

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA
UNSTARRED QUESTION NO. 2451
ANSWERED ON TUESDAY, DECEMBER 17, 2024**

**UTILIZATION OF FUNDS UNDER CSR
QUESTION**

2451. SHRI PARIMAL NATHWANI:

Will the Minister of CORPORATE AFFAIRS be pleased to state:-

- (a) the details of funds utilized and unutilized by various public sector and private sector companies under Corporate Social Responsibility (CSR) during the last three years in the country, State/UT-wise;
- (b) whether some companies utilize CSR funds for their employees, transport facilities, beautification of the area, providing better facilities in schools and hospitals and maintaining public relations, if so, the details thereof; and
- (c) the steps taken/proposed to be taken by Government to ensure proper utilization of CSR funds as per rules?

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): On the basis of annual filings made by Companies in the MCA21 registry, the state-wise CSR spent by all public as well as private sector companies during the last three financial years (FY) i.e 2020-21, 2021-22 & 2022-23 is attached as Annexure-I.

(b)&(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. 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 of the company based on the recommendation of its CSR Committee. The Government does not issue any specific direction to the companies to spend in any particular geographical area or activity.

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.

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 CSR related disclosures are filed by the companies in the MCA 21 portal. 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.

**ANNEXURE REFERED TO IN REPLY OF RAJYA SABHA UNSTARRED QUESTION NO.
2451 FOR 17.12.2024**

State/UT Wise CSR Expenditure (Amount in Rs. Cr.)				
SL.No	State/UT	FY 2020-21	FY 2021-22	FY 2022-23
1	Andaman And Nicobar	2.86	9.71	2.53
2	Andhra Pradesh	719.81	656.79	954.65
3	Arunachal Pradesh	10.58	119.42	13.35
4	Assam	180.23	406.17	470.25
5	Bihar	89.89	165.97	235.37
6	Chandigarh	13.40	50.88	18.63
7	Chhattisgarh	325.63	305.29	596.11
8	Dadra And Nagar Haveli	21.98	14.11	13.71
9	Daman And Diu	5.25	4.13	9.40
10	Delhi	724.59	1,196.34	1,483.91
11	Goa	41.92	45.43	58.16
12	Gujarat	1,461.60	1,604.26	2,008.42
13	Haryana	550.86	683.95	701.07
14	Himachal Pradesh	106.31	140.22	138.63
15	Jammu and Kashmir	35.56	50.68	71.22
16	Jharkhand	226.54	193.33	388.35
17	Karnataka	1,277.81	1,839.73	1,985.82
18	Kerala	290.67	239.73	351.60
19	Lakshadweep	0.01	0.45	0.02
20	Leh & Ladakh	-	14.84	11.72
21	Madhya Pradesh	375.51	427.68	656.42
22	Maharashtra	3,464.81	5,380.41	5,497.32
23	Manipur	10.39	15.62	53.45
24	Meghalaya	17.63	19.63	21.73
25	Mizoram	0.97	6.94	10.99
26	Nagaland	3.57	12.46	13.57
27	Odisha	578.16	670.32	987.70
28	Puducherry	12.43	9.31	12.55
29	Punjab	158.46	184.89	247.57
30	Rajasthan	670.00	711.82	1,102.37
31	Sikkim	17.28	28.24	36.18
32	Tamil Nadu	1,174.07	1,432.06	1,562.48
33	Telangana	627.71	685.87	1,007.54
34	Tripura	9.29	15.91	19.26
35	Uttar Pradesh	907.32	1,339.18	1,152.57
36	Uttarakhand	160.58	228.08	301.11
37	West Bengal	471.48	567.21	762.29
38	PAN India*	7,805.03	5,525.16	6,060.98
39	Other Centralized Funds	3,491.30	1,613.57	948.81
40	NEC/Not Mentioned*	169.47	0.52	20.12
	Total	26,210.95	26,616.30	29,987.92

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

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

