GOVERNMENT O F INDIA MINISTRY OF CORPORATE AFFAIRS

RAJYA SABHA UNSTARRED QUESTION NO. 214 ANSWERED ON TUESDAY, JULY 22, 2025

USE OF CSR FUNDS ON HEALTH AND EDUCATION QUESTION

214 # SMT. DHARMSHILA GUPTA:

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether Government has details of companies that spend their mandatory Corporate Social Responsibility (CSR) funds on services such as education and health, if so, the total amount of CSR funds spent on health and education;
- (b) if not, the reasons therefor;
- (c) whether Government intends to introduce a system that would institutionalize the use of CSR funds by companies; and
- (d) if so, the details thereof and 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) & (b): The legal framework for Corporate Social Responsibility (CSR) is provided through Section 135 of the Companies Act, 2013, Schedule VII of the Act and Companies (CSR Policy) Rules, 2014. Every CSR mandated company having net worth of Rs. 500 crore or more or turnover of Rs. 1000 crore or more or net profit of Rs. 5 crore or more during immediately preceding financial year shall ensure that it spends, in every financial year, at least 2% of the average net profits of the company made during the three immediately financial years in areas or subjects specified in Schedule VII of the Act. The CSR framework is disclosure based and companies are required to file details of CSR activities annually in the MCA21 registry. All data related to CSR expenditure filed by companies in MCA21 registry is available in public domain at www.csr.gov.in. On the basis of annual filings made by companies in the MCA 21 registry, the Development Sector-wise CSR expenditure including education and health for the last five Financial Years i.e. FY 2019-20 to FY 2023-24 is attached at Annexure.
- (c) & (d): No such proposal is under consideration. 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 recommendations of its CSR Committee. The Government does not issue any directions to Corporates to spend in any particular area or activity.

Refer to part (a) of Rajya Sabha Unstarred Question no. 214 for 22.07.2025 Development Sector-wise CSR expenditure from FY 2019-20 to FY 2023-24

(Amount in Rupees Crore)

Sl. 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.	Conservation of natural resources	160.60	92.00	274.90	584.65	423.47
6.	Education	7,179.51	6,693.25	6,719.89	10,414.93	12,134.57
7.	Environmental Sustainability	1,470.53	1,030.16	2,441.82	2,008.04	2,429.97
8.	Gender Equality	82.93	43.83	104.97	121.15	204.17
9.	Health Care	4,905.72	7,325.83	8,049.49	7,023.60	7,150.81
10.	Livelihood Enhancement Projects	1,077.72	938.91	880.50	1,703.64	2,360.09
11.	Poverty, Eradicating Hunger, Malnutrition	1,159.71	1,407.58	1,903.78	1,282.73	1,233.93
12.	Rural development projects	2,301.02	1,850.71	1,847.07	2,059.41	2,408.09
13.	Safe drinking water	253.40	203.13	192.34	252.78	327.45
14.	Sanitation	521.72	338.97	314.53	438.81	375.23
15.	Senior citizens welfare	52.33	56.47	80.34	153.91	159.82
16.	Setting up homes and hostels for women	48.50	44.52	101.00	49.50	41.80
17.	Setting up orphanage	36.50	21.88	27.54	44.99	31.57
18.	Slum area development	42.94	88.95	58.38	94.22	38.82
19.	Socio-economic equalities	214.88	149.81	165.30	159.19	200.81
20.	Special education	196.88	209.24	191.08	319.50	396.57
21.	Technology incubators	53.50	62.62	8.57	1.48	1.91
22.	Training To Promote Sports	304.00	243.39	311.71	542.53	692.09
23.	Vocational skills	1,181.23	717.65	1,053.80	1,206.75	1,396.55
24.	Women Empowerment	259.57	206.00	264.94	417.26	454.22
25.	*NEC/Not Mentioned	502.79	203.14	0.59	1.65	68.32
26.	*Other Central Government Funds	1,790.69	3,491.30	1,631.01	1,145.78	1,000.83
Total		24,965.82	26,210.95	27,141.45	30,932.07	34,908.75

(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