

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
RAJYA SABHA
UNSTARRED QUESTION NO. 1315
ANSWERED ON TUESDAY, AUGUST 1, 2023
SPENDING OF CSR FUNDS

QUESTION

1315 SHRI S. SELVAGANABATHY:

Will the Minister of Corporate Affairs be pleased to state:

- (a) the details of aggregate spending in the last five years by the Public Sector Units (PSUs) and non-Public Sector Units on Corporate Social Responsibility (CSR);
- (b) whether Government has received any amount from PSUs and non-PSUs for development of villages and rural infrastructure;
- (c) if so, the details thereof;
- (d) whether Government has any check and monitoring system to examine that the CSR funds were spent genuinely for the said purposes, if so, the details thereof; and
- (e) the amount received from public limited and private limited companies for the same and the details of the expenditure incurred during the said period, State-wise?

ANSWER

MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION; MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF PLANNING AND MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS

[RAO INDERJIT SINGH]

(a), (b) & (c): The broad framework for Corporate Social Responsibility (CSR) has been provided under Section 135 of the Companies Act, 2013 ('Act'), Schedule VII of the Act and Companies (CSR Policy) Rules, 2014. All data related to CSR filed by companies in MCA21 registry is available in public domain and can be accessed at www.csr.gov.in. On the basis of annual filings made by Companies in the MCA21 registry, the aggregate CSR spent by Public Sector Under-takings (PSUs) and Non-PSUs during the financial years (FY) 2017-18 to 2021-22 is given below:

Particulars	Total Amount Spent (Rs. in crores)
PSUs	21985.32
Non-PSUs	92440.47
Grand Total	114425.79

(Data up to 31.03.2023) [Source: National CSR Data Portal]

Except for the funds specified in Schedule VII and activities mentioned in item no. (ix) of the Schedule VII of the Act, there are no provisions for receiving of CSR amount by the Government specifically for development of villages and rural infrastructure. Under the Act, CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor CSR activities based on the recommendations of its CSR Committee.

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Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies as CSR. Moreover, items mentioned in Schedule VII are broad based and can be interpreted liberally. Item no. (x) of Schedule VII, covers “rural development” as eligible CSR activity. On the basis of filings made in the MCA21 registry, the aggregate CSR spent by PSUs and Non-PSUs in ‘Rural Development’ sector during the FY 2017-18 to 2021-22 is given below:

CSR Expenditure in ‘Rural Development’ sector	
Nature of Company	Total Amount Spent (Rs. in crores)
PSUs	2035.56
Non-PSUs	8075.83
Grand Total	10111.39

(Data up to 31.03.2023) [Source: National CSR Data Portal]

(d): The CSR framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry. The corporate governance framework along with the existing legal provisions such as mandatory disclosures, accountability of the CSR Committee and the Board, provisions for statutory audit of accounts of the company etc. provide safeguards in this regard. Whenever any violation of CSR provisions is reported, action against such non-compliant companies are initiated as per provisions of the Companies Act, 2013 and rules made thereunder after due examination of records and following due process of law. Further, the amendments in the Companies (CSR Policy) Rules, 2014 notified on 22nd January, 2021 have strengthened the CSR eco-system by bringing more objectivity, transparency, entrusting more responsibility on the Board and enlarging the disclosures by the companies.

(e): The details of CSR funds spent in ‘Rural Development’ sector by Public and Private limited companies, in different States /Union Territories (UTs) for the financial years 2017-18 to 2021-22 respectively are at Annexure-I & II.

**ANNEXURE REFERRED TO IN REPLY TO PART (e) OF RAJYA SABHA UN-STARRED QUESTION
NO. 1315 FOR 01.08.2023**

State wise CSR Expenditure by Public Limited Companies in Rural Development Sector (Amount in Crore)						
S. No.	State/UT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Andaman and Nicobar		0.00		0.55	0.06
2	Andhra Pradesh	43.68	105.16	72.97	134.39	81.73
3	Arunachal Pradesh	0.15	0.46	-	-	10.10
4	Assam	4.95	9.08	6.04	18.84	22.39
5	Bihar	11.62	19.93	4.89	7.67	13.89
6	Chandigarh	-	1.14	-	-	34.18
7	Chhattisgarh	4.15	7.90	10.94	27.90	29.37
8	Dadra and Nagar Haveli	0.31	0.30	0.49	0.35	0.07
9	Daman And Diu	2.93	1.18	1.22	0.08	0.00
10	Delhi	16.01	20.95	1.36	1.20	3.19
11	Goa	0.43	3.36	1.06	0.51	0.19
12	Gujarat	42.34	129.70	76.23	61.29	53.95
13	Haryana	18.74	20.79	10.49	8.22	16.34
14	Himachal Pradesh	12.83	10.31	9.56	9.64	11.30
15	Jammu and Kashmir	0.85	-	-	1.25	1.49
16	Jharkhand	9.42	7.05	14.61	19.37	28.30
17	Karnataka	60.49	35.67	44.97	32.28	27.64
18	Kerala	16.69	39.96	3.90	35.49	12.95
19	Leh & Ladakh	-	-	-	-	1.03
20	Madhya Pradesh	17.91	19.43	27.87	34.15	44.51
21	Maharashtra	96.44	124.93	113.80	86.88	279.82
22	Manipur	0.13	0.45	-	1.07	1.65
23	Meghalaya	1.91	0.92	4.97	5.02	6.29
24	Mizoram	0.14	0.02	-	0.16	-
25	Nagaland	-	-	-	0.33	5.06
26	Odisha	40.06	35.00	40.07	53.59	38.84
27	Puducherry	0.04	-	0.06	1.05	0.17
28	Punjab	6.20	7.93	16.72	9.46	10.92
29	Rajasthan	30.89	74.46	40.32	41.49	63.56
30	Sikkim	0.05	0.25	0.30	2.70	4.81
31	Tamil Nadu	32.33	77.45	34.50	42.61	31.42
32	Telangana	37.23	49.37	28.25	24.88	37.37
33	Tripura	0.18	0.21	0.38	0.77	0.64
34	Uttar Pradesh	21.77	112.51	104.94	58.07	230.70
35	Uttarakhand	6.80	14.20	4.33	21.34	20.73
36	West Bengal	24.92	20.63	8.32	15.28	12.01
37	PAN India*	877.80	840.33	1,381.75	551.66	209.94
38	NEC/ Not mentioned**	10.82	-	-	-	-
Grand Total (in cr.)		1,451.22	1,791.02	2,065.29	1,309.55	1,346.61

(Data upto 31.03.2023) [Source: National CSR Data Portal]

*Companies indicated name of more than one State where projects were undertaken.

**Companies did not specify the name of State where projects were undertaken.

**ANNEXURE REFERRED TO IN REPLY TO PART (e) OF RAJYA SABHA UN-STARRED QUESTION
NO. 1315 FOR 01.08.2023**

State wise CSR Expenditure by Private Limited Companies in Rural Development Sector (Amount in Crore)						
S. No.	State/UT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Andaman And Nicobar	-	0.53	0.67	0.67	-
2	Andhra Pradesh	14.92	14.78	10.82	11.32	23.19
3	Arunachal Pradesh	-	-	-	0.07	-
4	Assam	1.15	1.52	0.24	0.15	0.71
5	Bihar	0.30	2.14	0.45	0.12	0.18
6	Chandigarh	0.07	0.29	-	-	-
7	Chhattisgarh	9.83	9.10	1.44	4.01	5.66
8	Dadra And Nagar Haveli	-	6.79	-	0.02	0.78
9	Daman And Diu	-	-	-	0.17	-
10	Delhi	1.82	29.96	5.18	1.85	2.46
11	Goa	0.92	2.96	1.92	1.83	2.69
12	Gujarat	13.22	43.08	12.04	24.20	21.53
13	Haryana	15.94	15.78	12.83	4.39	5.80
14	Himachal Pradesh	0.27	0.54	0.55	0.56	0.81
15	Jammu and Kashmir	0.50	0.59	-	0.00	0.54
16	Jharkhand	3.60	7.30	6.97	14.09	4.27
17	Karnataka	18.03	51.50	17.09	23.78	14.43
18	Kerala	15.29	12.11	2.36	3.40	2.17
19	Lakshadweep	-	-	-	-	-
20	Madhya Pradesh	11.59	23.80	3.17	33.52	28.68
21	Maharashtra	30.46	83.31	33.56	30.64	33.65
22	Manipur	-	0.14	-	-	-
23	Meghalaya	0.12	0.30	0.03	0.23	0.14
24	Mizoram	-	-	0.04	-	-
25	Nagaland	-	0.08	-	0.04	0.05
26	Odisha	50.82	81.32	27.81	192.36	189.06
27	Puducherry	-	1.09	0.07	-	-
28	Punjab	0.77	2.82	0.26	1.00	0.75
29	Rajasthan	9.13	22.79	5.66	1.91	2.74
30	Sikkim	1.16	-	0.11	0.02	0.02
31	Tamil Nadu	18.75	70.71	17.82	16.42	15.39
32	Telangana	10.34	14.94	15.36	26.66	19.94
33	Uttar Pradesh	7.80	23.57	6.36	12.61	11.06
34	Uttarakhand	0.62	2.09	0.70	0.96	11.50
35	West Bengal	0.90	10.01	3.80	4.41	4.57
36	PAN India*	33.15	107.23	48.37	129.76	52.05
37	NEC/ Not mentioned**	1.38	-	0.08	-	-
Grand Total (in cr.)		272.85	643.15	235.73	541.16	454.82

(Data upto 31.03.2023) [Source: National CSR Data Portal]

*Companies indicated name of more than one State where projects were undertaken.

**Companies did not specify the name of State where projects were undertaken.
