across major categories of sports development. The Fund focuses on infrastructure creation, athlete training, modern equipment, and tournament participation to improve sports performance in India.

The Infrastructure category includes expenditure on hostels, stadia, and High Performance Centres (HPCs). These projects involve high financial investment and a long gestation period, but they create permanent facilities that support athlete development. The Training category covers coaching camps and foreign exposure programmes, where funds are disbursed quickly to ensure timely preparation for national and international competitions.

The Equipment category supports sports science facilities, modern equipment, and sports kits, reflecting the NSDF's emphasis on high-performance training and scientific support. The Tournaments category provides financial assistance for national and international competitions. Although it offers athletes valuable competitive exposure, its long-term impact is comparatively lower than investments in infrastructure and training.

Overall, the expenditure pattern indicates that the NSDF gives priority to long-term infrastructure development while ensuring adequate support for athlete training, modern equipment, and competitive participation to strengthen India's sports performance.

Table 5: NSDF Expenditure by Category and Observed Pattern

Category	Nature of Support	Observed Pattern
Infrastructure	Hostels, stadia, HPCs	High value, long gestation
Training	Camps, foreign exposure	Faster disbursement
Equipment	Sports science, kits	High performance alignment
Tournaments	Nationals international	Limited long-term impact

Source: Author's Compilation

Findings

1. NSDF contributions showed wide fluctuations during 2014–15 to 2025–26, declining to ₹1,511.00 lakh in

2020–21 before reaching a record ₹38,354.46 lakh in 2023–24.

2. The COVID-19 pandemic severely affected non-government funding, with no tied contributions and only ₹11.00 lakh in untied corporate support in 2020–21.
3. The Government of India provided financial stability through matching contributions, which peaked at ₹13,872.00 lakh in 2023–24.
4. Allocations to the Target Olympic Podium Scheme (TOPS) varied across the years, reflecting changing funding priorities and athlete support requirements.
5. CSR funding became the primary source of support for elite sports, contributing ₹14,163.71 lakh in 2023–24 and ₹5,544.38 lakh in 2024–25.
6. Public sector undertakings, particularly the REC Foundation, NTPC, NHPC, and ONGC, accounted for the majority of CSR contributions.
7. NSDF invested ₹113.77 crore in high-performance infrastructure, including athlete hostels, High-Performance Centres, and Anti-Doping and Nutrition Testing Centres, strengthening long-term sports development.

Suggestions

1. Promote multi-year CSR agreements to ensure stable and predictable funding for elite sports.
2. Introduce stronger tax incentives to encourage higher General Pool contributions from corporate donors.
3. Expand high-performance infrastructure to more regions for balanced sports development across the country.
4. Simplify administrative procedures to speed up fund releases for equipment, training, and international competitions.
5. Diversify funding sources by partnering with international sports organizations, charitable institutions, and private foundations.
6. Strengthen monitoring and periodic evaluation of NSDF-funded projects to improve transparency, accountability, and the effective use of resources.

Conclusion

The National Sports Development Fund (NSDF) has played a pivotal role in strengthening India's sports ecosystem by financing elite athlete development, sports infrastructure, sports science, international exposure, and the Target Olympic Podium Scheme (TOPS). The analysis for the period 2014–15 to 2025–26 reveals that while the Fund recorded remarkable growth, its financial performance remained highly volatile, with contributions falling sharply during the COVID-19 pandemic before reaching a record high in 2023–24 due to increased CSR support and Government matching grants. The study further finds that CSR funding from a few major Public Sector Undertakings, particularly the REC Foundation, formed the backbone of the Fund, while substantial investments in high-performance centres, athlete hostels, and sports science facilities have strengthened India's long-term sporting capacity. However, the concentration of funding sources, regional imbalance in infrastructure development, and dependence on annual corporate donations pose challenges to the Fund's sustainability. Therefore, the NSDF should promote long-term multi-year CSR partnerships, diversify its funding base by attracting private, international, and philanthropic organizations, strengthen the General Pool through enhanced tax incentives, ensure equitable regional distribution of sports infrastructure, simplify fund disbursement procedures, and establish a robust monitoring and evaluation framework to improve transparency and resource utilization. A financially stable, diversified, and strategically managed NSDF will be essential for sustaining India's international sporting success and achieving its long-term Olympic and Paralympics aspirations.

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