

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 1156
ANSWERED ON Monday, December 8, 2025/Agrahayana 17, 1947 (Saka)**

Unspent CSR funds

QUESTION

1156. Dr. Prabha Mallikarjun:

Adv Dean Kuriakose:

Adv. Adoor Prakash:

Shri Anto Antony:

Shri Karti P Chidambaram:

Shri K Sudhakaran:

Dr. Prashant Yadaorao Padole:

Shri Tanuj Punia:

Shri Benny Behanan:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) whether the Government is aware of the unspent CSR funds in the country for the year 2022, 2023 and 2024, if so, the details thereof and if not, the reasons therefor;**
- (b) whether any action has been taken for the unspent CSR fund, if so, the details thereof alongwith the plans made by the Government to overcome the issue;**
- (c) the amount of unspent CSR funds transferred to the designated “Unspent CSR Account” by companies since 2020, year-wise;**
- (d) the details of CSR expenditure since 2020, including the Government schemes supported through CSR contributions alongwith the measures taken by the Government to ensure equitable distribution of funds across States in the country, State-wise;**
- (e) the details of projects implemented in aspirational districts or disaster-affected regions in the country since 2020 using CSR funds; and**
- (f) the total amount of unutilised CSR funds that have lapsed or been transferred to funds specified in Schedule VII of the Companies Act?**

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) to (c): Section 135 of the Companies Act, 2013 provides for treatment of unspent CSR amount. In 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 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.

(d): 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 five Financial Years i.e. FY 2019-20 to FY 2023-24 is attached at Annexure-I.

(e): The CSR expenditure of aspirational districts in the Country for the last five Financial Years i.e. FY 2019-20 to FY 2023-24 is attached at Annexure-II.

(f): 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.

Refer to part (d) of Lok Sabha Unstarred Question no. 1156 for 08.12.2025

State-wise CSR expenditure in India from FY 2019-20 to FY 2023-24

(Amount in Rupees Crore)

S. No.	States/ UTs	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1.	Andaman And Nicobar Island	1.29	2.86	9.71	2.53	3.03
2.	Andhra Pradesh	710.23	719.81	663.50	986.77	1,129.75
3.	Arunachal Pradesh	18.02	10.58	119.42	13.36	39.57
4.	Assam	285.00	180.23	406.42	474.96	488.62
5.	Bihar	110.48	89.89	178.97	241.41	260.53
6.	Chandigarh	15.58	13.40	51.19	18.44	113.31
7.	Chhattisgarh	269.68	325.63	317.70	609.08	422.73
8.	Dadra and Nagar Haveli & Daman and Diu	27.88	27.23	18.27	23.22	30.17
9.	Delhi	830.00	724.59	1,198.50	1,517.07	1,949.95
10.	Goa	43.91	41.92	45.43	60.91	85.79
11.	Gujarat	984.37	1,461.60	1,613.18	2,060.02	2,707.54
12.	Haryana	537.91	550.86	687.13	720.38	816.95
13.	Himachal Pradesh	78.78	106.31	140.27	141.40	148.59
14.	Jammu and Kashmir	25.27	35.56	50.68	72.19	98.54
15.	Jharkhand	155.21	226.54	243.95	389.65	414.63
16.	Karnataka	1,448.16	1,277.81	1,849.82	2,058.73	2,254.88
17.	Kerala	298.56	290.67	241.58	362.85	387.91
18.	Lakshadweep	-	0.01	0.97	0.02	0.36
19.	Leh & Ladakh	-	-	14.84	11.72	30.41
20.	Madhya Pradesh	220.46	375.51	427.48	668.32	600.47
21.	Maharashtra	3,353.24	3,464.81	5,407.40	5,705.54	6,065.95
22.	Manipur	14.21	10.39	15.62	53.60	83.19
23.	Meghalaya	17.65	17.63	19.63	22.94	30.94
24.	Mizoram	0.25	0.97	6.94	11.01	4.48
25.	Nagaland	5.10	3.57	12.46	13.57	15.41
26.	Odisha	717.39	578.16	752.37	994.82	1,389.39
27.	Puducherry	11.32	12.43	9.31	14.29	32.68
28.	Punjab	189.44	158.46	185.41	263.51	351.89
29.	Rajasthan	734.12	670.00	713.85	1,122.65	1,145.67
30.	Sikkim	10.99	17.28	28.24	36.18	41.87
31.	Tamil Nadu	1,072.26	1,174.07	1,441.03	1,637.12	1,968.76
32.	Telangana	445.80	627.71	688.58	1,040.61	1,054.92
33.	Tripura	9.40	9.29	15.91	19.26	9.45
34.	Uttar Pradesh	577.98	907.32	1,345.02	1,213.12	1,545.01
35.	Uttarakhand	124.70	160.58	228.09	307.60	360.76
36.	West Bengal	423.85	471.48	571.89	782.74	862.57
37.	PAN India*	9,385.66	7,805.03	5,789.58	6,104.58	6,960.21
38.	Centralized Funds**	1,790.69	3,491.30	1,631.01	1,145.78	1,000.83
39.	NEC/Not Mentioned*	20.97	169.47	0.09	10.12	1.06
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 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 (e) of Lok Sabha Unstarred Question no. 1156 for 08.12.2025

Aspirational-district wise CSR expenditure in India from FY 2019-20 till FY 2023-24 (Amount in Cr.)							
Sr.	State/UnionTerr	Aspirational District	FY 2019-	FY 2020-	FY 2021-	FY 2022-	FY 2023-
1	Andhra Pradesh	Alluri Sitharama Raju	-	-	-	0.06	-
		Y.S.R. Kadapa	3.15	10.56	18.02	24.01	13.60
2	Arunachal	Namsai	-	-	-	-	-
3	Assam	Baksa	0.23	-	-	-	-
		Barpeta	13.89	5.23	15.14	44.52	35.87
		Darrang	15.66	4.13	41.34	14.65	20.93
		Dhubri	2.88	0.02	1.34	7.16	4.54
		Goalpara	-	0.31	0.82	0.94	3.94
		Hailakandi	-	-	2.36	1.84	1.11
4	Bihar	Araria	0.11	0.01	7.73	7.13	1.16
		Aurangabad	0.80	1.48	4.64	12.04	10.63
		Banka	-	0.03	0.68	7.50	0.15
		Begusarai	3.50	3.53	8.90	18.11	20.09
		Gaya	2.01	1.68	6.11	5.78	13.51
		Jamui	0.44	0.36	0.69	8.93	4.49
		Katihar	0.06	0.23	0.80	0.09	0.54
		Khagaria	-	0.00	1.42	3.53	0.50
		Muzaffarpur	0.73	5.55	9.83	10.09	52.00
		Nawada	2.13	-	0.34	1.67	2.24
		Purnia	-	0.14	1.19	12.10	2.02
		Sheikhpura	-	-	1.07	2.31	1.94
		Sitamarhi	4.79	1.77	1.81	3.51	2.74
5	Chhattisgarh	Bastar	0.05	5.11	15.26	12.12	17.24
		Bijapur	-	1.79	-	-	-
		Dakshin Bastar	-	12.13	8.77	9.91	19.52
		Kondagaon	-	-	-	3.00	-
		Korba	17.05	18.74	22.03	27.23	37.20
		Mahasamund	1.79	-	0.77	0.27	6.90
		Narayanpur	2.20	3.24	-	-	-
		Rajnandgaon	4.82	2.77	7.80	9.23	15.68
		Sukma	0.23	1.60	2.49	1.41	-
		Uttar Bastar Kanker	0.07	1.15	1.02	6.59	9.15
6	Gujarat	Dahod	31.36	93.00	28.73	24.47	22.95
		Narmada	1.81	3.40	26.95	10.00	25.74
7	Haryana	Nuh(Mewat)	3.38	4.87	15.49	51.49	24.22
8	Himachal	Chamba	0.12	5.68	12.99	11.26	16.00
9	Jammu and Kashmir	Baramulla	-	10.86	5.25	6.83	8.65
		Kupwara	-	-	1.80	0.64	1.76
10	Jharkhand	Bokaro	1.99	1.04	20.19	17.77	31.84
		Chatra	-	0.21	4.61	2.65	6.25
		Dumka	0.73	4.09	7.58	10.78	18.62
		Purbi Singhbhum	6.83	12.30	64.44	103.21	94.20
		Garhwa	-	0.11	0.33	0.34	0.24
		Giridih	1.48	1.53	4.19	4.29	7.26
		Godda	7.47	2.70	8.22	18.89	7.40
		Gumla	0.25	0.26	1.84	2.03	4.50
		Hazaribagh	1.09	3.55	7.98	6.54	16.72
		Khunti	0.21	3.37	-	-	-
		Latehar	-	-	3.26	3.66	4.16

		Lohardaga	-	-	1.29	4.80	6.51
		Pakur	-	0.50	2.02	1.62	5.24
		Palamu	2.36	0.01	5.19	5.24	6.06
		Ramgarh	0.12	2.75	0.05	-	0.65
		Ranchi	6.25	13.42	53.15	67.61	80.65
		Sahebganj	0.01	0.18	0.60	2.86	7.18
		Simdega	0.03	0.96	4.25	3.43	10.50
		Paschimi Singhbhum	3.25	4.67	6.84	7.68	8.87
11	Karnataka	Raichur	4.51	4.51	18.04	10.32	21.89
		Yadgir	1.58	0.97	2.83	-	-
12	Kerala	Wayanad	3.05	1.43	3.33	4.88	3.91
13	Madhya Pradesh	Barwani	2.12	3.17	3.61	6.84	4.96
		Chhatarpur	0.43	0.84	7.22	8.03	11.21
		Damoh	1.69	4.34	5.07	17.15	7.53
		Guna	0.53	3.92	6.71	5.79	6.00
		Khandwa (East	12.82	8.77	15.22	11.89	15.21
		Rajgarh	1.54	4.68	3.97	6.59	12.96
		Singrauli	0.13	72.88	77.66	98.23	114.29
		Vidisha	-	1.00	3.60	1.20	0.89
14	Maharashtra	Dharashiv	2.66	7.37	12.88	26.19	33.05
		Gadchiroli	1.38	9.32	18.32	14.55	70.15
		Nandurbar	8.71	23.27	24.92	30.37	35.66
		Washim	0.48	1.87	7.02	5.00	1.84
15	Manipur	Chandel	0.13	-	0.78	0.54	0.35
16	Meghalaya	Ri Bhoi	0.16	2.37	6.15	4.33	6.91
17	Mizoram	Mamit	-	-	4.23	9.03	1.72
18	Odisha	Balangir	0.06	10.06	3.69	7.74	15.21
		Dhenkanal	3.90	3.37	9.10	9.22	8.73
		Gajapati	-	-	7.76	1.15	0.29
		Kalahandi	10.66	8.12	24.84	20.84	20.57
		Kandhamal	1.12	0.04	2.86	6.16	2.96
		Koraput	15.13	15.52	17.56	24.77	32.71
		Malkangiri	0.02	-	0.23	0.12	1.30
		Nabarangpur	0.01	0.47	2.52	1.71	2.09
		Nuapada	0.30	0.44	3.32	0.60	0.51
		Rayagada	6.09	5.39	11.86	9.50	14.03
19	Punjab	Ferozepur	0.16	0.66	5.82	6.70	2.78
		Moga	1.22	1.23	1.13	1.72	2.76
20	Rajasthan	Baran	5.68	6.25	6.81	11.95	16.01
		Dholpur	0.52	2.85	3.37	1.72	4.39
		Jaisalmer	3.55	4.28	5.44	12.24	27.95
		Karauli	3.03	10.62	12.09	16.66	4.68
		Sirohi	4.70	3.12	9.65	50.97	20.67
21	Tamil Nadu	Ramanathapuram	7.42	14.97	13.96	9.81	10.12
		Virudhunagar	13.88	16.58	19.09	23.94	34.69
22	Telangana	Bhadradri	3.38	3.72	3.53	0.11	3.98
		Jayashankar	-	0.44	0.23	-	-
		Kumuram Bheem	-	0.04	0.12	0.02	-
23	Tripura	Dhalai	0.48	0.24	0.39	-	0.63
24	Uttar Pradesh	Bahraich	0.33	1.76	5.18	7.92	17.29
		Balrampur	0.82	1.47	2.61	1.20	3.89
		Chandauli	-	1.01	6.01	6.38	4.55
		Chitrakoot	-	0.35	1.17	4.50	8.88

		Fatehpur	1.09	0.23	0.46	2.22	6.72
		Shrawasti	0.01	0.33	4.99	3.77	4.44
		Siddharthnagar	0.10	0.56	2.63	0.40	6.97
		Sonbhadra	1.15	25.42	34.39	41.64	52.81
25	Uttarakhand	Haridwar	26.37	35.38	47.41	65.46	75.80
		Udam Singh Nagar	8.65	12.87	17.46	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		307.06	589.56	978.85	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.
