

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 329
ANSWERED ON MONDAY, FEBRUARY 5, 2024/MAGHA 16, 1945 (SAKA)
PROJECTS COMPLETED UNDER CSR**

QUESTION

**329. SHRI KRUPAL BALAJI TUMANE:
SHRI HEMANT TUKARAM GODSE:**

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the details of work/projects completed under Corporate Social responsibility (CSR) in the country, State and sector-wise;**
- (b) the details of work/projects completed by the companies receiving assistance under CSR specially in Ramtek-Nagpur and Nasik Parliamentary Constituencies of Maharashtra during the last five years, State and sector-wise;**
- (c) the district-wise number of beneficiaries of the CSR projects/work in Maharashtra;**
- (d) the details and the names of projects which have not been completed under CSR in Maharashtra and the reasons therefor;**
- (e) whether the Government has audited CSR funds spent by the said companies; and**
- (f) if so, the details thereof and if not, the reasons therefor?**

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) : The broad framework for Corporate Social Responsibility (CSR) has been provided under 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 the CSR activities based on the recommendations of its CSR Committee. On the basis of filings made by the companies (up to 30.09.2023) in the MCA21 registry, State-wise and Development Sector wise CSR expenditure for the last five Financial Years (FYs) i.e., 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 is at Annexure-I and Annexure-II respectively. Further, companies are required to file the CSR details for the FY 2022-23 on or before 31.03.2024.

(b) & (c): The present CSR filing does not capture the constituency and beneficiary-wise details of the CSR projects of the companies. However, district-wise CSR expenditure data in the State of Maharashtra for the last five FYs i.e. 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 is appended at Annexure-III.

(d) : The CSR framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry. However, the completion status of CSR work/projects are not maintained separately by the Government. All data related to CSR filed by companies in MCA21 registry is available in public domain and can be accessed at www.csr.gov.in.

(e) & (f) : The Ministry does not appoint statutory auditor for auditing of CSR expenditure of a company. The Companies Act, 2013 and Rules framed thereunder provide adequate control mechanism. As per section 139 (1) every company at the first annual general meeting appoints an individual or a firm as an auditor. As per section 139 (5), in the case of a Government company, the Comptroller and Auditor-General of India appoints an auditor duly qualified to be appointed as an auditor of companies under this Act. The CSR mandated companies are required to provide additional information in their Profit & Loss Account regarding amount of expenditure incurred on CSR activities and the same is required to be audited by the statutory auditors of the company. As per Section 136(1) of the Companies Act, 2013, Auditors' Report to be laid before the General Meeting. 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. Under Rule 4(5) of the Companies (CSR Policy) Rules, 2014 the Board of the company has to satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it, and the Chief Financial Officer or the person responsible for financial management shall certify to the effect. 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 safeguards for CSR activities implemented by the companies.

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 329 FOR 05.02.2024

Total CSR expenditure States/UT wise (Amount in INR Cr.)						
S. No.	States/UT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Andaman And Nicobar	0.73	0.82	1.29	2.86	9.02
2	Andhra Pradesh	575.07	665.97	710.23	719.81	642.78
3	Arunachal Pradesh	11.91	24.56	18.02	10.58	119.39
4	Assam	211.33	210.00	285.00	180.23	400.03
5	Bihar	106.17	137.95	110.48	89.89	165.66
6	Chandigarh	20.51	11.46	15.58	13.40	50.19
7	Chhattisgarh	176.70	149.35	269.68	325.63	297.80
8	Dadra And Nagar Haveli	6.98	13.48	18.34	21.98	14.11
9	Daman And Diu	20.23	6.25	9.53	5.25	4.13
10	Delhi	579.37	750.85	830.00	724.59	1,178.01
11	Goa	53.77	46.77	43.91	41.92	44.14
12	Gujarat	967.97	1,082.18	984.37	1,461.60	1,585.41
13	Haryana	363.43	378.11	537.91	550.86	667.22
14	Himachal Pradesh	69.23	78.79	78.78	106.31	140.15
15	Jammu and Kashmir	50.77	36.44	25.27	35.56	49.75
16	Jharkhand	109.23	109.80	155.21	226.54	192.79
17	Karnataka	1,145.79	1,257.69	1,448.16	1,277.81	1,812.13
18	Kerala	219.73	354.78	298.56	290.67	236.89
19	Lakshadweep	2.27	0.39	--	0.01	0.45
20	Leh & Ladakh	--	--	--	--	14.84
21	Madhya Pradesh	163.92	243.55	220.46	375.51	424.99
22	Maharashtra	2,797.53	3,147.72	3,353.24	3,464.81	5,290.19
23	Manipur	4.81	7.81	14.21	10.39	15.62
24	Meghalaya	11.18	16.54	17.65	17.63	19.63
25	Mizoram	1.28	0.11	0.25	0.97	6.94
26	Nagaland	1.81	2.12	5.10	3.57	12.42
27	Odisha	504.22	697.91	717.39	578.16	653.67
28	Puducherry	6.09	9.15	11.32	12.43	9.31
29	Punjab	112.36	166.85	189.44	158.46	181.22
30	Rajasthan	443.35	595.49	734.12	670.00	704.27
31	Sikkim	7.00	5.87	10.99	17.28	28.24
32	Tamil Nadu	669.65	877.08	1,072.26	1,174.07	1,407.11
33	Telangana	380.57	428.06	445.80	627.71	675.75
34	Tripura	1.88	23.06	9.40	9.29	15.91
35	Uttar Pradesh	435.21	521.32	577.98	907.32	1,330.60
36	Uttarakhand	85.79	172.31	124.70	160.58	226.09
37	West Bengal	338.32	382.23	423.85	471.48	558.56
38	NEC/ Not mentioned*	137.93	4.44	20.97	169.47	0.09
39	PAN India**	5,505.31	6,443.53	9,385.66	7,805.03	5,493.73
40	Contribution to Funds included in Schedule VII	799.18	1,156.86	1,790.69	3,491.30	1,599.50
Grand Total (in Cr.)		17,098.57	20,217.65	24,965.82	26,210.95	26,278.71

(Data up to 30.09.2023)

[Source: Corporate Data Management Cell]

* Not Elsewhere Covered (NEC)

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

Annexure-II

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 329 FOR 05.02.2024

Total CSR expenditure Development Sector wise (Amount in INR Cr.)						
S. No.	Development Sector	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Agro forestry	66.79	64.75	67.38	20.90	33.27
2	Animal welfare	63.52	98.33	106.12	193.55	166.82
3	Armed Forces, Veterans, War Widows/ Dependents	29.09	90.18	62.06	84.05	46.85
4	Art And Culture	395.22	225.94	933.57	493.13	242.05
5	Clean Ganga Fund	33.96	8.11	6.63	13.39	55.31
6	Conservation of natural resources	228.14	173.55	160.60	92.00	272.72
7	Education	5,763.45	6,111.66	7,179.51	6,693.25	6,482.72
8	Environmental Sustainability	1,301.96	1,368.27	1,470.53	1,030.16	2,392.32
9	Gender Equality	24.01	51.86	82.93	43.83	97.86
10	Health Care	2,776.95	3,617.15	4,905.72	7,325.83	7,731.58
11	Livelihood Enhancement	832.40	907.98	1,077.72	938.91	827.20
12	Other Central Government Funds	292.73	731.06	932.16	1,618.17	308.24
13	Poverty, Eradicating Hunger, Malnutrition	811.20	1,195.78	1,159.71	1,407.58	1,885.01
14	Prime Minister's National Relief Fund	200.42	322.19	798.43	1,698.38	1,202.48
15	Rural development projects	1,724.07	2,434.17	2,301.02	1,850.71	1,821.70
16	Safe drinking water	220.87	228.23	253.40	203.13	180.05
17	Sanitation	460.68	506.66	521.72	338.97	307.23
18	Senior citizens welfare	40.10	46.52	52.33	56.47	77.74
19	Setting up homes and hostels	70.58	57.01	48.50	44.52	100.71
20	Setting up orphanage	39.87	12.89	36.50	21.88	26.81
21	Slum area development	39.16	51.06	42.94	88.95	58.14
22	Socio-economic inequalities	155.95	167.92	214.88	149.81	161.72
23	Special education	140.01	186.13	196.88	209.24	187.02
24	Swachh Bharat Kosh	272.07	95.50	53.47	161.35	33.47
25	Technology incubators	16.94	32.10	53.50	62.62	8.57
26	Training To Promote Sports	285.41	310.16	304.00	243.39	289.32
27	Vocational skills	546.46	798.36	1,181.23	717.65	1,027.37
28	Women Empowerment	251.37	236.54	259.57	206.00	253.86
29	NEC/ Not Mentioned*	15.20	87.61	502.79	203.14	0.59
Grand Total (in Cr.)		17,098.57	20,217.65	24,965.82	26,210.95	26,278.71

(Data up to 30.09.2023) [Source: Corporate Data Management Cell]

* Not Elsewhere Covered (NEC)

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

Annexure-III

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 329 FOR 05.02.2024

Total CSR expenditure in Maharashtra District wise (Amount in INR Cr.)						
S. No.	District	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Ahmednagar	20.10	11.42	10.64	33.08	31.56
2	Akola	0.02	0.86	1.50	0.55	2.43
3	Amravati	2.35	3.36	10.51	2.75	8.73
4	Aurangabad	45.01	18.68	66.69	73.46	90.91
5	Beed	2.18	3.48	3.13	2.70	11.34
6	Bhandara	0.57	2.65	4.98	4.16	2.25
7	Buldhana	1.03	1.26	2.31	1.33	23.71
8	Chandrapur	16.24	3.96	3.55	6.24	22.11
9	Dhule	4.08	5.49	8.90	7.20	5.03
10	Gadchiroli	0.38	1.98	1.38	9.32	18.00
11	Gondia	--	5.29	5.76	0.44	1.13
12	Hingoli	0.41	0.09	0.13	0.88	2.63
13	Jalgaon	0.49	1.42	0.89	4.34	16.36
14	Jalna	3.37	7.38	6.19	8.48	13.83
15	Kolhapur	10.26	8.19	10.67	16.21	15.93
16	Latur	3.19	1.47	2.56	4.04	8.10
17	Mumbai City	67.42	70.27	276.83	394.15	2,927.65
18	Mumbai Suburban	2.04	0.59	21.13	7.86	3.05
19	Nagpur	33.12	60.12	54.68	37.91	189.09
20	Nanded	0.26	0.35	0.24	2.63	6.71
21	Nandurbar	1.06	4.06	8.71	23.27	24.92
22	Nashik	21.80	29.00	38.39	74.51	72.32
23	Osmanabad	2.86	3.75	2.66	7.37	12.88
24	Palghar	3.83	9.20	23.46	24.86	6.20
25	Parbhani	0.20	0.01	0.15	0.39	1.38
26	Pune	241.07	308.08	324.92	392.59	668.72
27	Raigad	14.88	24.73	37.89	143.70	267.89
28	Raigarh	--	--	--	0.47	--
29	Ratnagiri	22.54	20.94	21.58	20.14	15.59
30	Sangli	1.18	1.03	3.41	3.90	9.62
31	Satara	6.51	24.55	12.79	20.07	39.22
32	Sindhudurg	2.61	0.10	2.02	2.92	2.34
33	Solapur	4.51	5.27	23.06	14.49	11.86
34	Thane	32.95	202.05	242.46	75.90	164.68
35	Wardha	2.55	4.94	3.57	6.70	27.70
36	Washim	0.21	--	0.48	1.87	7.02
37	Yavatmal	0.85	0.50	3.05	5.44	7.75
38	NEC/ Not Mentioned*	2,225.40	2,301.21	2,111.97	2,028.48	549.57
Grand Total (in Cr.)		2,797.53	3,147.72	3,353.24	3,464.81	5,290.19

(Data up to 30.09.2023)

[Source: Corporate Data Management Cell]

* Not Elsewhere Covered (NEC)

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