

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA  
STARRED QUESTION NO. 259  
ANSWERED ON TUESDAY, MARCH 17, 2026**

**EXPENDITURE BY COMPANIES UNDER CSR**

**QUESTION**

**259 # Dr. Bhim Singh:**

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether it is a fact that despite the implementation of CSR Rules under Section 135 of the Companies Act, 2013, a significant number of companies have not fully complied with the CSR provisions till date;
- (b) how many companies have clearly stated the reasons for non-spending of CSR funds in their board reports; and
- (c) the number of companies which incurred expenditure under CSR in the State of Bihar during the said period and the total amount spent in various regions in Bihar?

**ANSWER**

**THE MINISTER OF FINANCE AND CORPORATE AFFAIRS**

**(SHRIMATI NIRMALA SITHARAMAN)**

(a) to (c): A Statement is laid on the Table of the House.

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**STATEMENT REFERRED TO IN REPLY TO PART (a) TO (c) OF RAJYA SABHA STARRED QUESTION NO. 259 (04<sup>th</sup> POSITION) FOR 17<sup>th</sup> MARCH, 2026 REGARDING EXPENDITURE BY COMPANIES UNDER CSR.**

(a): The legal framework for Corporate Social Responsibility (CSR) is provided through Section 135 of the Companies Act, 2013 ('the Act'), Schedule VII of the Act and Companies (CSR Policy) Rules, 2014. Section 135 (7) of the Act specifies the provision for penalty in case of default of CSR obligation by the Company. It states that in case of default, a company as well as officer in default, will be liable to a penalty as specified therein. Whenever violation of CSR provisions is reported, action against such non-compliant Companies is initiated as per provisions of the Companies Act, 2013, and rules made thereunder after due examination of records and following due process of law. In the last three Financial Years (FY) i.e 2022-23, 2023-24 and 2024-25, the details of companies who have been penalized and penalty amount imposed on them are at Annexure-I.

(b): As per second proviso of section 135 (5) of the Act, if the company fails to spend the required CSR obligation amount, the Board shall, in its report made under clause (o) of sub-section (3) of section 134, specify the reasons for not spending the amount and, unless the unspent amount relates to any ongoing project referred to in sub-section (6), transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

In addition the CSR mandated companies have also to specify the reasons for non-spending of CSR funds in CSR-2 form of annual filings. For the FY 2023-24, 3128 companies provided the reasons for non-spending of CSR funds in CSR-2 form.

(c): 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, the details of Companies and their CSR expenditure in Bihar for the last three Financial Years i.e. FY 2021-22 to FY 2023-24 is attached at Annexure-II. District-wise CSR expenditure in Bihar for the last three Financial Years i.e. FY 2021-22 to FY 2023-24 is attached at Annexure-III.

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Annexure referred para (a) to in reply to Rajya Sabha Starred Question no. 259 for 17.03.2026.

<b>Sr. No.</b>	<b>Financial Year (FY)</b>	<b>No. of Companies penalised</b>	<b>Penalty imposed (Rs. in cr.)</b>
1.	2022-23	06	2.97
2.	2023-24	11	3.32
3.	2024-25	13	13.65
<b>Total</b>		<b>30</b>	<b>19.94</b>

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Annexure referred para (c) to in reply to Rajya Sabha Starred Question no. 259 for 17.03.2026.

(Amount in rupees crore)

<b>CSR expenditure in Bihar for FY 2021-22 to 2023-24</b>			
<b>Sr. No.</b>	<b>Financial Year</b>	<b>CSR Expenditure</b>	<b>No. of Companies</b>
1	2021-22	178.97	232
2	2022-23	241.41	297
3	2023-24	260.53	325
<b>Total</b>		<b>680.91</b>	<b>854</b>

(Data upto 31.03.2025) (Source: Corporate Data Management Cell)

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Annexure referred para (c) to in reply to Rajya Sabha Starred Question no. 259 for 17.03.2026.

(Amount in rupees crore)

District-wise CSR expenditure in Bihar from FY 2014-15 till FY 2023-24				
Sr. No.	Districts	FY 2021-22	FY 2022-23	FY 2023-24
1	Araria	7.73	7.13	1.16
2	Arwal	-	-	-
3	Aurangabad	4.64	12.04	10.63
4	Banka	0.68	7.50	0.15
5	Begusarai	8.90	18.11	20.09
6	Bhagalpur	1.11	9.01	12.86
7	Bhojpur	2.06	12.81	19.31
8	Buxar	0.51	1.23	0.34
9	Darbhanga	5.40	12.06	10.69
10	Gaya	6.11	5.78	13.51
11	Gopalganj	0.61	1.11	1.25
12	Jamui	0.69	8.93	4.49
13	Jehanabad	0.29	1.40	8.49
14	Kaimur (Bhabua)	0.34	0.02	0.10
15	Katihar	0.80	0.09	0.54
16	Khagaria	1.42	3.53	0.50
17	Kishanganj	2.99	38.36	0.70
18	Lakhisarai	-	0.24	0.06
19	Madhepura	0.31	0.09	1.59
20	Madhubani	0.18	0.68	3.36
21	Munger	0.78	3.84	4.03
22	Muzaffarpur	9.83	10.09	52.00
23	Nalanda	3.03	3.58	4.56
24	Nawada	0.34	1.67	2.24
25	Pashchim Champaran	39.73	1.36	4.75
26	Patna	35.39	27.17	38.72
27	Purbi Champaran	0.77	1.61	2.83
28	Purnia	1.19	12.10	2.02
29	Rohtas	-	0.63	0.58
30	Saharsa	0.29	0.26	0.32
31	Samastipur	6.15	6.89	7.33
32	Saran	3.75	10.92	3.57
33	Sheikhpura	1.07	2.31	1.94
34	Sheohar	0.03	0.00	0.15
35	Sitamarhi	1.81	3.51	2.74
36	Siwan	-	0.76	0.46
37	Supaul	0.00	0.28	2.59
38	Vaishali	0.82	1.69	3.48
39	District not classified elsewhere	29.22	12.64	16.41
<b>Total</b>		<b>178.97</b>	<b>241.41</b>	<b>260.53</b>

(Data upto 31.03.2025) (Source: Corporate Data Management Cell)

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