

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF PUBLIC ENTERPRISES**

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**LOK SABHA  
UNSTARRED QUESTION NO. 3913  
TO BE ANSWERED ON THE 28<sup>th</sup> MARCH, 2022**

**CSR Projects**

**3913. SHRI ASHOK KUMAR RAWAT:**

Will the Minister of FINANCE be pleased to state:

- (a) the details of the works relating to social welfare undertaken by the Public Sector Undertakings (PSUs) under Corporate Social Responsibility(CSR) during each of the last three years and the current year;
- (b) the details of the amount of funds spent on the said various works along with the location-wise and PSU-wise number of persons benefitted therefrom;
- (c) whether the Government has laid down any criteria in regard to utilisation of funds under CSR;
- (d) if so, whether the Government proposes to take any effective steps to ensure that the funds under CSR are spent especially in the backward and Scheduled Caste dominated areas and if so, the details thereof; and
- (e) whether the Government has received any social audit report with a view to monitor the CSR activities undertaken by PSUs and if so, the outcome thereof?

**ANSWER**

**THE MINISTER OF STATE FOR FINANCE  
(DR. BHAGWAT KISHANRAO KARAD)**

(a) and (b) : Corporate Social Responsibility (CSR) activities of corporates including Central Public Sector Enterprises (CPSEs) are governed as per Section 135 of Companies Act, 2013; which inter-alia prescribes the criteria for companies falling under the ambit of CSR, activities covered under CSR and the amount to be allocated for CSR activities. As per Public Enterprises Survey, CSR expenditure of CPSEs during last three financial years is as under:

Financial Year	CSR Expenditure (₹ crore)
2018-19	3,873
2019-20	5,088
2020-21	4,488 (provisional)

(c) and (d) : The Government provides broad framework for CSR through Section 135 of the Companies Act, 2013, Schedule VII of the Act and Companies (CSR Policy) Rules, 2014 under which 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. Schedule VII of the Act contains activities that are broadly aligned with national priorities and related to inclusive and sustainable development such as health, education, poverty, eradication of hunger, women empowerment, rural development, slum area development, welfare of weaker sections, disaster management, etc. Section 135 of the Companies Act, 2013 also lays down that the Company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for CSR activities.

(e) : The Companies Act, 2013 does not mandate companies (including PSUs and private sector companies) to conduct social audit of their CSR activities.

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