

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
RAJYA SABHA
UNSTARRED QUESTION NO. 2765
ANSWERED ON TUESDAY, MARCH 17, 2026

CSR MONITORING FRAMEWORK

QUESTION

2765 Shri Ryaga Krishnaiah:
Shri Rajib Bhattacharjee:
Smt. Kiran Choudhry:
Shri S. Selvaganabathy:
Shri Narayana Koragappa:
Dr. Medha Vishram Kulkarni:
Shri Ashokrao Shankarrao Chavan:
Dr. Parmar Jashvantsinh Salamsinh:
Shri Ujjwal Deorao Nikam:
Shri Narhari Amin:
Shri Harsh Mahajan:
Shri Lahar Singh Siroya:

Will the Minister of Corporate Affairs be pleased to state:

- (a) the details of Corporate Social Responsibility (CSR) monitoring framework and the reporting requirements for companies implemented through the CSR-2 filing module on the portal of the Ministry;
- (b) the number of companies that have reported CSR expenditure and unspent amounts during the last three years, year-wise;
- (c) the mechanisms to monitor the transfer of unspent CSR funds to the prescribed accounts or funds; and
- (d) whether any review or impact assessment has been conducted on CSR compliance and transparency, if so, the key findings 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 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.

The Ministry vide notification dated 11th February, 2022 has introduced a web based Form CSR-2 which has to be filed by each CSR eligible company from financial year 2020-21 and onwards. In the said Form, the companies are to report on constitution of CSR committee, CSR policy, CSR projects, amount spent against activities/projects for the concerned financial year, unspent CSR etc.

(b): On the basis of annual filings, the total number of companies along with their CSR expenditure for the last three financial years i.e. 2021-22 to 2023-24 is attached at Annexure-I. The data as regards unspent CSR funds is not maintained centrally.

(c): Section 135 (5) & (6) of the Act 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 remains 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 Ministry has notified the Companies (Auditor's Report) Order, 2020, ("CARO, 2020") applicable from FY 2021-22 which requires auditors to state details of any unspent CSR amount. The data as regards unspent CSR funds are not maintained centrally.

(d): Rule 8 of the Companies (CSR Policy) Rules, 2014 provides that every company having average CSR obligation of 10 crore rupees or more in pursuance of sub-section (5) of section 135 of the Act, 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.

In view of the above legal provisions, the Government has not conducted such a specific review or impact assessment.

Refer to part (b) of Rajya Sabha Unstarred Question no. 2765 for 17.03.2026
Total number of companies along with their CSR expenditure from FY 2021-22 to FY 2023-24

(Amount in Rupees Crore)

FY 2021-22		FY 2022-23		FY 2023-24	
No. of Companies	CSR Expenditure	No. of Companies	CSR Expenditure	No. of Companies	CSR Expenditure
20,234	27,141.45	26,377	30,932.07	27,188	34,908.75

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