

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA  
UNSTARRED QUESTION NO. 211  
ANSWERED ON TUESDAY, JULY 22, 2025**

**POLICY TO MONITOR CSR FUND  
QUESTION**

**211. DR. KR. KANIMOZHI NVN SOMU:**

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether Government has a policy or framework in place to monitor Corporate Social responsibility (CSR) spending by companies;
- (b) whether a significant portion of CSR funds are being contributed to Government schemes like the Prime Minister's National Relief Fund (PMNRF) or State Chief Minister's Relief Funds (CMRFs);
- (c) if so, the details of CSR funds received under such schemes during the last five years, year-wise;
- (d) whether Government plans to encourage companies to undertake CSR activities directly; and
- (e) if not, the reasons therefor?

**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): Yes, 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 CSR mandated companies shall spend at least 2% of the average net profit of the company 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.

(b)&(c): The activities undertaken in pursuance of the CSR policy must be as per Schedule VII of the Companies Act, 2013. The items enlisted in the Schedule VII of the Act, are broad-based and intended to cover a wide range of activities and include specified funds set up by the Central Government for socio-economic development including Prime Minister's National Relief Fund. The decision on CSR

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expenditure amongst the activities/specified funds prescribed in Schedule VII, as the case may be, are taken by the Board of the company. In case any amount remains unspent then such amount has to be transferred in the designated fund(s) in Schedule VII in the prescribed time limit. Further, Contribution to Chief Minister's Relief Fund or any other funds set up by State Government does not qualify as an eligible item under CSR legal framework. On the basis of the filings made by the companies in the MCA21 registry the development sector wise CSR expenditure and contribution to specified funds for the last five Financial Years (FYs) i.e 2019-20 to 2023-24 including Prime Minister's National Relief Fund are attached at Annexure-I and Annexure-II respectively.

(d )&(e) No, 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 recommendations of its CSR Committee. The Government does not issue any directions to Corporates to spend in any particular area or activity.

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**Refer to part (b) of Rajya Sabha Unstarred Question no. 211 for 22.07.2025**  
**Development Sector-wise CSR expenditure from FY 2019-20 to FY 2023-24**

**(Amount in Rupees Crore)**

S.No.	Development Sector	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1.	Agro forestry	67.38	20.90	35.52	67.28	74.47
2.	Animal welfare	106.12	193.55	174.35	325.44	531.14
3.	Armed Forces, Veterans, War Widows/ Dependants	62.06	84.05	47.65	63.63	68.04
4.	Art and culture	933.57	493.13	260.39	449.21	704.04
5.	Clean Ganga Fund	6.63	13.39	55.46	46.15	62.96
6.	Conservation of natural resources	160.60	92.00	274.90	584.65	423.47
7.	Education	7,179.51	6,693.25	6,719.89	10,414.93	12,134.57
8.	Environmental sustainability	1,470.53	1,030.16	2,441.82	2,008.04	2,429.97
9.	Gender equality	82.93	43.83	104.97	121.15	204.17
10.	Health care	4,905.72	7,325.83	8,049.49	7,023.60	7,150.81
11.	Livelihood enhancement projects	1,077.72	938.91	880.50	1,703.64	2,360.09
12.	Other Central Government Funds	932.16	1,618.17	311.14	187.70	208.14
13.	Poverty, Eradicating Hunger, Malnutrition	1,159.71	1,407.58	1,903.78	1,282.73	1,233.93
14.	Prime Minister's National Relief Fund	798.43	1,698.38	1,229.35	855.23	589.61
15.	Rural development projects	2,301.02	1,850.71	1,847.07	2,059.41	2,408.09
16.	Safe drinking water	253.40	203.13	192.34	252.78	327.45
17.	Sanitation	521.72	338.97	314.53	438.81	375.23
18.	Senior Citizens Welfare	52.33	56.47	80.34	153.91	159.82
19.	Setting up homes and hostels for women	48.50	44.52	101.00	49.50	41.80
20.	Setting up orphanage	36.50	21.88	27.54	44.99	31.57
21.	Slum area development	42.94	88.95	58.38	94.22	38.82
22.	Socio-economic equalities	214.88	149.81	165.30	159.19	200.81
23.	Special education	196.88	209.24	191.08	319.50	396.57
24.	Swachh Bharat Kosh	53.47	161.35	35.05	56.69	140.12
25.	Technology incubators	53.50	62.62	8.57	1.48	1.91
26.	Training to promote sports	304.00	243.39	311.71	542.53	692.09
27.	Vocational skills	1,181.23	717.65	1,053.80	1,206.75	1,396.55
28.	Women empowerment	259.57	206.00	264.94	417.26	454.22
29.	*NEC/Not mentioned	502.79	203.14	0.59	1.65	68.32
<b>Total</b>		<b>24,965.82</b>	<b>26,210.95</b>	<b>27,141.45</b>	<b>30,932.08</b>	<b>34,908.75</b>

(Data upto 31.03.2025) (Source: Corporate Data Management Cell)

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

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**Annexure-II**

**Refer to part (b) of Rajya Sabha Unstarred Question no. 211 for 22.07.2025**  
**CSR contribution in Specified Funds from FY 2019-20 to FY 2023-24**

**(Amount in Rupees Crore)**

<b>S.No.</b>	<b>Development Sector</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
1.	Clean Ganga Fund	6.63	13.39	55.46	46.15	62.96
2.	Other Central Government Funds	932.16	1,618.17	311.14	187.70	208.14
3.	Prime Minister's National Relief Fund	798.43	1,698.38	1,229.35	855.23	589.61
4.	Swachh Bharat Kosh	53.47	161.35	35.05	56.69	140.12
<b>Total</b>		<b>1,790.69</b>	<b>3,491.30</b>	<b>1,631.01</b>	<b>1,145.78</b>	<b>1,000.83</b>

(Data upto 31.03.2025) (Source: Corporate Data Management Cell)

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