

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 62**

**Monday, February 3, 2025/ Magha 14, 1946 (Saka)
Strategy for Implementation of CSR Policy**

QUESTION

62. Shri Eswarasamy K:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) whether the Government has developed any strategy for implementation of Corporate Social Responsibility (CSR) policy to make it more effective and result-oriented and if so, the details thereof; and**
- (b) the details of expenditure/contribution by Public Sector Undertakings (PSUs) and private companies/corporate houses along with the details of works/activities undertaken by them during the last three years and the current year under CSR in various States including Tamil Nadu, year/company/State/UT-wise?**

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. 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. The Board of the company is required to disclose the CSR Policy implemented by the company in its Board report and 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 this 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 existing legal and corporate governance framework provides for an effective and result oriented mechanism for CSR activities implemented by the Companies.

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(b): All data related to CSR filed by companies in MCA21 registry is available in public domain and can be accessed at www.csr.gov.in. On the basis of annual filings by the CSR mandated Companies, State-wise including Tamil Nadu and Sector-wise CSR expenditure by PSUs and Non-PSUs during the last three Financial Years (FYs) i.e 2020-21, 2021-22 and 2022-23 is attached as Annexure-I & Annexure-II respectively.

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 62 FOR 03.02.2025

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 states or indicated more than one state where projects were undertaken.

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 62 FOR 03.02.2025

Development sector-wise CSR expenditure by public sector(PSUs) and private sector (Non-PSUs) in India from FY 2020-21 to 2022-23							
(Amount in Rs. crores)							
S.No	Development sector	FY 2020-21		FY 2021-22		2022-23	
		Non PSU	PSU	Non PSU	PSU	Non PSU	PSU
1	Agro forestry	20.85	0.04	31.84	2.43	64.43	0.64
2	Animal welfare	191.61	1.93	165.63	3.16	313.27	2.70
3	Armed Forces, Veterans, War Widows/ Dependants	68.85	15.20	37.71	9.51	57.50	4.77
4	Art And Culture	221.01	272.12	221.98	26.36	371.35	69.68
5	Conservation of natural resources	83.02	8.99	263.64	10.18	559.18	21.19
6	Education	6016.71	676.54	5747.60	822.23	9420.34	665.44
7	Environmental Sustainability	927.82	102.33	2159.15	274.09	1696.20	263.93
8	Gender Equality	43.58	0.25	103.40	1.28	116.93	2.89
9	Health Care	6379.06	946.77	6436.96	1379.32	5306.50	1524.10
10	Livelihood Enhancement Projects	896.10	42.81	826.39	28.38	1499.59	154.79
11	Poverty, Eradicating Hunger, Malnutrition	1018.13	389.46	1777.63	119.32	1209.36	23.26
12	Rural development projects	1386.45	464.25	1454.71	379.05	1633.64	371.73
13	Safe drinking water	173.22	29.91	151.22	31.46	206.70	39.66
14	Sanitation	189.69	149.28	170.62	142.64	204.13	225.78
15	Senior citizens welfare	54.88	1.59	72.26	7.32	128.13	4.74
16	Setting up homes and hostels for women	36.64	7.88	99.25	1.67	42.43	6.10
17	Setting up orphanage	20.48	1.40	26.15	1.37	39.25	1.99
18	Slum area development	22.01	66.94	22.15	36.23	91.63	2.21
19	Socio-economic inequalities	145.03	4.78	150.58	14.32	133.51	20.50
20	Special education	201.60	7.65	186.58	3.94	294.20	11.48
21	Technology incubators	54.66	7.96	7.97	0.61	1.38	--
22	Training To Promote Sports	216.91	26.48	235.25	56.61	423.99	102.15
23	Vocational skills	601.99	115.66	899.90	134.28	1021.22	142.97
24	Women Empowerment	194.44	11.56	242.33	19.01	367.50	29.49
25	Other Central Government Funds	2525.09	966.21	754.63	865.46	688.29	403.56
26	NEC/ Not Mentioned*	34.86	168.28	0.59	0.00	1.50	0.00
	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.
