



Impact Of Mandatory Corporate Social Responsibility On Development

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Abstract: Paper attempts to analyze policy impact on the total nationwide development process with the amendment in Company Act, 2013. The government has mandated 2% spending of net profit earned by the companies which meet the criteria set by Section 135 of the Companies Act, 2013. The mandatory CSR expenditure is done on the various sectors which align with the Sustainable Development Goals (SDG), described in the Schedule VII of the Company Act. The study analyzes CSR expenditure in various states and the various development sector.

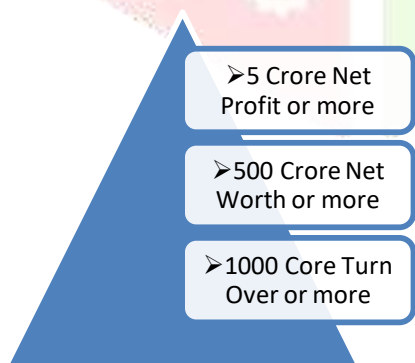
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Introduction

Corporate Social Responsibility (CSR) has evolved into a fundamental aspect of modern business practices, reflecting the increasing importance of ethical considerations alongside financial performance. CSR refers to a company's commitment to operate in an economically, socially, and environmentally sustainable manner while balancing the interests of various stakeholders such as customers, employees, shareholders, and the broader community (Carroll, 1991). As the global business environment becomes more complex, the role of CSR in promoting sustainable and ethical business practices has become paramount. Companies today are expected not only to generate profits but also to contribute positively to society, thus aligning their goals with broader societal needs (Freeman & Liedtka, 1991). In India, CSR is not a recent phenomenon. The practice of businesses contributing to social welfare has deep roots in Indian culture, dating back to the Vedic period, when businesses were encouraged to engage in acts of charity and philanthropy. These early forms of CSR were largely driven by religious and moral obligations, with business leaders taking on the responsibility of helping those in need (Gautam & Singh, 2010). This traditional approach has gradually evolved into more formalized CSR strategies as Indian companies recognized the potential benefits of contributing to societal development, both in terms of reputation and long-term business sustainability. Over time, the understanding of CSR has broadened to encompass a variety of activities that go beyond charitable donations. Companies are now expected to address critical social and environmental issues, such as poverty alleviation, education,

healthcare, and environmental sustainability (Matten & Moon, 2008). This shift from philanthropy to strategic CSR reflects a growing recognition that businesses can no longer operate in isolation from the societies in which they exist. The concept of stakeholder theory, as proposed by Freeman (1984), highlights the importance of addressing the interests of all stakeholders, not just shareholders, in order to achieve long-term business success. The introduction of CSR regulations in India has further cemented the role of businesses in contributing to social welfare. The growing emphasis on CSR in India aligns with global trends, where companies are increasingly seen as key players in achieving the United Nations' Sustainable Development Goals (SDGs) (UN, 2015). By investing in areas such as education, healthcare, and environmental conservation, companies are not only helping to tackle critical development challenges but also enhancing their own competitiveness and brand image (Porter & Kramer, 2006). Numerous studies have highlighted the benefits of CSR for companies. Engaging in CSR activities has been shown to improve a company's reputation, foster greater customer loyalty, and enhance employee satisfaction, all of which contribute to stronger financial performance over the long term (Brammer & Millington, 2008). Furthermore, companies that prioritize CSR are often better positioned to manage risks and capitalize on new opportunities, particularly in an increasingly interconnected and socially conscious global market (Porter & Kramer, 2011). In India, the impact of CSR has been particularly evident in sectors such as education, healthcare, and rural development, where companies have made significant contributions toward improving the quality of life for marginalized communities (KPMG, 2017). This has not only strengthened the relationship between businesses and their stakeholders but also helped create a more favorable environment for business operations. As more companies recognize the strategic importance of CSR, it is expected that CSR will continue to play a critical role in shaping the future of corporate governance and business strategy in India.

Legal Framework of Mandatory Corporate Social Responsibility



According to Section 135(1) of **Companies Act 2013**, companies that satisfy the following requirements are required to spend 2% of their net profit from the average net profit of the three years prior. The section further specifies that the corporation that satisfies the aforementioned requirements should form the CSR Committee Board, which must have three or more directors, one of whom must be an independent. The CSR Committee is responsible for

overseeing and recommending the CSR initiatives listed in Schedule VII of the Act. The committee will oversee the actions that are recommended by policy and should be posted on the company's website. In the event that the company does not meet the required spending, it should explain why in its annual report.

Corporate Social Responsibility Policy Rules, 2014, outline the framework for corporations' CSR efforts. They authorize the Board of Directors of a company to carry out CSR through a variety of channels, including registered trusts, societies, or companies founded by the firm itself, as long as these entities have at least three years of experience. CSR expenditures on projects are only recognized if they are carried out in India, and initiatives that benefit solely employees or their families are not considered CSR activities. The guidelines

emphasize transparency by requiring separate reports on CSR activities and CSR committee recommendations, which are then incorporated into yearly reports and publicized on the company website.

Companies (Amendment) Act, 2019 introduced significant changes to CSR provisions, including mandatory spending requirements. If a company fails to spend the required 2% of its average net profits on CSR, the unspent amount must be transferred to a specific fund designated for projects listed in Schedule VII of the Companies Act, such as education, healthcare, and poverty alleviation, within six months of the financial year's end. Additionally, if a company has ongoing CSR projects, any unspent amount must be transferred to an "Unspent Corporate Social Responsibility Account" within 30 days, with the requirement to utilize these funds for CSR activities within three years or transfer them to a Schedule VII fund, such as the Prime Minister's National Relief Fund. Companies failing to comply may face penalties ranging from INR 50,000 to INR 25 lakhs, with directors also liable for non-compliance.

The **Companies (Amendment) Act, 2020** further tightened the regulations by introducing stricter penalties for non-compliance, with fines set at double the amount required to be spent or INR 1 crore, whichever is less. For defaulting officers, the penalty is one-tenth of the amount required to be transferred or INR 2 lakh, whichever is less. Additionally, companies with a CSR liability of less than INR 50 lakhs per year are exempt from constituting a CSR Committee, although they must still comply with CSR obligations and report them in their annual report. The amendment also allows companies to set off any excess CSR expenditure beyond the mandated 2% against future CSR obligations for up to three financial years. The

Companies (CSR Policy) Amendment Rules, 2021 introduced further clarifications and new rules regarding CSR implementation, stating that CSR activities must be executed either by the company or through entities such as Section 8 companies, registered public trusts, or societies with at least three years of established CSR activity. Companies are now required to file an annual CSR report in a prescribed format that includes details of the CSR policy, composition of the CSR Committee, and CSR projects undertaken. Furthermore, companies with a CSR budget of INR 10 crore or more over the preceding three financial years must conduct an impact assessment of their CSR projects, with the report disclosed in their annual report. Disclosure requirements have also been emphasized, mandating companies to provide information on CSR projects and their progress on their websites and to explain any failures to meet CSR spending requirements. Revisions to Schedule VII have been made to align eligible CSR activities with Sustainable Development Goals (SDGs), incorporating new areas such as disaster management and COVID-19 relief. Overall, these amendments have significantly enhanced the CSR framework in India, ensuring stricter compliance and increasing corporate accountability towards social and environmental responsibility.

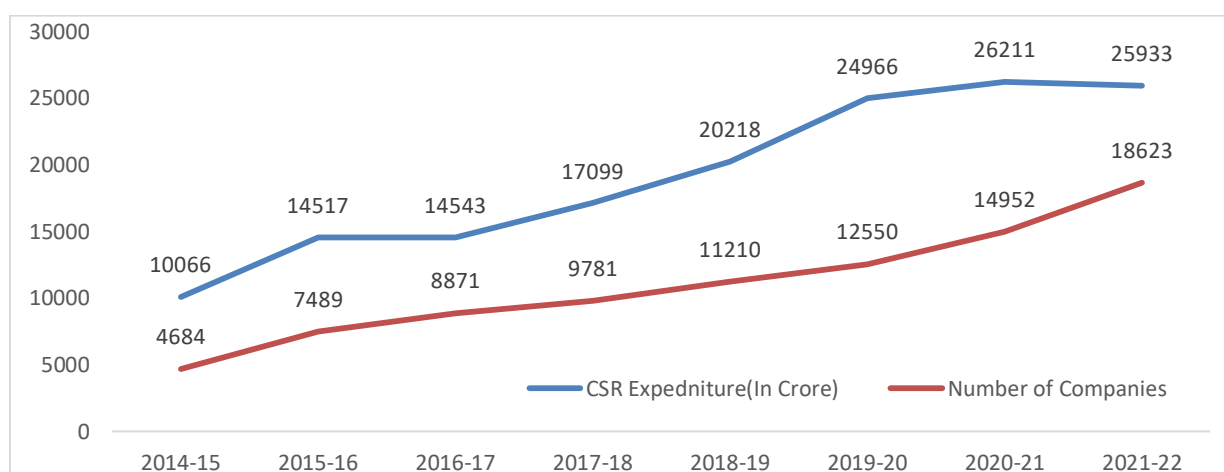
Evolution of the CSR framework in India, particularly through the amendments to the Companies Act, 2013, reflects a robust commitment to corporate accountability and social responsibility. The stringent guidelines and penalties established ensure that companies not only engage in meaningful CSR activities but also adhere to transparency and reporting standards. By fostering partnerships with experienced entities and emphasizing projects aligned with national priorities and Sustainable Development Goals, India is positioning CSR as a

pivotal element in the corporate landscape. As businesses continue to embrace these regulations, the potential for positive social impact will grow, leading to sustainable development across communities. Moving forward, ongoing evaluation and adaptation of these policies will be crucial to address emerging social challenges effectively.

Trends and Patterns of CSR expenditure

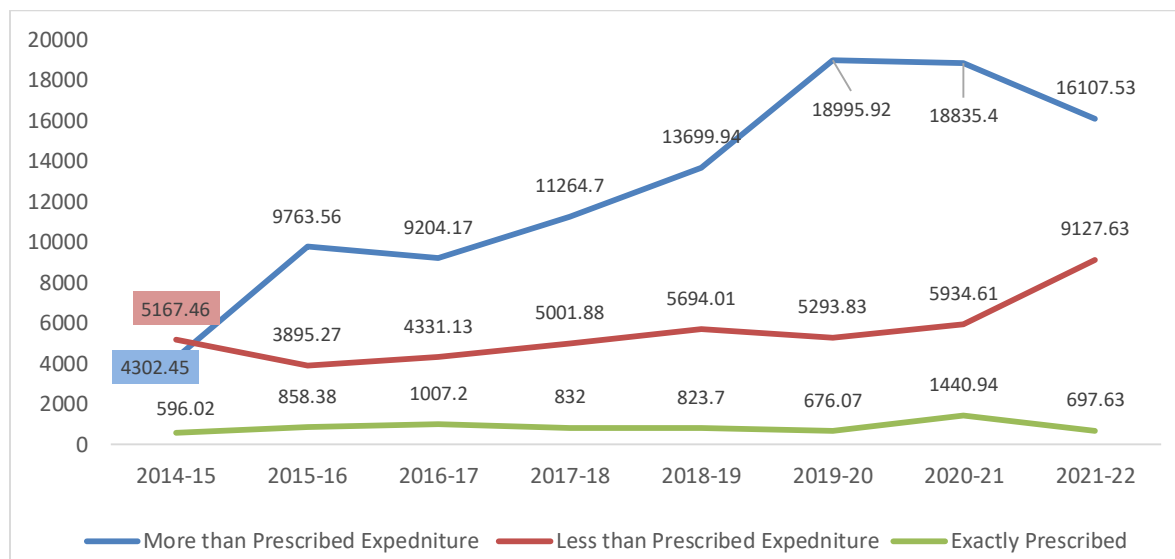
After the law mandated the company to spend 2% of the net profit from the year 2014 -2015. The following amount of expenditure has been made by the Indian companies for the following years Spending on Corporate Social Responsibility (CSR) and the quantity of Indian enterprises participating in CSR initiatives during the fiscal years of 2014–15 and 2021–22.

Chart 1: Overview of the Companies' CSR Expenditure (In Crore)



Source: csr.gov.in

The amount spent on CSR, shown in crores, shows a consistent rise over the course of the time. Beginning at 10,066 crores in 2014–15, the spending increases steadily over the next eight years, culminating in 25,933 crores in 2021–22—a significant 156% increase. Simultaneously, there has been a significant increase in the number of businesses participating in CSR initiatives. 4,684 businesses participated in CSR projects in 2014–15; by 2021–22, this number had risen to 18,623 businesses, a significant 297% increase. The growing list of corporations involved indicates an increasing corporate consciousness and dedication to social responsibility throughout time.

Chart 2: Compliance Category and CSR Expenditure (In Crore)

The expenditure trajectory of firms on Corporate Social Responsibility (CSR) from the fiscal year 2014–15 to 2021–22 is worth noting. The category of firms that exceed the authorized amount for corporate social responsibility (CSR) has been steadily increasing, with a notable increase from INR 4,302.45 crore in 2014–15 to INR 16,107.53 crore in 2021–22. This increasing tendency represents a significant dedication on the part of many businesses to go above and beyond the call of duty and actively promote the welfare of society. On the other hand, the group of businesses that do not spend the required amount on corporate social responsibility has fluctuated but has generally increased, reaching INR 9,127.63 crore in 2021–2022. In spite of this, corporations are spending less exactly the required amount on corporate social responsibility (CSR), with a drop from INR 596.02 crore in 2014–15 to INR 697.63 crore in 2021–22 reflecting the changing compliance picture overall. This variation can point to a trend where businesses are choosing to contribute more to CSR initiatives than the legal minimum. This indicates a considerable growth in CSR spending by businesses, particularly for those that go above and beyond the required limits. This represents an encouraging trend in business conduct, as businesses have shown a greater dedication to significant social responsibility programs throughout time. In terms of average CSR Expenditure(ACE) businesses that spend more than the required amount on CSR exhibit a stable average (2.7 to 1.5), whereas those that spend less exhibit erratic averages (2.6 to 3.0). Businesses who follow the guidelines to exactly have varying averages (1.1 to 0.6).

Sectoral CSR Expenditure: The expenditure on corporate social responsibility (CSR) in India's developmental sectors from FY 2014–2015 to FY 2021–2022 offers a thorough understanding of how CSR expenditure is distributed across different sectors(**CSR Portal**) which are aligned with Sustainable Development Goals(SDG)

Sustained Growth in CSR Contributions: The data shows a steady increase in CSR spending across all sectors, reflecting greater corporate involvement in addressing societal challenges. From education to healthcare and environmental sustainability, Indian corporations are increasingly integrating CSR into their long-term strategies. The overall rise aligns with India's broader developmental goals, positioning corporate contributions as a crucial component in achieving social equity and sustainability.

Impact of COVID-19 on CSR Expenditure: The COVID-19 pandemic has had a profound impact on CSR spending, particularly in healthcare and poverty alleviation. The sharp increase in healthcare expenditures from INR 3,617.15 crore in FY 2018-19 to INR 7,636.18 crore in FY 2021-22 reflects corporate responsiveness to the public health crisis. Similarly, spending on poverty eradication saw a substantial rise during the pandemic, underlining the socio-economic difficulties that emerged. These shifts show how CSR initiatives can adapt quickly to meet emergent and urgent needs.

Education as a Key Priority: With a total expenditure of INR 43,296.23 crore, education has consistently been the top priority for CSR spending over the past eight years. From INR 2,589.42 crore in FY 2014-15 to INR 6,367.33 crore in FY 2021-22, there has been a sustained growth in corporate funding towards educational initiatives. This reflects a long-term commitment to improving literacy, quality of education, and skill development, which are crucial for national growth. The trend indicates that Indian companies view education as fundamental to creating a skilled workforce and addressing socio-economic disparities.

Healthcare Gaining Importance: Healthcare, which received INR 33,182.91 crore in total CSR funding, has emerged as the second most significant sector. The spending increase from INR 1,847.74 crore in FY 2014-15 to INR 7,636.18 crore in FY 2021-22 reflects an acute focus on healthcare infrastructure, medical services, and public health, especially during the pandemic. The corporate sector's role in enhancing healthcare access and quality has become vital, as seen in the escalating expenditures during health crises.

Rural Development Focus: With INR 14,119.78 crore spent over the eight-year period, rural development remained a key area of focus. The gradual increase in spending until FY 2018-19 (INR 2,434.17 crore) followed by a slight decline suggests corporate efforts to improve infrastructure, access to resources, and economic opportunities in rural areas. These investments align with government goals of inclusive growth and are particularly important for the rural population, which constitutes a significant portion of India's demographic.

Environmental Sustainability on the Rise: Environmental sustainability saw a growing focus with INR 10,190.38 crore allocated over eight years. The increase from INR 773.99 crore in FY 2014-15 to INR 2,366.15 crore in FY 2021-22 indicates a rising awareness among corporations about the need for sustainable practices. This reflects not only compliance with national and global environmental standards but also a proactive approach toward addressing climate change, resource conservation, and ecological preservation.

Poverty Eradication and Hunger Relief: Although poverty eradication received the lowest total expenditure (INR 8,589.38 crore), the sector saw a significant increase in CSR spending, particularly during the pandemic. The rise from INR 274.7 crore in FY 2014-15 to INR 1,873.68 crore in FY 2021-22 suggests that corporations played an active role in addressing hunger, malnutrition, and poverty, especially during times of economic instability. This highlights the importance of CSR in contributing to immediate social relief in times of crisis.

Sectoral Prioritization: Education and healthcare have consistently attracted the highest levels of CSR funding, highlighting their critical role in India's development. While these sectors have seen sustained investment, areas like rural development and environmental sustainability have also gained traction. The shifting priorities over the years, with increased spending on healthcare and poverty relief during the pandemic, indicate that CSR efforts are both responsive to immediate crises and aligned with long-term developmental goals.

Statewise CSR expenditure: Different regional spending patterns may be seen in the dataset on Corporate Social Responsibility (CSR) expenditure in Indian states from FY 2014–2015 to FY 2021–2022. Prominent states such as Maharashtra, Uttar Pradesh, and Karnataka consistently lead the way, indicating a robust business commitment to social development. Maharashtra, for example, experienced a spectacular 262.69% rise from INR 1,445.92 Cr. in FY 2014–2015 to INR 5,229.31 Cr. in FY 2021–2022. India's total CSR spending has been rising over the years; from INR 10,065.93 Cr. in FY 2014–2015 to INR 25,932.79 Cr. in FY 2021–2022, there has been a notable 157.31% rise.

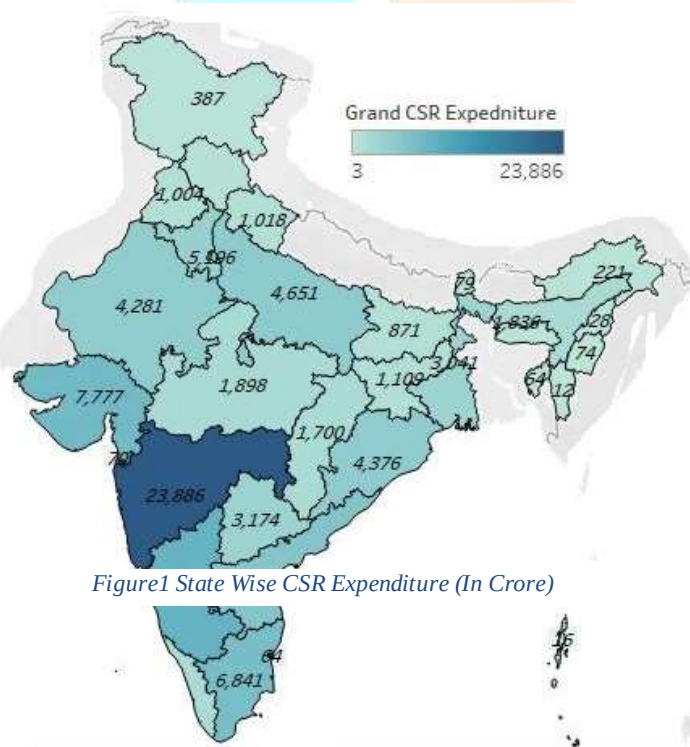


Figure1 State Wise CSR Expenditure (In Crore)

Corporate companies' dedication to national projects that cut across state lines is reflected in the "Pan India" category. Between 2014–2015 and 2021–2022, there was a significant increase in the amount spent under the "Pan India" umbrella. Spending in FY 2014–2015 was INR 3,995.70 Cr.; in FY 2020–2021, it was INR 7,805.03 Cr.; in FY 2021–2022, it was slightly lower at INR 5,439.79 Cr.

This corresponds to a change in percentage of roughly +95.97% between 2020–2021 and 2014–2015, and -30.29% between 2020–2021 and 2021–2022. Variations in spending indicate dynamic corporate involvement in national programs,

indicating a changing approach to tackling broad social and developmental issues across India. The variations could be the result of shifting priorities over time, shifting financial circumstances, or changes in the corporate social responsibility scene. The ongoing dedication to "Pan India" programs, however, emphasizes how crucial coordinated efforts are to achieving significant and broad societal effect.

Conclusion

Corporate Social Responsibility (CSR) expenditure is intrinsically linked to the profitability of companies. The relationship is straightforward: as profits increase, so does the capacity for companies to allocate funds toward CSR initiatives. This correlation highlights how higher profitability can enable businesses to engage more robustly in socially responsible activities, benefiting various stakeholders and communities. However,

it's essential to recognize that each company operates under its unique CSR policy, tailored to align with its values, strategic objectives, and stakeholder expectations. This diversity means that while some companies may choose to invest heavily in environmental sustainability, others might focus on education, healthcare, or community development. Consequently, CSR spending varies widely across sectors and individual organizations, making it challenging to draw generalized conclusions.

Attempting to analyze CSR expenditures on a macro level can prove to be complex due to the sheer number of companies and the multitude of decisions they make regarding their CSR policies. With thousands of organizations each implementing different strategies and levels of investment, aggregating this data into a cohesive overview presents significant difficulties. The resulting complexity can obscure trends and make it challenging to evaluate the overall impact of CSR initiatives on society and the environment. While the interplay between company profits and CSR expenditure is clear, the unique approaches taken by individual organizations and the vast number of players in the market complicate comprehensive analysis. Understanding these dynamics is crucial for policymakers, researchers, and stakeholders aiming to assess the effectiveness and reach of corporate social responsibility efforts in the broader context of societal development. The evolution of Corporate Social Responsibility (CSR) in India, particularly following the Companies Act of 2013, reflects a growing commitment among businesses to contribute positively to society. The introduction of mandatory CSR spending has led to substantial increases in both the amount of funds allocated and the number of companies participating in these initiatives. The data shows a consistent rise in CSR expenditure across key sectors such as education, healthcare, and rural development, demonstrating a strong alignment with national developmental goals. Regional variations in CSR spending also highlight targeted efforts to address local challenges. Despite this progress, there are areas that require further attention and research. Future research should focus on assessing the long-term impact of CSR initiatives to determine whether the funds being allocated are yielding measurable social and economic benefits. This could include studies that track the outcomes of specific CSR projects over time, such as improvements in educational standards, healthcare access, or poverty reduction. Additionally, research should examine the efficiency of CSR fund utilization, identifying any gaps between expenditure and actual outcomes, particularly in sectors like environmental sustainability where impact is often harder to quantify. Moreover, policy suggestions for the future can help enhance the effectiveness of CSR initiatives. Policymakers should consider refining the CSR mandate to encourage more innovative and impactful projects, rather than just focusing on meeting the 2% spending requirement. Providing incentives for companies to collaborate on larger, cross-sectoral projects could enhance the scale and effectiveness of CSR activities. There is also a need for greater emphasis on transparency, with enhanced monitoring mechanisms to ensure that funds are being used as intended and to prevent misuse. In addition, policy could explore ways to engage smaller businesses and start-ups in CSR activities. Currently, the law applies only to larger firms, but extending CSR guidelines to a wider array of companies could significantly increase the pool of resources dedicated to social initiatives. Lastly, fostering public-private partnerships (PPPs) through CSR could unlock additional funding and expertise, addressing critical challenges such as education, healthcare, and climate change in a more coordinated and impactful manner. The amendments made to the Companies Act, particularly in 2019 and 2020, have further reinforced

accountability and transparency in CSR activities, ensuring that companies not only meet but often exceed their obligations. This trend shows a broader cultural shift towards sustainability, ethics, and corporate responsibility, with businesses increasingly viewing CSR as integral to their long-term success and societal impact. Future research and policies should work in tandem to explore the potential for CSR in fostering sustainable development, maximizing social impact, and contributing to the greater good. With the right support and guidance, CSR can continue to be a powerful tool in driving positive social change in India.

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Appendix 1: Statewise CSR Expenditure (₹ In Crore)

State	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022
Andaman And Nicobar	0.29	0.55	0.63	0.73	0.82	1.29	2.86	9.02
Andhra Pradesh	414.28	1276.73	745.24	575.07	665.97	710.23	719.81	640.7
Arunachal Pradesh	11.05	1.48	24.05	11.91	24.56	18.02	10.58	119.39
Assam	134.78	158.97	257.19	211.33	210	285	180.23	398.7
Bihar	36.69	123.8	100.84	106.17	137.95	110.48	89.89	165.66
Chandigarh	1.77	5.34	21.96	20.51	11.46	15.58	13.4	49.98
Chhattisgarh	161.3	239.72	84.85	176.7	149.35	269.68	325.63	292.83
Dadra And Nagar Haveli	4.41	12.03	7.37	6.98	13.48	18.34	21.98	14.11
Daman And Diu	20.05	2.39	2.63	20.23	6.25	9.53	5.25	4.13
Delhi	237.44	455.17	460.71	579.37	750.85	830	724.59	1158
Goa	27.11	28.15	36.25	53.77	46.77	43.91	41.92	42.59
Gujarat	313.41	547.94	865.81	967.97	1082.18	984.37	1461.6	1554.16
Haryana	187.41	373.44	386.65	363.43	378.11	537.91	550.86	654.88
Himachal Pradesh	10.95	52.2	23.32	69.23	78.79	78.78	106.31	138.84
Jammu And Kashmir	38.48	107.8	42.97	50.77	36.44	25.27	35.56	49.4
Jharkhand	79.44	116.93	119.84	109.23	109.8	155.21	226.54	192.41
Karnataka	403.47	771.59	876.84	1145.79	1257.69	1448.16	1277.81	1761.39
Kerala	68.23	145.03	133.84	219.73	354.78	298.56	290.67	234.01
Lakshadweep	0	0.3	0	2.27	0.39	0	0.01	0.45
Leh & Ladakh	0	0	0	0	0	0	0	14.84
Madhya Pradesh	141.85	171.58	161.39	163.92	243.55	220.46	375.51	420.04
Maharashtra	1445.92	2026.91	2420.35	2797.53	3147.72	3353.24	3464.81	5229.31
Manipur	2.44	6.25	12.6	4.81	7.81	14.21	10.39	15.49
Meghalaya	3.53	5.59	9.88	11.18	16.54	17.65	17.63	19.3

Mizoram	1.03	1.07	0.46	1.28	0.11	0.25	0.97	6.94
Nagaland	1.11	0.95	0.53	1.81	2.12	5.1	3.57	12.42
Nec/ Not Mentioned	26.94	0	8.01	137.93	4.44	20.97	169.47	0.09
Odisha	252.18	618.69	355.32	504.22	697.91	717.39	578.16	652.01
Pan India	3995.7	4039.44	4646.22	5505.31	6443.53	9385.66	7805.03	5439.79
Pan India (Other Centralised Funds)	624.61	910.74	787.22	799.18	1156.86	1790.69	3491.3	1581.43
Puducherry	2.02	6.37	7.5	6.09	9.15	11.32	12.43	9.31
Punjab	55.61	69.14	75.05	112.36	166.85	189.44	158.46	177.48
Rajasthan	299.76	483.99	353.75	443.35	595.49	734.12	670	700.44
Sikkim	1.19	1.45	6.71	7	5.87	10.99	17.28	28.24
Tamil Nadu	539.64	588.22	548.28	669.65	877.08	1072.26	1174.07	1371.91
Telangana	101.96	263.6	256.39	380.57	428.06	445.8	627.71	670.06
Tripura	1.33	1.39	1.25	1.88	23.06	9.4	9.29	15.91
Uttar Pradesh	148.9	416.99	321.63	435.21	521.32	577.98	907.32	1321.36
Uttarakhand	74.79	73.11	102.37	85.79	172.31	124.7	160.58	224.32
West Bengal	194.86	412.14	276.59	338.32	382.23	423.85	471.48	541.46
Grand Total	10065.9 3	14517.2 1	14542.5 1	17098.5 7	20217.6 5	24965.8 2	26210.9 5	25932.7 9

Appendix 2: Sector wise CSR Expenditure In India

	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022
Development Sector								
Conservation Of Natural Resources	44.6	49.85	119.09	228.14	173.55	160.6	92	271.95
Education	2589.4 2	4057.4 5	4534.1 6	5763.4 5	6111.6 6	7179.5 1	6693.2 5	6367.3 3
Environmental Sustainability	773.99	796.69	1082.6 3	1301.9 6	1368.2 7	1470.5 3	1030.1 6	2366.1 5
Livelihood Enhancement Projects	280.17	393.38	518.49	832.4	907.98	1077.7 2	938.91	822.01
Art And Culture	117.37	119.17	306.13	395.22	225.94	933.57	493.13	241.24
Prime Minister'S National Relief Fund	228.18	218.04	158.8	200.42	322.19	798.43	1698.3 8	1190.8 6
Rural Development Projects	1059.3 5	1376.1 6	1572.8 7	1724.0 7	2434.1 7	2301.0 2	1850.7 1	1801.4 3
Safe Drinking Water	103.95	180.16	160.12	220.87	228.23	253.4	203.13	176.1
Slum Area Development	101.14	14.1	51.49	39.16	51.06	42.94	88.95	58.14
Socio-Economic Inequalities	39.04	77.97	148.01	155.95	167.92	214.88	149.81	156.06
Swachh Bharat Kosh	113.86	325.52	184.06	272.07	95.5	53.47	161.35	32.92
Training To Promote Sports	57.62	140.12	197	285.41	310.16	304	243.39	286.69
Women Empowerment	72.87	122.79	163.46	251.37	236.54	259.57	206	251.31
Armed Forces, Veterans, War Widows/ Dependants	4.76	11.14	37.86	29.09	90.18	62.06	84.05	42.55
Clean Ganga Fund	5.47	32.82	24.37	33.96	8.11	6.63	13.39	54.31
Gender Equality	55.21	73.85	72.6	24.01	51.86	82.93	43.83	97.64
Health Care	1847.7 4	2569.4 3	2503.9 1	2776.9 5	3617.1 5	4905.7 2	7325.8 3	7636.1 8

Nec/ Not Mentioned	1338.4	1051.1 6	437.43	15.2	87.61	502.79	203.14	0.59
Other Central Government Funds	277.1	334.35	419.99	292.73	731.06	932.16	1618.1 7	303.34
Poverty, Eradicating Hunger, Malnutrition	274.7	1252.0 8	614.65	811.2	1195.7 8	1159.7 1	1407.5 8	1873.6 8
Animal Welfare	17.29	66.67	78.71	63.52	98.33	106.12	193.55	165.56
Sanitation	299.54	631.8	433.98	460.68	506.66	521.72	338.97	301.48
Senior Citizens Welfare	8.94	21.87	27.75	40.1	46.52	52.33	56.47	76.23
Setting Up Homes And Hostels For Women	8.74	29.28	62.22	70.58	57.01	48.5	44.52	100.15
Setting Up Orphanage	5.12	16.9	16.8	39.87	12.89	36.5	21.88	25.79
Agro Forestry	18.12	57.85	45.48	66.79	64.75	67.38	20.9	33.13
Special Education	41.43	125.84	165.33	140.01	186.13	196.88	209.24	181.82
Technology Incubators	4.74	26.34	25.4	16.94	32.1	53.5	62.62	7.33
Vocational Skills	277.07	344.4	379.7	546.46	798.36	1181.2 3	717.65	1010.8 3