

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA
STARRED QUESTION NO. 17
ANSWERED ON TUESDAY, JULY 21, 2026**

STRENGTHENING OF CORPORATE SOCIAL RESPONSIBILITY

QUESTION

17 Shri Babubhai Jesangbhai Desai:

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether Government has strengthened Corporate Social Responsibility (CSR) implementation;
- (b) the CSR expenditure during the last three years;
- (c) the sectors receiving maximum assistance; and
- (d) the monitoring mechanism adopted?

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. 17 (2ND POSITION) FOR 21ST JULY, 2026 ASKED BY SHRI
BABUBHAI JESANGBHAI DESAI, HON'BLE MEMBER OF PARLIAMENT
REGARDING STRENGTHENING OF CORPORATE SOCIAL RESPONSIBILITY.**

(a): Under 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 based on the recommendation of its CSR Committee. The CSR framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry. The Board of the company is required to disclose the CSR Policy implemented by the company in its Board report. The Board has to ensure that the approved amount has been spent on the assigned activity(ies).

The existing legal provisions regarding 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.

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.

(b) & (c): 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 development sector-wise CSR expenditure in the country for the last three Financial Years i.e. FY 2022-23 to FY 2024-25 is attached at Annexure.

(d): Reply as stated in part (a) above.

Refer to part (b) & (c) of Rajya Sabha Starred Question no. 17 for 21.07.2026
Development Sector-wise CSR expenditure in India from FY 2022-23 to FY 2024-25

(Amount in Rs. Crores)

S.No.	Development Sector	FY 2022-23	FY 2023-24	FY 2024-25
1.	Agro forestry	67.28	75.18	87.59
2.	Animal welfare	326.40	548.60	560.78
3.	Armed Forces, Veterans, War Widows/ Dependants	63.63	70.96	72.40
4.	Art And Culture	451.34	712.58	692.22
5.	Clean Ganga Fund	46.28	66.89	19.35
6.	Conservation of natural resources	584.65	438.65	426.28
7.	Education	10,520.18	12,508.19	13,877.34
8.	Environmental Sustainability	2,027.10	2,483.27	3,396.75
9.	Gender Equality	121.17	217.85	223.98
10.	Health Care	7,122.71	7,344.74	8,530.60
11.	Livelihood Enhancement Projects	1,710.13	2,408.67	2,547.71
12.	Other Central Government Funds	187.79	216.44	262.66
13.	Poverty, Eradicating Hunger, Malnutrition	1,285.67	1,273.87	1,647.24
14.	Prime Minister's National Relief Fund	857.06	644.10	468.50
15.	Rural development projects	2,060.71	2,458.57	2,476.96
16.	Safe drinking water	253.05	342.51	341.85
17.	Sanitation	438.95	379.16	439.32
18.	Senior citizens welfare	154.53	164.95	205.40
19.	Setting up homes and hostels for women	49.84	43.56	50.23
20.	Setting up orphanage	45.52	34.09	55.03
21.	Slum area development	94.22	39.52	38.42
22.	Socio-economic equalities	159.54	205.65	160.43
23.	Special education	325.77	412.36	423.38
24.	Swachh Bharat Kosh	56.87	143.95	192.97
25.	Technology incubators	1.48	1.91	-
26.	Training To Promote Sports	542.69	718.82	1,130.02
27.	Vocational skills	1,209.62	1,429.73	1,945.22
28.	Women Empowerment	417.45	464.89	521.38
29.	NEC/Not Mentioned*	1.65	68.32	-
	Total	31,183.28	35,917.98	40,794.00

(Updated Data upto 31.03.2026) (Source: Corporate Data Management Cell)

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