

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 2367
Monday, December 15, 2025/Agrahayana 24, 1947 (Saka)**

**UNEVEN SPENDING OF CSR FUNDS
QUESTION**

2367. Shri Rajeev Rai:

Shri Amrinder Singh Raja Warring:

Shri Khalilur Rahaman:

Dr. Amar Singh:

Shri Balwant Baswant Wankhade:

Shri Charanjit Singh Channi:

Shri T R Baalu:

Shri Pushpendra Saroj:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the details of companies including PSUs which are not spending required sums on welfare activities under CSR and the Companies Act, 2013 during the last five years;**
- (b) the details of steps taken by the Government to enforce the mandated provisions regarding spending of these CSR funds on welfare activities;**
- (c) the details of sectors and amount of funds spent by companies under CSR on welfare activities in the Kaushambi, Mau and Ballia districts of Uttar Pradesh and Jangipur in West Bengal during the last three years;**
- (d) the reasons for non-spending/less spending of funds in these districts;**
- (e) the details of CSR expenditure, including the Government schemes supported through CSR contributions since 2020 and the measures taken to ensure equitable distribution of funds across States, State-wise, particularly in aspirational districts or disaster-affected regions; and**
- (f) the total amount of unutilised CSR funds that have lapsed or transferred to "Unspent CSR Account" since 2020, year-wise and the details of companies penalised for the same?**

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) & (b): The Board of the company is required to disclose the CSR Policy implemented by the company in its Board report and 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. 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. The CSR framework is disclosure based and expenditure on CSR activities is required to be audited by the statutory auditors of the company. The Ministry has notified the Companies (Auditor's

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Report) Order, 2020, ("CARO, 2020") applicable from FY 2021-22 which requires auditors to state details of any unspent CSR amount. Thus, the existing framework provides adequate mechanisms to ensure compliance, transparency and accountability. Whenever violation of CSR provisions is reported, action against such non-compliant Companies is initiated as per provisions of the Act after due examination of records and following due process of law.

(c): All data related to CSR filed by companies in MCA21 registry is available in public domain and can be accessed at www.csr.gov.in. On the basis of annual filings made by companies in the MCA21 registry, the Development Sector-wise CSR expenditure in Kaushambi, Mau and Ballia districts of Uttar Pradesh for the last three Financial Years (FYs) i.e FY 2021-22 to FY 2023-24 is attached at Annexure-I,II and III respectively. There is no district with name of Jangipur in West Bengal. Jangipur is a sub-division of the district of Murshidabad in West Bengal. Sub-division-wise CSR data is not maintained by this Ministry centrally.

(d) & (e): 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 and CSR expenditure in aspirational districts in the Country for the last five Financial Years i.e. FY 2019-20 to FY 2023-24 are attached at Annexure-IV and Annexure-V respectively.

(f): The data as regards unspent CSR funds is 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-IV.

Refer to part (c) of Lok Sabha Unstarred Question no. 2367 for 15.12.2025
Development Sector-wise CSR expenditure in Kaushambi, Uttar Pradesh from FY 2021-22 to FY 2023-24

(Amount in Rupees Crore)

S.No.	CSR Development Sector	FY 2021-22	FY 2022-23	FY 2023-24
1.	Art and culture	-	-	-
2.	Education	0.02	-	0.17
3.	Environmental sustainability	0.60	-	0.25
4.	Health care	0.10	0.09	0.23
5.	Rural development projects	0.87	2.20	3.42
6.	Safe drinking water	-	-	-
7.	Training to promote sports	-	-	-
8.	Vocational skills	-	0.03	0.07
Total		1.59	2.32	4.14

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

Refer to part (c) of Lok Sabha Unstarred Question no. 2367 for 15.12.2025
Development Sector-wise CSR expenditure in Mau, Uttar Pradesh from FY 2021-22 to FY 2023-
24

(Amount in Rupees Crore)

S.No.	CSR Development Sector	FY 2021-22	FY 2022-23	FY 2023-24
1.	Education	-	0.05	0.45
2.	Health care	0.35	0.20	0.01
3.	NEC/Not mentioned*	-	-	0.21
Total		0.35	0.25	0.67

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

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

Refer to part (c) of Lok Sabha Unstarred Question no. 2367 for 15.12.2025
Development Sector-wise CSR expenditure in Ballia, Uttar Pradesh from FY 2021-22 to FY
2023-24
(Amount in Rupees Crore)

S.No.	CSR Development Sector	FY 2021-22	FY 2022-23	FY 2023-24
1.	Animal welfare	-	-	-
2.	Armed Forces, Veterans, War Widows/ Dependants	0.08	-	0.02
3.	Education	0.08	0.81	0.63
4.	Environmental sustainability	-	0.00	0.65
5.	Health care	0.54	0.04	4.26
6.	Poverty, Eradicating Hunger, Malnutrition	0.00	0.08	0.51
7.	Rural development projects	-	-	0.44
8.	Safe drinking water	-	0.09	1.72
9.	Slum area development	-	-	-
Grand Total		0.70	1.02	8.23

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

Refer to part (e) of Lok Sabha Unstarred Question no. 2367 for 15.12.2025
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. 2367 for 15.12.2025

Aspirational-district wise CSR expenditure in India from FY 2019-20 till FY 2023-24 (Amount in Cr.)							
Sr. No.	State/Union Territory	Aspirational District	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1	Andhra Pradesh	Alluri Sitharama Raju	-	-	-	0.06	-
		Y.S.R. Kadapa	3.15	10.56	18.02	24.01	13.60
2	Arunachal Pradesh	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 Dantewada	-	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 Pradesh	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

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Sr. No.	State/Union Territory	Aspirational District	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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	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

Sr. No.	State/Union Territory	Aspirational District	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
19	Punjab	Ferozepur	0.16	0.66	5.82	6.70	2.78
		Moga	1.22	1.23	1.13	1.72	2.76
	Rajasthan	Baran	5.68	6.25	6.81	11.95	16.01
		Dholpur	0.52	2.85	3.37	1.72	4.39
20		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
	Telangana	Bhadradri Kothagudem	3.38	3.72	3.53	0.11	3.98
22		Jayashankar Bhupalapally	-	0.44	0.23	-	-
		Kumuram Bheem Asifabad	-	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
	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	-
26		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
	NEC/Not Mentioned*	Haridwar	-	-	-	0.19	-
27		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.
