

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA
UNSTARRED QUESTION NO. 851
ANSWERED ON TUESDAY, JULY 30, 2024**

CORPORATE SOCIAL RESPONSIBILITY

851 # Shri Deepak Prakash:

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether Government has any mechanism to oversee that Government and private companies are properly utilizing 2 per cent of their profits on Corporate Social Responsibility (CSR) or are discharging their responsibilities in file works only;
- (b) if so, the details thereof and its status in the State of Jharkhand; and
- (c) whether these companies have carried out any work in any State under Saansad Adarsh Gram Panchayats, if so, the State in which they had the highest contribution?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS AND MINISTER OF
STATE IN THE MINISTRY OF ROAD TRANSPORT AND HIGHWAYS**

[SHRI HARSH MALHOTRA]

(a) & (b): The legal 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.

The CSR framework is disclosure based and expenditure on CSR activities is required to be audited by the statutory auditors of the company. Further, Ministry has notified the Companies (Auditor's Report) Order, 2020, ("CARO, 2020") applicable from FY 2021-22 which requires auditors to state details of any unspent CSR amount. The Board of the company is also required to disclose the CSR Policy implemented by the company in its Board report. Under Rule 4(5) of the Companies (CSR Policy) Rules, 2014 the Board of the company has to satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it, and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

Thus, 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 adequate safeguards for CSR activities implemented by the companies. Whenever violation of CSR provisions is reported, action against such non-compliant

Companies is initiated as per provisions of the Act after due examination of records and following due process of law.

The CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry. 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 the filings made by the companies in the MCA21 registry, the CSR spent by all the companies in the state of Jharkhand during the last three Financial Years (FY) i.e 2020-21, 2021-22 & 2022-23 is as below:

(Amount in Cr.)

State	FY 2020-21	FY 2021-22	FY 2022-23
Jharkhand	226.54	193.33	388.35

(Data upto 31.03.2024) (Source: Corporate Data Management Cell)

(c): The Ministry does not maintain village / panchyat wise CSR data. However, Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies under CSR. The activities mentioned in Schedule VII are broad based and can be interpreted liberally. Item no. (x) of Schedule VII, inter alia, includes 'rural development projects' as an eligible CSR activity. On the basis of filings made by the companies in the MCA21 registry, state-wise CSR spent by all the companies on 'rural developments projects' during the last three Financial Years (FY) i.e 2020-21, 2021-22 & 2022-23 is at Annexure.

**REPLY TO PART (c) OF RAJYA SABHA UNSTARRED QUESTION NO. 851 FOR 30th JULY, 2024
REGARDING 'CORPORATE SOCIAL RESPONSIBILITY'.**

State-wise CSR expenditure on Rural Development projects (Amount in Cr.)				
Sr. No.	State/UT	FY 2020-21	FY 2021-22	FY 2022-23
1	Andaman And Nicobar	1.22	0.75	0.69
2	Andhra Pradesh	145.70	108.63	168.41
3	Arunachal Pradesh	0.07	10.10	1.06
4	Assam	18.99	23.24	68.72
5	Bihar	7.79	14.07	30.42
6	Chandigarh	-	34.18	-
7	Chhattisgarh	31.91	36.50	78.38
8	Dadra And Nagar Haveli	0.37	0.85	1.19
9	Daman And Diu	0.25	0.00	0.19
10	Delhi	3.05	5.65	15.60
11	Goa	2.34	2.92	2.86
12	Gujarat	85.49	75.73	90.59
13	Haryana	12.61	23.41	71.62
14	Himachal Pradesh	10.20	12.11	13.94
15	Jammu and Kashmir	1.25	2.03	1.30
16	Jharkhand	33.46	32.57	48.09
17	Karnataka	56.07	53.85	45.25
18	Kerala	38.90	15.12	22.08
19	Leh & Ladakh	-	1.03	0.94
20	Madhya Pradesh	67.66	73.60	87.68
21	Maharashtra	117.52	317.41	206.44
22	Manipur	1.07	1.65	2.47
23	Meghalaya	5.25	6.67	6.20
24	Mizoram	0.16	-	0.02
25	Nagaland	0.37	5.11	1.36
26	Odisha	245.95	229.08	76.05
27	Puducherry	1.05	0.17	0.64
28	Punjab	10.46	11.86	10.52
29	Rajasthan	43.39	66.34	126.30
30	Sikkim	2.71	4.83	10.35
31	Tamil Nadu	59.02	48.54	81.43
32	Telangana	51.54	59.10	78.38
33	Tripura	0.77	0.64	0.48
34	Uttar Pradesh	70.68	241.98	132.72
35	Uttarakhand	22.29	32.22	42.67
36	West Bengal	19.69	16.97	64.17
37	PAN India*	681.42	264.83	415.85
38	NEC/Not Mentioned*	-	-	0.35
Total		1,850.71	1,833.76	2,005.37

(Data upto 31.03.2024) (Source: Corporate Data Management Cell)

* Not Elsewhere Covered (NEC)

*Companies either did not specify the names of States or indicated more than one State where projects were undertaken.
