

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA**

**STARRED QUESTION NO. 72**

**ANSWERED ON MONDAY, DECEMBER 12, 2022/AGRAHAYANA 21, 1944 (SAKA)**

**CSR SPENDING BY TOP COMPANIES**

**QUESTION**

**\*72. SHRI UPENDRA SINGH RAWAT:**

**Will the Minister of CORPORATE AFFAIRS  
मंत्री be pleased to state:**

**कारपोरेट कार्य**

**(a) the total Corporate Social Responsibility (CSR) spending by the top 500 companies in the country in tourism, education, healthcare, rural development areas, etc., during the last two years and the current year, State/UT-wise including Uttar Pradesh;**

**(b) whether the Government has advised the companies to make ground water development, solar panel and pollution free water bodies as core areas of CSR investment in the coming year 2023 and if so, the details thereof, constituency-wise in Uttar Pradesh;**

**(c) whether the companies are allowed/proposed to be allowed to carry forward the unspent CSR fund to next year; and**

**(d) if so, the details thereof and the corrective measures taken by the Government in this regard?**

**ANSWER**

**THE MINISTER OF FINANCE  
AND CORPORATE AFFAIRS**

**वित्त एवं कारपोरेट कार्य मंत्री  
सीतारामन)**

**(SHRIMATI NIRMALA SITHARAMAN)**

**(श्रीमती निर्मला**

**(a) to (d): A Statement is laid on the Table of the House.**

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**STATEMENT REFERRED TO IN ANSWER TO PART (a) TO (d) OF LOK SABHA STARRED QUESTION NO. \*72 (12<sup>TH</sup> POSITION) FOR 12<sup>TH</sup> DECEMBER, 2022 REGARDING CSR SPENDING BY TOP COMPANIES.**

**(a): The broad 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. The CSR framework is disclosure based and CSR mandated 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](http://www.csr.gov.in). On the basis of annual filings made by companies in the MCA 21 registry, development Sector-wise CSR spent by top 500 companies during last two Financial Years (FY) i.e. 2019-20 and 2020-21 in different activities including tourism (Art & culture), education, healthcare, rural development areas etc. is at Annexure-I.**

**The State-wise (including Uttar Pradesh) CSR spent by top 500 companies during the same period is at Annexure-II.**

**Further, the companies are required to file CSR details for FY 2021-22 on or before 31.03.2023. Moreover, filings for FY 2022-23 are required to be made only after the end of current financial year.**

**(b): Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies as CSR. The Ministry vide General Circular no. 21/2014 dated 18th June, 2014 and 14/2021 dated 25<sup>th</sup> August, 2021 had clarified that items mentioned in Schedule VII are broad based and can be interpreted liberally. Item no. (i) of Schedule VII inter alia covers "sanitation and safe drinking water" as eligible CSR activities. Similarly, item no. (iv) covers "ensuring environmental sustainability, conservation of natural resources and maintaining quality of soil, air and water" as eligible CSR activities. Accordingly, ground water development, solar panel and pollution free water bodies are eligible CSR activities under item no. (i) & (iv) of Schedule VII. However, under the Act, CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor the CSR activities based on the recommendations of its CSR Committee. The CSR mandated companies can undertake any of the activities mentioned in Schedule VII subject to fulfillment of provisions as contained in the Act and Companies (CSR Policy) Rules, 2014. The Government does not issue any direction to the companies to spend in any particular geographical area or activity.**

**(c) & (d): Through the Companies (Amendment) Acts, 2019 and 2020, certain amendments to Section 135 of the Act have been made to provide for treatment of unspent CSR amount on the basis of nature of the project. In case of an ongoing project, the company is required to transfer the unspent amount to a special account of the company i.e 'Unspent CSR Account', within 30 days from the end of financial year and spend the same in pursuance of its CSR policy within the next three financial years from the date of such transfer. After lapse of three financial years, the amount remaining unspent, if any, is required to be transferred to any Fund mentioned in Schedule VII of the Act. In case of other than an ongoing project, the company is required to transfer the unspent CSR amount to any Fund mentioned in Schedule VII of the Act within a period of six months from the end of the financial year.**

**The Government monitors the compliance of CSR provisions through the disclosures made by the companies in MCA21 registry. Whenever any 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-I**

**ANNEXURE REFERRED TO IN REPLY TO PART (a) OF LOK SABHA STARRED QUESTION NO. 72 FOR 12.12.2022**

<b>Development Sector Wise CSR Expenditure by Top 500 Companies (Amount in Crore)</b>			
<b>S. No</b>	<b>Development Sector</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
1	Agro forestry	60.53	11.58
2	Animal welfare	33.93	91.03
3	Armed Forces, Veterans, War Widows/	41.67	67.38
4	Art and culture	854.19	392.45
5	Clean Ganga Fund	1.00	5.77
6	Conservation of natural resources	131.88	66.49
7	Education	4,777.41	4,004.20
8	Environmental sustainability	1,178.95	736.26
9	Gender equality	55.72	14.81
10	Health care	3,523.04	5,028.10
11	Livelihood Enhancement Projects	857.11	576.76
12	Other Central Government Funds	758.45	1,267.92
13	Poverty, Eradicating Hunger, Malnutrition	814.17	829.38
14	Prime Minister's National Relief Fund	478.34	1,218.79
15	Rural development projects	1,951.75	1,518.08
16	Safe drinking water	182.02	140.74
17	Sanitation	424.19	250.31
18	Senior Citizens Welfare	25.15	21.69
19	Setting up homes and hostels for women	34.70	18.88
20	Setting up orphanage	22.32	8.76
21	Slum area development	35.33	71.30
22	Socio-economic inequalities	139.10	51.44
23	Special education	132.53	131.69
24	Swachh Bharat Kosh	25.10	136.67
25	Technology incubators	33.67	34.56
26	Training to promote sports	231.94	170.58
27	Vocational skills	1,017.11	444.78
28	Women empowerment	156.57	93.17
29	NEC/ Not mentioned*	495.53	268.82
<b>Grand Total</b>		<b>18,473.41</b>	<b>17,672.40</b>

(Data upto 30.09.2022) [Source: National CSR Data Portal]

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

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**ANNEXURE REFERRED TO IN REPLY TO PART (a) OF LOK SABHA STARRED QUESTION NO. 72 FOR 12.12.2022**

<b>State Wise CSR Expenditure by Top 500 Companies (Amount in Crore)</b>			
<b>S. No</b>	<b>State/ UT</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
1	Andaman And Nicobar	-	0.09
2	Andhra Pradesh	548.52	511.04
3	Arunachal Pradesh	16.19	8.19
4	Assam	258.28	132.77
5	Bihar	81.98	43.68
6	Chandigarh	8.60	1.09
7	Chhattisgarh	205.68	247.29
8	Dadra and Nagar Haveli	10.06	9.79
9	Daman and Diu	3.23	-
10	Delhi	430.77	223.81
11	Goa	9.20	7.57
12	Gujarat	463.07	789.34
13	Haryana	308.03	297.11
14	Himachal Pradesh	51.12	76.46
15	Jammu and Kashmir	12.33	28.23
16	Jharkhand	119.00	153.80
17	Karnataka	825.80	622.13
18	Kerala	207.09	174.65
19	Lakshadweep	-	-
20	Madhya Pradesh	116.22	221.88
21	Maharashtra	2,105.11	1,885.19
22	Manipur	8.38	4.36
23	Meghalaya	13.36	4.06
24	Mizoram	-	0.15
25	Nagaland	0.55	2.99
26	Odisha	631.10	463.77
27	Puducherry	4.30	3.84
28	Punjab	105.95	42.62
29	Rajasthan	488.79	401.20
30	Sikkim	8.42	11.08
31	Tamil Nadu	626.07	575.94
32	Telangana	215.17	310.24
33	Tripura	7.16	5.00
34	Uttar Pradesh	350.04	526.84
35	Uttarakhand	84.30	105.20
36	West Bengal	174.72	168.83
37	NEC/ Not mentioned*	23.11	172.22
38	PAN India**	8,688.78	6,810.77
39	PAN India (Centralised Funds as mentioned in Schedule VII)	1,262.90	2,629.15
<b>Grand Total</b>		<b>18,473.41</b>	<b>17,672.40</b>

(Data upto 30.09.2022) [Source: National CSR Data Portal]

\*Companies did not specify the name of State where projects were undertaken.

\*\*Companies indicated name of more than one State where projects were undertaken.

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