

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

LOK SABHA

UNSTARRED QUESTION NO. 1373

ANSWERED ON MONDAY, DECEMBER 11, 2023/AGRAHAYANA 20, 1945 (SAKA)

FUNDS SPENT UNDER CSR

QUESTION

**1373. SHRI DHARAMBIR SINGH:
SHRIMATI RITI PATHAK:
DR. K. JAYAKUMAR:
SHRI T.R. BAALU:
SHRI M. BADRUDDIN AJMAL:
SHRI SANTOSH PANDEY:
SHRI BALAK NATH:**

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the details of the funds spent on welfare activities primarily for infrastructure of education and healthcare facilities by the Government and non-Government companies under the Corporate Social Responsibility (CSR) head during the years 2014 to 2022 and the current financial year;**
- (b) the details of the amount spent under the said head in the State of Haryana, Assam and Chhattisgarh States, district-wise during the last five years;**
- (c) whether the Government has devised any plan to review the work done by the said Government and non-Government companies and if so, the details thereof;**
- (d) whether these companies complied with two per cent of net profit norms and if not, the action taken/being taken against the defaulting companies;**
- (e) whether the Government has sent notices to thousands of companies which had failed to spend funds under the Corporate Social Responsibility (CSR) policy and if so, the details thereof; and**
- (f) the action taken/being taken by the Government against the defaulters?**

ANSWER

MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION; MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF PLANNING AND MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS

[RAO INDERJIT SINGH]

(a) & (b): All data related to CSR filed by companies in MCA21 registry is available in public domain at www.csr.gov.in. On the basis of filings made by the Companies in the MCA21 registry, CSR spent by the Public Sector undertakings (PSUs) and Non-PSUs from Financial year (FY) 2014-15 to 2021-22 in different activities including education and healthcare are at Annexure-I & II.

The District-wise CSR spent by all the companies during the FY 2017-18 to 2021-22 on different activities in the state of Haryana, Assam and Chhattisgarh are at Annexure-III, IV and V respectively. Moreover, the companies are required to file the CSR spent for the FY 2022-23 on or before 31.03.2024.

(c) to (f): CSR framework itself provide adequate mechanism to review the work done by the companies by way of mandatory disclosures, accountability of the CSR Committee and the Board, provisions for statutory audit of accounts of the company etc.

Contd...2/-

The CSR framework is disclosure based and CSR mandated companies are required to provide information in their Annual Financial Statement regarding the amount of expenditure incurred on CSR activities. Further, the expenditure on CSR activities is required to be audited by the statutory auditors of the company. The Ministry has also 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 Board of the company is also required to disclose the CSR Policy implemented by the company in its Board report. 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. Under the Companies (CSR Policy) Rules, 2014 the Board of the company has to satisfy itself that the funds so disbursed have been utilized 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 related disclosures are filed by the companies in the MCA 21 portal. 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.

So far, sanction for prosecution has been accorded in 366 cases. Of these, 175 applications for compounding have been made and 131 cases have been compounded. Now, the non-compliance of CSR provisions has been converted as a civil wrong w. e. f. 22nd January, 2021.

Annexure-I

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 1373 FOR 11.12.2023

Total CSR expenditure Development Sector PSU wise (Amount in INR Cr.)									
Sr. No.	Development Sector	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Agro forestry	0.43	1.92	0.06	0.10	0.13	0.13	0.04	2.43
2	Animal welfare	0.04	2.32	0.50	1.45	1.22	6.62	1.93	3.16
3	Armed Forces, Veterans, War Widows/Dependants	1.67	4.77	0.63	8.15	17.36	18.73	15.20	5.77
4	Art and culture	37.71	38.09	178.25	228.62	57.31	387.67	272.12	25.67
5	Clean Ganga Fund	2.04	25.50	21.28	30.59	4.10	3.03	4.49	3.51
6	Conservation of natural resources	17.12	1.45	78.56	172.02	111.77	103.56	8.99	10.12
7	Education	580.93	659.91	852.28	962.25	794.62	1,083.43	676.54	812.87
8	Environmental sustainability	410.28	267.64	357.14	343.97	327.23	379.82	102.33	260.85
9	Gender equality	0.11	1.67	2.51	2.53	1.85	5.40	0.25	1.28
10	Health care	239.41	324.17	274.74	414.73	514.19	1,035.99	946.77	1,358.35
11	Livelihood enhancement projects	49.49	77.77	23.30	55.29	93.50	72.08	42.81	27.83
12	Poverty, Eradicating Hunger, Malnutrition	27.26	667.58	186.08	170.49	289.88	173.61	389.46	119.22
13	Prime Minister's National Relief Fund	5.46	6.94	1.14	39.55	39.23	131.21	637.72	716.27
14	Rural development projects	280.37	540.23	409.65	333.22	528.76	331.84	464.25	377.50
15	Safe drinking water	27.52	31.28	33.58	62.08	80.76	42.18	29.91	30.98
16	Sanitation	181.71	455.74	203.09	242.89	300.15	269.36	149.28	140.95
17	Senior Citizens Welfare	0.24	1.97	0.56	2.19	3.16	3.52	1.59	7.32
18	Setting up homes and hostels for women	1.52	3.49	20.59	26.82	10.52	7.98	7.88	1.67
19	Setting up orphanage	0.04	1.06	0.24	1.58	0.33	0.81	1.40	1.37
20	Slum area	97.59	0.82	26.83	23.04	34.22	22.45	66.94	36.23
21	Socio-economic inequalities	4.20	11.50	25.93	15.87	14.13	13.95	4.78	14.17
22	Special education	5.00	26.76	15.80	8.64	49.16	27.13	7.65	3.69
23	Swachh Bharat Kosh	83.27	216.19	119.18	207.02	64.65	23.05	24.60	5.05
24	Technology incubators	0.20	4.64	5.76	0.47	2.30	1.77	7.96	0.61
25	Training to promote sports	20.96	57.96	112.29	73.51	58.40	40.44	26.48	55.61
26	Vocational skills	110.02	66.61	71.43	114.99	281.14	325.63	115.66	133.28
27	Women empowerment	11.88	8.93	40.60	63.25	14.85	23.61	11.56	18.67
28	NEC/ Not mentioned*	537.81	623.69	324.26	11.76	64.26	472.85	168.28	-
29	Other Central Government Funds	82.54	84.08	57.90	33.99	465.26	302.27	299.39	139.06
Grand Total		2,816.82	4,214.69	3,444.15	3,651.02	4,224.46	5,310.12	4,486.27	4,313.46

(Data upto 31.03.2023)

[Source: Data as provided by CDM Cell]

* Not Elsewhere Covered (NEC)

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

Annexure-II

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 1373 FOR 11.12.2023

Total CSR expenditure Development Sector NON-PSU wise (Amount in INR Cr.)									
Sr. No.	Development Sector	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Agro forestry	17.69	55.94	45.42	66.69	64.61	67.25	20.85	30.70
2	Animal welfare	17.25	64.35	78.21	62.07	97.11	99.50	191.61	162.40
3	Armed Forces, Veterans, War Widows/ Dependants	3.09	6.37	37.23	20.95	72.82	43.33	68.85	36.79
4	Art and culture	79.66	81.08	127.88	166.60	168.62	545.90	221.01	215.58
5	Clean Ganga Fund	3.43	7.32	3.09	3.37	4.01	3.60	8.90	50.81
6	Conservation of natural resources	27.48	48.40	40.53	56.12	61.78	57.05	83.02	261.83
7	Education	2,008.49	3,397.53	3,681.88	4,801.20	5,317.04	6,096.08	6,016.71	5,554.46
8	Environmental sustainability	363.71	529.05	725.49	957.99	1,041.04	1,090.71	927.82	2,105.30
9	Gender equality	55.10	72.18	70.09	21.48	50.01	77.53	43.58	96.37
10	Health care	1,608.33	2,245.26	2,229.17	2,362.22	3,102.96	3,869.73	6,379.06	6,277.84
11	Livelihood enhancement projects	230.68	315.61	495.19	777.11	814.48	1,005.64	896.10	794.18
12	Poverty, Eradicating Hunger, Malnutrition	247.44	584.50	428.57	640.71	905.90	986.10	1,018.13	1,754.46
13	Prime Minister's National Relief Fund	222.72	211.10	157.66	160.87	282.96	667.22	1,060.66	474.59
14	Rural development projects	778.98	835.94	1,163.23	1,390.85	1,905.42	1,969.17	1,386.45	1,423.93
15	Safe drinking water	76.43	148.88	126.55	158.79	147.47	211.22	173.22	145.12
16	Sanitation	117.83	176.06	230.89	217.80	206.51	252.36	189.69	160.52
17	Senior Citizens Welfare	8.70	19.90	27.18	37.91	43.36	48.81	54.88	68.91
18	Setting up homes and hostels for women	7.22	25.79	41.63	43.76	46.48	40.52	36.64	98.48
19	Setting up orphanage	5.08	15.84	16.56	38.30	12.55	35.69	20.48	24.42
20	Slum area development	3.55	13.28	24.66	16.12	16.83	20.49	22.01	21.91
21	Socio-economic inequalities	34.84	66.47	122.08	140.08	153.79	200.93	145.03	141.89
22	Special education	36.43	99.08	149.54	131.37	136.97	169.75	201.60	178.14
23	Swachh Bharat Kosh	30.59	109.33	64.88	65.04	30.86	30.42	136.76	27.86
24	Technology incubators	4.54	21.70	19.64	16.47	29.80	51.73	54.66	6.72
25	Training to promote sports	36.66	82.16	84.71	211.90	251.76	263.57	216.91	231.07
26	Vocational skills	167.05	277.80	308.27	431.47	517.21	855.61	601.99	877.55
27	Women empowerment	60.99	113.86	122.86	188.11	221.70	235.97	194.44	232.64
28	NEC/ Not mentioned*	800.59	427.47	113.17	3.44	23.35	29.93	34.86	0.59
29	Other Central Government Funds	194.56	250.27	362.09	258.74	265.79	629.89	1,318.78	164.28
Grand Total		7,249.11	10,302.52	11,098.36	13,447.56	15,993.20	19,655.70	21,724.68	21,619.34

(Data upto 31.03.2023)

[Source: Data as provided by CDM Cell]

* Not Elsewhere Covered (NEC)

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

Annexure-III

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 1373 FOR 11.12.2023

Haryana - Total CSR expenditure District wise (Amount in INR Cr.)						
Sr. No.	District-wise	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Ambala	6.02	4.48	5.76	7.71	8.13
2	Bhiwani	5.08	4.56	1.55	2.26	11.77
3	Faridabad	14.27	33.76	32.09	42.89	62.58
4	Fatehabad	0.02	2.25	0.12	3.21	2.13
5	Gurugram	66.45	62.08	128.70	135.73	286.48
6	Hisar	22.73	8.81	12.36	18.88	23.61
7	Jhajjar	3.57	10.53	30.99	51.98	44.37
8	Jind	0.64	0.48	0.83	1.66	1.85
9	Kaithal	-	0.09	-	0.06	0.23
10	Karnal	1.95	8.22	9.03	18.54	7.63
11	Kurukshetra	0.13	0.30	0.36	1.10	3.05
12	Mahendragarh	-	0.03	0.14	1.54	1.34
13	Mewat	1.85	2.74	3.38	4.87	13.58
14	Palwal	-	0.27	3.35	4.02	2.43
15	Panchkula	2.00	3.63	5.57	6.48	14.98
16	Panipat	1.21	1.91	3.45	3.47	16.32
17	Rewari	0.77	5.59	6.07	12.45	27.97
18	Rohtak	12.26	2.61	3.30	10.82	7.63
19	Sirsa	0.22	0.03	0.05	0.12	1.03
20	Sonipat	3.53	9.06	9.80	12.79	34.21
21	Yamunanagar	3.14	1.03	2.73	2.92	8.65
22	NEC/ Not Mentioned*	217.58	215.65	278.28	207.36	74.92
Grand Total		363.43	378.11	537.91	550.86	654.88

(Data up to 31.03.2023)

[Source: Data as provided by CDM Cell]

* Not Elsewhere Covered (NEC)

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

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 1373 FOR 11.12.2023

Assam-Total CSR expenditure District wise (Amount in INR Cr.)						
Sr. No.	District-wise	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Baksa	-	-	0.23	-	-
2	Barpeta	0.24	0.41	13.89	5.23	15.14
3	Biswanath	-	0.27	-	2.08	-
4	Bongaigaon	12.67	3.52	4.20	0.89	0.50
5	Cachar	0.13	0.19	0.08	3.96	5.08
6	Charaideo	-	-	-	-	-
7	Chirang	0.11	-	-	-	-
8	Darrang	0.01	0.01	15.66	4.13	41.34
9	Dhemaji	0.11	0.61	0.42	1.37	2.31
10	Dhubri	0.83	0.01	2.88	0.02	1.34
11	Dibrugarh	0.56	5.71	10.26	11.92	16.30
12	Dima Hasao	-	-	-	0.08	0.00
13	Goalpara	0.02	-	-	0.31	0.82
14	Golaghat	43.97	0.02	33.54	0.82	36.41
15	Hailakandi	-	-	-	-	2.36
16	Hojai	-	0.02	-	-	-
17	Jorhat	1.02	2.99	4.09	4.64	4.00
18	Kamrup	20.30	11.77	23.78	13.43	110.76
19	Kamrup Metropolitan	4.55	0.34	11.01	11.11	1.92
20	Karbi Anglong	-	-	0.37	-	0.13
21	Karimganj	-	-	-	-	0.08
22	Kokrajhar	0.10	0.02	0.00	0.01	0.44
23	Lakhimpur	0.01	0.01	0.00	1.99	2.54
24	Majuli	-	0.05	0.01	7.29	-
25	Morigaon	-	-	-	0.20	0.03
26	Nagaon	0.17	0.25	1.00	0.69	0.98
27	Nalbari	-	0.01	0.01	1.26	0.40
28	Sivasagar	20.41	-	0.11	5.68	90.11
29	Sonitpur	0.46	0.35	0.95	0.37	2.85
30	Tinsukia	0.09	7.56	8.80	8.25	11.74
31	Udalguri	0.06	-	-	-	-
32	West Karbi Anglong	-	-	-	-	-
33	NEC/ Not Mentioned*	105.51	175.89	153.71	94.51	51.12
Grand Total		211.33	210.00	285.00	180.23	398.70

(Data up to 31.03.2023) [Source: Data as provided by CDM Cell]

* Not Elsewhere Covered (NEC)

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

Annexure-V

ANNEXURE REFERRED TO IN REPLY OF LOK SABHA UNSTARRED QUESTION NO. 1373 FOR 11.12.2023

Chhattisgarh-Total CSR expenditure District wise (Amount in INR Cr.)						
Sr. No.	District-wise	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1	Balod	-	-	-	1.63	-
2	Baloda Bazar	-	-	0.35	0.14	-
3	Balrampur	2.30	-	0.12	0.84	-
4	Bastar	-	-	0.05	5.11	15.26
5	Bemetara	-	0.24	-	-	-
6	Bijapur	-	-	-	1.79	-
7	Bilaspur	8.30	1.30	20.82	14.31	14.82
8	Dantewada	-	-	-	12.13	8.77
9	Dhamtari	0.68	-	0.75	1.54	1.76
10	Durg	5.36	5.41	16.58	8.26	9.81
11	Gariaband	-	-	-	0.77	-
12	Janjgir Champa	-	8.33	4.11	1.41	3.72
13	Jashpur	0.09	-	0.22	1.40	2.31
14	Kabirdham	-	-	0.04	1.26	0.74
15	Kanker	-	-	0.07	1.15	0.91
16	Korba	10.55	2.85	17.05	18.74	18.87
17	Koriya	-	-	0.03	0.94	2.78
18	Mahasamund	-	0.27	1.79	-	0.70
19	Narayanpur	-	-	2.20	3.24	-
20	Raigarh	2.50	1.18	5.35	6.19	18.76
21	Raipur	23.94	20.38	103.58	90.80	76.17
22	Rajnandgaon	1.96	2.12	4.82	2.77	7.66
23	Sukma	-	0.35	0.23	1.60	2.49
24	Surajpur	6.14	-	1.40	3.67	0.23
25	Surguja	2.50	0.13	0.45	12.70	11.70
26	NEC/ Not Mentioned*	112.39	106.80	89.68	133.24	95.36
Grand Total		176.70	149.35	269.68	325.63	292.83

(Data up to 31.03.2023) [Source: Data as provided by CDM Cell]

* Not Elsewhere Covered (NEC)

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