## GOVERNMENT OF INDIA MINISTRY OF CORPORATE AFFAIRS

## RAJYA SABHA UNSTARRED QUESTION NO. 1649 ANSWERED ON TUESDAY, DECEMBER 10, 2024

#### DRIVING SOCIAL CHANGE THROUGH CSR FUNDS

### **QUESTION**

#### 1649 DR. SIKANDER KUMAR:

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether CSR funds have been utilised in the Mandi Parliamentary constituency;
- (b) if so, the details thereof;
- (c) whether Government has issued any guidelines for utilising Corporate Social Responsibility (CSR) funds; and
- (d) whether Government has taken any CSR initiative towards achievement of sustainable development goals and public private partnership in the State of Himachal Pradesh?

#### **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): to (b): Yes Sir, CSR funds have been utilised in the Mandi district of Himachal Pradesh. On the basis of filings made by companies in the MCA21 registry, the Development sector-wise CSR expenditure in Mandi district for the last three financial years (FYs) i.e from 2020-21 to 2022-23 is attached at Annexure-I
- (c): 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. Every CSR mandated company has to spend at least two per cent of the average net profits of the company made over immediately preceding three financial years towards CSR as per the CSR Policy of the Company. Under the Act, every CSR mandated company constitutes a CSR Committee. Section 135(9) provides that the companies having CSR obligation below Rs. 50 lakhs are exempted from constituting a CSR Committee. The Committee formulates and recommends the CSR policy, annual action plans and executes the CSR activities of the company including monitoring and reporting mechanism. 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. The Government does not issue any direction on which activity or area Company shall spend.

(d): 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, entries in Schedule VII are broad- based and must be interpreted liberally so as to capture the essence of the subjects enumerated therein. Development sector wise CSR spent of Himachal Pradesh attached at Annexure-II shows the CSR expenditure incurred on social developmental areas/activities in the State.

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Annexure-I ANNEXURE REFERED TO IN REPLY OF RAJYA SABHA UNSTARRED QUESTION NO. 1649 FOR 10.12.2024

S. No.	(Amount in R  Development Sector	FY 2020-21	FY 2021-22	FY 2022-23
2.	Education	-	0.02	0.51
3.	Environmental Sustainability	0.07	2.61	0.29
4.	Health Care	-	0.11	1.42
5.	Livelihood Enhancement Projects	-	-	1.98
6.	Poverty, Eradicating Hunger, Malnutrition	0.00	0.08	-
7.	Rural development projects	0.25	0.29	0.02
8.	Sanitation	-	-	0.10
9.	Training To Promote Sports	-	-	0.17
10.	Vocational skills	-	1.68	
	Total	0.33	4.79	4.48

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

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Annexure-II ANNEXURE REFERED TO IN REPLY OF RAJYA SABHA UNSTARRED QUESTION NO. 1649 FOR 10.12.2024

CSR Development sector-wise expenditure in Himachal Pradesh from FY 2020-21 to 2022-23 (Amount in Rs. Cr.)						
S. No.	Development Sector	FY 2020-21	FY 2021-22	FY 2022-23		
1.	Agro forestry	-	0.08	-		
2.	Animal welfare	0.50	0.00	0.31		
3.	Armed Forces, Veterans, War Widows/ Dependants	0.00	0.04	0.15		
4.	Art And Culture	11.28	8.98	1.51		
5.	Conservation of natural resources	1.64	0.83	7.65		
6.	Education	33.75	38.70	37.19		
7.	Environmental Sustainability	4.80	24.31	9.58		
8.	Gender Equality	0.04	0.03	0.02		
9.	Health Care	33.40	40.60	32.83		
10.	Livelihood Enhancement Projects	3.08	1.68	6.90		
11.	Poverty, Eradicating Hunger, Malnutrition	3.85	1.05	0.66		
12.	Rural development projects	10.20	12.11	13.94		
13.	Safe drinking water	0.13	0.69	0.42		
14.	Sanitation	0.32	1.38	1.66		
15.	Senior citizens welfare	0.08	1.41	3.12		
16.	Setting up orphanage	0.02	0.01	-		
17.	Slum area development	-	0.01	-		
18.	Socio-economic inequalities	0.19	0.03	2.91		
19.	Special education	0.18	0.07	0.01		
20.	Technology incubators	0.35	-	-		
21.	Training To Promote Sports	1.66	2.57	10.77		
22.	Vocational skills	0.39	3.95	2.19		
23.	Women Empowerment	0.46	1.69	6.71		
	Total	106.31	140.22	138.52		

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