

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA
STARRED QUESTION NO. 192
ANSWERED ON MONDAY, 2ND AUGUST, 2021/SRAVANA 11, 1943 (SAKA)**

UTILISATION OF CSR FUNDS

QUESTION

***192. DR. SHRIKANT EKNATH SHINDE:**

DR. HEENA GAVIT:

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

कारपोरेट कार्य मंत्री

- (a) the funds spent by the Government and private sector banks and companies under the Corporate Social Responsibility (CSR) during the last three years, State-wise including in Maharashtra;**
- (b) whether the Government has audited CSR funds spent by the said Government and private sector banks and companies and if so, the details thereof; and**
- (c) whether it has come to notice that thousands of companies have failed to spend funds under CSR policy, if so, the details thereof and the action being taken by the Government against these companies?**

ANSWER

**THE MINISTER OF FINANCE
AND CORPORATE AFFAIRS**

वित्त एवं कारपोरेट कार्य मंत्री

(SHRIMATI NIRMALA SITHARAMAN)

(श्रीमती निर्मला सीतारामन)

(a) to (c): A Statement is laid on the Table of the House.

**STATEMENT REFERRED TO IN ANSWER TO PART (a) TO (c) OF LOK SABHA
STARRED QUESTION NO. *192 (12TH POSITION) FOR 2ND AUGUST, 2021
REGARDING UTILISATION OF CSR FUNDS.**

(a): As per the input provided by the Department of Financial Services, Public Sector Banks are established under the State Bank of India Act, 1955 and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970/80 and are not companies incorporated under the Companies Act, 2013 ('Act) or under any previous company law. As such, the provisions of Corporate Social Responsibility (CSR) mentioned in Section 135 of the Act are not applicable to Public Sector Banks.

On the basis of the filings made by the companies in the MCA 21 registry, CSR funds spent by the companies, including private sector banks incorporated under the Act, in different States /Union Territories (UTs) during the last three financial years are annexed.

(b): 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 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 the MCA21 registry. The CSR mandated companies are required to provide additional information in its Profit & Loss Account regarding amount of expenditure incurred on CSR activities and the same is required to be audited by the statutory auditor of the company. Further, the Board of the company is also required to disclose the CSR Policy developed and 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 sufficient safeguards in this regard.

(c): Whenever any violation of CSR provisions is reported, action against such non-compliant Companies are initiated as per provisions of the Act after due examination of records and following due process of law. All CSR related defaults are compoundable. So far, sanction for prosecution has been accorded in 366 cases. Of these, 148 applications for compounding have been made and 75 cases have been compounded. Further, the non-compliance of CSR provisions have been made civil wrong w. e. f. 22nd January, 2021.

ANNEXURE REFERRED TO IN REPLY TO LOK SABHA STARRED QUESTION NO. 192 FOR 02.08.2021

STATE/UT-WISE CSR EXPENDITURE DETAILS (IN RS. CRORE)			
States/UT	Amount Spent FY 2017-18	Amount Spent FY 2018-19	Amount Spent FY 2019-20
Andaman And Nicobar	0.76	0.43	0.68
Andhra Pradesh	275.28	644.83	679.19
Arunachal Pradesh	12.13	24.50	16.83
Assam	86.23	206.01	752.73
Bihar	47.49	136.47	138.15
Chandigarh	20.51	11.72	14.24
Chhattisgarh	71.79	146.66	156.64
Dadra And Nagar Haveli	6.93	13.48	18.92
Daman And Diu	20.09	6.23	8.60
Delhi	558.33	674.17	643.99
Goa	53.34	46.74	43.71
Gujarat	775.90	1,065.90	910.13
Haryana	266.09	335.53	474.43
Himachal Pradesh	60.60	79.97	76.09
Jammu And Kashmir	46.44	35.34	24.93
Jharkhand	45.92	70.30	139.04
Karnataka	1,034.33	1,224.92	1383.65
Kerala	167.24	387.17	250.02
Lakshadweep	2.07	0.39	1.00
Madhya Pradesh	147.25	247.15	165.47
Maharashtra	2,565.59	2,864.04	2,751.21
Manipur	4.03	7.64	10.87
Meghalaya	5.49	17.99	17.29
Mizoram	0.23	0.11	0.25
Nagaland	0.36	2.11	1.64
Odisha	472.58	682.87	679.43
Puducherry	6.53	8.30	8.63
Punjab	89.32	164.58	176.06
Rajasthan	263.83	549.02	696.77
Sikkim	6.84	4.58	3.94
Tamil Nadu	627.75	829.27	919.05
Telangana	293.53	422.39	404.97
Tripura	1.83	23.06	4.34
Uttar Pradesh	302.92	479.88	496.13
Uttarakhand	86.65	173.32	105.34
West Bengal	299.77	369.50	390.51
NEC/ Not mentioned	132.04	3.68	3.42
PAN India*	5,050.79	6,767.74	8,662.86
Grand Total (in Cr.)	13,908.79	18,728.01	21,231.15

(Data upto 31.03.2021) [Source: National CSR Data Portal]

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