

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

**UNSTARRED QUESTION NO. 3790**

**ANSWERED ON MONDAY, MARCH 24, 2025/ Chaitra 3, 1947 (Saka)**

**Development of Essential Infrastructure through CSR Funds**

**QUESTION**

**3790. SHRI RAJMOHAN UNNITHAN:**

**Will the Minister of CORPORATE AFFAIRS be pleased to state:**

- (a) the aggregate spending by the PSUs and private sector units on Corporate Social Responsibility during the last five years;**
- (b) whether the Government has received any amount from PSUs and Non-PSUs for the development of essential-infrastructure at industrial-centres like Kasargod in Kerala and if so, the details thereof;**
- (c) whether the Government has any check and monitoring system to examine and ensure that the CSR funds are spent genuinely for the said purposes and if so, the details thereof; and**
- (d) the amount received from public limited and private limited companies for the same and details of the expenditure incurred during the last five years, State-wise?**

**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 legal framework for CSR is provided through Section 135 of the Companies Act, 2013 ('Act'), the Companies (CSR Policy) Rules, 2014 and Schedule VII of the Act. The Schedule VII indicates the activities that can be undertaken by the companies as eligible CSR activities. On the basis of the filings made by the companies in the MCA21 registry, the state/UT-wise aggregate amount of CSR expenditure by PSUs & Non- PSUs during the last five financial years (FYs) i.e 2018-19 to 2022-23 is at Annexure-I.**

**(b): There is no provision to receive any CSR amount by the Government under the Act. However, Section 135 (5) of the Act provides that every CSR mandate companies shall spend at least 2% of the average net profit of the company made during the three immediately preceding financial years. The Ministry does not maintain the industrial centre-wise CSR expenditure. However, on the basis of the filings made by the companies in the MCA21 registry, district-wise CSR expenditure including Kasargod district in Kerala during the last five financial years (FYs) i.e 2018-19 to 2022-23 is at Annexure-II.**

**(c): CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor the CSR activities based on the recommendations of its CSR Committee. The Government does not issue specific directives to the companies regarding spending in any particular geographical area or activity. The Board of the company is required to disclose the CSR Policy**

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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. The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of CSR policy, which includes the modalities of utilization for funds, monitoring and reporting mechanism for the projects or programs and details of impact assessment, if any, for the projects undertaken by the company. The details of CSR activities, Impact Assessment etc. are required to be reported by the companies in the 'Annual Report on CSR' including annual action plan on CSR which is part of the Company's Board Report. CSR mandated 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 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 mechanisms to ensure transparency and accountability.

(d): There is no provision to receive any CSR amount under the Act. State/UT-wise CSR expenditure by PSUs and Non-PSUs in the country during the last five financial years (FYs) i.e 2018-19 to 2022-23 is included in Annexure-I.

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## Annexure-I

Referred to in Part (a) &amp; (d) of Lok Sabha Unstarred Question No. 3790 for 24.03.2025

State/UT-wise CSR expenditure by PSU &amp; Non-PUS i.e 2018-19 to 2022-23

(Amount in Rs. crores)

S. No.	States/Union Territory	FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23	
		Non-PUS	PSU	Non-PUS	PSU	Non-PUS	PSU	Non-PUS	PSU	Non-PUS	PSU
1	Andaman And Nicobar	0.67	0.15	1.21	0.08	1.58	1.28	9.07	0.64	1.49	1.04
2	Andhra Pradesh	606.90	59.07	674.19	36.04	679.13	40.68	604.67	52.12	902.52	52.10
3	Arunachal Pradesh	20.54	4.02	11.34	6.68	7.04	3.54	108.17	11.25	5.43	7.92
4	Assam	43.41	166.59	60.79	224.21	87.06	93.18	174.51	231.66	172.19	298.05
5	Bihar	105.33	32.62	101.92	8.56	82.38	7.51	122.15	43.82	125.29	110.07
6	Chandigarh	11.29	0.17	15.48	0.09	13.40	0.00	50.59	0.29	17.47	0.59
7	Chhattisgarh	54.94	94.41	160.62	109.06	139.07	186.56	150.84	154.45	436.08	160.04
8	Dadra And Nagar Haveli & Daman And Diu	19.26	0.48	27.61	0.26	26.1	1.13	16.61	1.63	21.69	1.42
9	Delhi	577.22	173.63	620.95	209.05	679.24	45.34	840.94	352.99	1014.20	448.45
10	Goa	40.01	6.76	38.42	5.49	36.04	5.88	41.22	4.22	53.36	4.75
11	Gujarat	965.53	116.65	885.05	99.31	1360.48	101.12	1473.05	130.87	1860.38	121.88
12	Haryana	352.83	25.28	507.54	30.38	535.49	15.37	625.87	58.08	661.68	38.48
13	Himachal Pradesh	31.29	47.50	39.68	39.10	64.27	42.04	79.51	60.71	82.52	55.99
14	Jammu and Kashmir	16.57	19.87	14.74	10.53	13.88	21.68	25.99	24.69	45.35	25.87
15	Jharkhand	49.89	59.91	63.08	92.14	131.67	94.87	125.88	67.45	273.32	114.81
16	Karnataka	1042.38	215.30	1231.89	216.27	1141.47	136.34	1646.80	192.93	1820.85	164.38
17	Kerala	312.01	42.77	242.39	56.17	261.68	28.99	202.30	37.43	298.90	52.70
18	Lakshadweep	0.39	-	-	-	0.01	-	0.45	-	0.02	-
19	Leh & Ladakh	-	-	-	-	-	-	5.29	9.54	6.63	5.09
20	Madhya Pradesh	138.50	105.04	178.18	42.27	240.76	134.75	278.88	148.22	448.88	206.98
21	Maharashtra	3036.00	111.73	3099.68	253.55	3250.74	214.07	5056.99	323.08	5186.31	308.46
22	Manipur	6.33	1.49	9.84	4.36	6.29	4.10	6.64	8.97	40.52	12.93
23	Meghalaya	12.59	3.95	8.56	9.09	15.63	2.00	17.95	1.68	19.95	1.78
24	Mizoram		0.11	0.25	0.00	0.95	0.02	1.85	5.09	1.97	9.03
25	Nagaland	2.02	0.11	4.47	0.63	3.31	0.26	8.21	4.25	7.24	6.33
26	Odisha	156.89	541.02	194.31	523.08	259.38	318.78	273.19	397.13	592.98	394.72
27	Puducherry	6.78	2.37	11.32	-	12.41	0.02	8.45	0.86	10.28	2.26
28	Punjab	161.08	5.77	186.67	2.77	155.61	2.84	177.83	7.05	234.88	12.59
29	Rajasthan	551.06	44.43	711.12	23.00	652.87	17.12	659.57	52.25	1046.34	55.81
30	Sikkim	4.58	1.29	9.94	1.05	8.51	8.77	9.47	18.77	12.47	23.70
31	Tamil Nadu	761.84	115.24	944.13	128.13	1097.19	76.88	1357.41	74.65	1456.24	102.42
32	Telangana	381.15	46.92	394.13	51.67	543.33	84.38	592.02	93.85	925.92	80.71
33	Tripura	2.26	20.80	1.91	7.49	3.48	5.81	4.96	10.95	4.82	14.44
34	Uttar Pradesh	367.02	154.29	503.27	74.71	782.58	124.75	1125.26	213.91	923.82	228.61
35	Uttarakhand	72.50	99.81	67.97	56.73	109.89	50.69	143.59	84.49	185.26	115.85
36	West Bengal	331.82	50.41	381.95	41.90	406.53	64.95	468.91	98.29	623.36	136.16
37	Other Centralized Funds	583.62	573.24	1331.14	459.56	2525.09	966.21	754.63	865.46	688.29	403.56
38	PAN India*	5162.29	1281.23	6906.54	2479.12	6388.69	1416.34	4996.27	526.47	5673.11	315.80
39	NEC/Not Mentioned*	4.44	0.00	13.41	7.57	1.43	168.04	0.09	0.00	10.12	0.00
	Total	15993.20	4224.46	19655.70	5310.12	21724.68	4486.27	22246.10	4370.20	25892.14	4095.77

(Data upto 31.03.2024) (Source: Corporate Data Management Cell)

\* Companies either did not specify the names of state/UT or indicated more than one state/UT where projects were undertaken.

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Referred to in Part (b) of Lok Sabha Unstarred Question No. 3790 for 24.03.2025

District-wise CSR expenditure by PSU & Non-PSU i.e 2018-19 to 2022-23											
(Amount in Rs. crores)											
S. No.	District	FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23	
		Non PSU	PSU	Non PSU	PSU	Non PSU	PSU	Non PSU	PSU	Non PSU	PSU
1	Alappuzha	6.10	0.52	1.43	1.18	1.44	0.17	3.51	0.36	3.55	0.65
2	Ernakulam	66.14	0.92	41.84	13.60	48.35	11.43	67.76	15.67	123.06	15.91
3	Idukki	1.13	-	1.05	0.13	0.51	0.16	7.52	0.18	8.45	1.01
4	Kannur	2.39	-	0.20	0.59	1.06	2.75	3.44	5.84	4.68	3.57
5	Kasaragod	-	-	0.17	0.58	0.34	0.80	0.93	0.31	2.17	1.13
6	Kollam	0.29	-	1.48	0.14	1.58	1.74	4.18	7.01	7.58	0.40
7	Kottayam	1.68	0.15	2.81	0.65	3.32	0.83	6.15	1.40	2.89	0.68
8	Kozhikode	2.48	1.20	2.37	0.05	9.88	0.03	9.03	1.24	11.38	1.06
9	Malappuram	2.21	1.00	0.12	-	2.05	0.94	2.20	-	3.33	1.17
10	Palakkad	1.89	1.13	5.79	0.40	12.95	0.96	18.55	0.65	28.56	1.61
11	Pathanamthitta	3.89	1.06	1.50	0.32	0.85	0.30	1.03	0.20	3.15	0.40
12	Thiruvananthapuram	29.90	0.29	5.54	0.86	10.10	0.53	18.83	1.94	26.10	22.06
13	Thrissur	15.78	1.83	29.75	0.98	41.98	1.47	32.41	1.32	40.42	1.50
14	Wayanad	1.40	-	1.75	1.30	0.76	0.67	2.33	1.00	3.85	1.00
15	District not classified elsewhere	176.73	34.67	146.61	35.38	126.49	6.20	24.42	0.30	29.71	0.57
	Total	312.01	42.77	242.39	56.17	261.68	28.99	202.30	37.43	298.90	52.70

(Data upto 31.03.2024) (Source: Corporate Data Management Cell)

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