GOVERNMENT OF INDIA MINISTRY OF CORPORATE AFFAIRS

LOK SABHA UNSTARRED QUESTION NO. 3249 ANSWERED ON MONDAY, DECEMBER 16, 2024 AGRAHAYANA 25, 1946 (SAKA) AMOUNT SPENT BY PSUS UNDER CSR

QUESTION

†3249. Shri Brijmohan Agrawal: Shri Pradeep Purohit:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the details of the amount spent by Public Sector Undertakings (PSUs) and various industrial units including various corporate companies like Life Insurance Corporation (LIC), Indian Oil Corporation Limited (IOCL), Bharat Petroleum Corporation Limited (BPCL), Hindustan Organic Chemicals Limited (HOCL), NTPC Limited, NALCO and Coal India subsidiaries under Corporate Social Responsibility (CSR) during the last five years in the country, State-wise, including Chhattisgarh and Odisha;
- (b) the amount spent under CSR by various industrial units in the State of Chhattisgarh and Odisha during the said period;
- (c) whether the Government has formulated any policy to review the work done under CSR funds and if so, the details thereof;
- (d) whether there is any specific policy or criteria to allocate CSR funds on a nomination basis to PSUs and if so, the details thereof and if not, the process followed for the allocation of CSR funds in Chhattisgarh and Odisha and the mechanism to ensure transparency and accountability in their utilization;
- (e) whether any steps are being taken to prioritize key developmental sectors in Chhattisgarh and Odisha through CSR initiatives and if so, the details thereof; and
- (f) whether the Government has any data with respect to CSR funds allocation during the period 2018-23 particularly of Chhattisgarh and Odisha and if so, the details thereof?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS AND MINISTER OF STATE IN THE MINISTRY OF ROAD TRANSPORT AND HIGHWAYS

[SHRI HARSH MALHOTRA]

- (a): On the basis of annual filings by the CSR mandated Companies, State-wise CSR expenditure including Chhattisgarh and Odisha by PSUs and Non-PSUs during the last five Financial Years (FYs) i.e 2018-19 to 2022-23 is attached as Annexure-I & II respectively. The CSR expenditure by Indian Oil Corporation Limited (IOCL), Bharat Petroleum Corporation Limited (BPCL), Hindustan Organic Chemicals Limited (HOCL), NTPC Limited, NALCO and Coal India Limited are enclosed as Annexure-III. The data of CSR spent w.r.t Life Insurance Corporation (LIC) is not available as it is not registered under the Companies Act.
- (b): District wise CSR expenditure by the CSR mandated Companies in the Chhattisgarh and Odisha during the last five Financial Years (FYs) i.e 2018-19 to 2022-23 is attached as Annexure-IV & V respectively.

(c) to (e): The legal 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. Under the Act, every CSR mandated company has to constitute a CSR Committee. The Committee formulates and recommends the CSR policy and the Board of the company plans, decides, executes and monitors the CSR activities of the company based on its recommendations. The Board of the company is required to disclose the CSR Policy implemented by the company in its Board report and the Board of the company has to satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it, and the Chief Financial Officer or the person responsible for financial management shall certify to the effect. The CSR framework is disclosure based and expenditure on CSR activities is required to be audited by the statutory auditors of the company. The Ministry has notified the Companies (Auditor's Report) Order, 2020, ("CARO, 2020") applicable from FY 2021-22 which requires auditors to state details of any unspent CSR amount. The Government does not issue any direction on which activity or area Company shall spend.

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 adequate mechanisms for monitoring, transparency and accountability for CSR activities implemented by the companies.

(f): There is no provision for allocation of CSR funds under the Companies Act, 2013. However, the details of CSR expenditure in Chhattisgarh and Odisha are included in Annexure-IV & V respectively.

Annexure-I ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 3249 FOR 16.12.2024.

O 1'	04-4-/11-1-	FY	FY	FY	FY	FY
Sr. No.	State/Union Territory	2018-19	2019-20	2020-21	2021-22	2022-23
1	Andaman And Nicobar	0.15	80.0	1.28	0.64	1.04
2	Andhra Pradesh	59.07	36.04	40.68	52.12	52.10
3	Arunachal Pradesh	4.02	6.68	3.54	11.25	7.92
4	Assam	166.59	224.21	93.18	231.66	298.05
5	Bihar	32.62	8.56	7.51	43.82	110.07
6	Chandigarh	0.17	0.09	0.00	0.29	1.16
7	Chhattisgarh	94.41	109.06	186.56	154.45	160.04
8	Dadra And Nagar Haveli	0.38	0.25	1.13	0.92	0.60
9	Daman And Diu	0.10	0.01	•	0.72	0.82
10	Delhi	173.63	209.05	45.34	352.99	448.56
11	Goa	6.76	5.49	5.88	4.22	4.75
12	Gujarat	116.65	99.31	101.12	130.87	121.88
13	Haryana	25.28	30.38	15.37	58.08	38.48
14	Himachal Pradesh	47.50	39.10	42.04	60.71	55.99
15	Jammu and Kashmir	19.87	10.53	21.68	24.69	25.87
16	Jharkhand	59.91	92.14	94.87	67.45	114.81
17	Karnataka	215.30	216.27	136.34	192.93	164.38
18	Kerala	42.77	56.17	28.99	37.43	52.70
19	Leh & Ladakh	•	-	-	9.54	5.09
20	Madhya Pradesh	105.04	42.27	134.75	148.80	206.98
21	Maharashtra	111.73	253.55	214.07	323.08	308.46
22	Manipur	1.49	4.36	4.10	8.97	12.93
23	Meghalaya	3.95	9.09	2.00	1.68	1.78
24	Mizoram	0.11	0.00	0.02	5.09	9.03
25	Nagaland	0.11	0.63	0.26	4.25	6.33
26	Odisha	541.02	523.08	318.78	397.13	394.72
27	Puducherry	2.37	-	0.02	0.86	2.26
28	Punjab	5.77	2.77	2.84	7.05	12.59
29	Rajasthan	44.43	23.00	17.12	52.25	55.83
30	Sikkim	1.29	1.05	8.77	18.77	23.70
31	Tamil Nadu	115.24	128.13	76.88	74.65	102.42
32	Telangana	46.92	51.67	84.38	93.85	80.71
33	Tripura	20.80	7.49	5.81	10.95	14.44
34	Uttar Pradesh	154.29	74.71	124.75	213.91	228.61
35	Uttarakhand	99.81	56.73	50.69	84.49	115.85
36	West Bengal	50.41	41.90	64.95	98.29	138.14
37	PAN India (Other Centralized Funds)	573.24	459.56	966.21	864.87	399.44
38	PAN India*	1281.23	2479.12	1416.34	526.47	317.25
39	NEC/Not Mentioned*	0.00	7.57	168.04	0.00	0.00

^{*} Not Elsewhere Covered (NEC)

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

Annexure-II ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 3249 FOR 16.12.2024.

Sr. No.	State/Union Territory	FY	FY	FY	FY	FY
		2018-19	2019-20	2020-21	2021-22	2022-23
1	Andaman And Nicobar	0.67	1.21	1.58	9.07	1.49
2	Andhra Pradesh	606.90	674.19	679.13	604.67	902.52
3	Arunachal Pradesh	20.54	11.34	7.04	108.17	5.43
4	Assam	43.41	60.79	87.06	174.51	172.19
5	Bihar	105.33	101.92	82.38	122.15	125.29
6	Chandigarh	11.29	15.48	13.40	50.59	17.47
7	Chhattisgarh	54.94	160.62	139.07	150.84	436.08
8	Dadra And Nagar Haveli	13.10	18.09	20.85	13.19	13.11
9	Daman And Diu	6.16	9.52	5.25	3.41	8.58
10	Delhi	577.22	620.95	679.24	840.94	1014.20
11	Goa	40.01	38.42	36.04	41.22	53.36
12	Gujarat	965.53	885.05	1360.48	1473.05	1860.38
13	Haryana	352.83	507.54	535.49	625.87	661.68
14	Himachal Pradesh	31.29	39.68	64.27	79.51	82.52
15	Jammu and Kashmir	16.57	14.74	13.88	25.99	45.35
16	Jharkhand	49.89	63.08	131.67	125.88	273.32
17	Karnataka	1042.38	1231.89	1141.47	1646.80	1820.85
18	Kerala	312.01	242.39	261.68	202.30	298.90
19	Lakshadweep	0.39	-	0.01	0.45	0.02
20	Leh & Ladakh	-	-	-	5.29	6.63
21	Madhya Pradesh	138.50	178.18	240.76	278.88	448.88
22	Maharashtra	3036.00	3099.68	3250.74	5056.99	5186.31
23	Manipur	6.33	9.84	6.29	6.64	40.52
24	Meghalaya	12.59	8.56	15.63	17.95	19.95
25	Mizoram	-	0.25	0.95	1.85	1.97
26	Nagaland	2.02	4.47	3.31	8.21	7.24
27	Odisha	156.89	194.31	259.38	273.19	592.98
28	Puducherry	6.78	11.32	12.41	8.45	10.28
29	Punjab	161.08	186.67	155.61	177.83	234.88
30	Rajasthan	551.06	711.12	652.87	659.57	1046.34
31	Sikkim	4.58	9.94	8.51	9.47	12.47
32	Tamil Nadu	761.84	944.13	1097.19	1357.41	1456.24
33	Telangana	381.15	394.13	543.33	592.02	925.92
34	Tripura	2.26	1.91	3.48	4.96	4.82
35	Uttar Pradesh	367.02	503.27	782.58	1125.26	923.82
36	Uttarakhand	72.50	67.97	109.89	143.59	185.26
37	West Bengal	331.82	381.95	406.53	468.91	623.36
38	PAN India*	5162.29	6906.54	6388.69	4996.27	5673.11
	PAN India (Other					
39	Centralized Funds)	583.62	1331.14	2525.09	754.63	688.29
40	NEC/Not Mentioned*	4.44	13.41	1.43	0.09	10.12
	Total	15993.20	19655.70	21724.68	22246.10	25892.1

^{*} Not Elsewhere Covered (NEC)

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

Annexure-III ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 3249 FOR 16.12.2024.

CSR expenditure for the	FY 2018-19	to 2022-23	3 (Amount i	n Cr.)	
Name of Company	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Indian Oil Corporation Limited (IOCL)	468.15	518.49	445.09	284.03	251.23
Bharat Petroleum Corporation Limited (BPCL)	178.19	345.55	59.02	123.99	107.57
Hindustan Organic Chemicals Limited (HOCL)	-	-	-	-	-
NTPC Limited	285.46	304.92	418.87	356.71	319.98
NALCO	30.35	39.71	35.00	35.56	38.36
Coal India Limited	27.53	172.31	95.40	77.58	41.70

Annexure-IV ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 3249 FOR 16.12.2024.

Sr. No.	District	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
1	Balod	•	-	1.63	-	-
2	Baloda Bazar	-	0.35	0.14	-	-
3	Balrampur		0.12	0.84	-	-
4	Bastar	-	0.05	5.11	15.26	12.12
5	Bemetara	0.24	-	-	-	-
6	BIJAPUR	-	-	1.79	-	-
7	Bilaspur	1.30	20.82	14.31	16.74	27.99
8	Dakshin Bastar Dantewada	-	-	12.13	8.77	9.91
9	Dhamtari	-	0.75	1.54	1.79	9.07
10	Durg	5.41	16.58	8.26	13.45	10.35
11	Gariaband	-	-	0.77	-	-
12	Janjgir-Champa	8.33	4.11	1.41	3.72	15.91
13	Jashpur	-	0.22	1.40	2.31	0.27
14	Kabeerdham	-	0.04	1.26	0.77	1.52
15	Kondagaon	-	-	-	-	3.00
16	Korba	2.85	17.05	18.74	18.90	26.78
17	Korea	-	0.03	0.94	2.78	2.46
18	Mahasamund	0.27	1.79	-	0.75	0.27
19	Narayanpur	-	2.20	3.24	-	-
20	Raigarh	1.18	5.35	6.19	21.05	273.34
21	Raipur	20.38	103.58	90.80	79.26	89.36
22	Rajnandgaon	2.12	4.82	2.77	7.80	9.08
23	Sukma	0.35	0.23	1.60	2.49	1.20
24	Surajpur	•	1.40	3.67	1.17	-
25	Surguja	0.13	0.45	12.70	11.89	6.32
26	Uttar Bastar Kanker	•	0.07	1.15	1.02	6.59
27	NEC/Not Mentioned*	106.80	89.68	133.24	95.36	90.59
· · · · · · · · · · · · · · · · · · ·	Total	149.35	269.68	325.63	305.29	596.11

^{*} Not Elsewhere Covered (NEC)

^{*}Companies either did not specify the names of district or indicated more than one district where projects were undertaken.

Annexure-V ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 3249 FOR 16.12.2024.

Sr. No.	District	FY	FY	FY	FY	FY
		2018-19	2019-20	2020-21	2021-22	2022-23
1	Anugul	0.85	2.44	1.13	15.19	44.41
2	Balangir	0.97	0.06	10.06	3.69	7.74
3	Baleshwar	0.43	0.35	0.91	10.85	6.00
4	Bargarh	0.04	-	-	11.43	5.54
5	Bhadrak	0.06	2.68	8.40	3.07	7.77
6	Boudh	0.00	-	0.25	0.38	0.31
7	Cuttack	2.92	5.88	5.67	42.74	36.18
8	Deogarh	-	2.71	-	7.14	1.42
9	Dhenkanal	3.81	3.90	3.37	9.00	9.03
10	Gajapati	0.06	-	-	7.76	1.15
11	Ganjam	0.83	0.73	13.23	11.65	5.91
12	Jagatsinghapur	2.18	5.60	5.41	11.55	6.27
13	Jajapur	14.02	13.76	6.81	11.30	28.07
14	Jharsuguda	6.01	3.98	6.82	22.15	223.36
15	Kalahandi	10.26	10.66	8.12	24.84	20.84
16	Kandhamal	0.00	1.12	0.04	2.86	6.14
17	Kendrapara	0.24	0.15	0.44	2.11	3.45
18	Kendujhar	0.17	10.44	5.80	21.92	54.45
19	Khordha	4.92	221.41	112.17	70.34	62.43
20	Koraput	2.23	15.13	15.52	17.56	24.77
21	Malkangiri	0.04	0.02	-	0.23	0.12
22	Mayurbhanj	0.82	2.30	1.27	5.06	8.25
23	Nabarangpur	1.98	0.01	0.47	2.52	1.71
24	Nayagarh	-	-	1.69	2.26	0.62
25	Nuapada	-	0.30	0.44	3.32	0.60
26	Puri	2.99	12.54	10.54	8.40	12.42
27	Rayagada	2.26	6.09	5.39	11.86	9.50
28	Sambalpur	0.44	0.41	0.39	14.52	32.85
29	Sonepur	-	-	-	-	0.02
30	Subarnapur	•			0.19	
31	Sundargarh	<u> </u>	15.19	8.42	21.15	112.85
32	NEC/Not Mentioned*	634.23	379.54	345.38	293.30	253.53
32	Total	697.91	717.39	578.16	670.32	987.70

^{*} Not Elsewhere Covered (NEC)

^{*}Companies either did not specify the names of district or indicated more than one district where projects were undertaken.