

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
UNSTARRED QUESTION NO. 2403  
ANSWERED ON MONDAY, THE 01<sup>ST</sup> AUGUST, 2022  
SRAVANA 10, 1944 (SAKA)**

**CSR SPENDING BY TOP COMPANIES**

**QUESTION**

**2403. SHRI SHIVAKUMAR C. UDASI:**

**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 education, healthcare, rural development areas etc. during the last three years and the current year;**
- (b) whether the companies are allowed to carry forward the unspent CSR fund to next year; and**
- (c) 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. The CSR framework is disclosure based and companies are required to file details of CSR activities annually in the MCA21 registry. All data related to CSR expenditure filed by companies in MCA21 registry is available in public domain at [www.csr.gov.in](http://www.csr.gov.in). On the basis of annual filings made by companies in the MCA 21 registry, Development Sector-wise details of CSR funds spent (including education, healthcare, rural development areas etc.) from financial year (FY) 2018-19 to FY 2020-21 by the top 500 companies are 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) & (c): 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 i.e '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 to any Fund mentioned in Schedule VII of the Act within a period of six months from the end of the financial year.**

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**ANNEXURE REFERRED TO IN REPLY TO PART (a) OF LOK SABHA UNSTARRED QUESTION NO. 2403 FOR 01.08.2022**

<b>Development Sector-Wise CSR Expenditure by Top 500 Companies (Amount in Crore)</b>				
<b>Sr. No.</b>	<b>Development Sector</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
1	Agro forestry	61.44	60.52	11.58
2	Animal welfare	49.61	36.65	91.94
3	Armed Forces, Veterans, War Widows/ Dependants	67.35	41.67	67.37
4	Art and culture	163.94	854.19	391.54
5	Clean Ganga Fund	2.10	1.00	5.77
6	Conservation of natural resources	131.36	131.88	60.70
7	Education	4,043.57	4,782.73	3,977.33
8	Environmental sustainability	1,132.24	1,178.78	710.72
9	Gender equality	38.04	55.72	14.98
10	Health care	2,625.67	3,523.83	4,989.58
11	Livelihood enhancement projects	715.09	857.02	563.88
12	Other Central Government Funds	662.07	758.45	1,271.86
13	Poverty, Eradicating Hunger, Malnutrition	942.87	814.17	726.26
14	Prime Minister's National Relief Fund	104.74	482.89	1,224.73
15	Rural development projects	1,769.59	1,944.95	1,510.03
16	Safe drinking water	163.91	181.78	138.86
17	Sanitation	422.04	424.19	244.59
18	Senior Citizens Welfare	19.15	25.15	21.87
19	Setting up homes and hostels for women	38.04	34.70	18.88
20	Setting up orphanage	2.05	22.32	2.40
21	Slum area development	40.05	35.33	57.48
22	Socio-economic inequalities	96.56	139.10	53.81
23	Special education	135.84	132.53	132.33
24	Swachh Bharat Kosh	62.01	25.10	136.67
25	Technology incubators	16.74	33.67	36.56
26	Training to promote sports	244.43	231.15	171.79
27	Vocational skills	652.42	1,001.69	449.05
28	Women empowerment	141.89	156.57	88.47
29	NEC/ Not Mentioned*	81.73	495.53	269.05
	<b>Grand Total</b>	<b>14,626.53</b>	<b>18,463.26</b>	<b>17,440.11</b>

(Data upto 31.03.2022) [Source: National CSR Data Portal]

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

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