

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
LOK SABHA  
UNSTARRED QUESTION NO. 81  
ANSWERED ON MONDAY, JULY 18, 2022/  
ASHADHA 27, 1944 (SAKA)  
CSR COMPLIANCE FOR PRIORITY SPENDING**

**QUESTION**

**81. SHRI SANGAM LAL GUPTA:**

**SHRI P.P. CHAUDHARY:**

**MS. DIYA KUMARI:**

**SHRI BRIJBHUSHAN SHARAN SINGH:**

**SHRI RANJEETSINGH HINDURAO NAIK NIMBALKAR:**

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

**(a) whether all the companies are complying with section 135 of the Companies Act dealing with Corporate Social Responsibility (CSR) and giving priority to local areas, if so, the details thereof, State-wise;**

**(b) if not, the details of the non-compliant companies for the State of Uttar Pradesh, district-wise;**

**(c) whether the Government has taken actions against non-compliant companies and if so, the details thereof; and**

**(d) whether the Government is formulating new measures to ensure compliance and if so, the details thereof?**

**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) & (b): 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. The first proviso to Section 135 (5) of the Act provides that the company shall give preference to the local area and areas around it where it operates. However, the emphasis on local area is only directory and not mandatory in nature and companies need to balance local area preference with national priorities. The same has also been clarified through Frequently Asked Questions (FAQs) on CSR issued vide General Circular no. 14/2021 dated 25.08.2021. 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.**

**Contd...2/-**

All data related to CSR filed by companies in MCA21 registry 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, details of CSR funds spent by the companies, in different States /Union Territories (UTs) for financial years 2016-17 to 2020-21 is at Annexure. Further, the companies are required to file the CSR data for the Financial Year 2021-22 on or before 31.03.2023.

**(c): 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. 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. Earlier, CSR related defaults were compoundable offences. So far, sanction for prosecution has been accorded in 366 cases. Of these, 155 applications for compounding have been made and 105 cases have been compounded. Further, the non-compliance of CSR provisions has been converted as a civil wrong w. e. f. 22<sup>nd</sup> January, 2021.**

**(d): Section 135 of the Act was amended vide Companies (Amendment) Act, 2019 and Companies (Amendment) Act, 2020. These amendments provided for the transfer of unspent CSR amount and made the non-compliance of CSR provisions a civil wrong w. e. f. 22<sup>nd</sup> January 2021. Further, Companies (CSR Policy) Rules, 2014 were also amended which have strengthened the CSR ecosystem by bringing more objectivity, transparency, entrusting more responsibility on the board and enhancing the disclosures by the companies.**

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**ANNEXURE REFERRED TO IN REPLY TO LOK SABHA UNSTARRED QUESTION NO. 81 FOR 18.07.2022**

| <b>State /UT-wise CSR expenditure (INR Cr.) for the last five financial years 2016-17 to 2020-21</b> |   |                   |                   |                   |                   |                   |                     |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>S. No</b>   | <b>States/UT</b>  | <b>FY 2016-17</b> | <b>FY 2017-18</b> | <b>FY 2018-19</b> | <b>FY 2019-20</b> | <b>FY 2020-21</b> | <b>Total Amount</b> |
| 1  | Andaman And Nicobar                                       | 0.63              | 0.73              | 0.82              | 1.29              | 2.19              | 5.65                |
| 2  | Andhra Pradesh  | 741.52            | 575.07            | 664.87            | 710.00            | 662.39            | 3,353.85            |
| 3  | Arunachal Pradesh   | 24.05             | 11.91             | 24.56             | 18.02             | 10.58             | 89.13               |
| 4  | Assam   | 256.92            | 211.33            | 210.00            | 282.14            | 163.21            | 1,123.59            |
| 5  | Bihar   | 100.62            | 106.17            | 137.57            | 110.15            | 78.02             | 532.53              |
| 6  | Chandigarh  | 21.96             | 20.51             | 11.46             | 15.58             | 13.12             | 82.62               |
| 7  | Chhattisgarh  | 84.66             | 176.70            | 149.35            | 268.18            | 305.73            | 984.63              |
| 8  | Dadra And Nagar Haveli                                    | 7.37              | 6.98              | 13.48             | 18.34             | 18.08             | 64.25               |
| 9  | Daman And Diu   | 2.63              | 20.23             | 6.25              | 9.53              | 5.25              | 43.90               |
| 10   | Delhi   | 460.25            | 579.37            | 749.24            | 827.74            | 657.73            | 3,274.33            |
| 11   | Goa   | 33.28             | 53.77             | 46.77             | 43.86             | 40.95             | 218.63              |
| 12   | Gujarat   | 864.83            | 967.97            | 1,082.09          | 982.53            | 1,397.26          | 5,294.69            |
| 13   | Haryana   | 386.17            | 363.43            | 377.53            | 521.11            | 536.86            | 2,185.09            |
| 14   | Himachal Pradesh  | 22.83             | 69.23             | 78.79             | 78.61             | 104.60            | 354.05              |
| 15   | Jammu And Kashmir   | 42.65             | 50.77             | 36.44             | 25.27             | 35.10             | 190.23              |
| 16   | Jharkhand   | 95.49             | 109.23            | 109.80            | 155.21            | 208.34            | 678.08              |
| 17   | Karnataka   | 875.38            | 1,145.42          | 1,250.39          | 1,445.80          | 1,205.23          | 5,922.21            |
| 18   | Kerala  | 133.82            | 219.71            | 354.67            | 295.78            | 283.78            | 1,287.76            |
| 19   | Lakshadweep   | -                 | 2.27              | 0.39              |                   | 0.01              | 2.67                |
| 20   | Madhya Pradesh  | 161.11            | 163.92            | 243.17            | 215.06            | 344.13            | 1,127.39            |
| 21   | Maharashtra   | 2,414.80          | 2,797.53          | 3,144.23          | 3,336.14          | 3,306.72          | 14,999.41           |
| 22   | Manipur   | 12.35             | 4.81              | 7.81              | 14.21             | 9.66              | 48.84               |
| 23   | Meghalaya   | 9.75              | 11.18             | 16.54             | 17.65             | 12.46             | 67.59               |
| 24   | Mizoram   | 0.08              | 1.28              | 0.11              | 0.25              | 0.81              | 2.53                |
| 25   | Nagaland  | 0.53              | 1.81              | 2.12              | 5.10              | 3.57              | 13.13               |
| 26   | Odisha  | 316.31            | 504.22            | 688.25            | 714.82            | 547.57            | 2,771.17            |
| 27   | Puducherry  | 7.43              | 6.09              | 9.15              | 11.32             | 11.79             | 45.78               |
| 28   | Punjab  | 75.05             | 112.36            | 166.00            | 188.52            | 126.01            | 667.95              |
| 29   | Rajasthan   | 324.23            | 443.35            | 595.44            | 733.95            | 643.07            | 2,740.03            |
| 30   | Sikkim  | 6.71              | 7.00              | 5.87              | 10.99             | 15.15             | 45.72               |
| 31   | Tamil Nadu  | 544.43            | 669.65            | 876.83            | 1,069.45          | 1,082.33          | 4,242.70            |
| 32   | Telangana   | 256.15            | 380.56            | 428.06            | 445.56            | 579.75            | 2,090.08            |
| 33   | Tripura   | 1.25              | 1.88              | 23.06             | 9.40              | 9.29              | 44.88               |
| 34   | Uttar Pradesh   | 321.23            | 435.21            | 519.14            | 577.08            | 826.67            | 2,679.32            |
| 35   | Uttarakhand   | 102.37            | 85.79             | 172.26            | 124.65            | 151.30            | 636.37              |
| 36   | West Bengal   | 275.68            | 338.32            | 381.77            | 416.97            | 427.44            | 1,840.17            |
| 37   | NEC/ Not mentioned*                                       | 7.63              | 137.93            | 4.44              | 30.43             | 177.51            | 357.94              |
| 38   | PAN India **  | 4,565.50          | 5,505.31          | 6,428.09          | 9,373.03          | 7,490.84          | 33,362.77           |
| 39   | Contribution to Funds included in Schedule VII of the Act | 787.22            | 799.18            | 1,155.25          | 1,787.89          | 3,371.00          | 7,900.55            |
| <b>Grand Total (in Cr.)</b>  |   | <b>14,344.87</b>  | <b>17,098.18</b>  | <b>20,172.07</b>  | <b>24,891.63</b>  | <b>24,865.46</b>  | <b>101,372.20</b>   |

(Data up to 31.03.2022) [Source: National CSR Data Portal]

\*Companies did not specify the names of States where projects were undertaken

\*\* Companies indicated more than one State where projects were undertaken.

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