

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
UNSTARRED QUESTION NO. 3930  
ANSWERED ON MONDAY, MARCH 28, 2022/  
CHAITRA 7, 1944 (SAKA)**

**USE OF CSR FUNDS**

**QUESTION**

**3930. SHRI SHRINIWAS PATIL:**

**SHRI K. MURALEEDHARAN:**

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

- (a) the total amount of the Corporate Social Responsibility (CSR) fund allocated and spent by the companies in the country in various sectors like education, health, etc., during the last three years and the current year;**
- (b) whether the Government has monitored the spendings of the CSR fund, if so, the details thereof; and**
- (c) the number of companies which have failed to spend any amount under CSR and spent less than 20 per cent of CSR fund during the said period?**

**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) to (c): 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. 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. Schedule VII of the Act indicates the activities that can be undertaken as CSR. 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 recommendations of its CSR Committee.**

**The CSR framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry. 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 safeguards in this regard. As per the legal framework, in case a company spends less than the amount required to be spent under their CSR obligation, the Board is required to specify the reasons for not spending in the Board's report and to treat the unspent CSR amount in the manner as prescribed in Section 135 (5) and (6) of the Act. The non-compliance of CSR provisions is a civil wrong w. e. f. 22<sup>nd</sup> January 2021. Whenever any violation of CSR provisions is reported, action against such non-compliant Companies is initiated as per provisions of the Act after due examination of records and following due process of law.**

**All data related to CSR filed by companies in MCA21 registry, including data on expenditure incurred by Companies on CSR, is available in public domain at [www.csr.gov.in](http://www.csr.gov.in). On the basis of the filings made by the companies in the MCA 21 registry, Development Sector-wise details of CSR funds spent by all the companies during the Financial Year (FY) 2018-19, 2019-20 and 2020-21 are at Annexure.**

**The data for FY 2020-21 is subject to change as the levy of additional fees for the late filing has been relaxed till 15.03.2022. Further, filings for FY 2021-22 are required to be made only after the end of current financial year.**

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**ANNEXURE REFERRED TO IN REPLY TO LOK SABHA UNSTARRED QUESTION NO. 3930 FOR 28.03.2022**

<b>Development Sector-wise CSR Expenditure (in Rs. Cr.)</b>				
<b>S.N.</b>	<b>Development Sector</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
1	Agro Forestry	64.75	67.35	17.22
2	Animal Welfare	98.28	105.34	139.83
3	Armed Forces, Veterans, War Widows/ Dependents	90.18	61.91	66.18
4	Art And Culture	225.08	932.74	396.97
5	Clean Ganga Fund	8.11	6.63	7.22
6	Conservation Of Natural Resources	173.55	159.20	78.62
7	Education	6,092.46	7,155.31	5,056.49
8	Environmental Sustainability	1,364.21	1,461.31	799.91
9	Gender Equality	51.81	82.93	26.79
10	Health Care	3,605.54	4,887.64	5,474.62
11	Livelihood Enhancement Projects	906.77	1,077.10	654.60
12	Other Central Government Funds	730.96	930.44	1,327.85
13	Poverty, Eradicating Hunger, Malnutrition	1,189.66	1,147.95	977.95
14	Prime Minister's National Relief Fund	320.67	796.98	1,452.94
15	Rural Development Projects	2,428.88	2,289.02	1,671.50
16	Safe Drinking Water	227.42	252.99	175.06
17	Sanitation	506.66	521.64	292.45
18	Senior Citizens Welfare	44.97	52.18	37.61
19	Setting Up Homes And Hostels For Women	57.01	47.78	28.22
20	Setting Up Orphanage	12.89	36.47	9.58
21	Slum Area Development	51.06	42.91	16.63
22	Socio-Economic Inequalities	167.84	214.64	85.47
23	Special Education	185.90	196.81	178.59
24	Swachh Bharat Kosh	95.50	53.37	148.14
25	Technology Incubators	32.09	53.50	50.55
26	Training To Promote Sports	308.87	301.92	212.57
27	Vocational Skills	798.11	1,165.12	574.14
28	Women Empowerment	236.34	259.26	135.24
29	NEC/ Not Mentioned*	87.61	503.40	267.29
<b>Grand Total (in Cr.)</b>		<b>20,163.18</b>	<b>24,863.84</b>	<b>20,360.25**</b>

(Data upto 31.12.2021) [Source: National CSR Data Portal]

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

\*\* Data for FY 2020-21 is subject to change as the levy of additional fees for the late filing has been relaxed till 15.03.2022.

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