

RAJYA SABHA
UNSTARRED QUESTION NO. 1165
ANSWERED ON TUESDAY, FEBRUARY 10, 2026

UTILISATION AND IMPACT ASSESSMENT OF CSR SPENDING

QUESTION

1165: Shri Raghav Chadha:

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether Government maintains a central database of Corporate Social Responsibility (CSR) expenditure reported by the companies and if so, the details thereof;
- (b) the steps taken by Government to enhance transparency and impact assessment of CSR spending;
- (c) the details of the quantum of funds allocated and utilised for CSR during the last five years, year-wise; and
- (d) the details on the number of beneficiaries covered under CSR initiatives in the last five years, year-wise and sector-wise?

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): Government maintains a central database of Corporate Social Responsibility (CSR) expenditure reported by the companies in the MCA 21 registry. All data related to CSR expenditure filed by companies in MCA21 registry including state-wise, year-wise, company-wise and project-wise is available in public domain at www.csr.gov.in.

(b): As per provisions of the Companies Act, 2013, 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. The existing legal provisions regarding formation of CSR committee, formulation of CSR policy, Annual Action Plan on CSR, certification of CSR expenditure by Chief Financial Officer (CFO) and audit of CSR expenditure by statutory auditors, etc., are the mechanisms to ensure transparency and accountability.

Further, Rule 8 of the Companies (CSR Policy) Rules, 2014 provides that every company having average CSR obligation of 10 crore rupees or more in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study. The details of CSR activities, Impact Assessment, etc., are required to be reported by all the companies in the 'Annual Report on CSR' including annual action plan on CSR which is part of the Company's Board Report.

(c) & (d): There is no provision of allocation of CSR funds in CSR legal framework and as per Section 135 (5) of the Act CSR mandated companies shall spend at least 2% of the average net profits of the company during the three immediately preceding financial years in areas or subjects specified in Schedule VII of the Act. On the basis of annual filings made by companies in the MCA 21 registry, development sector-wise CSR expenditure for the last five Financial Years i.e. FY 2019-20 to FY 2023-24 is attached at Annexure. Further, beneficiary-wise CSR data is not maintained centrally.

**Refer to part (c)&(d) of Rajya Sabha Unstarred Question no. 1165 for 10.02.2026
Development Sector-wise CSR expenditure from FY 2019-20 to FY 2023-24**

(Amount in Rupees Crore)

S.No.	Development Sector	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1.	Agro forestry	67.38	20.90	35.52	67.28	74.47
2.	Animal welfare	106.12	193.55	174.35	325.44	531.14
3.	Armed Forces, Veterans, War Widows/ Dependants	62.06	84.05	47.65	63.63	68.04
4.	Art and culture	933.57	493.13	260.39	449.21	704.04
5.	Clean Ganga Fund	6.63	13.39	55.46	46.15	62.96
6.	Conservation of natural resources	160.60	92.00	274.90	584.65	423.47
7.	Education	7,179.51	6,693.25	6,719.89	10,414.93	12,134.57
8.	Environmental sustainability	1,470.53	1,030.16	2,441.82	2,008.04	2,429.97
9.	Gender equality	82.93	43.83	104.97	121.15	204.17
10.	Health care	4,905.72	7,325.83	8,049.49	7,023.60	7,150.81
11.	Livelihood enhancement projects	1,077.72	938.91	880.50	1,703.64	2,360.09
12.	Other Central Government Funds	932.16	1,618.17	311.14	187.70	208.14
13.	Poverty, Eradicating Hunger, Malnutrition	1,159.71	1,407.58	1,903.78	1,282.73	1,233.93
14.	Prime Minister's National Relief Fund	798.43	1,698.38	1,229.35	855.23	589.61
15.	Rural development projects	2,301.02	1,850.71	1,847.07	2,059.41	2,408.09
16.	Safe drinking water	253.40	203.13	192.34	252.78	327.45
17.	Sanitation	521.72	338.97	314.53	438.81	375.23
18.	Senior Citizens Welfare	52.33	56.47	80.34	153.91	159.82
19.	Setting up homes and hostels for women	48.50	44.52	101.00	49.50	41.80
20.	Setting up orphanage	36.50	21.88	27.54	44.99	31.57
21.	Slum area development	42.94	88.95	58.38	94.22	38.82
22.	Socio-economic equalities	214.88	149.81	165.30	159.19	200.81
23.	Special education	196.88	209.24	191.08	319.50	396.57
24.	Swachh Bharat Kosh	53.47	161.35	35.05	56.69	140.12
25.	Technology incubators	53.50	62.62	8.57	1.48	1.91
26.	Training to promote sports	304.00	243.39	311.71	542.53	692.09
27.	Vocational skills	1,181.23	717.65	1,053.80	1,206.75	1,396.55
28.	Women empowerment	259.57	206.00	264.94	417.26	454.22
29.	*NEC/Not mentioned	502.79	203.14	0.59	1.65	68.32
Total		24,965.82	26,210.95	27,141.45	30,932.08	34,908.75

(Data upto 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.
