

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
LOK SABHA  
UNSTARRED QUESTION NO. 2539  
ANSWERED ON Monday, March 9, 2026/Phalguna 18, 1947 (Saka)**

**UTILISATION OF CSR FUNDS**

**QUESTION**

**2539. SHRI ARUN KUMAR SAGAR :**

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

- (a) the details of works undertaken by the Public Sector Undertakings under the Corporate Social Responsibility (CSR) for the social welfare during the last three years and the current year, State-wise and PSU-wise;**
- (b) the details of the amount of funds spent on various work during the said period including the number of persons benefited therefrom, State-wise and PSU-wise;**
- (c) whether the Government has fixed any norms regarding the utilisation of funds under the CSR, if so, the details thereof; and**
- (d) whether the Government proposes to take certain effective steps to ensure the spending of CSR funds particularly in the backward and scheduled caste dominated areas;**
- (e) if so, the details thereof; and**
- (f) whether the Government has received any social audit report to ensure the PSU's monitoring of CSR and if so, the outcome thereof?**

**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): On the basis of annual filings, the State-wise and development sector-wise details of CSR expenditure incurred by the Public Sector Undertakings (PSUs) in India for the last three financial years (FYs) i.e. 2021-22 to 2023-24 is attached at Annexure-I & II, respectively. The beneficiary-wise details of CSR expenditure is not maintained.**

**(c): CSR activities of corporates including CPSEs are governed as per Section 135 of Companies Act, 2013 which inter-alia prescribes the criteria for companies falling under the ambit of CSR, activities covered under CSR and the amount to be allocated for CSR activities. It is, however, mentioned that the Department of Public Enterprises has been issuing guidelines from the financial year 2018-19 to all administrative Ministries and CPSEs for adopting a theme-based focussed approach every year on CSR expenditure by the CPSEs. These instructions, inter-alia, provide that CSR expenditure for such thematic programmes should be around 60% of annual CSR expenditure of CPSEs and the aspirational districts as identified by NITI Aayog may be given preference in CSR expenditure.**

**(d) & (e): Under the Companies Act, 2013 ('Act'), 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. This**

**Committee formulates and recommends the CSR policy, which outlines the activities to be undertaken by the company in alignment with the areas or subjects specified in Schedule VII. The Government does not issue any directions to Corporates to spend in any particular area or activity.**

**(f) No, Sir.**

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Refer to part (a) & (b) of Lok Sabha Unstarred Question no. 2539 for 09.03.2026  
State-wise CSR expenditure by PSUs in India from FY 2021-22 to FY 2023-24

(Amount in Rs. Crores)

	States/Union Territory	FY 2021-22	FY 2022-23	FY 2023-24
1	Andaman And Nicobar	0.64	1.04	1.18
2	Andhra Pradesh	52.34	52.32	62.41
3	Arunachal Pradesh	11.25	7.93	15.51
4	Assam	231.81	298.05	316.07
5	Bihar	56.48	110.29	91.13
6	Chandigarh	0.29	0.59	0.16
7	Chhattisgarh	166.01	161.24	109.91
8	Dadra and Nagar Haveli and Daman and Diu	1.63	1.42	6.10
9	Delhi	353.33	448.95	683.27
10	Goa	4.22	4.75	19.83
11	Gujarat	131.40	121.88	78.26
12	Haryana	58.08	38.61	55.22
13	Himachal Pradesh	60.71	55.99	55.68
14	Jammu and Kashmir	24.69	25.87	45.11
15	Jharkhand	67.45	114.81	142.32
16	Karnataka	193.36	167.02	167.81
17	Kerala	38.51	54.47	48.57
18	Lakshadweep	0.53		
19	Leh & Ladakh	9.54	5.09	11.58
20	Madhya Pradesh	148.22	206.98	240.08
21	Maharashtra	324.86	308.71	401.57
22	Manipur	8.97	12.93	9.44
23	Meghalaya	1.68	1.78	1.36
24	Mizoram	5.09	9.03	2.92
25	Nagaland	4.25	6.33	6.55
26	Odisha	397.61	396.65	486.38
27	Puducherry	0.86	2.26	8.32
28	Punjab	7.08	12.59	12.88
29	Rajasthan	52.25	58.14	49.56
30	Sikkim	18.77	23.70	24.72
31	Tamil Nadu	74.65	102.65	173.74
32	Telangana	94.90	81.78	85.71
33	Tripura	10.95	14.44	3.21
34	Uttar Pradesh	213.91	229.93	349.34
35	Uttarakhand	84.49	116.03	144.15
36	West Bengal	100.45	138.44	118.11
37	PAN India*	526.47	315.80	425.03
38	Other Centralized Funds	869.43	403.58	319.98
	<b>Total</b>	<b>4,407.17</b>	<b>4,112.08</b>	<b>4,773.17</b>

(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.

**Refer to part (a) &(b) of Lok Sabha Unstarred Question no. 2539 for 09.03.2026**  
**Development Sector-wise CSR expenditure by PSUs in India from FY 2021-22 to FY 2023-24**  
**(Amount in Rs. Crores)**

<b>Sl.No</b>	<b>Development Sector</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
1	Agro forestry	3.47	0.65	0.70
2	Animal welfare	3.16	2.96	20.05
3	Armed Forces, Veterans, War Widows/ Dependants	9.56	4.98	17.99
4	Art and culture	26.36	69.71	120.11
5	Conservation of natural resources	10.18	21.19	24.82
6	Education	825.93	669.72	884.13
7	Environmental sustainability	275.58	265.67	243.96
8	Gender equality	1.28	3.02	2.91
9	Health care	1,386.65	1,527.74	1,494.16
10	Livelihood enhancement projects	31.81	156.47	524.50
11	Poverty, Eradicating Hunger, Malnutrition	119.69	23.92	63.94
12	Rural development projects	380.66	372.84	442.33
13	Safe drinking water	33.58	39.91	127.53
14	Sanitation	142.77	226.41	105.13
15	Senior Citizens Welfare	7.32	5.40	3.26
16	Setting up homes and hostels for women	1.71	6.10	5.20
17	Setting up orphanage	1.37	2.02	0.92
18	Slum area development	36.23	2.21	4.83
19	Socio-economic equalities	14.40	20.55	9.59
20	Special education	3.99	11.66	12.17
21	Technology incubators	0.61	-	-
22	Training to promote sports	56.91	102.50	129.16
23	Vocational skills	142.33	142.97	169.40
24	Women empowerment	22.21	29.89	43.90
25	Other Central Government Funds	869.43	403.58	319.98
26	NEC/Not mentioned*	-	-	2.52
	<b>Total</b>	<b>4,407.17</b>	<b>4,112.08</b>	<b>4,773.17</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 sectors where projects were undertaken.

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