

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA  
UNSTARRED QUESTION NO. 1804  
ANSWERED ON TUESDAY, DECEMBER 19, 2023**

**CSR EXPENDITURE**

**QUESTION**

**1804. SHRI AYODHYA RAMI REDDY ALLA:**

Will the Minister of Corporate Affairs be pleased to state:

(a) whether the Corporate Social Responsibility (CSR) expenditure under corporate affairs align with broader corporate strategies and if so, the details thereof;

(b) the details of mechanism that are in place to ensure that CSR initiatives are integrated seamlessly into the overall corporate vision; and

(c) whether it is also a fact that in a single year, CSR spending rose by 50.4 per cent in the healthcare sector and allocation towards other preferred sectors for CSR spending went down, if so, the steps taken by Government to ensure equitable spending on all development sectors?

**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): 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. Section 135 of the Companies Act, 2013 contains CSR provisions of the Act, Schedule VII of the Act enumerates the activities that can be undertaken as CSR, and Companies (CSR Policy) Rules, 2014 provides manner for implementation. The activities mentioned under Schedule VII are broadly aligned with national priorities and related to inclusive and sustainable development such as health, education, poverty eradication, hunger, women empowerment, welfare of armed forces veterans, environment, sports, rural development, slum area development, welfare of weaker sections, disaster management etc. Further, activities under Schedule VII are broad based and must be interpreted liberally to capture the essence of subject enumerated.

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.

(c): On the basis of filings made by the companies (up to 31.03.2023) in the MCA21 registry, Development Sector wise CSR expenditure for the last three Financial Years (FYs) i.e., 2019-20, 2020-21 and 2021-22 is at Annexure. Further, companies are required to file the CSR details for the FY 2022-23 on or before 31.03.2024. Under CSR framework, companies need to balance local area preferences with national priorities. Further, as it is Board driven process, Government does not issue any specific direction to the companies to spend in any particular activity.

\*\*\*\*\*

**ANNEXURE REFERRED TO IN REPLY OF RAJYA SABHA UNSTARRED QUESTION NO. 1804 FOR 19.12.2023**

S. No	Development Sector	Amount Spent FY 2019-20 (INR Cr.)	Amount Spent FY 2020-21 (INR Cr.)	Amount Spent FY 2021-22 (INR Cr.)
1	Agro Forestry	67.38	20.90	33.13
2	Animal Welfare	106.12	193.55	165.56
3	Armed Forces, Veterans, War Widows/ Dependants	62.06	84.05	42.55
4	Art And Culture	933.57	493.13	241.24
5	Clean Ganga Fund	6.63	13.39	54.31
6	Conservation Of Natural Resources	160.60	92.00	271.95
7	Education	7,179.51	6,693.25	6,367.33
8	Environmental Sustainability	1,470.53	1,030.16	2,366.15
9	Gender Equality	82.93	43.83	97.64
10	Health Care	4,905.72	7,325.83	7,636.18
11	Livelihood Enhancement Projects	1,077.72	938.91	822.01
12	Other Central Government Funds	932.16	1,618.17	303.34
13	Poverty, Eradicating Hunger, Malnutrition	1,159.71	1,407.58	1,873.68
14	Prime Minister's National Relief Fund	798.43	1,698.38	1,190.86
15	Rural Development Projects	2,301.02	1,850.71	1,801.43
16	Safe Drinking Water	253.40	203.13	176.10
17	Sanitation	521.72	338.97	301.48
18	Senior Citizens Welfare	52.33	56.47	76.23
19	Setting Up Homes and Hostels For Women	48.50	44.52	100.15
20	Setting Up Orphanage	36.50	21.88	25.79
21	Slum Area Development	42.94	88.95	58.14
22	Socio-Economic Inequalities	214.88	149.81	156.06
23	Special Education	196.88	209.24	181.82
24	Swachh Bharat Kosh	53.47	161.35	32.92
25	Technology Incubators	53.50	62.62	7.33
26	Training To Promote Sports	304.00	243.39	286.69
27	Vocational Skills	1,181.23	717.65	1,010.83
28	Women Empowerment	259.57	206.00	251.31
29	NEC/ Not Mentioned*	502.79	203.14	0.59
<b>Grand Total (in Cr.)</b>		<b>24,965.82</b>	<b>26,210.95</b>	<b>25,932.79</b>

(Data up to 31.03.2023) [Source: Data as provided by CDM Cell]

\* Not Elsewhere Covered (NEC)

\*Companies either did not specify the names of Sectors or indicated more than one Sector where projects were undertaken.

\*\*\*\*\*