

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
UNSTARRED QUESTION NO. 75**

**ANSWERED ON MONDAY, DECEMBER 4, 2023/AGRAHAYANA 13, 1945 (SAKA)**

**CORPORATE SOCIAL RESPONSIBILITY (CSR) FUNDS INVESTED**

**QUESTION**

**75. SHRI GNANATHIRAVIAM S.:**

**SHRI HEMANT TUKARAM GODSE:**

**SHRI VISHNU DAYAL RAM:**

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

- (a) whether the Government proposes to bring expenditure guidelines in Corporate Social Responsibility (CSR) initiatives undertaken by the companies and if so, the details thereof, if not, the reasons therefor;**
- (b) the total amount of Corporate Social Responsibility (CSR) funds invested in the field of tourism, education, healthcare, rural development etc., by the top 600 companies of the country during the last three years and the current year, State/UTwise including Maharashtra;**
- (c) whether the Government has advised the said companies to invest their CSR funds in ground water recharge, women empowerment, solar panels and to make water bodies pollution free in the year 2023-24;**
- (d) whether the Government has identified priority development that require CSR funding;**
- (e) if so, the details of the action taken by the Government to encourage corporates to spend their CSR on the said sectors; and**
- (f) 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): 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. Every eligible company shall constitute a CSR Committee comprising three or more directors. The Committee shall formulate and recommend the CSR policy which indicate the activities to be undertaken by the company in area or subject specified in Schedule VII. The Board of the company plan, decide, execute and monitor the CSR activities of the company based on the recommendation of its CSR Committee.**

**Thus, the Act provides the adequate safeguards for CSR activities implemented by the companies. The Government doesn't propose any additional expenditure guideline in this regard.**

**Contd../-**

**(b): On the basis of filings made by the Companies in the MCA21 registry, development sector-wise CSR spent by top 600 companies during last three financial years (FY) i.e 2019-20, 2020-21 and 2021-22 in different activities including tourism, education, healthcare, rural development etc. is at Annexure-I.**

**The State/UT-wise (including Maharashtra) CSR spent by top 600 companies during the same period is at Annexure-II. Moreover, the companies are required to file the CSR spent for the FY 2022-23 on or before 31.03.2024. Purpose of CSR is not the investment by the companies.**

**(c) to (f): 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 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 area or activity.**

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**ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 75 FOR 04.12.2023**

<b>Development Sector Wise summary of CSR Expenditure by top 600 Companies Based on Year on Year (Amount in Crore)</b>				
<b>S. No.</b>	<b>Development Sector</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
<b>1</b>	<b>Agro forestry</b>	<b>60.60</b>	<b>13.86</b>	<b>22.69</b>
<b>2</b>	<b>Animal welfare</b>	<b>43.65</b>	<b>92.21</b>	<b>43.39</b>
<b>3</b>	<b>Armed Forces, Veterans, War Widows/ Dependants</b>	<b>43.19</b>	<b>67.71</b>	<b>25.38</b>
<b>4</b>	<b>Art and culture</b>	<b>861.53</b>	<b>397.87</b>	<b>167.54</b>
<b>5</b>	<b>Clean Ganga Fund</b>	<b>1.00</b>	<b>5.77</b>	<b>43.68</b>
<b>6</b>	<b>Conservation of natural resources</b>	<b>132.35</b>	<b>64.18</b>	<b>219.19</b>
<b>7</b>	<b>Education</b>	<b>4,957.10</b>	<b>4,224.96</b>	<b>4,009.42</b>
<b>8</b>	<b>Environmental sustainability</b>	<b>1,209.16</b>	<b>756.79</b>	<b>1,806.28</b>
<b>9</b>	<b>Gender equality</b>	<b>56.08</b>	<b>21.10</b>	<b>50.13</b>
<b>10</b>	<b>Health care</b>	<b>3,646.81</b>	<b>5,328.82</b>	<b>5,310.33</b>
<b>11</b>	<b>Livelihood enhancement projects</b>	<b>896.40</b>	<b>724.04</b>	<b>634.46</b>
<b>12</b>	<b>Other Central Government Funds</b>	<b>779.31</b>	<b>1,330.24</b>	<b>202.64</b>
<b>13</b>	<b>Poverty, Eradicating Hunger, Malnutrition</b>	<b>844.55</b>	<b>882.93</b>	<b>1,418.21</b>
<b>14</b>	<b>Prime Minister's National Relief Fund</b>	<b>498.48</b>	<b>1,250.52</b>	<b>842.47</b>
<b>15</b>	<b>Rural development projects</b>	<b>1,975.01</b>	<b>1,548.21</b>	<b>1,480.50</b>
<b>16</b>	<b>Safe drinking water</b>	<b>189.29</b>	<b>142.41</b>	<b>107.58</b>
<b>17</b>	<b>Sanitation</b>	<b>442.82</b>	<b>262.51</b>	<b>252.26</b>
<b>18</b>	<b>Senior Citizens Welfare</b>	<b>25.76</b>	<b>22.72</b>	<b>17.20</b>
<b>19</b>	<b>Setting up homes and hostels for</b>	<b>34.70</b>	<b>20.12</b>	<b>82.91</b>
<b>20</b>	<b>Setting up orphanage</b>	<b>22.45</b>	<b>9.05</b>	<b>3.33</b>
<b>21</b>	<b>Slum area development</b>	<b>35.88</b>	<b>73.26</b>	<b>50.22</b>
<b>22</b>	<b>Socio-economic inequalities</b>	<b>148.20</b>	<b>81.29</b>	<b>92.43</b>
<b>23</b>	<b>Special education</b>	<b>133.82</b>	<b>135.96</b>	<b>79.77</b>
<b>24</b>	<b>Swachh Bharat Kosh</b>	<b>26.08</b>	<b>136.69</b>	<b>18.05</b>
<b>25</b>	<b>Technology incubators</b>	<b>37.19</b>	<b>37.36</b>	<b>4.81</b>
<b>26</b>	<b>Training to promote sports</b>	<b>236.96</b>	<b>175.30</b>	<b>214.91</b>
<b>27</b>	<b>Vocational skills</b>	<b>1,028.79</b>	<b>539.18</b>	<b>823.91</b>
<b>28</b>	<b>Women empowerment</b>	<b>164.99</b>	<b>102.03</b>	<b>144.63</b>
<b>29</b>	<b>NEC/ Not Mentioned</b>	<b>500.99</b>	<b>199.08</b>	<b>-</b>
<b>Grand Total (in cr.)</b>		<b>19,033.15</b>	<b>18,646.18</b>	<b>18,168.30</b>

(Data upto 31.03.2023) [Source: Data as provided by CDM Cell]

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

**Annexure-II****ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 75 FOR 04.12.2023**

<b>State-wise summary of CSR Expenditure by top 600 Companies Based on Year on Year (Amount in Crore)</b>				
<b>S. No.</b>	<b>State/UT</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
1	Andaman And Nicobar	-	0.09	7.07
2	Andhra Pradesh	561.83	527.87	433.92
3	Arunachal Pradesh	16.40	8.19	117.11
4	Assam	259.82	147.49	375.80
5	Bihar	82.86	54.54	131.94
6	Chandigarh	8.60	1.30	40.08
7	Chhattisgarh	212.75	266.11	246.41
8	Dadra And Nagar Haveli	10.06	9.80	5.00
9	Daman and Diu	3.23	0.55	1.08
10	Delhi	457.43	238.99	673.07
11	Goa	9.20	14.06	4.86
12	Gujarat	502.98	831.01	820.16
13	Haryana	319.13	319.14	342.07
14	Himachal Pradesh	51.29	75.57	114.17
15	Jammu and Kashmir	12.33	28.31	36.02
16	Jharkhand	125.70	172.03	124.76
17	Karnataka	915.36	667.59	1,061.13
18	Kerala	209.21	180.31	139.14
19	Leh & Ladakh	-	-	12.27
20	Madhya Pradesh	122.12	258.00	278.31
21	Maharashtra	2,221.24	2,027.30	3,657.34
22	Manipur	8.38	5.61	9.53
23	Meghalaya	13.36	11.89	10.01
24	Mizoram	-	0.15	5.40
25	Nagaland	0.55	2.99	4.69
26	Odisha	634.66	486.28	565.81
27	Puducherry	4.30	4.84	3.18
28	Punjab	107.48	60.08	74.56
29	Rajasthan	508.64	448.13	453.52
30	Sikkim	8.42	14.62	26.78
31	Tamil Nadu	664.09	609.51	809.77
32	Telangana	223.80	336.80	337.27
33	Tripura	7.16	5.00	11.27
34	Uttar Pradesh	362.65	580.85	968.10
35	Uttarakhand	85.21	110.45	163.28
36	West Bengal	189.31	198.12	262.96
37	NEC/ Not Mentioned*	18.48	169.38	-
38	PAN India*	8,790.21	7,049.97	4,733.66
39	Contribution to Funds included in Schedule VII Centralised Funds	1,304.87	2,723.23	1,106.83
<b>Grand Total (in cr.)</b>		<b>19,033.15</b>	<b>18,646.18</b>	<b>18,168.30</b>

(Data up to 31.03.2023) [Source: Data as provided by CDM Cell]

\* Not Elsewhere Covered (NEC)

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

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