

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA
UNSTARRED QUESTION NO. 2651**

Monday, March 17, 2025/Phalguna 26, 1946 (Saka)

Funds Utilised under CSR in Tamil Nadu

QUESTION

2651. Dr. T Sumathy Alias Thamizhachi Thangapandian:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the details of the funds utilised and unutilised along with the major activities/programmes undertaken by various public sector and private sector companies under Corporate Social Responsibility (CSR) during the last six years in Tamil Nadu especially in Chennai South Constituency;**
- (b) whether the CPSUs have imposed very strict eligibility conditions to comply with such as the AAA Ratings for getting CSR funds from such CPSU and as a result only few have access to CSR funds and most of the CSR funds are being utilised only in constituencies of Ministers and Members of the ruling dispensation;**
- (c) if so, the details thereof; and**
- (d) the steps taken/proposed to be taken by the Government to ensure proper utilisation of CSR funds as per rules?**

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 Corporate Social Responsibility (CSR) framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry. On the basis of the filings made by the companies in the MCA21 registry, the Development Sector-wise CSR spent by the PSUs and Non-PSUs in Tamil Nadu during last six Financial Years (FY) i.e 2017-18 to 2022-23 are attached at Annexure-I & II respectively. The District-wise CSR spent by the PSUs and Non-PSUs in Tamil Nadu including Chennai district during last six Financial Years (FY) i.e 2017-18 to 2022-23 are attached at Annexure-III & IV respectively. Parliamentary Constituency-wise data is not maintained centrally.

Through the Companies (Amendment) Acts, 2019 and 2020, certain amendments to Section 135 of the Act have been made to provide for treatment of unspent CSR amount. In case of an ongoing project, the company is required to transfer the unspent amount

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to a special account of the company i.e 'Unspent CSR Account', within 30 days from the end of financial year and spend the same in pursuance of its CSR policy within the next three financial years from the date of such transfer. After lapse of three financial years, the amount remaining unspent, if any, is required to be transferred to any Fund mentioned in Schedule VII of the Act. In case of other than an ongoing project, the company is required to transfer the unspent CSR amount to any Fund mentioned in Schedule VII of the Act within a period of six months from the end of the financial year.

(b) & (c): The legal framework for 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 Companies Act, 2013 (Act) enlists areas or activities that may be undertaken by a company as CSR. The Board of the company is empowered to undertake its CSR activities either by itself or through implementing agencies as defined under Rule 4(1) of the Companies (CSR Policy) Rules, 2014. Every eligible company has to constitute a CSR Committee comprising of three or more directors. The Committee shall formulate and recommend the CSR policy which indicates the activities to be undertaken by the company in areas or subjects specified in Schedule VII. The Board of the company plans, decides, executes and monitors the CSR activities of the company based on the recommendation of its CSR Committee.

(d): The Board of the company is required to disclose the CSR Policy implemented by the company in its Board report. 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 details of CSR activities, Impact Assessment etc. are required to be reported by the companies in the 'Annual Report on CSR' including an annual action plan on CSR which is part of the Company's Board Report. The Board's Report including Annual Report on CSR is an important tool of communication by the Board of a company to its shareholders. Further, those companies who have their websites are required to make disclosures such as composition of CSR Committee, CSR Policy and CSR projects approved by Board on their website for public access and transparency.

The expenditure on CSR activities is also required to be audited by the statutory auditors of the company. Further, 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, 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 safeguards for proper utilization of CSR funds. Whenever 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.

Referred to in the part (a) of Lok Sabha Unstarred Question no. 2651 for 17.03.2025.

Development sector-wise CSR expenditure by PSUs in Tamil Nadu from FY 2017-18 to FY 2022-23 (Amount in Cr.)							
Sr. No.	Development Sector	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
1	Agro forestry	-	0.01	-	0.01	-	-
2	Animal welfare	-	-	0.15	0.20	0.20	0.05
3	Armed Forces, Veterans, War Widows/ Dependants	-	0.05	0.10	0.00	0.10	-
4	Art And Culture	1.03	0.40	1.92	0.34	0.17	27.31
5	Education	16.37	29.07	32.72	28.40	29.00	36.20
6	Environmental Sustainability	4.25	11.90	11.65	0.90	16.06	3.04
7	Gender Equality			1.72	0.02		0.17
8	Health Care	10.93	16.56	53.99	13.81	17.91	16.37
9	Livelihood Enhancement Projects	0.51	2.42	1.01	0.15	0.50	-
10	Poverty, Eradicating Hunger, Malnutrition	13.47	0.02	-	-	0.18	0.76
11	Rural development projects	20.01	29.63	17.31	8.07	1.37	1.19
12	Safe drinking water	0.67	1.83	1.33	1.47	1.17	1.43
13	Sanitation	2.43	6.18	1.89	15.93	5.10	7.18
14	Senior citizens welfare	0.93	0.04	0.15	0.19	0.07	0.07
15	Setting up homes and hostels for women	0.00	-	0.05	4.07	0.00	-
16	Socio-economic equalities	0.37	4.98	0.00	0.32	-	-
17	Special education	3.01	0.69	0.21	0.27		0.70
18	Technology incubators	-	0.00	1.05	-	-	-
19	Training To Promote Sports	0.60	1.25	0.90	0.00	0.31	2.36
20	Vocational skills	0.11	9.71	1.90	2.66	2.51	2.93
21	Women Empowerment	1.40	0.51	0.08	0.07	-	2.65
Total		76.10	115.24	128.13	76.88	74.65	102.42

Referred to in the part (a) of Lok Sabha Unstarred Question no. 2651 for 17.03.2025.

Development sector-wise CSR expenditure by Non-PSUs in Tamil Nadu from FY 2017-18 to FY 2022-23 (Amount in Cr.)							
Sr. No.	Development Sector	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
1	Agro forestry	0.48	2.64	0.15	1.18	1.60	2.63
2	Animal welfare	1.31	2.02	2.85	5.41	9.08	8.75
3	Armed Forces, Veterans, War Widows/ Dependants	0.25	0.78	0.27	0.27	1.09	1.00
4	Art And Culture	9.45	6.59	10.80	43.06	8.79	8.48
5	Conservation of natural resources	5.41	4.93	6.01	10.33	14.46	26.67
6	Education	282.77	286.70	418.64	379.32	383.33	598.84
7	Environmental Sustainability	22.83	35.36	74.11	97.83	119.67	90.62
8	Gender Equality	0.34	0.35	2.03	1.10	3.46	1.48
9	Health Care	117.39	165.42	185.59	280.72	409.54	328.71
10	Livelihood Enhancement Projects	12.69	20.42	28.85	35.66	37.12	65.03
11	Poverty, Eradicating Hunger, Malnutrition	31.42	20.57	31.11	71.03	194.87	35.00
12	Rural development projects	31.07	118.53	35.00	50.95	47.17	80.24
13	Safe drinking water	6.27	12.84	9.31	17.16	9.65	10.86
14	Sanitation	10.60	10.55	7.71	18.16	11.77	20.26
15	Senior citizens welfare	4.71	2.06	2.27	2.25	3.33	7.98
16	Setting up homes and hostels for women	3.23	2.96	2.12	2.14	8.31	0.73
17	Setting up orphanage	0.74	0.57	1.24	0.37	1.78	2.21
18	Slum area development	1.65	0.52	0.12	4.07	1.14	6.53
19	Socio-economic equalities	5.75	9.86	4.76	5.86	16.80	5.97
20	Special education	4.54	11.88	3.65	7.83	9.07	16.34
21	Technology incubators	2.25	4.70	5.09	4.89	0.26	0.38
22	Training To Promote Sports	11.13	16.48	21.82	11.23	16.07	26.08
23	Vocational skills	23.14	19.93	80.23	36.34	33.48	90.63
24	Women Empowerment	4.15	5.19	7.86	10.00	15.57	20.80
25	NEC/ Not Mentioned*	0.00	0.00	2.53	0.04	0.00	
Total		593.55	761.84	944.13	1097.19	1357.41	1456.24

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

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

Referred to in the part (a) of Lok Sabha Unstarred Question no. 2651 for 17.03.2025.

**District-wise CSR expenditure by PSUs in Tamil Nadu from FY 2017-18 to FY 2022-23
(Amount in Cr.)**

Sr. No.	District	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
1	Ariyalur	0.15	-	-	-	-	-
2	Chengalpattu	-	-	-	0.22	-	-
3	Chennai	8.88	2.53	14.38	6.29	29.12	16.86
4	Coimbatore	0.20	0.03	1.69	0.06	0.32	2.41
5	Cuddalore	0.14	-	0.02	29.58	17.34	20.87
6	Dharmapuri	-	-	-	0.75	-	0.05
7	Dindigul	0.47	-	0.09	-	0.33	2.16
8	Erode	0.14	-	-	-	-	0.17
9	Kallakurichi	-	-	-	1.16	-	-
10	Kancheepuram	0.65	8.27	-	-	0.97	5.47
11	Kanniyakumari	-	0.07	0.17	0.00	0.17	0.17
12	Karur	-	0.08	-	-	1.10	6.96
13	Krishnagiri	0.40	0.11	-	-	0.15	0.11
14	Madurai	7.52	-	3.68	0.28	3.31	5.93
15	Mayiladuthurai	-	-	-	-	-	-
16	Nagapattinam	-	0.15	2.79	9.76	0.47	0.54
17	Namakkal	0.20	-	-	-	0.49	-
18	Perambalur	-	-	-	-	0.03	-
19	Pudukkottai	0.02	-	-	0.00	0.00	0.06
20	Ramanathapuram	-	-	0.13	1.70	0.86	2.00
21	Ranipet	-	-	-	0.00	0.06	-
22	Salem	0.72	0.52	0.41	0.49	0.14	1.93
23	Sivaganga	0.04	-	-	-	0.62	0.55
24	Tenkasi	-	-	0.07	-	-	-
25	Thanjavur	-	-	-	-	-	0.53
26	The Nilgiris	-	-	-	-	0.10	0.11
27	Theni	-	-	-	-	-	0.26
28	Thiruvallur	-	-	5.10	3.00	0.43	0.10
29	Thiruvarur	-	0.08	-	-	-	0.08
30	Thoothukudi	0.30	1.36	0.06	0.21	1.21	0.16
31	Tiruchirappalli	-	-	0.60	0.18	0.26	0.75
32	Tirunelveli	-	12.81	0.64	0.82	-	0.07
33	Tirupathur	-	-	-	-	-	-
34	Tiruppur	-	-	0.00	-	-	-
35	Tiruvannamalai	-	-	0.04	-	-	-
36	Vellore	-	0.01	0.75	0.48	0.55	1.14
37	Viluppuram	-	-	-	0.46	0.89	1.41
38	Virudhunagar	-	-	0.51	0.82	0.03	1.41
39	District not classified elsewhere*	56.26	89.23	97.02	20.62	15.69	30.17
	Total	76.10	115.24	128.13	76.88	74.65	102.42

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

*The value is associated with disclosures not having any district mentioned.

Referred to in the part (a) of Lok Sabha Unstarred Question no. 2651 for 17.03.2025.

District-wise CSR expenditure by Non-PSUs in Tamil Nadu from FY 2017-18 to FY 2022-23							
(Amount in Cr.)							
Sr. No.	District	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
1	Ariyalur	-	-	0.10	3.17	0.17	-
2	Chengalpattu	0.00	0.28	2.24	6.02	1.11	1.50
3	Chennai	120.34	195.95	280.78	328.59	666.75	632.68
4	Coimbatore	35.79	44.84	59.70	88.57	139.22	138.11
5	Cuddalore	2.74	3.66	10.58	11.38	20.30	55.09
6	Dharmapuri	0.47	0.20	0.57	0.32	1.87	0.31
7	Dindigul	2.04	2.72	4.33	8.54	6.23	11.53
8	Erode	0.65	6.73	6.86	6.00	18.85	26.31
9	Kallakurichi	-	-	-	0.19	0.01	-
10	Kancheepuram	8.23	22.10	25.98	33.69	61.14	114.81
11	Kanniyakumari		4.12	0.93	1.69	5.27	3.95
12	Karur	2.75	3.14	7.49	7.15	7.92	9.77
13	Krishnagiri	7.12	12.25	24.29	15.13	17.83	17.28
14	Madurai	1.84	4.74	7.18	11.52	21.00	46.17
15	Mayiladuthurai	-	-	-	-	-	-
16	Nagapattinam	1.91	2.71	0.73	1.44	1.83	2.87
17	Namakkal	1.52	2.32	5.20	11.03	6.01	8.17
18	Perambalur	-	0.05	0.49	0.96	2.18	1.71
19	Pudukkottai	0.17	1.66	2.57	2.74	3.72	2.61
20	Ramanathapuram	1.54	1.14	7.29	13.27	13.10	7.81
21	Ranipet	-	0.41	0.94	5.75	0.19	0.40
22	Salem	0.95	3.61	4.46	10.35	12.64	13.05
23	Sivaganga	1.67	0.27	0.12	1.35	3.89	10.25
24	Tenkasi	-	-	0.06	2.13	0.29	0.05
25	Thanjavur	3.79	12.07	15.51	38.98	20.81	13.23
26	The Nilgiris	0.10	1.63	1.41	3.01	7.86	13.48
27	Theni	0.41	0.09	0.83	0.85	2.93	5.86
28	Thiruvallur	0.65	2.79	11.23	14.62	25.62	54.18
29	Thiruvarur	-	0.14	-	0.77	3.58	3.97
30	Thoothukudi	6.80	11.83	15.51	9.81	42.66	12.72
31	Tiruchirappalli	3.84	0.08	95.30	13.53	17.55	17.94
32	Tirunelveli	1.01	7.83	2.10	3.80	9.03	18.91
33	Tirupathur	-	-	0.00	0.31	0.06	0.05
34	Tiruppur	0.46	0.70	9.20	9.31	4.53	0.34
35	Tiruvannamalai	0.92	0.32	1.72	3.73	4.44	9.99
36	Vellore	4.96	6.80	12.40	10.25	20.78	24.02
37	Viluppuram	0.34	0.46	3.99	6.16	7.59	7.07
38	Virudhunagar	5.69	7.04	13.37	15.76	19.06	22.32
39	District not classified elsewhere*	374.85	397.18	308.68	395.32	159.41	147.69
	Total	593.55	761.84	944.13	1097.19	1357.41	1456.24

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

*The value is associated with disclosures not having any district mentioned.
