

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA
UNSTARRED QUESTION NO. 1791
ANSWERED ON TUESDAY, THE 14th DECEMBER, 2021**

AREAS OF CSR SPENDING

QUESTION

1791. SHRI K.R.N. RAJESHKUMAR:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the total Corporate Social Responsibility (CSR) spending by the top 500 companies in the country in tourism, education, healthcare, rural development areas etc. during the last three years along with States/UTs where such spending has been made;
- (b) whether Government has advised the companies to make ground water development and pollution free water bodies as core areas of CSR investment in the coming years and, if so, the details thereof;
- (c) whether the companies are allowed or proposed to be allowed to carry forward the unspent CSR fund to next year; and
- (d) if so, the details thereof?

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): The broad 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 at www.csr.gov.in. The 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 companies in the MCA 21 registry, Development Sector-wise and States/Union Territories (UTs) wise details of CSR funds spent during the last three years by the top 500 companies are at Annexure - I and Annexure - II respectively.

Regarding CSR data for financial year 2020-21, it is informed that the companies are required to hold Annual General Meeting (AGM) within six months from the end of financial year. Thereafter, financial statements and board reports containing disclosures about CSR, are to be filed in MCA21 within 30 days of the AGM. In view of the disruption caused by COVID-19 pandemic, Registrars of Companies have accorded extension of time till 30th November, 2021 for conduct of AGMs by companies. The Ministry vide General Circular No. 17/2021 dated 29.10.2021 has relaxed the levy of additional fees till 31.12.2021 for filing of financial statement in respect of the financial year 2020-21.

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(b): Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies as CSR. Item no. (i) and item no. (iv) of Schedule VII enlist “sanitation” and “conservation of natural resources and maintain quality of soil, air and water” as eligible CSR activities respectively. The Ministry vide General Circular no. 21/2014 dated 18th June, 2014 and 14/2021 dated 25th August, 2021 has clarified that items mentioned in Schedule VII are broad based and can be interpreted liberally. However, under the Act, CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor CSR activities based on the recommendations of its CSR Committee. The Government does not issue any specific directions in this regard.

(c) & (d): Through the Companies (Amendment) Act, 2019 and 2020 certain amendments to Section 135 of the Act have been made to provide for treatment of unspent CSR amount on the basis of nature of the project. In case of an ongoing project, the company is required to transfer the unspent amount to a special account of the company ‘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 within a period of six months from the end of the financial year to any Fund mentioned in Schedule VII of the Act.

ANNEXURE REFERRED TO IN REPLY TO RAJYA SABHA UNSTARRED QUESTION NO. 1791 FOR 14.12.2021

Development Sector-wise CSR expenditure by Top 500 Companies (in Cr.)			
Development Sector	FY 2018-19	FY 2019-20	FY 2020-21
Agro forestry	61.44	60.52	12.27
Animal welfare	49.61	36.67	55.54
Armed Forces, Veterans, War Widows/ Dependants	67.35	41.67	15.22
Art and culture	163.94	853.69	59.93
Clean Ganga Fund	2.10	1.00	0.06
Conservation of natural resources	131.36	130.82	36.30
Education	4,043.57	4,773.30	2,110.40
Environmental sustainability	1,132.24	1,179.57	432.28
Gender equality	38.04	55.72	12.22
Health care	2,625.67	3,487.74	2,469.41
Livelihood enhancement projects	715.09	863.07	316.75
Other Central Government Funds	662.07	758.42	752.37
Poverty, Eradicating Hunger, Malnutrition	942.87	815.39	201.53
Prime Minister's National Relief Fund	104.74	482.89	494.47
Rural development projects	1,769.59	1,937.71	587.31
Safe drinking water	163.91	181.05	48.99
Sanitation	422.04	424.08	126.99
Senior Citizens Welfare	19.15	25.19	10.79
Setting up homes and hostels for women	38.04	34.70	11.83
Setting up orphanage	2.05	22.32	1.56
Slum area development	40.05	35.05	2.71
Socio-economic inequalities	96.56	139.10	44.81
Special education	135.84	132.53	99.44
Swachh Bharat Kosh	62.01	25.10	114.73
Technology Incubators	16.74	33.67	18.79
Training to promote sports	244.43	230.14	105.05
Vocational skills	652.42	1,001.78	284.37
Women empowerment	141.89	155.14	53.93
NEC/ Not mentioned *	81.73	498.53	-
Grand Total (in Cr.)	14,626.53	18,416.56	8,480.04

(Data upto 30.09.2021) [Source: National CSR Data Portal]

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

ANNEXURE REFERRED TO IN REPLY TO RAJYA SABHA UNSTARRED QUESTION NO. 1791
FOR 14.12.2021

State /UT-wise CSR expenditure by Top 500 Companies (in Cr.)			
State/ UT	FY 2018-19	FY 2019-20	FY 2020-21
Andaman And Nicobar	-	-	0.60
Andhra Pradesh	499.40	549.29	439.59
Arunachal Pradesh	22.91	16.19	2.00
Assam	188.02	261.47	51.37
Bihar	122.52	115.67	27.03
Chandigarh	1.52	8.60	2.53
Chhattisgarh	105.87	107.14	100.11
Dadra and Nagar Haveli	6.89	10.06	0.06
Daman and Diu	1.76	3.26	0.69
Delhi	396.49	470.06	107.13
Goa	12.78	9.64	7.74
Gujarat	665.17	466.28	547.30
Haryana	149.02	296.42	212.62
Himachal Pradesh	60.94	52.82	20.79
Jammu and Kashmir	23.32	12.41	3.39
Jharkhand	70.22	124.76	80.61
Karnataka	802.80	842.52	400.77
Kerala	292.33	208.71	156.31
Lakshadweep	0.39	-	-
Madhya Pradesh	174.31	117.22	169.61
Maharashtra	2,023.78	2,139.80	1,018.83
Manipur	2.48	8.38	1.37
Meghalaya	8.97	15.44	2.27
Mizoram	0.04	-	0.34
Nagaland	0.18	0.55	2.44
Odisha	605.25	659.46	269.51
Puducherry	3.97	4.30	6.61
Punjab	94.52	106.60	16.30
Rajasthan	418.21	495.04	245.21
Sikkim	5.00	8.59	2.38
Tamil Nadu	449.91	669.37	244.09
Telangana	242.46	217.00	114.08
Tripura	20.50	7.16	0.86
Uttar Pradesh	317.87	355.00	353.92
Uttarakhand	136.28	84.66	17.67
West Bengal	172.93	201.67	75.93
PAN India *	6,527.52	9,736.23	3,777.99
NEC/ Not mentioned*	-	34.79	-
Grand Total (in Cr.)	14,626.53	18,416.56	8,480.04

(Data upto 30.09.2021) [Source: National CSR Data Portal]

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