

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA  
UNSTARRED QUESTION NO. 1019  
ANSWERED ON TUESDAY, JULY 29, 2025**

**NON-COMPLIANCE IN CSR PROJECTS**

**QUESTION**

**1019 SMT. PHULO DEVI NETAM:  
SMT. JEBI MATHER HISHAM:  
SHRI NEERAJ DANGI:**

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the number and total value of Corporate Social Responsibility (CSR) projects reported as unspent or non-compliant, State-wise and year-wise since Financial Year 2022;
- (b) the number of companies penalised for non-compliance under Section 135 of the Companies Act during the same period; and
- (c) whether any specific sectors or regions have shown recurring underperformance in CSR compliance and if so, the details thereof?

**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, the Companies (CSR Policy) Rules, 2014 and Schedule VII of the Act. Section 135 (5) of the Act provides that CSR mandated companies shall spend at least 2% of the average net profit made during the three immediately preceding financial years in areas or subjects specified in Schedule VII of the Act. Under the Act, 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 based on the recommendation of its CSR Committee. The existing legal provisions formation of CSR committee, formulation of CSR policy, Annual Action Plan on CSR, identification of the project and area in which project will be implemented, certification of CSR expenditure by Chief Financial Officer (CFO) and audit of CSR expenditure by statutory auditors etc. provide adequate mechanisms to ensure transparency and accountability. The Board has to ensure that the approved amount has been spent on the assigned activity(ies). In case any amount remains unspent then such amount shall be transferred in the designated fund(s) in Schedule VII in the prescribed time limit.

(b): Penal action is initiated as per provisions of the Act, following due process of law after examination of records and / or receipt of complaint against the companies and officers-in-default. In the last three financial years i.e; 2022-23, 2023-24 and 2024-25 30 Companies have been penalised for non-compliance under section 135 of the Companies Act, 2013.

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(c): The items enlisted in the Schedule VII of the Act, are broad-based and intended to cover a wide range of activities and include specified funds set up by the Central Government for socio-economic development. The Government does not issue any direction on which activity or area, company shall spend. Further, Ministry does not maintain completion status of CSR project separately. 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 annual filings made by companies in the MCA21 registry, the development Sector-wise and State-wise CSR expenditure from the Financial Years (FYs) 2021-22 to 2023-24 are at Annexure-I and Annexure-II respectively.

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Refer to part (c) of Rajya Sabha Unstarred Question no. 1019 for 29.07.2025

Development Sector-wise CSR expenditure in India from FY 2021-22 to FY 2023-24

(Amount in Rs. Crores)

Sl. No.	Development Sector- wise	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/Dependents	47.65	63.63	68.04
4	Art and culture	260.39	449.21	704.04
5	Conservation of natural resources	274.90	584.65	423.47
6	Education	6,719.89	10,414.93	12,134.57
7	Environmental sustainability	2,441.82	2,008.04	2,429.97
8	Gender equality	104.97	121.15	204.17
9	Health care	8,049.49	7,023.60	7,150.81
10	Livelihood enhancement projects	880.50	1,703.64	2,360.09
11	Poverty, Eradicating Hunger, Malnutrition	1,903.78	1,282.73	1,233.93
12	Rural development projects	1,847.07	2,059.41	2,408.09
13	Safe drinking water	192.34	252.78	327.45
14	Sanitation	314.53	438.81	375.23
15	Senior Citizens Welfare	80.34	153.91	159.82
16	Setting up homes and hostels for women	101.00	49.50	41.80
17	Setting up orphanage	27.54	44.99	31.57
18	Slum area development	58.38	94.22	38.82
19	Socio-economic equalities	165.30	159.19	200.81
20	Special education	191.08	319.50	396.57
21	Technology incubators	8.57	1.48	1.91
22	Training to promote sports	311.71	542.53	692.09
23	Vocational skills	1,053.80	1,206.75	1,396.55
24	Women empowerment	264.94	417.26	454.22
25	Other Central Government Funds	1,631.01	1,145.78	1,000.83
26	NEC/Not mentioned*	0.59	1.65	68.32
	<b>Total</b>	<b>27,141.45</b>	<b>30,932.08</b>	<b>34,908.75</b>

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

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

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Refer to part (a) to (c) of Rajya Sabha Unstarred Question no. 1019 for 29.07.2025

State-wise CSR expenditure in India from FY 2021-22 to FY 2023-24

(Amount in Rs. Crores)

Sl.No.	States/ UTs	FY 2021-22	FY 2022-23	FY 2023-24
1	Andaman And Nicobar	9.71	2.53	3.03
2	Andhra Pradesh	663.50	986.77	1,129.75
3	Arunachal Pradesh	119.42	13.36	39.57
4	Assam	406.42	474.96	488.62
5	Bihar	178.97	241.41	260.53
6	Chandigarh	51.19	18.44	113.31
7	Chhattisgarh	317.70	609.08	422.73
8	Dadra and Nagar Haveli & Daman and Diu	18.27	23.22	30.17
9	Delhi	1,198.50	1,517.07	1,949.95
10	Goa	45.43	60.91	85.79
11	Gujarat	1,613.18	2,060.02	2,707.54
12	Haryana	687.13	720.38	816.95
13	Himachal Pradesh	140.27	141.40	148.59
14	Jammu and Kashmir	50.68	72.19	98.54
15	Jharkhand	243.95	389.65	414.63
16	Karnataka	1,849.82	2,058.73	2,254.88
17	Kerala	241.58	362.85	387.91
18	Lakshadweep	0.97	0.02	0.36
19	Leh & Ladakh	14.84	11.72	30.41
20	Madhya Pradesh	427.48	668.32	600.47
21	Maharashtra	5,407.40	5,705.54	6,065.95
22	Manipur	15.62	53.60	83.19
23	Meghalaya	19.63	22.94	30.94
24	Mizoram	6.94	11.01	4.48
25	Nagaland	12.46	13.57	15.41
26	Odisha	752.37	994.82	1,389.39
27	Puducherry	9.31	14.29	32.68
28	Punjab	185.41	263.51	351.89
29	Rajasthan	713.85	1,122.65	1,145.67
30	Sikkim	28.24	36.18	41.87
31	Tamil Nadu	1,441.03	1,637.12	1,968.76
32	Telangana	688.58	1,040.61	1,054.92
33	Tripura	15.91	19.26	9.45
34	Uttar Pradesh	1,345.02	1,213.12	1,545.01
35	Uttarakhand	228.09	307.60	360.76
36	West Bengal	571.89	782.74	862.57
37	PAN India*	5,789.58	6,104.58	6,960.21
38	Other Centralized Funds	1,631.01	1,145.78	1,000.83
39	NEC/Not Mentioned*	0.09	10.12	1.06
	<b>Total</b>	<b>27,141.45</b>	<b>30,932.08</b>	<b>34,908.75</b>

(Data up to 31.03.2025) (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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