

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
UNSTARRED QUESTION NO. 4343  
ANSWERED ON MONDAY THE 22<sup>nd</sup> MARCH, 2021/  
CHAITRA 1, 1943 (SAKA)  
PERFORMANCE OF CSR**

**QUESTION**

**4343. SHRI BHARTRUHARI MAHTAB:**

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

कारपोरेट कार्य मंत्री

- (a) whether the performance of the Corporate Social Responsibility (CSR) activities of profit-making, public and private sector companies has been satisfactory during each of the last three years and the current year;
- (b) if so, the details of the schemes under which companies are engaged in CSR activities;
- (c) whether the said companies are adhering to the guidelines issued by the Government;
- (d) if so, the details thereof and if not, the reasons therefor along with the mechanism to monitor CSR activities of such companies by the Government; and
- (e) whether any violation of the guidelines and misuse of funds have been reported during the said period and if so, the details thereof along with the corrective steps taken/being taken by the Government in this regard?

**ANSWER**

**THE MINISTER OF STATE FOR FINANCE  
AND CORPORATE AFFAIRS**

**(SHRI ANURAG SINGH THAKUR)**

वित्त एवं कारपोरेट कार्य मंत्रालय में राज्य मंत्री

(श्री अनुराग सिंह ठाकुर)

(a) to (e): The Government provides the broad framework for Corporate Social Responsibility (CSR) through Section 135 of the Companies Act, 2013 ('Act'), Schedule VII of the Act and the Companies (CSR Policy) Rules, 2014. Schedule VII indicates the activities that can be undertaken by the companies as eligible CSR activities. Further, Ministry of Corporate Affairs vide General Circular no. 21/2014 dated 18th June, 2014 clarified that items mentioned in Schedule VII are broad based and can be interpreted liberally. 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 CSR architecture is disclosure based and CSR mandated companies are required to file details of CSR activities annually in MCA21 registry. All data related to CSR filed by companies in MCA21 registry including state-wise, sector-wise and

company-wise is available in public domain at [www.csr.gov.in](http://www.csr.gov.in). 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 sufficient safeguards for implementation of CSR by the companies. Whenever any violation of CSR provisions is reported, action against such non-compliant Companies are initiated as per provisions of Companies Act, 2013 after due examination of records and following due process of law. Further, sanction for prosecution has been accorded in 366 cases. All CSR related default are compoundable. So far, 148 applications for compounding have been made and 75 cases have been compounded.

On the basis of filings made by the companies in the MCA21 registry, the CSR spent by various public and private sector companies during the last three financial years are given below:

Nature of Company	FY 2017-18		FY 2018-19		FY 2019-20	
	No. of companies	Amount Spent (INR Cr.)	No. of companies	Amount Spent (INR Cr.)	No. of companies	Amount Spent (INR Cr.)
Public Sector Undertakings (PSUs)	535	2,704.32	609	3,835.50	14	438.29
Non-PSUs	20,915	11,185.53	24,323	14,819.32	1,061	7,384.21
Grand Total	21,450	13,889.85	24,932	18,654.82	1,075	7,822.50

(Data upto 30.09.2020) [Source: National CSR Data Portal]

As per the Act, companies are required to hold Annual General Meeting (AGM) within six months from the end of financial year. Thereafter, financial statements and board report containing disclosure about CSR, are to be filed in the MCA21 registry within 30 days of the AGM. Thus, for the ongoing financial year no filing has been made by the CSR mandated companies.

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