GOVERNMENT OF INDIA MINISTRY OF CORPORATE AFFAIRS LOK SABHA

UNSTARRED QUESTION NO. 2439

Monday, December 15, 2025/Agrahayana 24, 1947 (Saka)

CSR IN TAMIL NADU QUESTION

2439. Dr. Kalanidhi Veeraswamy:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the total amount of Corporate Social Responsibility (CSR) funds spent by companies in Tamil Nadu during the last five years, year-wise and sector-wise;
- (b) the details of the number of companies in Tamil Nadu that were required to spend CSR funds under Section 135 of the Companies Act, 2013, and the number of companies that did not meet their mandated CSR obligations during this period;
- (c) whether the Government proposes to introduce any measures to improve transparency, monitoring and district-wise reporting of CSR spending in Tamil Nadu, if so, the details thereof; and
- (d) the details of major CSR projects implemented in Tamil Nadu in sectors such as education, health, rural development, skilling and environmental sustainability during the last three years?

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 CSR framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry. 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 made by companies in the MCA21 registry, the Development Sector-wise CSR expenditure in Tamil Nadu for the last five Financial Years (FYs) i.e. FY 2019-20 to FY 2023-24 is attached at Annexure.
- (b): 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. 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. 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. Thus, the existing framework adequate mechanisms to ensure compliance, transparency and accountability. 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.

- (c): The existing legal provisions regarding formation of CSR committee, formulation of CSR policy, Annual Action Plan on CSR, identification of the project and area in which project will be implemented, certification of CSR expenditure by Chief Financial Officer (CFO) and audit of CSR expenditure by statutory auditors, etc., provide adequate mechanisms to ensure transparency and accountability. The Board has to ensure that the approved amount has been spent on the assigned activity(ies).
- (d): Data related to CSR expenditure filed by the companies in MCA21 registry including project wise is available in public domain at www.csr.gov.in.

Refer to part (a) of Lok Sabha Unstarred Question no. 2439 for 15.12.2025 Development Sector-wise CSR expenditure in Tamil Nadu from FY 2019-20 to FY 2023-24

(Amount in Rupees Crore)

C NI -		(Amount in Rupees Crore)				
S.No.	CSR Development Sector	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1.	Agro forestry	0.15	1.19	1.60	2.75	5.02
2.	Animal welfare	3.00	5.61	9.28	8.94	
		3.00	5.61	9.20	0.94	12.69
3.	Armed Forces, Veterans, War Widows/ Dependants	0.37	0.27	1.19	1.01	4.89
4.	Art and culture	12.72	43.40	8.96	37.25	17.68
5.	Conservation of natural resources	6.01	10.33	14.46	26.91	26.61
6.	Education	451.36	407.72	416.97	666.71	701.35
7.	Environmental sustainability	85.77	98.73	136.00	99.64	156.41
8.	Gender equality	3.75	1.12	3.46	1.65	14.90
9.	Health care	239.58	294.53	430.05	355.99	458.66
10.	Livelihood enhancement projects	29.86	35.81	37.62	70.04	81.48
11.	Poverty, Eradicating Hunger, Malnutrition	31.11	71.03	195.50	40.40	75.01
12.	Rural development projects	52.32	59.02	49.30	85.30	132.16
13.	Safe drinking water	10.64	18.63	10.82	12.34	14.43
14.	Sanitation	9.60	34.09	16.96	28.59	18.48
15.	Senior Citizens Welfare	2.42	2.44	3.48	9.00	6.67
16.	Setting up homes and hostels for women	2.17	6.21	8.31	1.09	1.91
17.	Setting up orphanage	1.24	0.37	1.78	2.32	2.06
18.	Slum area development	0.12	4.07	1.14	6.71	6.84
19.	Socio-economic equalities	4.76	6.18	16.80	6.10	17.44
20.	Special education	3.86	8.10	9.07	18.66	21.19
21.	Technology incubators	6.14	4.89	0.26	0.38	0.22
22.	Training to promote sports	22.72	11.23	16.38	29.74	55.16
23.	Vocational skills	82.14	39.00	35.98	101.57	121.51
24.	Women empowerment	7.94	10.06	15.66	24.04	13.45
25.	NEC/Not mentioned*	2.53	0.04	0.00	-	2.54
26.	Total	1,072.26	1,174.07	1,441.03	1,637.12	1,968.76

(Data upto 31.03.2025) (Source: Corporate Data Management Cell)

^{*} Company did not specify the names of Sector.