GOVERNMENT OF INDIA MINISTRY OF CORPORATE AFFAIRS

LOK SABHA UNSTARRED QUESTION NO. 5219 ANSWERED ON MONDAY, APRIL 3, 2023/CHAITRA 13, 1945 (SAKA)

USE OF CSR FUND

QUESTION

5219. SHRI HEMANT TUKARAM GODSE:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) whether the Government has succeeded in spending the entire amount of Corporate Social Responsibility (CSR) funds during the last four years;
- (b) if so, the details thereof, organisation-wise;
- (c) whether it is also a fact that the Government is supporting lease hold/local social organisations, schools, hospitals and local bodies towards different developmental works under CSR; and
- (d) if so, the details of the criteria and expenditure incurred under CSR during the said period, area-wise?

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): Under the Companies Act, 2013 ('Act'), Government does not spend any CSR fund as there is no provision for allocation of CSR funds to the Government. The CSR framework is disclosure based and CSR eligible companies are required to file details of CSR expenditure annually in the MCA21 registry. All data related to CSR expenditure filed by companies in MCA21 registry, including Development Sectorwise and company-wise, is available in public domain at www.csr.gov.in. On the basis of annual filings made by Companies in the MCA21 registry, the CSR expenditure by various public and private sector companies during the last four Financial Years (FY) 2017-18 to 2020-21 is given below:

Particulars	FY 2017-18	FY2018-19	FY 2019-20	FY 2020-21
CSR Expenditure (In Cr.)	17,098.20	20,196.95	24,954.78	25,714.65

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

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

(c) & (d): Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies as Corporate Social Responsibility (CSR). The items

enlisted in the Schedule VII of the Act, are broad-based and intended to cover a wide range of activities. 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 Government does not issue any specific direction to the companies to spend in any particular geographical area or activity. 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.

State/UT-wise and Development sector-wise details of CSR expenditure by all the companies during last four Financial Years (FY) 2017-18 to 2020-21 are at Annexure - I & II respectively.

ANNEXURE REFERRED TO IN REPLY TO PART (c) & (d) OF LOK SABHA UNSTARRED QUESTION NO. 5219 FOR 03.04.2023

States/UTs-wise CSR Expenditure (Rs. in crores)								
S. No.	States/UT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21			
1	Andaman and Nicobar	0.73	0.82	1.29	2.86			
2	Andhra Pradesh	575.07	665.97	710.12	715.81			
3	Arunachal Pradesh	11.91	24.56	18.02	10.58			
4	Assam	211.33	210.00	285.00	167.78			
5	Bihar	106.17	137.57	110.48	79.30			
6	Chandigarh	20.51	11.46	15.58	13.19			
7	Chhattisgarh	176.70	149.35	269.68	307.83			
8	Dadra and Nagar Haveli	6.98	13.48	18.34	21.98			
9	Daman and Diu	20.23	6.25	9.53	5.25			
10	Delhi	579.37	750.76	829.50	713.58			
11	Goa	53.77	46.77	43.91	41.78			
12	Gujarat	967.97	1,082.18	984.15	1,443.62			
13	Haryana	363.43	378.11	536.57	542.45			
14	Himachal Pradesh	69.23	78.79	78.61	105.01			
15	Jammu And Kashmir	50.77	36.44	25.27	35.47			
16	Jharkhand	109.23	109.80	155.21	210.27			
17	Karnataka	1,145.42	1,252.23	1,448.08	1,265.05			
18	Kerala	219.73	354.78	298.56	286.52			
19	Lakshadweep	2.27	0.39	-	0.01			
20	Madhya Pradesh	163.92	243.55	215.33	354.50			
21	Maharashtra	2,797.53	3,147.66	3,348.82	3,426.31			
22	Manipur	4.81	7.81	14.21	10.30			
23	Meghalaya	11.18	16.54	17.65	12.46			
24	Mizoram	1.28	0.11	0.25	0.97			
25	Nagaland	1.81	2.12	5.10	3.57			
26	Odisha	504.22	697.91	716.81	567.63			
27	Puducherry	6.09	9.15	11.32	11.97			
28	Punjab	112.36	166.85	188.52	137.29			
29	Rajasthan	443.35	595.49	734.12	657.86			
30	Sikkim	7.00	5.87	10.99	15.16			
31	Tamil Nadu	669.65	877.08	1,072.02	1,145.67			
32	Telangana	380.57	428.06	445.80	624.22			
33	Tripura	1.88	23.06	9.40	9.29			
34	Uttar Pradesh	435.21	521.32	577.91	870.13			
35	Uttarakhand	85.79	172.31	124.70	155.43			
36	West Bengal	338.32	382.23	422.95	464.65			
37	NEC/ Not mentioned*	137.93	4.44	26.41	176.20			
38	PAN India**	5,505.31	6,429.81	9,385.41	7,684.81			
39	Contribution to Funds included in Schedule VII	799.18	1,155.86	1,789.15	3,417.89			
	Grand Total (in Cr.)	17,098.20	20,196.95	24,954.78	25,714.65			

(Data up to 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.

Annexure-II

ANNEXURE REFERRED TO IN REPLY TO PART (c) & (d) OF LOK SABHA UNSTARRED QUESTION NO. 5219 FOR

03.04.2023

CSR Data Development Sector Wise (In Cr.)								
S. No	Development Sector	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21			
1	Agro Forestry	66.79	64.75	67.38	19.24			
2	Animal Welfare	63.52	98.33	106.12	192.71			
3	Armed Forces, Veterans, War Widows/ Dependants	29.09	90.18	62.04	83.76			
4	Art And Culture	395.22	225.94	933.47	484.68			
5	Clean Ganga Fund	33.96	8.11	6.63	13.39			
6	Conservation Of Natural Resources	228.14	173.55	160.60	90.96			
7	Education	5,763.08	6,102.18	7,175.85	6,607.64			
8	Environmental Sustainability	1,301.96	1,367.99	1,470.26	1,029.12			
9	Gender Equality	24.01	51.86	82.93	42.54			
10	Health Care	2,776.95	3,612.03	4,902.69	7,182.67			
11	Livelihood Enhancement Projects	832.40	907.64	1,077.59	821.16			
12	Other Central Government Funds	292.73	731.06	931.97	1,564.89			
13	Poverty, Eradicating Hunger, Malnutrition	811.20	1,192.60	1,159.01	1,380.27			
14	Prime Minister's National Relief Fund	200.42	321.19	797.13	1,678.76			
15	Rural Development Projects	1,724.07	2,433.44	2,299.63	1,847.15			
16	Safe Drinking Water	220.87	228.23	253.18	202.32			
17	Sanitation	460.68	506.66	521.72	335.45			
18	Senior Citizens Welfare	40.10	46.51	52.18	55.96			
19	Setting Up Homes And Hostels For Women	70.58	57.01	48.50	43.27			
20	Setting Up Orphanage	39.87	12.89	36.50	21.76			
21	Slum Area Development	39.16	51.06	42.94	88.85			
22	Socio-Economic Inequalities	155.95	167.92	214.85	126.66			
23	Special Education	140.01	186.13	196.88	207.61			
24	Swachh Bharat Kosh	272.07	95.50	53.42	160.85			
25	Technology Incubators	16.94	32.10	53.50	62.62			
26	Training To Promote Sports	285.41	309.59	303.72	242.49			
27	Vocational Skills	546.46	798.36	1,181.13	640.43			
28	Women Empowerment	251.37	236.54	259.37	204.80			
29	NEC/ Not Mentioned*	15.20	87.61	503.59	282.65			
	Grand Total (in Cr.)	17,098.20	20,196.95	24,954.78	25,714.65			

(Data up to 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.