

“Welfare Schemes under CSR for Tribals”

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The Union Minister of State for Tribal Affairs Shri Durgadas Uikey today informed Rajya Sabha that the legal framework for Corporate Social Responsibility (CSR) is provided through Section 135 of the Companies Act, 2013, Schedule VII of the Act and Companies (CSR Policy) Rules, 2014. Every CSR mandated company having net worth of Rs. 500 crore or more or turnover of Rs. 1000 crore or more or net profit of Rs. 5 crore or more during immediately preceding financial year shall ensure that it spends, in every financial year, at least 2% of the average net profits of the company made during the three immediately financial years in areas or subjects specified in Schedule VII of the Act. Schedule VII of the Act indicates the list of eligible activities which can be undertaken by the companies as CSR.

The first proviso to Section 135 (5) of the Act provides that the company shall give preference to the local area and areas around it where it operates. However, the emphasis on local area is only directory and not mandatory in nature and companies need to balance local area preference with national priorities.

All data related to CSR filed by CSR mandated companies in MCA21 registry including state-wise, district-wise, year-wise, company-wise, is available in public domain and can be accessed at www.csr.gov.in. On the basis of annual filings made by companies in the MCA21 registry, Development sector-wise CSR expenditure in India from FY 2021-22 to FY 2023-24 is attached at **Annexure**.

CSR is a Board-driven process and the Board of the company is empowered to plan, decide, execute and monitor CSR activities of the company undertaken in the areas or subjects specified in Schedule VII of the Act, based on the recommendation of its CSR committee.

Annexure

Annexure (As per data received from the Ministry of Corporate Affairs) Development Sector-wise CSR expenditure FY 2021-22 to FY 2023-24

(Amount in Rupees Crore)

S.No.	Development Sector	FY 2021-22	FY 2022-23	FY 2023-24
1.	Agro forestry	35.52	67.28	74.47
2.	Animal welfare	174.35	325.44	531.14
3.	Armed Forces, Veterans, War Widows/Dependants	47.65	63.63	68.04
4.	Art and culture	260.39	449.21	704.04

5.	Clean Ganga Fund	55.46	46.15	62.96
6.	Conservation of natural resources	274.90	584.65	423.47
7.	Education	6,719.89	10,414.93	12,134.57
8.	Environmental sustainability	2,441.82	2,008.04	2,429.97
9.	Gender equality	104.97	121.15	204.17
10.	Health care	8,049.49	7,023.60	7,150.87
11.	Livelihood enhancement projects	880.50	1,703.64	2,360.09
12.	Other Central Government Funds	313.14	187.70	208.14
13.	Poverty, Eradicating Hunger, Malnutrition	1,903.78	1,282.73	1,233.93
14.	Prime Minister's National Relief Fund	1,229.35	855.23	589.61
15.	Rural development projects	1,847.07	2,059.41	2,408.09
16.	Safe drinking water	192.34	252.78	327.45
17.	Sanitation	314.53	438.81	375.23
18.	Senior Citizens Welfare	80.34	153.91	159.82
19.	Setting up homes and hostels for women	101.00	49.50	41.30
20.	Setting up orphanage	27.54	44.99	31.57
21.	Slum area development	58.38	94.22	38.82
22.	Socio-economic equalities	165.30	159.19	200.81
23.	Special education	191.08	319.50	396.57
24.	Swachh Bharat Kosh	35.05	56.69	140.12

25.	Technology incubators	8.57	1.48	1.91
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26.	Training to promote sports	311.71	542.53	692.09
27.	Vocational skills	1,053.80	1,206.75	1,396.55
28.	Women empowerment	264.94	417.26	454.23
29.	*NEC/Not mentioned	16.59	6.65	68.32
	Total	27,141.45	30,932.08	34,908.75

(Data up to 31.03.2025) (Source: Corporate Data Management Cell)

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

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