

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
LOK SABHA  
STARRED QUESTION NO. 327  
MONDAY, MARCH 16, 2026/PHALGUNA 25, 1947 (SAKA)**

**CORPORATE SOCIAL RESPONSIBILITY (CSR) MONITORING FRAMEWORK**

**QUESTION**

**\*327. Smt. Kamaljeet Sehrawat:**

**Dr. Nishikant Dubey:**

**Will the Minister of Corporate Affairs be pleased to state:**

**(a) the details of the Corporate Social Responsibility (CSR) monitoring framework implemented through the CSR-2 filing module on the Ministry's portal including reporting requirements for companies along with the details of projects undertaken in the Nabarangpur Lok Sabha Constituency in Odisha and for the tracking of project-wise expenditure in tribal-dominated districts like Shahdol, Anuppur and Umaria in Madhya Pradesh;**

**(b) the number of companies that have reported CSR expenditure and unspent amounts during the last three years, particularly in the Lok Sabha Parliamentary Constituencies of Shahdol in MP, Nabarangpur in Odisha and in North East Delhi of Delhi;**

**(c) whether the Government has any mechanisms in place to monitor transfer of unspent CSR funds to specified accounts or funds in accordance with statutory provisions, if so the details thereof, particularly in the Nabarangpur Lok Sabha Constituency in Odisha and tribal-dominated districts of Shahdol, Anuppur and Umaria in Madhya Pradesh;**

**(d) whether the Government has conducted any review or impact assessment of CSR compliance and transparency, utilisation of funds and effectiveness of CSR projects, if so, the details thereof with specific reference to the mining and energy sectors in Madhya Pradesh and Nabarangpur Lok Sabha Constituency in Odisha and North East Delhi Parliamentary Constituency of Delhi;**

**(e) whether the Government has been duly monitoring on priority the CSR Expenditure in Tribal dominated district like Palghar in Maharashtra, if so, the details thereof; and**

**(f) the details of Corporate Social Responsibility (CSR) expenditure incurred by companies in the State of Jharkhand, particularly in the districts of Hazaribagh and Ramgarh during the last three years, including sector-wise allocation and details of unspent amounts?**

**ANSWER**

**THE MINISTER OF FINANCE AND CORPORATE AFFAIRS**

**(SHRIMATI NIRMALA SITHARAMAN)**

**(a) to (f): A Statement is laid on the Table of the House.**

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**STATEMENT REFERRED TO IN REPLY TO PART (a) TO (f) OF LOK SABHA STARRED QUESTION NO. 327 (7<sup>th</sup> POSITION) FOR 16<sup>th</sup> MARCH, 2026 REGARDING CORPORATE SOCIAL RESPONSIBILITY (CSR) MONITORING FRAMEWORK.**

**(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 CSR framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry.**

**The Ministry vide notification dated 11<sup>th</sup> 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. The Ministry does not maintain parliamentary constituency-wise CSR data centrally.**

**Based on annual filings, information regarding district-wise, company-wise, State-wise, development sector-wise, project-wise CSR expenditure is available on public domain at [www.csr.gov.in](http://www.csr.gov.in). On the basis of annual filings, the development sector-wise details of CSR expenditure incurred by the companies in Odisha and districts of Shahdol, Anuppur and Umari in Madhya Pradesh for the last three financial years (FYs) i.e. 2021-22 to 2023-24 is attached at Annexure-I, II, III & IV respectively.**

**(b) & (c): Parliamentary constituency-wise data on CSR expenditure and unspent amounts is not maintained centrally.**

**As per section 135 (5) & (6) of the Act, 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 concerned 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 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**

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**concerned financial year. The Ministry has notified the Companies (Auditor's Report) Order, 2020, which requires auditors to state details of any unspent CSR amount. The data on transfer of unspent CSR funds to specified accounts or funds is 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.**

**(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. Based on the annual filings, CSR expenditure incurred by the companies in Palghar district of Maharashtra for the last three financial years (FYs) i.e. 2021-22 to 2023-24 is attached at Annexure-V.**

**(f): District-wise and Development sector-wise details of CSR expenditure incurred by the companies in the state of Jharkhand including Hazaribagh and Ramgarh districts for the last three financial years (FYs) i.e. 2021-22 to 2023-24 is attached at Annexure-VI, VII, VIII & IX respectively. The data regarding unspent amount is not maintained centrally.**

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Refer to part (a) of Lok Sabha Starred Question no. 327 for 16.03.2026

(Amount in Rupees Crore)

<b>Development Sector-wise CSR expenditure in Odisha from FY 2021-22 to FY 2023-24</b>				
<b>Sr. No.</b>	<b>Development Sector</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
1	Agro forestry	-	1.55	5.29
2	Animal welfare	1.94	2.49	3.57
3	Armed Forces, Veterans, War Widows/ Dependants	4.12	0.05	0.05
4	Art and culture	3.91	8.00	124.19
5	Conservation of natural resources	0.91	1.09	1.11
6	Education	201.59	274.00	469.35
7	Environmental sustainability	85.03	50.52	50.86
8	Gender equality	2.05	0.93	2.00
9	Health care	117.58	302.99	366.38
10	Livelihood enhancement projects	12.12	137.42	72.02
11	Poverty, Eradicating Hunger, Malnutrition	19.53	17.10	29.54
12	Rural development projects	229.10	76.05	118.13
13	Safe drinking water	7.24	17.79	10.16
14	Sanitation	6.40	16.22	10.19
15	Senior Citizens Welfare	0.58	0.50	5.30
16	Setting up homes and hostels for women	0.08	0.43	0.44
17	Setting up orphanage	0.31	0.54	1.17
18	Slum area development	1.30	2.67	10.37
19	Socio-economic equalities	4.33	1.27	1.41
20	Special education	1.18	2.05	2.60
21	Training to promote sports	12.33	53.30	40.91
22	Vocational skills	37.14	14.29	57.56
23	Women empowerment	3.60	13.57	6.80
<b>Total</b>		<b>752.37</b>	<b>994.82</b>	<b>1,389.39</b>

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

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**Annexure-II****Refer to part (a) of Lok Sabha Starred Question no. 327 for 16.03.2026****(Amount in Rupees Crore)**

<b>Development Sector-wise CSR expenditure in Shahdol district from FY 2021-22 to FY 2023-24</b>				
<b>Sr. No.</b>	<b>Development Sector</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>1</b>	<b>Education</b>	<b>0.42</b>	<b>0.73</b>	<b>0.55</b>
<b>2</b>	<b>Environmental sustainability</b>	<b>0.03</b>	<b>0.02</b>	<b>2.27</b>
<b>3</b>	<b>Health care</b>	<b>1.35</b>	<b>2.39</b>	<b>1.93</b>
<b>4</b>	<b>Poverty, Eradicating Hunger, Malnutrition</b>	<b>1.00</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Rural development projects</b>	<b>2.37</b>	<b>0.14</b>	<b>0.39</b>
<b>6</b>	<b>Safe drinking water</b>	<b>-</b>	<b>0.26</b>	<b>-</b>
<b>7</b>	<b>Sanitation</b>	<b>0.02</b>	<b>-</b>	<b>-</b>
<b>8</b>	<b>Training to promote sports</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
<b>9</b>	<b>Vocational skills</b>	<b>-</b>	<b>0.04</b>	<b>-</b>
<b>Total</b>		<b>5.18</b>	<b>3.58</b>	<b>5.15</b>

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

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**Annexure-III****Refer to part (a) of Lok Sabha Starred Question no. 327 for 16.03.2026****(Amount in Rupees Crore)**

<b>Development Sector-wise CSR expenditure in Anuppur from FY 2021-22 to FY 2023-24</b>				
<b>Sr. No.</b>	<b>Development Sector</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>1</b>	<b>Animal welfare</b>	-	<b>0.00</b>	<b>0.05</b>
<b>2</b>	<b>Education</b>	<b>0.78</b>	<b>1.99</b>	<b>0.76</b>
<b>3</b>	<b>Environmental sustainability</b>	-	<b>0.51</b>	-
<b>4</b>	<b>Health care</b>	<b>1.05</b>	<b>0.51</b>	<b>0.34</b>
<b>5</b>	<b>Livelihood enhancement projects</b>	-	<b>0.24</b>	-
<b>6</b>	<b>Poverty, Eradicating Hunger, Malnutrition</b>	-	<b>0.00</b>	-
<b>7</b>	<b>Rural development projects</b>	<b>0.01</b>	<b>0.47</b>	<b>0.04</b>
<b>8</b>	<b>Sanitation</b>	<b>0.01</b>	<b>0.01</b>	-
<b>9</b>	<b>Special education</b>	-	-	<b>0.03</b>
<b>10</b>	<b>Training to promote sports</b>	-	<b>0.00</b>	-
<b>11</b>	<b>Vocational skills</b>	-	<b>0.02</b>	-
<b>Total</b>		<b>1.84</b>	<b>3.77</b>	<b>1.22</b>

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

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**Annexure-IV****Refer to part (a) of Lok Sabha Starred Question no. 327 for 16.03.2026****(Amount in Rupees Crore)**

<b>Development Sector-wise CSR expenditure in Umaria from FY 2021-22 to FY 2023-24</b>				
<b>Sr. No.</b>	<b>Development Sector</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>1</b>	<b>Art and culture</b>	-	<b>0.22</b>	-
<b>2</b>	<b>Conservation of natural resources</b>	-	-	<b>0.12</b>
<b>3</b>	<b>Education</b>	<b>2.64</b>	<b>0.03</b>	<b>0.02</b>
<b>4</b>	<b>Environmental sustainability</b>	<b>0.08</b>	-	<b>0.15</b>
<b>5</b>	<b>Health care</b>	<b>0.52</b>	<b>0.19</b>	<b>0.44</b>
<b>6</b>	<b>Rural development projects</b>	<b>0.74</b>	<b>0.06</b>	-
<b>Total</b>		<b>3.98</b>	<b>0.50</b>	<b>0.73</b>

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

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**Refer to part (e) of Lok Sabha Starred Question no. 327 for 16.03.2026**

**(Amount in Rupees Crore)**

<b>CSR expenditure in Palghar district of Maharashtra from FY 2021-22 to FY 2023-24</b>				
<b>Sr. No.</b>	<b>District</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>1</b>	<b>Palghar</b>	<b>6.20</b>	<b>5.10</b>	<b>5.86</b>

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

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Refer to part (f) of Lok Sabha Starred Question no. 327 for 16.03.2026

(Amount in Rupees Crore)

<b>District-wise CSR expenditure in Jharkhand from FY 2021-22 to FY 2023-24</b>				
<b>Sr. No.</b>	<b>Districts</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
1	Bokaro	20.19	17.77	31.84
2	Chatra	4.61	2.65	6.25
3	Deoghar	4.54	1.56	2.10
4	Dhanbad	10.02	17.64	24.84
5	Dumka	7.58	10.78	18.62
6	East Singhbhum	64.44	103.21	94.20
7	Garhwa	0.33	0.34	0.24
8	Giridih	4.19	4.29	7.26
9	Godda	8.22	18.89	7.40
10	Gumla	1.84	2.03	4.50
11	Hazaribagh	7.98	6.54	16.72
12	Jamtara	1.03	6.58	4.32
13	Khunti	-	-	-
14	Koderma	2.53	5.14	2.86
15	Latehar	3.26	3.66	4.16
16	Lohardaga	1.29	4.80	6.51
17	Pakur	2.02	1.62	5.24
18	Palamu	5.19	5.24	6.06
19	Ramgarh	0.05	-	0.65
20	Ranchi	53.15	67.61	80.65
21	Sahebganj	0.60	2.86	7.18
22	Seraikela Kharsawan	5.23	18.21	10.44
23	Simdega	4.25	3.43	10.50
24	West Singhbhum	6.84	7.68	8.87
25	District not classified elsewhere	24.56	77.10	53.21
<b>Total</b>		<b>243.95</b>	<b>389.65</b>	<b>414.63</b>

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

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Refer to part (f) of Lok Sabha Starred Question no. 327 for 16.03.2026

(Amount in Rupees Crore)

<b>Development Sector-wise CSR expenditure in Jharkhand from FY 2021-22 to FY 2023-24</b>				
<b>Sr. No.</b>	<b>Development Sector</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
1	Agro forestry	0.02	0.06	0.08
2	Animal welfare	5.85	7.19	19.29
3	Armed Forces, Veterans, War Widows/ Dependants	0.14	0.01	0.59
4	Art and culture	4.49	3.20	2.47
5	Conservation of natural resources	1.12	5.21	3.86
6	Education	43.72	88.16	83.07
7	Environmental sustainability	22.58	40.19	25.87
8	Gender equality	0.31	0.39	0.91
9	Health care	79.92	93.48	107.53
10	Livelihood enhancement projects	10.31	28.39	27.19
11	Poverty, Eradicating Hunger, Malnutrition	5.44	7.75	12.89
12	Rural development projects	32.57	48.09	50.72
13	Safe drinking water	5.47	8.65	15.19
14	Sanitation	1.53	9.67	6.13
15	Senior Citizens Welfare	0.78	0.68	0.35
16	Setting up homes and hostels for women	-	0.01	0.01
17	Setting up orphanage	-	0.04	0.07
18	Slum area development	0.01	-	0.11
19	Socio-economic equalities	0.36	2.91	2.12
20	Special education	0.99	7.52	8.63
21	Training to promote sports	4.31	10.20	10.83
22	Vocational skills	22.81	27.05	28.18
23	Women empowerment	1.25	0.79	8.18
24	NEC/Not mentioned*	-	-	0.35
<b>Total</b>		<b>243.95</b>	<b>389.65</b>	<b>414.63</b>

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

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

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Refer to part (f) of Lok Sabha Starred Question no. 327 for 16.03.2026

(Amount in Rupees Crore)

<b>Development sector-wise CSR expenditure in Hazaribagh district of Jharkhand for FY 2021-22 to 2023-24</b>				
<b>Sr. No.</b>	<b>Development Sector</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>1</b>	<b>Armed Forces, Veterans, War Widows/ Dependants</b>	<b>-</b>	<b>-</b>	<b>0.23</b>
<b>2</b>	<b>Conservation of natural resources</b>	<b>0.19</b>	<b>0.05</b>	<b>0.32</b>
<b>3</b>	<b>Education</b>	<b>0.43</b>	<b>0.48</b>	<b>1.62</b>
<b>4</b>	<b>Environmental sustainability</b>	<b>1.06</b>	<b>0.04</b>	<b>0.77</b>
<b>5</b>	<b>Health care</b>	<b>1.39</b>	<b>0.12</b>	<b>3.93</b>
<b>6</b>	<b>Livelihood enhancement projects</b>	<b>0.39</b>	<b>0.66</b>	<b>1.46</b>
<b>7</b>	<b>Poverty, Eradicating Hunger, Malnutrition</b>	<b>0.05</b>	<b>0.10</b>	<b>0.64</b>
<b>8</b>	<b>Rural development projects</b>	<b>3.38</b>	<b>2.92</b>	<b>2.16</b>
<b>9</b>	<b>Safe drinking water</b>	<b>0.80</b>	<b>0.10</b>	<b>1.02</b>
<b>10</b>	<b>Sanitation</b>	<b>0.24</b>	<b>1.72</b>	<b>0.12</b>
<b>11</b>	<b>Training to promote sports</b>	<b>0.02</b>	<b>-</b>	<b>0.27</b>
<b>12</b>	<b>Vocational skills</b>	<b>0.03</b>	<b>0.37</b>	<b>-</b>
<b>13</b>	<b>Women empowerment</b>	<b>-</b>	<b>-</b>	<b>4.18</b>
	<b>Total</b>	<b>7.98</b>	<b>6.54</b>	<b>16.72</b>

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

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**Refer to part (f) of Lok Sabha Starred Question no. 327 for 16.03.2026****(Amount in Rupees Crore)**

<b>Development sector-wise CSR expenditure in Ramgarh district of Jharkhand for FY 2021-22 to 2023-24</b>				
<b>Sr. No.</b>	<b>Development Sector</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>1</b>	<b>Animal welfare</b>	-	-	<b>0.24</b>
<b>2</b>	<b>Education</b>	-	-	<b>0.11</b>
<b>3</b>	<b>Environmental sustainability</b>	<b>0.05</b>	-	<b>0.08</b>
<b>4</b>	<b>Health care</b>	-	-	<b>0.16</b>
<b>5</b>	<b>Rural development projects</b>	-	-	<b>0.06</b>
<b>Total</b>		<b>0.05</b>	-	<b>0.65</b>

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

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