

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA
UNSTARRED QUESTION NO. 1091**

Monday, February 10, 2025/Magha 21, 1946 (Saka)

Assessment of Companies under CSR

QUESTION

1091. Shri Balwant Baswant Wankhade:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

(a) whether the Government has made any assessment of public and private sector companies who have fulfilled their responsibility under Corporate Social Responsibility (CSR) and if so, the details along with the outcome thereof and if not, the reasons therefor;

(b) whether it is mandatory for all the public and private sector companies to spend at least 2 per cent of their average net profit for activities under CSR and if so, the sector-wise details since the inception of the scheme till date; and

(c) the State/UT-wise details of development work carried out/proposed to be carried out in rural areas of the country by companies under CSR during each of the last three years and the current year?

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): 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. Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies under CSR. CSR is a Board driven process and the Board of the company plans, decides, executes and monitors the CSR activities of the company based on the recommendation of its CSR Committee. The CSR framework is disclosure based and 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.

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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. Thus, through the above framework, it is ensured that the provisions of the Acts and Rules are implemented.

(b): 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 percent 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.

Further, the details of development sector-wise CSR expenditure since inception of the CSR scheme i.e since 2014-15 onwards till date are attached at Annexure-I.

(c) The details of development work carried out in rural areas is not separately maintained. However, the rural development projects have been captured under Development sector-wise CSR expenditure which can be seen at Annexure-I. Furthermore, State-wise CSR expenditure for last three financial years i.e. 2020-21, 2021-22, 2022-23 is attached at Annexure-II.

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 1091 FOR 10.02.2025

Development sector-wise CSR expenditure in India from FY 2014-15 to FY 2022-23 (Amount in Crore)									
State/ UTs	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Agro forestry	18.12	57.85	45.48	66.79	64.75	67.38	20.90	34.27	65.07
Animal welfare	17.29	66.67	78.71	63.52	98.33	106.12	193.55	168.79	315.98
Armed Forces, Veterans, War Widows/ Dependants	4.76	11.14	37.86	29.09	90.18	62.06	84.05	47.22	62.27
Art And Culture	117.37	119.17	306.13	395.22	225.94	933.57	493.13	248.34	441.02
Conservation of natural resources	44.60	49.85	119.09	228.14	173.55	160.60	92.00	273.82	580.37
Education	2589.42	4057.45	4534.16	5763.45	6111.66	7179.51	6693.25	6569.82	10085.78
Environmental Sustainability	773.99	796.69	1082.63	1301.96	1368.27	1470.53	1030.16	2433.24	1960.13
Gender Equality	55.21	73.85	72.60	24.01	51.86	82.93	43.83	104.67	119.83
Health Care	1847.74	2569.43	2503.91	2776.95	3617.15	4905.72	7325.83	7816.29	6830.60
Livelihood Enhancement Projects	280.17	393.38	518.49	832.40	907.98	1077.72	938.91	854.78	1654.39
Poverty, Eradicating Hunger, Malnutrition	274.70	1252.08	614.65	811.20	1195.78	1159.71	1407.58	1896.95	1232.62
Rural development projects	1059.35	1376.16	1572.87	1724.07	2434.17	2301.02	1850.71	1833.76	2005.37
Safe drinking water	103.95	180.16	160.12	220.87	228.23	253.40	203.13	182.68	246.36
Sanitation	299.54	631.80	433.98	460.68	506.66	521.72	338.97	313.26	429.91
Senior citizens welfare	8.94	21.87	27.75	40.10	46.52	52.33	56.47	79.58	132.87
Setting up homes and hostels for women	8.74	29.28	62.22	70.58	57.01	48.50	44.52	100.92	48.53
Setting up orphanage	5.12	16.90	16.80	39.87	12.89	36.50	21.88	27.52	41.24
Slum area development	101.14	14.10	51.49	39.16	51.06	42.94	88.95	58.38	93.84
Socio-economic equalities	39.04	77.97	148.01	155.95	167.92	214.88	149.81	164.90	154.01
Special education	41.43	125.84	165.33	140.01	186.13	196.88	209.24	190.52	305.67
Technology incubators	4.74	26.34	25.40	16.94	32.10	53.50	62.62	8.57	1.38
Training To Promote Sports	57.62	140.12	197.00	285.41	310.16	304.00	243.39	291.85	526.14
Vocational skills	277.07	344.40	379.70	546.46	798.36	1181.23	717.65	1034.18	1164.19
Women Empowerment	72.87	122.79	163.46	251.37	236.54	259.57	206.00	261.34	396.99
Other Central Government Funds	624.61	910.74	787.22	799.18	1156.86	1790.69	3491.30	1620.09	1091.86
NEC/ Not Mentioned	1338.40	1051.16	437.43	15.20	87.61	502.79	203.14	0.59	1.50
Total	10065.93	14517.21	14542.51	17098.57	20217.65	24965.82	26210.95	26616.30	29987.92

(Data upto 31.03.2024) (Source : Corporate Data Management Cell)

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

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 1091 FOR 10.02.2025

State-wise CSR expenditure by public sector(PSUs) and private sector(Non-PSUs) companies from FY 2020-21 to 2022-23 (Amount in Rs. crores)							
S.No	States	FY 2020-21		FY 2021-22		FY 2022-23	
		Non-PSUs	PSUs	Non-PSUs	PSUs	Non-PSUs	PSUs
1	Andaman And Nicobar	1.58	1.28	9.07	0.64	1.49	1.04
2	Andhra Pradesh	679.13	40.68	604.67	52.12	902.54	52.10
3	Arunachal Pradesh	7.04	3.54	108.17	11.25	5.43	7.92
4	Assam	87.06	93.18	174.51	231.66	172.20	298.05
5	Bihar	82.38	7.51	122.15	43.82	125.30	110.07
6	Chandigarh	13.40	--	50.59	0.29	17.47	1.16
7	Chhattisgarh	139.07	186.56	150.84	154.45	436.08	160.04
8	Dadra And Nagar Haveli	20.85	1.13	13.19	0.92	13.11	0.60
9	Daman And Diu	5.25	--	3.41	0.72	8.58	0.82
10	Delhi	679.24	45.34	843.34	352.99	1035.35	448.56
11	Goa	36.04	5.88	41.22	4.22	53.41	4.75
12	Gujarat	1360.48	101.12	1473.39	130.87	1886.54	121.88
13	Haryana	535.49	15.37	625.87	58.08	662.59	38.48
14	Himachal Pradesh	64.27	42.04	79.51	60.71	82.63	55.99
15	Jammu and Kashmir	13.88	21.68	25.99	24.69	45.35	25.87
16	Jharkhand	131.67	94.87	125.88	67.45	273.54	114.81
17	Karnataka	1141.47	136.34	1646.80	192.93	1821.45	164.38
18	Kerala	261.68	28.99	202.30	37.43	298.90	52.70
19	Lakshadweep	0.01	--	0.45	--	0.02	--
20	Leh & Ladakh	--	--	5.29	9.54	6.63	5.09
21	Madhya Pradesh	240.76	134.75	278.88	148.80	449.43	206.98
22	Maharashtra	3250.74	214.07	5057.33	323.08	5188.86	308.46
23	Manipur	6.29	4.10	6.64	8.97	40.52	12.93
24	Meghalaya	15.63	2.00	17.95	1.68	19.95	1.78
25	Mizoram	0.95	0.02	1.85	5.09	1.97	9.03
26	Nagaland	3.31	0.26	8.21	4.25	7.24	6.33
27	Odisha	259.38	318.78	273.19	397.13	592.98	394.72
28	Puducherry	12.41	0.02	8.45	0.86	10.29	2.26
29	Punjab	155.61	2.84	177.83	7.05	234.98	12.59
30	Rajasthan	652.87	17.12	659.57	52.25	1046.54	55.83
31	Sikkim	8.51	8.77	9.47	18.77	12.47	23.70
32	Tamil Nadu	1097.19	76.88	1357.41	74.65	1460.06	102.42
33	Telangana	543.33	84.38	592.02	93.85	926.83	80.71
34	Tripura	3.48	5.81	4.96	10.95	4.82	14.44
35	Uttar Pradesh	782.58	124.75	1125.26	213.91	923.96	228.61
36	Uttarakhand	109.89	50.69	143.59	84.49	185.26	115.85
37	West Bengal	406.53	64.95	468.91	98.29	624.15	138.14
38	PAN India (Other Centralized Funds)	2525.09	966.21	748.70	864.87	549.38	399.44
39	PAN India*	6388.69	1416.34	4998.69	526.47	5743.73	317.25
40	NEC/Not Mentioned*	1.43	168.04	0.52	--	20.12	--
Total		21724.68	4486.27	22246.10	4370.20	25892.14	4095.78

(Data upto 31.03.2024) (Source : Corporate Data Management Cell)

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