

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA
UNSTARRED QUESTION NO. 2789
ANSWERED ON MONDAY, AUGUST 7, 2023
SRAVANA 16, 1945 (SAKA)**

ENHANCEMENT IN CSR ACTIVITIES OF COMPANIES

QUESTION

2789. SHRI DUSHYANT SINGH:

SHRIMATI POONAMBEN MAADAM:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) whether the Government has taken any measures to enhance Corporate Social Responsibility (CSR) activities of the company and to ensure their compliance with CSR regulations;**
- (b) if so, the details thereof, if not, the reasons therefor along with the details of the CSR work undertaken in Gujarat during the last one year, district-wise and development sector-wise;**
- (c) whether the Government has implemented any policy supporting and incentivizing Research and Development of innovative CSR projects and technologies which addresses societal and environmental challenges, if so, the details thereof; and**
- (d) the manner in which the Government assess the impact and effectiveness of the CSR activities undertaken by the companies?**

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): The broad framework for Corporate Social Responsibility (CSR) has been provided through Section 135 of the Companies Act, 2013 ('Act'), Schedule VII of the Act and Companies (CSR Policy) Rules, 2014. Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies as CSR. The items enlisted in the Schedule VII of the Act are broad-based and can be interpreted liberally. The CSR mandated companies can undertake any of the activities mentioned in Schedule VII subject to fulfilment of provisions as contained in the Act and Companies (CSR Policy) Rules, 2014.

Contd...2/-

Further, CSR framework is disclosure based and CSR mandated companies are required to disclose the contents of its CSR Policy in its report and place it on the company's website, if any. The same is also required to file in MCA 21 registry with their financial statements. Whenever any violation of CSR provisions is reported, that is dealt as per provisions of the Act after due examination of records and following due process of law. 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 based on the recommendations of its CSR committee. The Government does not issue any specific direction to the companies to spend in any particular geographical area or activity.

District-wise and development sector wise CSR spent by the companies in the state of Gujarat are at Annexure-I and II respectively.

(c): item no. (ix) of the Schedule VII of the Act includes contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government. Further, the amendments in the Companies (CSR Policy) Rules, 2014 as notified on [22nd January, 2021](#) and [20th September, 2022](#) have strengthened the CSR ecosystem by bringing more objectivity, transparency, entrusting more responsibility on the Board and enlarging the disclosures by the companies.

(d): Rule 8 of the Companies (CSR Policy) Rules, 2014 contains provisions related to impact assessment of CSR projects by every company having average CSR obligation of 10 crore rupees or more in pursuance of sub-section (5) of section 135 of the Act, in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.

ANNEXURE REFERRED TO IN REPLY TO LOK SABHA UNSTARRED QUESTION NO. 2789 FOR 07.08.2023

District wise summary of CSR Expenditure in Gujarat (Amount in crore)				
Sr. No.	District	FY 2019-20	FY 2020-21	FY 2021-22
1	Ahmedabad	145.56	210.78	506.05
2	Amreli	9.40	7.38	10.32
3	Anand	7.02	11.13	20.79
4	Aravalli	-	0.52	0.22
5	Banaskantha	4.31	6.20	12.99
6	Bharuch	28.95	60.03	77.49
7	Bhavnagar	11.46	40.75	47.89
8	Botad	0.11	2.10	0.49
9	Chhota Udaipur	0.26	2.46	0.91
10	Dahod	31.36	93.00	28.73
11	Dang	0.41	1.57	3.18
12	Devbhoomi Dwarka	3.40	2.94	0.52
13	Gandhinagar	9.91	20.74	42.95
14	Gir Somnath	5.00	7.93	1.81
15	Jamnagar	2.05	33.85	60.94
16	Junagadh	1.19	2.25	6.93
17	Kheda	4.38	6.71	13.97
18	Kutch	18.28	34.69	73.48
19	Mahisagar	-	0.02	-
20	Mehsana	17.00	15.73	21.46
21	Morbi	2.49	1.68	2.12
22	Narmada	1.81	3.40	25.65
23	Navsari	1.36	2.27	8.56
24	NEC/ Not Mentioned*	510.73	628.83	166.61
25	Panchmahal	1.44	7.64	17.28
26	Patan	5.40	1.03	6.49
27	Porbandar	0.65	1.17	4.46
28	Rajkot	15.42	22.65	32.55
29	Sabarkantha	5.75	4.06	9.29
30	Surat	44.93	70.43	98.67
31	Surendranagar	9.56	40.98	57.63
32	Tapi	1.00	3.18	3.29
33	Vadodara	58.33	78.63	132.99
34	Valsad	25.40	34.86	57.46
Grand Total (in cr.)		984.37	1,461.60	1,554.16

(Data upto 31.03.2023) [Source: National CSR Data Portal]

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

ANNEXURE REFERRED TO IN REPLY TO LOK SABHA UNSTARRED QUESTION NO. 2789 FOR 07.08.2023

Development Sector wise summary of CSR Expenditure in Gujarat (Amount in crore)				
Sr. No.	Development Sector	FY 2019-20	FY 2020-21	FY 2021-22
1	Agro forestry	0.37	10.10	5.55
2	Animal welfare	20.03	45.24	23.78
3	Armed Forces, Veterans, War Widows/ Dependants	4.50	1.89	0.82
4	Art And Culture	9.65	18.94	11.34
5	Conservation of natural resources	2.99	6.52	15.25
6	Education	335.40	421.45	429.65
7	Environmental Sustainability	37.54	48.64	204.55
8	Gender Equality	2.30	1.71	9.91
9	Health Care	330.08	597.01	544.39
10	Livelihood Enhancement Projects	28.89	39.11	35.26
11	NEC/ Not Mentioned*	-	0.03	-
12	Poverty, Eradicating Hunger, Malnutrition	31.83	78.20	51.55
13	Rural development projects	88.27	85.49	75.49
14	Safe drinking water	11.48	9.00	5.86
15	Sanitation	16.67	8.09	22.51
16	Senior citizens welfare	2.67	1.67	2.02
17	Setting up homes and hostels for women	0.38	0.35	25.79
18	Setting up orphanage	0.15	0.06	1.04
19	Slum area development	0.70	0.46	2.63
20	Socio-economic inequalities	10.53	9.57	5.80
21	Special education	8.17	6.38	8.91
22	Technology incubators	0.15	1.08	0.36
23	Training to Promote Sports	1.88	3.41	8.10
24	Vocational skills	25.81	45.01	41.38
25	Women Empowerment	13.93	22.20	22.22
Grand Total (in cr.)		984.37	1,461.60	1,554.16

(Data upto 31.03.2023) [Source: National CSR Data Portal]

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