

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
LOK SABHA  
UNSTARRED QUESTION NO. 1340  
Monday, December 8, 2025/Agrahayana 17, 1947 (Saka)  
CSR ACTIVITIES IN ANDHRA PRADESH  
QUESTION**

**1340. Shri Lavu Sri Krishna Devarayalu:**

**Will the Minister of CORPORATE AFFAIRS be pleased to state:**

- (a) the funds allocated by companies for CSR activities in Andhra Pradesh during the last five years, year-wise, sector-wise and district-wise, especially in Palnadu district;**
- (b) the total unspent CSR funds of companies operating in Andhra Pradesh during the last five years, year/district-wise, especially in Palnadu district;**
- (c) the details regarding the functioning of the 'unspent CSR account' mechanism, including timelines, fund utilization and monitoring procedures;**
- (d) whether the Government has identified any issues or delays in the utilisation of unspent CSR funds, if so, the steps taken to ensure timely and effective utilization;**
- (e) the number of companies that failed to meet their CSR obligations in Andhra Pradesh along with the penalties imposed for non-compliance;**
- (f) whether any large-scale CSR initiatives in Andhra Pradesh have received national recognition, and if so, the details thereof; and**
- (g) the measures undertaken to improve transparency, accountability and monitoring of CSR funds and unspent CSR accounts across the State?**

**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): There is no provision of allocation of Corporate Social Responsibility (CSR) funds under the Companies Act, 2013. On the basis of annual filings made by companies in the MCA21 registry, the development sector-wise and district-wise CSR expenditure in Andhra Pradesh including Palnadu district for the last five Financial Years i.e. FY 2019-20 to FY 2023-24 is attached at Annexure-I and Annexure-II respectively.**

**(b): The Ministry does not maintain the details of Unspent CSR funds centrally.**

**(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.**

**Contd...2/-**

**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.**

**(d) The expenditure on CSR activities is required to be audited by the statutory auditors of the company. Further, 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. Thus, the corporate governance framework along with the existing legal provisions such as mandatory disclosures, accountability of the CSR Committee and the Board, provisions for statutory audit of accounts of the company, etc., provide adequate safeguards for proper utilization of CSR funds.**

**(e) In case of receipt of complaint against the companies and officers-in-default, detailed examination is conducted and in case any variation is found, penal action as per provisions of the Act following due process of law is initiated. No such irregularity or violation has come to the notice of the concerned office, i.e., ROC Andhra Pradesh.**

**(f) No such instance has come to the notice of the Ministry.**

**(g) The Board of the company is required to disclose the CSR Policy implemented by the company in its Board report. The Board of the company has to satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it, and the Chief Financial Officer or the person responsible for financial management shall certify to the effect. The details of CSR activities, Impact Assessment etc. are required to be reported by the companies in the 'Annual Report on CSR' including an annual action plan on CSR which is part of the Company's Board Report. The Board's Report including Annual Report on CSR is an important tool of communication by the Board of a company to its shareholders. Further, those companies who have their websites are required to make disclosures such as composition of CSR Committee, CSR Policy and CSR projects approved by Board on their website for public access and transparency.**

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**Refer to part (a) of Lok Sabha Unstarred Question no. 1340 for 08.12.2025**  
**Development sector-wise CSR expenditure in Andhra Pradesh from FY 2019-20 to**  
**FY 2023-24**

**(Amount in Rupees Crore)**

<b>SL.N o.</b>	<b>Development Sector</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>1</b>	<b>Agro forestry</b>	<b>0.18</b>	<b>0.28</b>	<b>0.01</b>	<b>8.39</b>	<b>4.35</b>
<b>2</b>	<b>Animal welfare</b>	<b>17.27</b>	<b>43.48</b>	<b>2.26</b>	<b>4.66</b>	<b>3.79</b>
<b>3</b>	<b>Armed Forces, Veterans, War Widows/ Dependants</b>	<b>0.09</b>	<b>0.01</b>	<b>0.02</b>	<b>0.51</b>	<b>0.16</b>
<b>4</b>	<b>Art and culture</b>	<b>4.81</b>	<b>4.83</b>	<b>1.35</b>	<b>4.77</b>	<b>6.11</b>
<b>5</b>	<b>Conservation of natural resources</b>	<b>2.49</b>	<b>1.42</b>	<b>58.41</b>	<b>76.06</b>	<b>71.19</b>
<b>6</b>	<b>Education</b>	<b>159.14</b>	<b>121.01</b>	<b>135.79</b>	<b>190.71</b>	<b>200.57</b>
<b>7</b>	<b>Environmental sustainability</b>	<b>86.30</b>	<b>65.97</b>	<b>45.48</b>	<b>36.25</b>	<b>40.44</b>
<b>8</b>	<b>Gender equality</b>	<b>4.04</b>	<b>0.05</b>	<b>1.29</b>	<b>0.57</b>	<b>1.76</b>
<b>9</b>	<b>Health care</b>	<b>234.93</b>	<b>197.33</b>	<b>201.85</b>	<b>203.95</b>	<b>229.54</b>
<b>10</b>	<b>Livelihood enhancement projects</b>	<b>40.51</b>	<b>16.01</b>	<b>15.19</b>	<b>136.13</b>	<b>189.03</b>
<b>11</b>	<b>Poverty, Eradicating Hunger, Malnutrition</b>	<b>19.18</b>	<b>56.50</b>	<b>21.05</b>	<b>26.21</b>	<b>23.99</b>
<b>12</b>	<b>Rural development projects</b>	<b>83.79</b>	<b>145.70</b>	<b>108.85</b>	<b>176.61</b>	<b>233.42</b>
<b>13</b>	<b>Safe drinking water</b>	<b>10.79</b>	<b>18.70</b>	<b>7.47</b>	<b>19.81</b>	<b>10.17</b>
<b>14</b>	<b>Sanitation</b>	<b>13.50</b>	<b>18.84</b>	<b>22.01</b>	<b>23.80</b>	<b>29.68</b>
<b>15</b>	<b>Senior Citizens Welfare</b>	<b>3.71</b>	<b>2.83</b>	<b>4.92</b>	<b>14.25</b>	<b>4.09</b>
<b>16</b>	<b>Setting up homes and hostels for women</b>	<b>1.18</b>	<b>0.06</b>	<b>-</b>	<b>0.52</b>	<b>2.27</b>
<b>17</b>	<b>Setting up orphanage</b>	<b>0.11</b>	<b>0.24</b>	<b>2.29</b>	<b>3.72</b>	<b>0.43</b>
<b>18</b>	<b>Slum area development</b>	<b>0.44</b>	<b>1.47</b>	<b>0.09</b>	<b>0.53</b>	<b>0.54</b>
<b>19</b>	<b>Socio-economic equalities</b>	<b>0.46</b>	<b>1.51</b>	<b>1.08</b>	<b>1.48</b>	<b>7.66</b>
<b>20</b>	<b>Special education</b>	<b>1.15</b>	<b>2.18</b>	<b>1.14</b>	<b>2.80</b>	<b>3.61</b>
<b>21</b>	<b>Technology incubators</b>	<b>0.59</b>	<b>0.07</b>	<b>0.05</b>	<b>-</b>	<b>0.30</b>
<b>22</b>	<b>Training to promote sports</b>	<b>1.49</b>	<b>1.64</b>	<b>3.09</b>	<b>4.89</b>	<b>3.42</b>
<b>23</b>	<b>Vocational skills</b>	<b>3.94</b>	<b>16.00</b>	<b>27.35</b>	<b>46.45</b>	<b>59.69</b>
<b>24</b>	<b>Women empowerment</b>	<b>20.00</b>	<b>3.70</b>	<b>2.49</b>	<b>3.69</b>	<b>3.56</b>
<b>25</b>	<b>NEC/Not mentioned*</b>	<b>0.14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>710.23</b>	<b>719.81</b>	<b>663.50</b>	<b>986.77</b>	<b>1,129.75</b>

**(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.**

**Refer to part (a) of Lok Sabha Unstarred Question no. 1340 for 08.12.2025**  
**District-wise CSR expenditure in Andhra Pradesh from FY 2019-20 to FY 2023-24**

(Amount in Rupees Crore)

SL. No	Districts	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1	Alluri Sitharama Raju	-	-	-	0.06	-
2	Anakapalli	-	-	-	0.01	1.32
3	Ananthapuramu	12.06	7.88	23.61	50.88	31.51
4	Annamayya	-	-	-	0.20	0.80
5	Bapatla	-	-	-	-	0.24
6	Chittoor	32.65	20.49	70.30	168.71	229.73
7	Dr. B.R. Ambedkar Konaseema	-	-	-	-	0.10
8	East Godavari	18.16	28.92	26.64	151.83	238.37
9	Eluru	-	-	-	-	-
10	Guntur	18.80	13.27	250.71	71.15	37.01
11	Kakinada	-	-	-	0.06	0.11
12	Krishna	11.05	17.36	44.66	41.68	39.87
13	Kurnool	3.56	47.13	11.27	18.24	24.02
14	Nandyal	-	-	-	-	0.01
15	Ntr	-	-	-	0.37	0.71
16	Palnadu	-	-	-	0.39	0.12
17	Parvathipuram Manyam	-	-	-	-	-
18	Prakasam	1.29	1.16	5.85	164.11	190.93
19	Sri Potti Sriramulu Nellore	30.84	26.24	29.33	79.46	71.90
20	Sri Sathya Sai	-	-	-	0.00	0.52
21	Srikakulam	2.91	1.64	7.06	17.04	23.88
22	Tirupati	-	-	-	1.08	2.81
23	Visakhapatnam	27.58	56.40	99.25	125.12	114.04
24	Vizianagaram	4.29	2.76	5.58	24.80	18.68
25	West Godavari	10.32	11.35	14.56	19.53	34.60
26	Y.S.R. Kadapa	3.15	10.56	18.02	24.01	13.60
27	District not classified elsewhere*	533.57	474.65	56.65	28.03	54.88
<b>Total</b>		<b>710.23</b>	<b>719.81</b>	<b>663.50</b>	<b>986.77</b>	<b>1,129.75</b>

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

\* Companies either did not specify the name of the districts or indicated more than one districts where projects were undertaken.