

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

LOK SABHA

UNSTARRED QUESTION NO. 4250

ANSWERED ON MONDAY, MARCH 27, 2023/CHAITRA 6, 1945 (SAKA)

CSR WORK BY PSUs

QUESTION

4250. SHRI VINAYAK RAUT:

SHRI OMPRAKASH BHUPALSINH

ALIAS PAWAN RAJENIMBALKAR:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the details of social welfare works done by Public Sector Undertakings (PSUs) under Corporate Social Responsibility (CSR) during each of the last five years and the current year especially in Ratnagiri - Sindhudurg and Dharashir (Osmanabad) of Maharashtra;**
- (b) the details of the amount spent on the said works and the number of persons benefited therefrom, location-wise and PSU-wise;**
- (c) whether the Government has specified any criteria regarding the allocation and utilization of funds under CSR;**
- (d) if so, whether the Government proposes to take any effective steps to ensure spending of CSR funds especially in the backward and Scheduled Castes dominated areas;**
- (e) if so, the details thereof; and**
- (f) whether the Government has received social audit report for monitoring the CSR activities done by the PSUs and if so, the details thereof?**

ANSWER

MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION; MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF PLANNING AND MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS

[RAO INDERJIT SINGH]

(a) & (b): All data related to CSR filed by companies in MCA21 registry, including Development Sector-wise and Company-wise, is available in public domain at www.csr.gov.in. However, the present CSR filing does not capture the beneficiary-wise details of the CSR projects of the companies. On the basis of annual filings made by companies in the MCA21 registry, the CSR spent by Public Sector Undertakings (PSUs) in Ratnagiri, Sindhudurg and Dharashir (Osmanabad) district of Maharashtra

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State during the last five financial years (FY) 2016-17 to 2020-21 is given below:

Districts	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total amount (INR Cr.)
Ratnagiri	0.16	-	0.11	0.22	0.27	0.76
Sindhudurg	-	0.12	0.00	1.35	0.06	1.53
Osmanabad	-	-	1.64	0.65	0.57	2.86

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

Further, the companies are required to file the CSR data for the financial year 2021-22 on or before 31.03.2023.

(c) to (e): Under the Companies Act, 2013 ('Act'), there are no provision for allocation of CSR funds. However, Section 135 of the Act mandates every 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 the immediately preceding financial year, to spend at least two per cent of the average net profits of the company made over immediately preceding three financial years towards CSR as per the CSR Policy of the Company.

As per the extant framework, the CSR provisions are applicable across areas or regions including socially, economically and educationally backward areas of the country. Similarly, Schedule VII of the Act enlist the eligible CSR activities. As per Schedule VII, activities such as eradicating hunger, poverty and malnutrition, promoting health care, provisioning of sanitation and safe drinking water, livelihood enhancement projects, measures for reducing inequalities faced by socially and economically backward groups, training to promote rural sports, contribution to any other fund set up by the central government for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women etc. are considered as eligible CSR activities.

Moreover, as per the input provided by Department of Public Enterprises (DPE), it has been issuing guidelines from the financial year (FY) 2018-19 to all the administrative Ministries and Central Public Sector Enterprises (CPSEs) for adopting a theme-based focussed approach every year regarding CSR expenditure by the CPSEs. These guidelines, inter-alia, provide that CSR expenditure for such thematic programmes should be around 60% of annual CSR expenditure of the CPSEs and the aspirational districts as identified by NITI Aayog may be given preference while undertaking CSR activities.

(f): No, Sir. Under the CSR framework, there is no provision for filing of social audit report by companies.
