

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA  
UNSTARRED QUESTION NO. 519  
ANSWERED ON TUESDAY, THE 7<sup>TH</sup> FEBRUARY, 2023**

**FUNDS SPENT UNDER CSR**

**QUESTION**

**519. SMT. SUMITRA BALMIK:**

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the details of quantum of funds spent under Corporate Social Responsibility (CSR) during the last three years (up to 2023), State-wise;
- (b) the details of eligibility criteria to become a Project Implementing Agency (PIA) under CSR and the Rules in place for this;
- (c) the provisions made to ensure the freedom of review and independence of the Impact Assessment Report of works undertaken through CSR; and
- (d) whether there is any provision to fund Startups through CSR, if so, the details thereof and if not, whether Government will prepare any scheme in this regard?

**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 and can be accessed at [www.csr.gov.in](http://www.csr.gov.in). On the basis of the filings made by the companies in the MCA21 registry, State /UT-wise details of CSR spent by all the companies during the last three Financial Years (FY) 2018-19, 2019-20 and 2020-21 is at Annexure. Further, the companies are required to file the CSR data for the FY 2021-22 on or before 31.03.2023. Moreover, filings for FY 2022-23 are required to be made only after the end of current financial year.

(b) : Section 135 of the Act read with Rule 4 of the Companies (CSR Policy) Rules, 2014 prescribes that the Board of the company is empowered to undertake its CSR activities either by itself or through implementing agencies, namely:

- i). a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or

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- registered under section 12A and approved under 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company; or
- ii). a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or
  - iii). any entity established under an Act of Parliament or a State legislature; or
  - iv). a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.

Further, the Companies (CSR Policy) Rules, 2014 provides the mandatory registration of Implementing Agencies with the Central Government with effect from 1<sup>st</sup> April, 2021.

(c): CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor the CSR activities of the company based on the recommendation of its CSR Committee. Rule of 8 of the Companies (CSR Policy) Rules, 2014 contains provisions related to impact assessment of CSR projects by certain class of companies. Further, the said rule also requires that the impact assessment be conducted by an independent agency. The Board has the prerogative to decide on the eligibility criteria for selection of the independent agency for impact assessment.

(d): Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies as CSR. The Ministry vide General Circular no. 21/2014 dated 18th June, 2014 and no. 14/2021 dated 25th August, 2021 had clarified that items mentioned in Schedule VII are broad based and can be interpreted liberally. Item no. (ix) of Schedule VII covers “(a) *Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government*” as an eligible CSR activity. On the basis of filings made by the Companies in the MCA21 registry, the CSR amount spent by all the companies in the “Technology Incubators” is given below:

Development Sector	FY 2018-19	FY 2019-20	FY 2020-21
Technology Incubators (in Rs. Crores)	32.10	53.50	62.62

(Data upto 30.09.2022) [Source: National CSR Data Portal]

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## ANNEXURE REFERRED TO IN REPLY TO RAJYA SABHA UNSTARRED QUESTION NO. 519 FOR 07.02.2023

State/UT-wise CSR expenditure (In Rs Cr.)				
S. No.	States/UT	FY 2018-19	FY 2019-20	FY 2020-21
1	Andaman And Nicobar	0.82	1.29	2.86
2	Andhra Pradesh	665.97	710.12	715.81
3	Arunachal Pradesh	24.56	18.02	10.58
4	Assam	210.00	285.00	167.78
5	Bihar	137.57	110.48	79.30
6	Chandigarh	11.46	15.58	13.19
7	Chhattisgarh	149.35	269.68	307.83
8	Dadra And Nagar Haveli	13.48	18.34	21.98
9	Daman And Diu	6.25	9.53	5.25
10	Delhi	750.76	829.50	713.58
11	Goa	46.77	43.91	41.78
12	Gujarat	1,082.18	984.15	1,443.62
13	Haryana	378.11	536.57	542.45
14	Himachal Pradesh	78.79	78.61	105.01
15	Jammu And Kashmir	36.44	25.27	35.47
16	Jharkhand	109.80	155.21	210.27
17	Karnataka	1,252.23	1,448.08	1,265.05
18	Kerala	354.78	298.56	286.52
19	Lakshadweep	0.39	-	0.01
20	Madhya Pradesh	243.55	215.33	354.50
21	Maharashtra	3,147.66	3,348.82	3,426.31
22	Manipur	7.81	14.21	10.30
23	Meghalaya	16.54	17.65	12.46
24	Mizoram	0.11	0.25	0.97
25	Nagaland	2.12	5.10	3.57
26	Odisha	697.91	716.81	567.63
27	Puducherry	9.15	11.32	11.97
28	Punjab	166.85	188.52	137.29
29	Rajasthan	595.49	734.12	657.86
30	Sikkim	5.87	10.99	15.16
31	Tamil Nadu	877.08	1,072.02	1,145.67
32	Telangana	428.06	445.80	624.22
33	Tripura	23.06	9.40	9.29
34	Uttar Pradesh	521.32	577.91	870.13
35	Uttarakhand	172.31	124.70	155.43
36	West Bengal	382.23	422.95	464.65
37	NEC/ Not mentioned*	4.44	26.41	176.20
38	PAN India**	6,429.81	9,385.41	7,684.81
39	Contribution to Funds included in Schedule VI of the Act	1,155.86	1,789.15	3,417.89
<b>Grand Total (in Rs.Cr.)</b>		<b>20,196.95</b>	<b>24,954.78</b>	<b>25,714.65</b>

(Data up to 30.09.2022) [Source: National CSR Data Portal]

\*Companies did not specify the names of States where projects were undertaken.

\*\* Companies indicated more than one state where projects were undertaken.

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