RAJYA SABHA UNSTARRED QUESTION NO. 219 ANSWERED ON TUESDAY, JULY 22, 2025

STATUS OF CSR EXPENDITURE IN BIHAR

QUESTION

219 # Dr. Bhim Singh:

Will the Minister of Corporate Affairs be pleased to state:

- (a) the amount of CSR expenditure incurred by top Government and private companies in the State of Bihar in the last two years in the light of the fact that under Section 135 of the Companies Act, 2013, it is mandatory for profit making companies to spend 2 per cent of their net profit on CSR activities, the details thereof, district-wise;
- (b) whether Government has implemented any special monitoring system to ensure transparency and effectiveness of these expenditures; and
- (c) whether any irregularity or violation related to CSR expenditure have come into light in Bihar, if so, the details of the action taken?

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 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 PSUs & Non-PSUs wise and District-wise CSR expenditure in the State of Bihar for the last two Financial Years i.e. FY 2022-23 and FY 2023-24 are attached at Annexure-I and Annexure-II respectively.
- (b): The Board of the company is required to disclose the CSR Policy implemented by the company in its Board report. 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 details of CSR activities, Impact Assessment etc. are required to be reported by all the companies in the 'Annual Report on CSR' including annual action plan on CSR which is part of the Company's Board Report. Further, those companies who have their websites are required to make disclosures such as composition of CSR Committee, CSR Policy and CSR projects approved by Board on their website.

(c): 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 Board has to ensure that the approved amount has been spent on the assigned activity(ies). In case any amount remains unspent then such amount shall be transferred in the designated fund(s) in Schedule VII in the prescribed time limit. In case of receipt of complaint against the companies and officers-in-default, detailed examination is conducted and in case any variation is found, penal action as per provisions of the Act following due process of law is initiated. No such irregularity or violation has come to the notice of the concerned officer i.e. ROC Bihar.

Annexure-I

Refer to part (a) of Rajya Sabha Unstarred Question no. 219 for 22.07.2025 CSR expenditure by PSUs & Non-PSUs in the State of Bihar for FY 2022-23 and FY 2023-24

(Amount in Rupees Crore)

Details	FY 2022-23		FY 2023-24	
	No. of Companies	Amount	No. of Companies	Amount
PSUs	29	110.29	34	91.13
Non-PSus	268	131.12	291	169.40
Total	297	241.41	325	260.53

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

Refer to part (a) of Rajya Sabha Unstarred Question no. 219 for 22.07.2025 District-wise CSR expenditure in the State of Bihar for FY 2022-23 and FY 2023-24

(Amount in Rupees Crore)

Sl. No.	Name of Districts	FY 2022-23	FY 2023-24
1.	Araria	7.13	1.16
2.	Aurangabad	12.04	10.63
3.	Banka	7.50	0.15
4.	Begusarai	18.11	20.09
5.	Bhagalpur	9.01	12.86
6.	Bhojpur	12.81	19.31
7.	Buxar	1.23	0.34
8.	Darbhanga	12.06	10.69
9.	Gaya	5.78	13.51
10.	Gopalganj	1.11	1.25
11.	Jamui	8.93	4.49
12.	Jehanabad	1.40	8.49
13.	Kaimur (Bhabua)	0.02	0.10
14.	Katihar	0.09	0.54
15.	Khagaria	3.53	0.50
16.	Kishanganj	38.36	0.70
17.	Lakhisarai	0.24	0.06
18.	Madhepura	0.09	1.59
19.	Madhubani	0.68	3.36
20.	Munger	3.84	4.03
21.	Muzaffarpur	10.09	52.00
22.	Nalanda	3.58	4.56
23.	Nawada	1.67	2.24
24.	Pashchim Champaran	1.36	4.75
25.	Patna	27.17	38.72
26.	Purbi Champaran	1.61	2.83
27.	Purnia	12.10	2.02
28.	Rohtas	0.63	0.58
29.	Saharsa	0.26	0.32
30.	Samastipur	6.89	7.33
31.	Saran	10.92	3.57
32.	Sheikhpura	2.31	1.94
33.	Sheohar	0.00	0.15
34.	Sitamarhi	3.51	2.74
35.	Siwan	0.76	0.46
36.	Supaul	0.28	2.59
37.	Vaishali	1.69	3.48
38.	District not classified		
20.	elsewhere	12.64	16.41
	Total	241.41	260.53

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