

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
UNSTARRED QUESTION NO. 527  
ANSWERED ON MONDAY, JULY 24, 2023  
SRAVANA 2, 1945 (SAKA)**

**VIOLATION OF CSR PROVISIONS**

**QUESTION**

**527. MS. RAMYA HARIDAS:**

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

- (a) whether the accountability of Corporate Social Responsibility (CSR) Committee and Board and audit provisions of companies provide ample safety measures for utilization of funds in existing legal provisions;**
- (b) if so, the number of cases of violation of CSR provisions till date;**
- (c) whether any action has been taken against such companies as per the provision of the Act after proper examination of records and compliance of due process of law;**
- (d) if so, the details thereof;**
- (e) the details of amount utilised by each Central Public Undertaking under CSR fund during the last five years; and**
- (f) the details of utilisation of CSR funds during the above-said period, State-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) to (d): 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. 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 CSR framework is disclosure based and expenditure on CSR activities is required to be audited by the statutory auditors of the company. Further, Ministry has notified the Companies (Auditor's Report) Order, 2020, ("CARO, 2020") applicable from FY 2021-22 which requires auditors to state details of any unspent CSR amount. The Board of the company is also required to disclose the CSR Policy implemented by the company in its Board report. Thus, the corporate governance framework along with the existing legal provisions such as mandatory disclosures, accountability of the CSR Committee**

and the Board, provisions for statutory audit of accounts of the company etc. provide adequate mechanisms for monitoring the CSR activities implemented by the companies.

The Government monitors the disclosures made by the companies in the MCA 21 portal. 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. Earlier, CSR related defaults were compoundable offences. So far, sanction for prosecution has been accorded in 366 cases. Of these, 175 applications for compounding have been made and 131 cases have been compounded. Now, the non-compliance of CSR provisions has been converted as a civil wrong w. e. f. 22<sup>nd</sup> January, 2021.

(e) & (f): All data related to CSR 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 the companies in the MCA 21 registry, CSR spent by Central Public Sector Undertakings (CPSUs) for the last five financial years (FY) 2017-18 to FY 2021-22 are given below:

Particulars	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
CSR Expenditure by Central PSUs (in Cr.)	3392.03	3986.35	5023.57	4185.06	4057.00

(Data up to 31.03.2023) [Source: Corporate Data Management Cell]

State-wise details of CSR spent by Central Public Sector Undertakings (CPSUs) for the FY 2017-18 to FY 2021-22 are at Annexure.

Further, the companies are required to file the CSR data for the FY 2022-23 on or before 31<sup>st</sup> March, 2024.

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## ANNEXURE REFERRED TO IN REPLY TO PART (f) OF LOK SABHA UNSTARRED QUESTION NO. 527 FOR 24.07.2023

State -wise summary of CSR Expenditure by Central PSUs (Amount in Crore)						
Sr. No.	State/UT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Andaman And Nicobar	0.20	0.00	-	0.09	0.18
2	Andhra Pradesh	74.91	48.86	32.22	35.60	50.11
3	Arunachal Pradesh	2.21	4.02	6.68	3.54	11.25
4	Assam	150.89	165.87	223.89	92.95	227.72
5	Bihar	16.75	29.87	8.23	7.51	43.82
6	Chandigarh	0.01	0.17	0.08	-	0.29
7	Chhattisgarh	97.74	85.92	86.51	185.81	150.17
8	Dadra And Nagar Haveli	1.50	0.13	-	0.44	0.92
9	Daman And Diu	-	-	-	-	-
10	Delhi	63.04	173.63	208.69	45.34	347.79
11	Goa	2.94	4.39	4.23	4.54	4.13
12	Gujarat	161.90	76.26	13.79	23.51	69.64
13	Haryana	19.09	18.63	10.49	9.36	53.50
14	Himachal Pradesh	39.80	47.50	39.10	42.04	60.33
15	Jammu and Kashmir	3.36	7.40	8.12	21.68	23.83
16	Jharkhand	57.69	59.91	92.14	94.87	66.73
17	Karnataka	140.29	167.74	168.27	82.89	141.75
18	Kerala	28.71	37.33	52.88	23.35	35.10
19	Lakshadweep	0.20	-	-	-	-
20	Leh & Ladakh	-	-	-	-	9.54
21	Madhya Pradesh	62.03	103.10	37.12	129.07	141.20
22	Maharashtra	177.96	96.45	243.45	210.11	318.07
23	Manipur	0.02	1.49	4.36	4.10	8.97
24	Meghalaya	5.52	3.95	9.09	2.00	1.43
25	Mizoram	0.45	0.11	-	0.02	5.09
26	Nagaland	0.04	0.11	0.63	0.26	4.25
27	Odisha	306.83	521.85	506.24	287.38	350.43
28	Puducherry	-	2.37	-	0.02	0.86
29	Punjab	1.10	5.53	1.97	2.36	6.69
30	Rajasthan	13.99	34.17	9.72	3.06	41.87
31	Sikkim	0.30	1.29	1.05	8.06	12.57
32	Tamil Nadu	73.30	105.76	124.72	69.35	60.31
33	Telangana	22.93	27.53	30.71	25.91	39.93
34	Tripura	-	20.50	7.17	5.41	10.43
35	Uttar Pradesh	99.90	151.59	74.70	124.75	211.51
36	Uttarakhand	20.88	99.21	54.63	48.83	81.93
37	West Bengal	37.51	40.71	27.75	59.11	87.24
38	PAN India*	1,402.57	1,275.13	2,478.92	1,416.07	523.30
39	Contribution to Funds included in Schedule Vii of the Act.	294.84	567.88	448.44	947.63	854.12
40	NEC/ Not mentioned*	10.63	-	7.57	168.04	-
Grand Total (in Cr.)		3,392.03	3,986.35	5,023.57	4,185.06	4,057.00

(Data up to 31.03.2023) [Source: Corporate Data Management Cell]

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

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