

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 2679
ANSWERED ON Monday, March 9, 2026/Phalgun 18, 1947 (Saka)**

**UTILISATION OF CSR FUNDS IN ODISHA
QUESTION**

2679. Shri Pradeep Purohit:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) the details of Corporate Social Responsibility (CSR) funds sanctioned and released in the State of Odisha during the last three financial years and the current financial year, district-wise and project-wise;**
- (b) the total amount of CSR funds utilized/spent during the said period, along with the names of implementing agencies for each project and district;**
- (c) whether the Government maintains sector-wise data of CSR projects (such as Education, Health, Infrastructure, Water & Sanitation, Skill Development, Tribal Development, etc.), if so, the details thereof;**
- (d) whether CSR policy guidelines are centrally determined under the Companies Act, 2013 and related rules, if so, the details thereof;**
- (e) whether variations exist among Central Public Sector Undertakings (CPSUs), State PSUs and private companies in their CSR policies, if so, the details thereof; and**
- (f) the steps taken/being taken by the Government to ensure transparency, monitoring and effective utilization of CSR funds in Odisha, particularly in backward and tribal districts?**

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): In the legal framework of CSR, there is no provision of sanction and release of CSR funds. It is a Board driven process undertaken by the companies statutorily mandated to incur CSR expenditure. All data related to CSR filed by companies in MCA21 registry including State-wise, District-wise, year-wise, Development Sector-wise, project-wise and company-wise, are available in public domain and can be accessed at www.csr.gov.in. On the basis of annual filings made by companies in the MCA 21 registry, the District-wise details of CSR expenditure in Odisha for the last three Financial Years (FY) i.e. FY 2021-22 to FY 2023-24 is attached at Annexure-I. Names of implementing agencies for projects funded under CSR are not maintained centrally.

(c): Yes Sir, on the basis of annual filings made by companies in the MCA 21 registry, Sector-wise CSR expenditure in India is attached at Annexure-II.

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(d): Section 135 of the Companies Act, 2013, Schedule VII of the Act and Companies (CSR Policy) Rules, 2014 centrally determine the CSR legal framework.

(e): CSR is a Board driven process undertaken by the companies mandated to incur CSR expenditure. Any CPSU, State PSU or Private company follows its own CSR policy as decided upon by its Board, within the confines the CSR legal framework as mentioned in (d) above.

(f): As per provisions of the Companies Act, 2013, 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. The existing legal provisions regarding formation of CSR committee, formulation of CSR policy, Annual Action Plan on CSR, certification of CSR expenditure by Chief Financial Officer (CFO) and audit of CSR expenditure by statutory auditors, etc., are the mechanisms to ensure transparency, monitoring and effective utilization of CSR funds.

Further, Rule 8 of the Companies (CSR Policy) Rules, 2014 provides that every company having average CSR obligation of 10 crore rupees or more 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 above framework is applicable for all activities undertaken under CSR, in all districts.

**Refer to part (a) & (b) of Lok Sabha Unstarred Question no. 2679 for 09.03.2026
District-wise CSR expenditure in Odisha from FY 2021-22 to FY 2023-24**

(Amount in Rupees Crore)

S.No.	Districts	FY 2021-22	FY 2022-23	FY 2023-24
1.	Angul	15.25	44.41	213.33
2.	Balangir	3.69	7.74	15.21
3.	Balasore	10.85	6.02	8.90
4.	Bargarh	11.43	5.54	1.08
5.	Bhadrak	3.07	7.77	12.35
6.	Boudh	0.38	0.31	1.05
7.	Cuttack	42.74	37.23	37.80
8.	Deogarh	7.14	1.42	0.38
9.	Dhenkanal	9.10	9.22	8.73
10.	Gajapati	7.76	1.15	0.29
11.	Ganjam	13.40	6.03	5.20
12.	Jagatsinghapur	11.55	6.28	8.83
13.	Jajpur	11.30	30.07	37.81
14.	Jharsuguda	22.15	223.41	302.97
15.	Kalahandi	24.84	20.84	20.57
16.	Kandhamal	2.86	6.16	2.96
17.	Kendrapara	2.11	3.45	3.90
18.	Keonjhar	35.52	54.51	83.64
19.	Khordha	70.44	63.14	100.85
20.	Koraput	17.56	24.77	32.71
21.	Malkangiri	0.23	0.12	1.30
22.	Mayurbhanj	5.53	8.55	8.73
23.	Nabarangpur	2.52	1.71	2.09
24.	Nayagarh	2.56	0.62	0.49
25.	Nuapada	3.32	0.60	0.51
26.	Puri	8.40	12.43	10.86
27.	Rayagada	11.86	9.50	14.03
28.	Sambalpur	14.52	33.08	8.77
29.	Sonepur	0.19	0.02	0.75
30.	Sundargarh	77.45	113.72	36.56
31.	District not classified elsewhere	302.66	255.02	406.74
Total		752.37	994.82	1389.39

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

Refer to part (c) of Lok Sabha Unstarred Question no. 2679 for 09.03.2026

Development Sector-wise CSR expenditure in India from FY 2021-22 to FY 2023-24

(Amount in Rupees Crore)

S.No.	Development Sector	FY 2021-22	FY 2022-23	FY 2023-24
1.	Agro forestry	35.52	67.28	74.47
2.	Animal welfare	174.35	325.44	531.14
3.	Armed Forces, Veterans, War Widows/ Dependants	47.65	63.63	68.04
4.	Art And Culture	260.39	449.21	704.04
5.	Conservation of natural resources	274.90	584.65	423.47
6.	Education	6,719.89	10,414.93	12,134.57
7.	Environmental Sustainability	2,441.82	2,008.04	2,429.97
8.	Gender Equality	104.97	121.15	204.17
9.	Health Care	8,049.49	7,023.60	7,150.81
10.	Livelihood Enhancement Projects	880.50	1,703.64	2,360.09
11.	Poverty, Eradicating Hunger, Malnutrition	1,903.78	1,282.73	1,233.93
12.	Rural development projects	1,847.07	2,059.41	2,408.09
13.	Safe drinking water	192.34	252.78	327.45
14.	Sanitation	314.53	438.81	375.23
15.	Senior citizens welfare	80.34	153.91	159.82
16.	Setting up homes and hostels for women	101.00	49.50	41.80
17.	Setting up orphanage	27.54	44.99	31.57
18.	Slum area development	58.38	94.22	38.82
19.	Socio-economic equalities	165.30	159.19	200.81
20.	Special education	191.08	319.50	396.57
21.	Technology incubators	8.57	1.48	1.91
22.	Training To Promote Sports	311.71	542.53	692.09
23.	Vocational skills	1,053.80	1,206.75	1,396.55
24.	Women Empowerment	264.94	417.26	454.22
25.	Other Central Government Funds	1,631.01	1,145.78	1,000.83
26.	NEC/Not Mentioned*	0.59	1.65	68.32
27.	Total	27,141.45	30,932.07	34,908.75

(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.