

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA**

UNSTARRED QUESTION NO. 950

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

Collection and Utilisation of CSR Funds

QUESTION

950. Shri Shyamkumar Daulat Barve:

Dr. Kirsan Namdeo:

Dr. Nishikant Dubey:

Shri Dharambir Singh:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

(a) the details of total Corporate Social Responsibility (CSR) Funds collected, allocated and Utilised in the country since its inception along with the works/projects completed under CSR, Sector, year and State-wise including all districts, particularly tribal areas of Gadchiroli Parliamentary Constituency of Maharashtra and Godda Parliamentary Constituency of Jharkhand;

(b) the details and names of projects which have not been completed under CSR, State-wise including Jharkhand;

(c) whether there are any specific guidelines by which the Public Sector Undertakings (PSUs) and Private Companies choose beneficiaries and the way by which the CSR funds are disbursed along with the total number of beneficiaries under CSR, State-wise;

(d) the details of PSUs contributing funds for sports development in the country, State-wise including Bhiwani-Mahendergarh Parliamentary Constituency of Haryana; and

(e) whether the Government has audited CSR Funds spent by the PSUs/Companies and if so, the details thereof and if not, the reasons therefor?

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)&(b): There is no provision of collection and allocation of CSR funds under CSR legal framework. 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. 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. Ministry does not maintain Parliamentary Constituency-wise data. However, on the basis of annual filings by the CSR mandated Companies, state-wise and sector-wise details of CSR spent during the last three Financial Years (FYs) i.e 2020-21, 2021-22 and 2022-23 is attached as Annexure-I and Annexure-II respectively. Further, Completion status of CSR projects or activities are not maintained by the government.

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(c): Under the legal framework, CSR is a Board-driven process. Every CSR mandated company except Companies covered under section 135(9) of the Act shall constitute a CSR Committee. The Committee shall formulate and recommend the CSR policy which indicates the activities inter-alia includes beneficiaries to be undertaken by the company in area or subject specified in Schedule VII. The Board of the company plans, decides, executes and monitors the CSR activities of the company based on the recommendations of its CSR Committee. The Government does not issue any directions to the Companies for deciding their CSR Policy or beneficiary.

(d): Ministry does not maintain constituency-wise data. However, on the basis of annual filings, the details of State-wise CSR expenditure on Sports for financial year (FY) 2020-21, 2021-22 and 2022-23 is attached at Annexure III.

(e): Under Rule 4(5) of the Companies (CSR Policy) Rules, 2014, 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. 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 expenditure on CSR by the companies.

State-wise CSR expenditure from FY 2020-21 to 2022-23 (Amount in Crore)				
S.No.	States	FY 2020-21	FY 2021-22	FY 2022-23
1	Andaman And Nicobar	2.86	9.71	2.53
2	Andhra Pradesh	719.81	656.79	954.63
3	Arunachal Pradesh	10.58	119.42	13.35
4	Assam	180.23	406.17	470.24
5	Bihar	89.89	165.97	235.36
6	Chandigarh	13.40	50.88	18.06
7	Chhattisgarh	325.63	305.29	596.11
8	Dadra And Nagar Haveli	21.98	14.11	13.71
9	Daman And Diu	5.25	4.13	9.40
10	Delhi	724.59	1193.93	1462.66
11	Goa	41.92	45.43	58.11
12	Gujarat	1461.60	1603.93	1982.26
13	Haryana	550.86	683.95	700.16
14	Himachal Pradesh	106.31	140.22	138.52
15	Jammu and Kashmir	35.56	50.68	71.22
16	Jharkhand	226.54	193.33	388.13
17	Karnataka	1277.81	1839.73	1985.23
18	Kerala	290.67	239.73	351.60
19	Lakshadweep	0.01	0.45	0.02
20	Leh & Ladakh	--	14.84	11.72
21	Madhya Pradesh	375.51	427.10	655.86
22	Maharashtra	3464.81	5380.07	5494.77
23	Manipur	10.39	15.62	53.45
24	Meghalaya	17.63	19.63	21.73
25	Mizoram	0.97	6.94	10.99
26	Nagaland	3.57	12.46	13.57
27	Odisha	578.16	670.32	987.70
28	Puducherry	12.43	9.31	12.55
29	Punjab	158.46	184.89	247.47
30	Rajasthan	670.00	711.82	1102.16
31	Sikkim	17.28	28.24	36.18
32	Tamil Nadu	1174.07	1432.06	1558.66
33	Telangana	627.71	685.87	1006.63
34	Tripura	9.29	15.91	19.26
35	Uttar Pradesh	907.32	1339.18	1152.43
36	Uttarakhand	160.58	228.08	301.11
37	West Bengal	471.48	567.21	759.51
38	PAN India(Other Centralized Funds)	3491.30	1620.09	1091.86
39	PAN India*	7805.03	5522.74	5988.91
40	NEC/Not Mentioned*	169.47	0.09	10.12
	Total	26210.95	26616.30	29987.92

(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.

Development Sector-wise CSR expenditure from FY 2020-21 to 2022-23 (Amount in Crore)				
S.No.	Development Sector	FY 2020-21	FY 2021-22	FY 2022-23
1	Agro forestry	20.90	34.27	65.07
2	Animal welfare	193.55	168.79	315.98
3	Armed Forces, Veterans, War Widows/ Dependants	84.05	47.22	62.27
4	Art And Culture	493.13	248.34	441.02
5	Conservation of natural resources	92.00	273.82	580.37
6	Education	6693.25	6569.82	10085.78
7	Environmental Sustainability	1030.16	2433.24	1960.13
8	Gender Equality	43.83	104.67	119.83
9	Health Care	7325.83	7816.29	6830.60
10	Livelihood Enhancement Projects	938.91	854.78	1654.39
11	Poverty, Eradicating Hunger, Malnutrition	1407.58	1896.95	1232.62
12	Rural development projects	1850.71	1833.76	2005.37
13	Safe drinking water	203.13	182.68	246.36
14	Sanitation	338.97	313.26	429.91
15	Senior citizens welfare	56.47	79.58	132.87
16	Setting up homes and hostels for women	44.52	100.92	48.53
17	Setting up orphanage	21.88	27.52	41.24
18	Slum area development	88.95	58.38	93.84
19	Socio-economic equalities	149.81	164.90	154.01
20	Special education	209.24	190.52	305.67
21	Technology incubators	62.62	8.57	1.38
22	Training To Promote Sports	243.39	291.85	526.14
23	Vocational skills	717.65	1034.18	1164.19
24	Women Empowerment	206.00	261.34	396.99
25	Other Central Government Funds	3491.30	1620.09	1091.86
26	NEC/ Not Mentioned*	203.14	0.59	1.50
	Total	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.

State wise CSR expenditure on Sports in India from FY 2020-21 to 2022-23 (Amount in Crore)				
S.No.	States/ UTs	FY 2020-21	FY 2021-22	FY 2022-23
1	Andaman And Nicobar	--	1.50	--
2	Andhra Pradesh	1.64	3.09	4.75
3	Arunachal Pradesh	--	0.06	0.14
4	Assam	2.53	4.02	11.31
5	Bihar	0.10	0.96	3.52
6	Chandigarh	0.04	0.33	0.34
7	Chhattisgarh	6.82	1.78	5.72
8	Dadra And Nagar Haveli	--	0.06	0.02
9	Daman And Diu	--	--	0.05
10	Delhi	5.39	22.99	41.57
11	Goa	0.38	2.82	4.62
12	Gujarat	3.41	8.12	7.41
13	Haryana	1.25	6.73	6.00
14	Himachal Pradesh	1.66	2.57	10.77
15	Jammu and Kashmir	0.04	0.35	0.30
16	Jharkhand	1.91	4.31	10.20
17	Karnataka	26.87	27.38	44.27
18	Kerala	9.04	4.95	5.78
19	Leh & Ladakh	--	--	0.09
20	Madhya Pradesh	0.98	5.52	7.66
21	Maharashtra	16.51	55.16	68.29
22	Manipur	--	0.25	1.62
23	Meghalaya	--	--	1.05
24	Mizoram	--	0.36	5.57
25	Nagaland	--	--	0.12
26	Odisha	15.33	11.87	51.28
27	Puducherry	0.04	0.01	0.28
28	Punjab	1.98	4.13	3.85
29	Rajasthan	8.76	15.53	21.97
30	Sikkim	0.01	0.08	2.67
31	Tamil Nadu	11.23	16.38	28.45
32	Telangana	3.76	6.70	12.42
33	Tripura	0.01	0.10	0.31
34	Uttar Pradesh	2.37	4.23	14.72
35	Uttarakhand	0.09	0.39	0.71
36	West Bengal	4.93	4.04	11.54
37	PAN India*	116.32	75.09	136.78
	Total	243.39	291.85	526.14

(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.
