

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA  
UNSTARRED QUESTION NO. 3413  
ANSWERED ON TUESDAY, APRIL 1, 2025**

**EXPENDITURE OF CORPORATES ON CSR**

**QUESTION**

**3413 SHRI VAIKO:**

**SHRI M. SHANMUGAM:**

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);
- (b) if so, the details thereof and its status in the State of Tamil Nadu;
- (c) the details of key sectors where CSR funds had been spent in various States during the last three years, State wise;
- (d) whether these companies have carried out any work for healthcare, slum area development, disaster management and rural development projects in various States, particularly in Tamil Nadu; and
- (e) if so, the details thereof?

**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): The legal framework for CSR is provided through Section 135 of the Companies Act, 2013, the Companies (CSR Policy) Rules, 2014 and Schedule VII of the Act. Section 135 (5) of the Act provides that every CSR mandate companies shall spend at least 2% of the average net profit of the company made during the three immediately preceding financial years in areas or subjects specified in Schedule VII of the Act. 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 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 sufficient safeguards for implementation of CSR by the companies. The CSR architecture is disclosure based and CSR mandated companies are required to file details of its CSR activities annually in MCA21 registry. The 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. 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 mechanisms to ensure transparency and accountability.

(b) & (c): On the basis of the filings made by the companies in the MCA21 registry, sector-wise CSR expenditure in Tamil Nadu, state-wise CSR expenditure and sector-wise CSR expenditure in various states during the last three financial years (FYs) i.e 2020-21 to 2022-23 is at Annexure-I, Annexure-II & Annexure-III respectively.

(d) & (e): Ministry of Corporate Affairs vide General Circular no.14/2021 dated 25.08.2021 has clarified that items healthcare, slum area development, disaster management, rural development projects etc mentioned in Schedule VII are broad based and can be interpreted liberally. The Sector-wise CSR expenditure in various states during the last three financial years (FYs) i.e 2020-21 to 2022-23 is included in Annexure-III. and sector-wise CSR expenditure in Tamil Nadu during the last three financial years (FYs) i.e 2020-21 to 2022-23 is included in Annexure-I.

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Referred to in Part (b) &amp; (c) of Rajya Sabha Unstarred Question No. 3413 for 01.04.2025

<b>State-wise CSR expenditure i.e FY 2020-21 to 2022-23</b>				
<b>(Amount in Crore)</b>				
<b>S. No.</b>	<b>States/ Union Territory</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
1	Andaman And Nicobar	2.86	9.71	2.53
2	Andhra Pradesh	719.81	656.79	954.63
3	Arunachal Pradesh	10.58	119.42	13.35
4	Assam	180.23	406.17	470.24
5	Bihar	89.89	165.97	235.36
6	Chandigarh	13.40	50.88	18.06
7	Chhattisgarh	325.63	305.29	596.11
8	Dadra And Nagar Haveli & Daman And Diu	27.23	18.24	23.12
9	Delhi	724.59	1193.93	1462.66
10	Goa	41.92	45.43	58.11
11	Gujarat	1461.60	1603.93	1982.26
12	Haryana	550.86	683.95	700.16
13	Himachal Pradesh	106.31	140.22	138.52
14	Jammu and Kashmir	35.56	50.68	71.22
15	Jharkhand	226.54	193.33	388.13
16	Karnataka	1277.81	1839.73	1985.23
17	Kerala	290.67	239.73	351.60
18	Lakshadweep	0.01	0.45	0.02
19	Leh & Ladakh	-	14.84	11.72
20	Madhya Pradesh	375.51	427.10	655.86
21	Maharashtra	3464.81	5380.07	5494.77
22	Manipur	10.39	15.62	53.45
23	Meghalaya	17.63	19.63	21.73
24	Mizoram	0.97	6.94	10.99
25	Nagaland	3.57	12.46	13.57
26	Odisha	578.16	670.32	987.70
27	Puducherry	12.43	9.31	12.55
28	Punjab	158.46	184.89	247.47
29	Rajasthan	670.00	711.82	1102.16
30	Sikkim	17.28	28.24	36.18
31	Tamil Nadu	1174.07	1432.06	1558.66
32	Telangana	627.71	685.87	1006.63
33	Tripura	9.29	15.91	19.26
34	Uttar Pradesh	907.32	1339.18	1152.43
35	Uttarakhand	160.58	228.08	301.11
36	West Bengal	471.48	567.21	759.51
37	Other Centralized Funds	3491.30	1620.09	1091.86
38	PAN India*	7805.03	5522.74	5988.91
39	NEC/Not Mentioned*	169.47	0.09	10.12
<b>Total</b>		<b>26210.95</b>	<b>26616.30</b>	<b>29987.92</b>

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

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

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Referred to in Part (b) & (c) of Rajya Sabha Unstarred Question No. 3413 for 01.04.2025

<b>Sector-wise CSR expenditure in Tamil Nadu i.e FY 2020-21 to FY 2022-23</b>				
<b>(Amount in Crore)</b>				
<b>S. No.</b>	<b>Development Sector</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
1	Agro forestry	1.19	1.60	2.63
2	Animal welfare	5.61	9.28	8.80
3	Armed Forces, Veterans, War Widows/ Dependants	0.27	1.19	1.00
4	Art And Culture	43.40	8.96	35.79
5	Conservation of natural resources	10.33	14.46	26.67
6	Education	407.72	412.33	635.04
7	Environmental Sustainability	98.73	135.73	93.67
8	Gender Equality	1.12	3.46	1.65
9	Health Care	294.53	427.45	345.08
10	Livelihood Enhancement Projects	35.81	37.62	65.03
11	Poverty, Eradicating Hunger, Malnutrition	71.03	195.05	35.77
12	Rural development projects	59.02	48.54	81.43
13	Safe drinking water	18.63	10.82	12.29
14	Sanitation	34.09	16.88	27.44
15	Senior citizens welfare	2.44	3.40	8.05
16	Setting up homes and hostels for women	6.21	8.31	0.73
17	Setting up orphanage	0.37	1.78	2.21
18	Slum area development	4.07	1.14	6.53
19	Socio-economic equalities	6.18	16.80	5.97
20	Special education	8.10	9.07	17.04
21	Technology incubators	4.89	0.26	0.38
22	Training To Promote Sports	11.23	16.38	28.45
23	Vocational skills	39.00	35.98	93.56
24	Women Empowerment	10.06	15.57	23.45
25	NEC/ Not Mentioned*	0.04	0.00	-
	<b>Total</b>	<b>1174.07</b>	<b>1432.06</b>	<b>1558.66</b>

(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.

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Referred to in Part (b) &amp; (c) of Rajya Sabha Unstarred Question No. 3413 for 01.04.2025

<b>Sector-wise CSR expenditure in various states i.e FY 2020-21 to 2022-23</b> (Amount in Crore)				
<b>S. No.</b>	<b>Development Sector</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
1	Agro forestry	20.90	34.27	65.07
2	Animal welfare	193.55	168.79	315.98
3	Armed Forces, Veterans, War Widows/ Dependants	84.05	47.22	62.27
4	Art And Culture	493.13	248.34	441.02
5	Conservation of natural resources	92.00	273.82	580.37
6	Education	6693.25	6569.82	10085.78
7	Environmental Sustainability	1030.16	2433.24	1960.13
8	Gender Equality	43.83	104.67	119.83
9	Health Care	7325.83	7816.29	6830.60
10	Livelihood Enhancement Projects	938.91	854.78	1654.39
11	Poverty, Eradicating Hunger, Malnutrition	1407.58	1896.95	1232.62
12	Rural development projects	1850.71	1833.76	2005.37
13	Safe drinking water	203.13	182.68	246.36
14	Sanitation	338.97	313.26	429.91
15	Senior citizens welfare	56.47	79.58	132.87
16	Setting up homes and hostels for women	44.52	100.92	48.53
17	Setting up orphanage	21.88	27.52	41.24
18	Slum area development	88.95	58.38	93.84
19	Socio-economic equalities	149.81	164.90	154.01
20	Special education	209.24	190.52	305.67
21	Technology incubators	62.62	8.57	1.38
22	Training To Promote Sports	243.39	291.85	526.14
23	Vocational skills	717.65	1034.18	1164.19
24	Women Empowerment	206.00	261.34	396.99
25	Other Central Government Funds	3491.30	1620.09	1091.86
26	NEC/ Not Mentioned*	203.14	0.59	1.50
	<b>Total</b>	<b>26210.95</b>	<b>26616.30</b>	<b>29987.92</b>

(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.

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