

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA
STARRED QUESTION NO. 40
ANSWERED ON TUESDAY, FEBRUARY 03, 2026**

UNSPENT CSR ACCOUNT IN THE COUNTRY

QUESTION

40 Shri Shaktisinh Gohil:

Will the Minister of Corporate Affairs be pleased to state:

- (a) the details of unspent CSR Account of companies in Gujarat and India since 2023;
- (b) the details of CSR expenditure since 2023, including Government schemes supported through CSR contributions, State-wise;
- (c) the details of projects implemented in aspirational districts or disaster-affected regions since 2023 using CSR funds; and
- (d) the total amount of unutilised CSR funds that have lapsed or been transferred to funds specified in Schedule VII of the Companies Act?

ANSWER

THE MINISTER OF FINANCE AND CORPORATE AFFAIRS

(SHRIMATI NIRMALA SITHARAMAN)

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

STATEMENT REFERRED TO IN REPLY TO PART (a) TO (d) OF RAJYA SABHA STARRED QUESTION NO. 40 (10th POSITION) FOR 03rd FEBRUARY, 2026 REGARDING UNSPENT CSR ACCOUNT IN THE COUNTRY.

(a): Section 135 of the Companies Act, 2013 provides for treatment of unspent CSR amount. In the 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 the 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 within a period of thirty days from the date of completion of the third financial year. 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. The data of unspent CSR Account of Companies is not maintained centrally.

(b): Under the Act, CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor the CSR activities based on the recommendations of its CSR Committee. The Government does not issue any directions to Corporates to spend in any particular area or activity. All data related to CSR expenditure filed by companies in MCA21 registry is available in public domain at www.csr.gov.in. On the basis of annual filings made by companies in the MCA 21 registry, the State-wise CSR expenditure in the Country for the last two Financial Years i.e. FY 2022-23 to FY 2023-24 is attached at Annexure-I.

The Ministry of Corporate Affairs has allowed all companies to complete their annual filings pertaining to FY 2024-25 till 31st January, 2026 without payment of additional fees. Therefore, companies have time to file the details related to their CSR expenditure pertaining to financial year 2024-25 upto 31st January, 2026.

(c): The CSR expenditure in aspirational districts in the Country for the last two Financial Years i.e. FY 2022-23 and FY 2023-24 is attached at Annexure-II. Disaster-affected regions wise data is not maintained centrally.

(d): The data as regards unspent CSR funds are not maintained centrally. The amount transferred to funds specified in Schedule VII of the Act by companies is included in the information attached at Annexure-I, under the category of Centralized Funds.

Refer to part (b) of Rajya Sabha Starred Question no. 40 for 03.02.2026
State-wise CSR expenditure in India from FY 2022-23 to FY 2023-24

(Amount in Rupees Crore)

S. No.	States/ UTs	FY 2022-23	FY 2023-24
1.	Andaman And Nicobar Island	2.53	3.03
2.	Andhra Pradesh	986.77	1,129.75
3.	Arunachal Pradesh	13.36	39.57
4.	Assam	474.96	488.62
5.	Bihar	241.41	260.53
6.	Chandigarh	18.44	113.31
7.	Chhattisgarh	609.08	422.73
8.	Dadra and Nagar Haveli & Daman and Diu	23.22	30.17
9.	Delhi	1,517.07	1,949.95
10.	Goa	60.91	85.79
11.	Gujarat	2,060.02	2,707.54
12.	Haryana	720.38	816.95
13.	Himachal Pradesh	141.40	148.59
14.	Jammu and Kashmir	72.19	98.54
15.	Jharkhand	389.65	414.63
16.	Karnataka	2,058.73	2,254.88
17.	Kerala	362.85	387.91
18.	Lakshadweep	0.02	0.36
19.	Leh & Ladakh	11.72	30.41
20.	Madhya Pradesh	668.32	600.47
21.	Maharashtra	5,705.54	6,065.95
22.	Manipur	53.60	83.19
23.	Meghalaya	22.94	30.94
24.	Mizoram	11.01	4.48
25.	Nagaland	13.57	15.41
26.	Odisha	994.82	1,389.39
27.	Puducherry	14.29	32.68
28.	Punjab	263.51	351.89
29.	Rajasthan	1,122.65	1,145.67
30.	Sikkim	36.18	41.87
31.	Tamil Nadu	1,637.12	1,968.76
32.	Telangana	1,040.61	1,054.92
33.	Tripura	19.26	9.45
34.	Uttar Pradesh	1,213.12	1,545.01
35.	Uttarakhand	307.60	360.76
36.	West Bengal	782.74	862.57
37.	PAN India*	6,104.58	6,960.21
38.	Centralized Funds**	1,145.78	1,000.83
39.	NEC/Not Mentioned*	10.12	1.06
Total		30,932.08	34,908.75

(Data upto 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.

**including designated funds specified under Schedule VII of the Act i.e Clean Ganga Fund, Swachh Bharat Kosh, Prime Minister's National Relief Fund and PM CARE Fund.

Refer to part (c) of Rajya Sabha Starred Question no. 40 for 03.02.2026

Aspirational-district wise CSR expenditure in India for FY 2022-23 and FY 2023-24 (Amount in Cr.)				
Sr. No.	State/Union Territory	Aspirational District	FY 2022-23	FY 2023-24
1	Andhra Pradesh	Alluri Sitharama Raju	0.06	-
		Y.S.R. Kadapa	24.01	13.60
2	Arunachal Pradesh	Namsai	-	-
3	Assam	Baksa	-	-
		Barpeta	44.52	35.87
		Darrang	14.65	20.93
		Dhubri	7.16	4.54
		Goalpara	0.94	3.94
		Hailakandi	1.84	1.11
4	Bihar	Araria	7.13	1.16
		Aurangabad	12.04	10.63
		Banka	7.50	0.15
		Begusarai	18.11	20.09
		Gaya	5.78	13.51
		Jamui	8.93	4.49
		Katihar	0.09	0.54
		Khagaria	3.53	0.50
		Muzaffarpur	10.09	52.00
		Nawada	1.67	2.24
		Purnia	12.10	2.02
		Sheikhpura	2.31	1.94
		Sitamarhi	3.51	2.74
5	Chhattisgarh	Bastar	12.12	17.24
		Bijapur	-	-
		Dakshin Bastar Dantewada	9.91	19.52
		Kondagaon	3.00	-
		Korba	27.23	37.20
		Mahasamund	0.27	6.90
		Narayanpur	-	-
		Rajnandgaon	9.23	15.68
		Sukma	1.41	-
6	Gujarat	Dahod	24.47	22.95
		Narmada	10.00	25.74
7	Haryana	Nuh(Mewat)	51.49	24.22
8	Himachal Pradesh	Chamba	11.26	16.00
9	Jammu and Kashmir	Baramulla	6.83	8.65
		Kupwara	0.64	1.76
10	Jharkhand	Bokaro	17.77	31.84
		Chatra	2.65	6.25
		Dumka	10.78	18.62
		Purbi Singhbhum	103.21	94.20
		Garhwa	0.34	0.24
		Giridih	4.29	7.26
		Godda	18.89	7.40
		Gumla	2.03	4.50
		Hazaribagh	6.54	16.72
		Khunti	-	-

		Latehar	3.66	4.16
		Lohardaga	4.80	6.51
		Pakur	1.62	5.24
		Palamu	5.24	6.06
		Ramgarh	-	0.65
		Ranchi	67.61	80.65
		Sahebganj	2.86	7.18
		Simdega	3.43	10.50
		Paschimi Singhbhum	7.68	8.87
11	Karnataka	Raichur	10.32	21.89
		Yadgir	-	-
12	Kerala	Wayanad	4.88	3.91
13	Madhya Pradesh	Barwani	6.84	4.96
		Chhatarpur	8.03	11.21
		Damoh	17.15	7.53
		Guna	5.79	6.00
		Khandwa (East Nimar)	11.89	15.21
		Rajgarh	6.59	12.96
		Singrauli	98.23	114.29
		Vidisha	1.20	0.89
14	Maharashtra	Dharashiv	26.19	33.05
		Gadchiroli	14.55	70.15
		Nandurbar	30.37	35.66
		Washim	5.00	1.84
15	Manipur	Chandel	0.54	0.35
16	Meghalaya	Ri Bhoi	4.33	6.91
17	Mizoram	Mamit	9.03	1.72
18	Odisha	Balangir	7.74	15.21
		Dhenkanal	9.22	8.73
		Gajapati	1.15	0.29
		Kalahandi	20.84	20.57
		Kandhamal	6.16	2.96
		Koraput	24.77	32.71
		Malkangiri	0.12	1.30
		Nabarangpur	1.71	2.09
		Nuapada	0.60	0.51
		Rayagada	9.50	14.03
19	Punjab	Ferozepur	6.70	2.78
		Moga	1.72	2.76
20	Rajasthan	Baran	11.95	16.01
		Dholpur	1.72	4.39
		Jaisalmer	12.24	27.95
		Karauli	16.66	4.68
		Sirohi	50.97	20.67
21	Tamil Nadu	Ramanathapuram	9.81	10.12
		Virudhunagar	23.94	34.69
22	Telangana	Bhadradri Kothagudem	0.11	3.98
		Jayashankar Bhupalapally	-	-
		Kumuram Bheem Asifabad	0.02	-
23	Tripura	Dhalai	-	0.63
24	Uttar Pradesh	Bahraich	7.92	17.29
		Balrampur	1.20	3.89
		Chandauli	6.38	4.55

		Chitrakoot	4.50	8.88
		Fatehpur	2.22	6.72
		Shrawasti	3.77	4.44
		Siddharthnagar	0.40	6.97
		Sonbhadra	41.64	52.81
25	Uttarakhand	Haridwar	65.46	75.80
		Udam Singh Nagar	24.81	23.96
26	PAN India*	Aurangabad	0.47	4.02
		Bahraich	0.11	-
		Barpeta	-	6.71
		Begusarai	0.75	-
		Bokaro	0.30	-
		Chamba	-	0.12
		Chandel	0.92	-
		Haridwar	-	0.36
		Hazaribagh	1.53	-
		Moga		0.01
		Ranchi	0.11	0.08
		Rayagada	-	0.09
		Ri Bhoi	-	0.30
		Simdega	0.16	-
		Singrauli	-	6.74
		Sonbhadra	-	5.98
		Vidisha	-	1.08
		Wayanad	-	1.20
27	NEC/Not Mentioned*	Haridwar	0.19	-
		Kandhamal	0.10	-
		Udam Singh Nagar	0.05	-
	Total		1,265.36	1,521.44

(Data upto 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.
